Fiscal Year 2026

Annual Fiscal Plan

Capital Regional District | British Columbia



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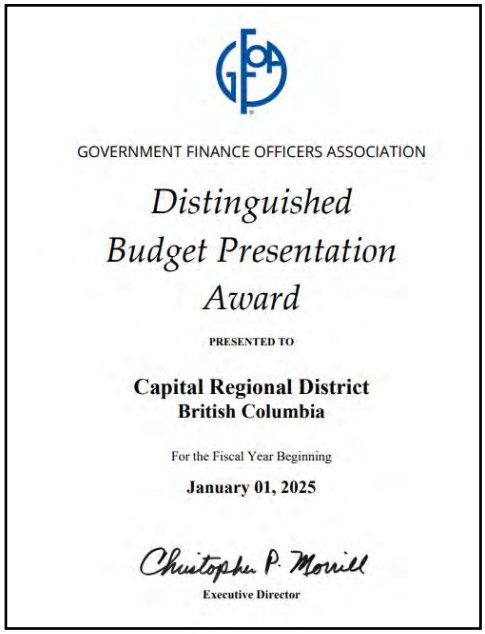
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GFOA Awards

The Government Finance Officers' Association of the United States and Canada (GFOA) has given an award for the Distinguished Budget Presentation Award to Capital Regional District (CRD) for the Fiscal year beginning January 1, 2025.

The Award for Distinguished Budget Presentation is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government budgets.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Capital Regional District
British Columbia

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

In order to receive an Award for Distinguished Budget Presentation, a government unit must publish a Budget Report, whose contents conform to program standards of creativity, presentation understandability and reader appeal.

An Award for Distinguished Budget Presentation is valid for a period of one year only. The CRD has continuously won this award from 2018 to 2025; and we believe our current report continues to conform to the Distinguished Budget Presentation requirements.

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The Capital Regional District

The Capital Regional District (CRD) is the regional government for 13 municipalities and 3 electoral areas on southern Vancouver Island and the Gulf Islands, serving more than 464,000 people.

The capital region spans the Territories of 19 First Nations, of which 11 have Reserve lands and 9 have settlement populations, made up of over 4,100 members.

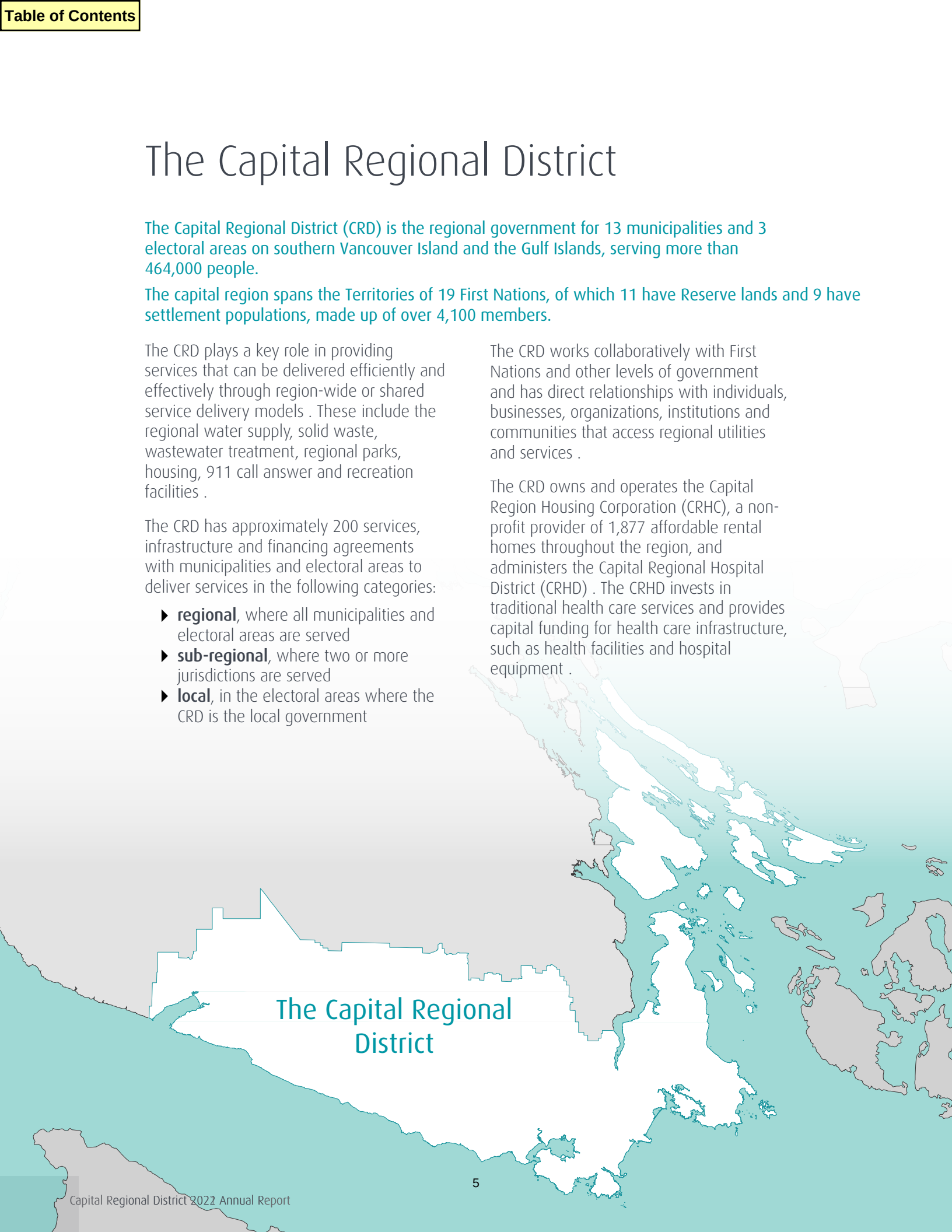
The CRD plays a key role in providing services that can be delivered efficiently and effectively through region-wide or shared service delivery models . These include the regional water supply, solid waste, wastewater treatment, regional parks, housing, 911 call answer and recreation facilities .

The CRD has approximately 200 services, infrastructure and financing agreements with municipalities and electoral areas to deliver services in the following categories:

- **regional**, where all municipalities and electoral areas are served
- **sub-regional**, where two or more jurisdictions are served
- **local**, in the electoral areas where the CRD is the local government

The CRD works collaboratively with First Nations and other levels of government and has direct relationships with individuals, businesses, organizations, institutions and communities that access regional utilities and services .

The CRD owns and operates the Capital Region Housing Corporation (CRHC), a non-profit provider of 1,877 affordable rental homes throughout the region, and administers the Capital Regional Hospital District (CRHD) . The CRHD invests in traditional health care services and provides capital funding for health care infrastructure, such as health facilities and hospital equipment .



About the Capital Regional District

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The CRD was created in 1966 as part of the BC Provincial Government's initiative in the 1960s to establish the 'regional district' concept of local government province-wide. This governance concept was designed to address service requirements that transcend municipal boundaries and where municipal collaboration is required to achieve economies of scale. Thus, since inception, the CRD has played a key role in providing a wide range of services related to water supply, waste management and disposal, recycling, recreation, emergency response, and affordable housing.

Regional Government Leadership

The CRD derives authority from Letters Patent and from provincial legislation, primarily the Local Government Act and the Community Charter It is run by a Board of 24 directors who represent 13 municipalities and 3 electoral areas within the capital region. The number of directors and the number of votes for each municipality or electoral area are determined by population weighted representation

On the Board, the directors:

- Represent regional residents and communities to advance the interests of the region as a whole
- Provide a political and administrative framework for inter-municipal or sub-regional service delivery on a partnership basis
- Support the three electoral areas with local government services
- Sit as members of the Capital Regional Hospital District Board and the Capital Region Housing Corporation Board

Administrative Structure

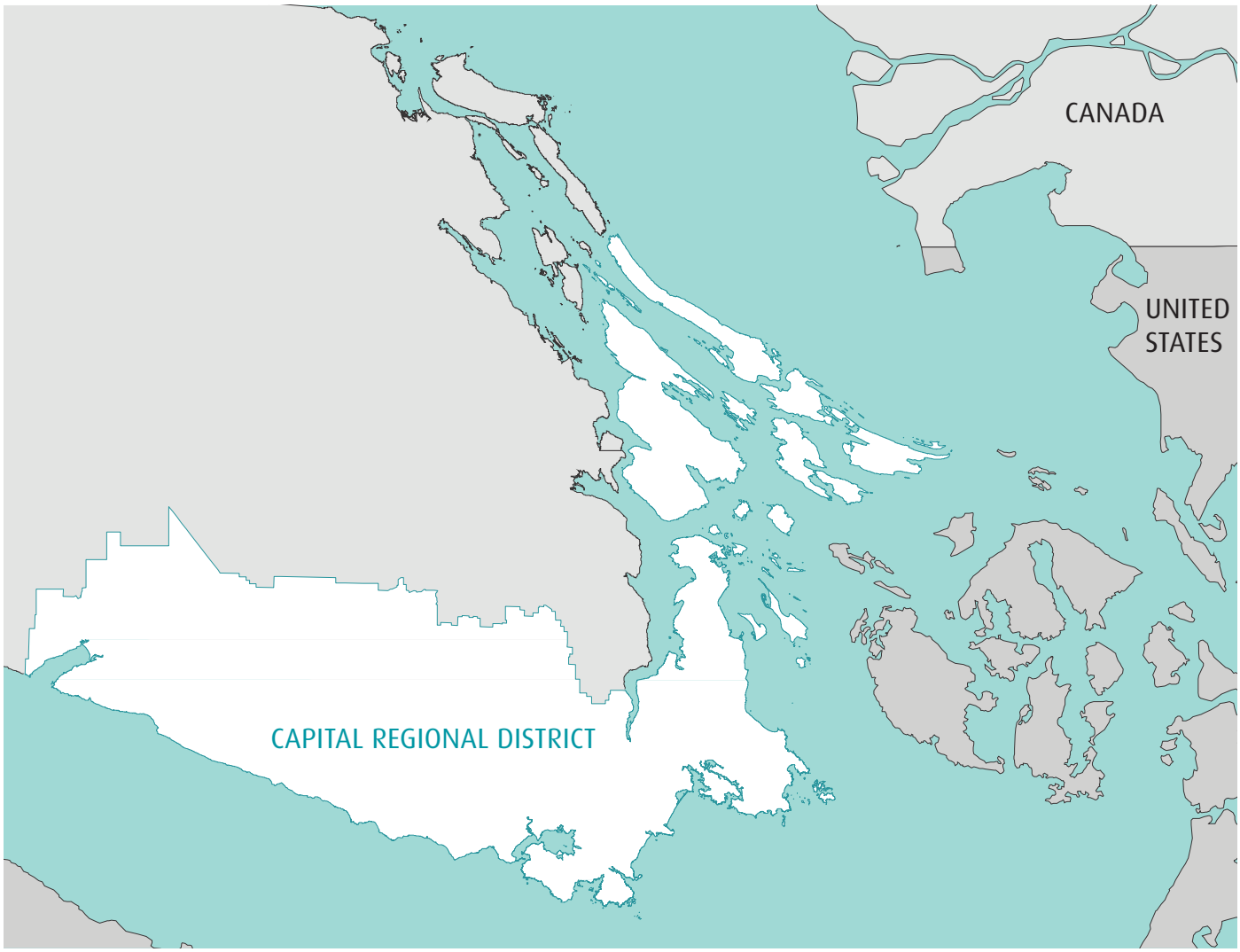
The Board is supported by the CRD's Chief Administrative Officer (CAO), who oversees staff in six service areas:

- Finance and Technology
- Parks, Recreation and Environmental Services
- Infrastructure and Water Services
- Housing, Planning and Protective Services
- Corporate Services
- Electoral Area Services

Altogether, the CRD administers more than 200 service-related reporting entities and employs more than 1,200 staff .

Corporate Organization Chart and Capital Region Map





Setting the Stage

2025 Performance

The Regional Economy

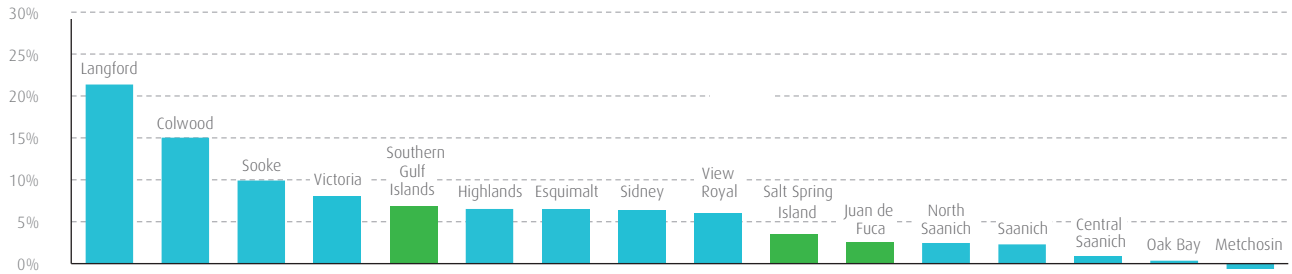
The Canadian economy grew modestly in 2025, with quarterly growth restrained by US tariffs and slowing population growth. Inflation remained close to the 2% target. Real GDP rose by 1.7%, the weakest annual growth since 2020.

The Bank of Canada lowered the key overnight lending rate by year end in 2025 to 2.25%. Looking ahead, growth is expected to remain modest as population growth slows and Canada adjusts to ongoing economic pressures.

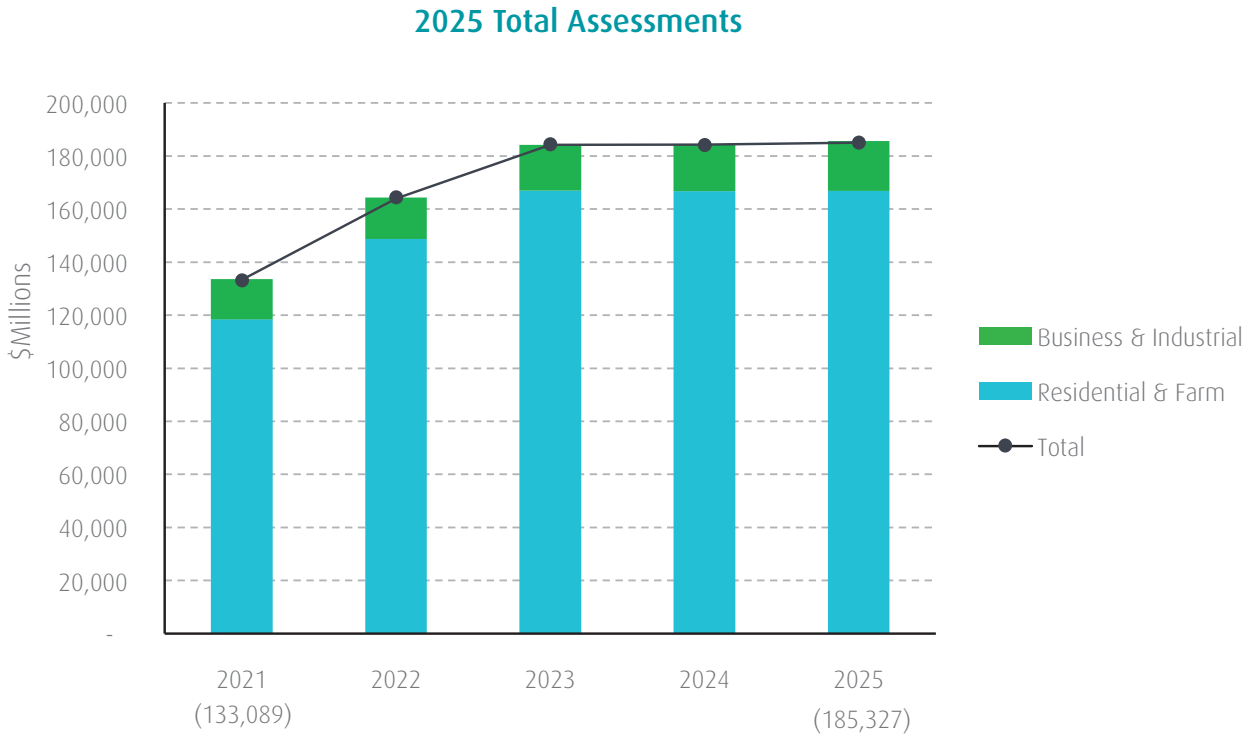
In Greater Victoria, the annual average Consumer Price Index (CPI) decreased to 2.3% in 2025, which was higher than Vancouver and provincially at 2.1%. Meanwhile, the unemployment rate in Greater Victoria rose to 4.3% in December 2025 and remained below the provincial and national rate of 6.5% and 6.7%.

Population growth in the region slowed to 0.7% in 2025, down from 1.6% in 202410. Based on recent population estimates, seven CRD municipalities grew faster than the provincial municipal average of 0.5% in 2025. Even with slower growth, pressure on core priorities such as sustainable service delivery and infrastructure remains.

Population % Change by Municipality, 2025 vs. 2021



In December 2025, the benchmark home price in the core region fell to $1,255,000, down 4.7% from $1,316,700 in December 202411. Active listings increased to 2,544, up 11.1% from 2,290 a year earlier. Pent-up demand from several years of population growth is expected to keep pressure on housing affordability.



Financial Health

The following indicators are used to measure overall organizational financial health and sustainability.

Current Ratio

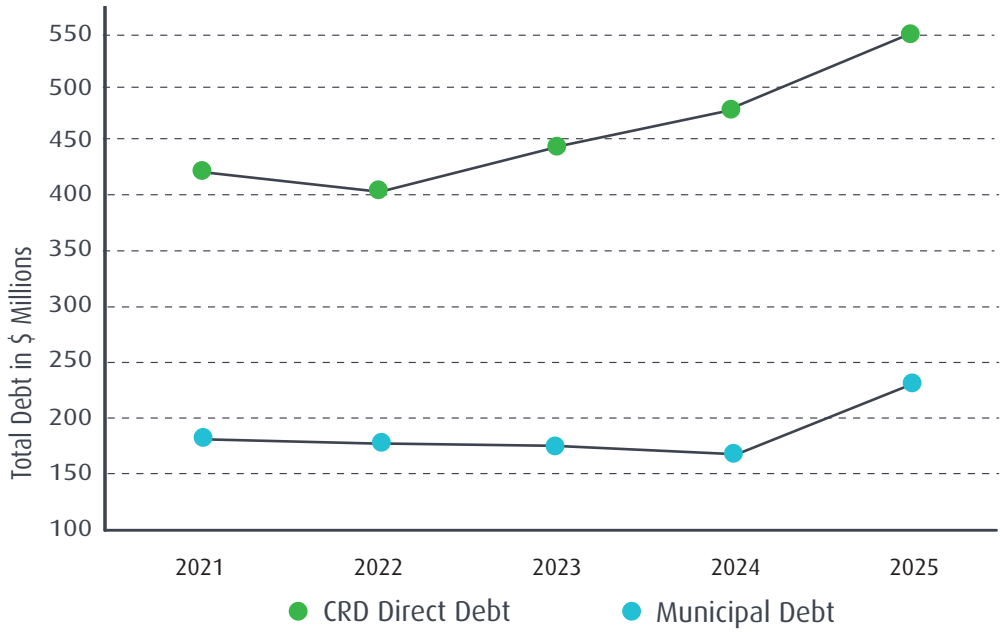
The current ratio is a measure of the liquidity of an organization, meaning the CRD's ability to meet current obligations through current assets. A high ratio indicates a greater ability to meet budgeted and unexpected expenditures. Generally, a current ratio greater than one is considered healthy for a government entity.

CURRENT RATIO

5.5

Debt

Debt includes balances for CRD, CRHC and member municipalities. Short term debt increased by $60.1 million. This was primarily due to additional temporary financing during construction of housing redevelopment and other capital projects. Long term debt increased by $73.2 million due to new municipal borrowing.

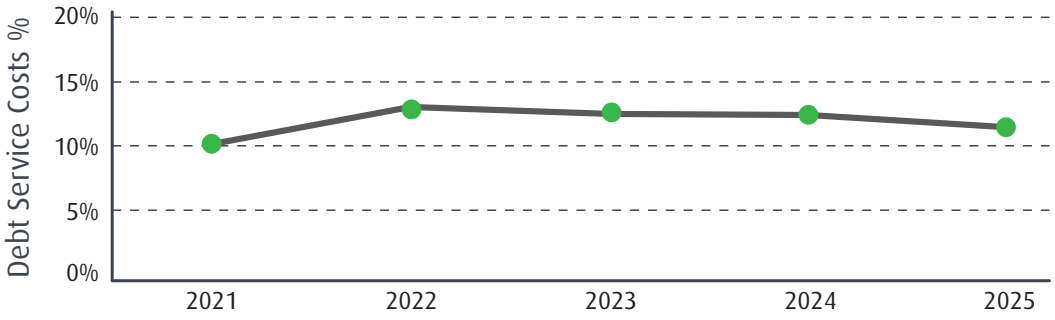


Debt Servicing Costs

The Debt Service Costs to Total Revenue ratio is the percentage of revenue committed to the payment of interest and principal on temporary and long-term debt. A high percentage indicates greater use of revenue for the repayment of debt and less ability to adjust to unplanned events and changing circumstances. The CRD's debt servicing costs (excluding member municipality debt servicing costs) in 2025 was $42.3 million and total revenue was $368.9 million. Corporate guidelines monitor the percentage of revenue committed to debt repayment limiting commitments to within performance indicator benchmarks.

DEBT SERVICE COSTS TO TOTAL REVENUE

11.5%



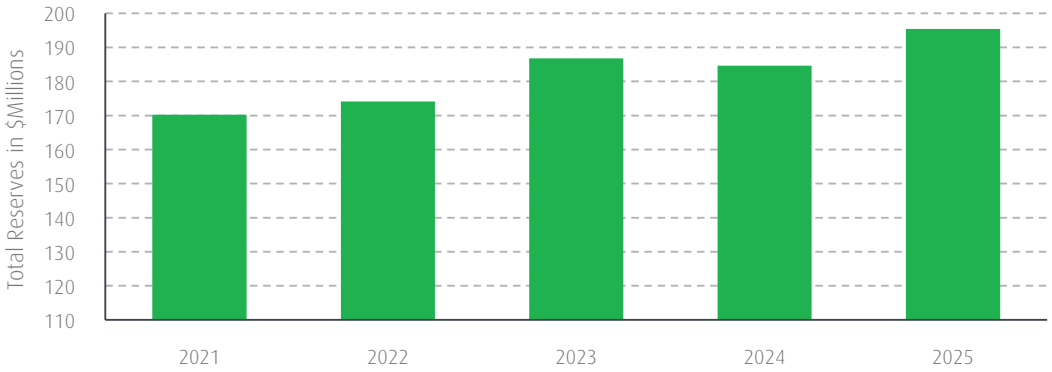
* The ratio excludes debt servicing costs and revenues relating to debt incurred on behalf of municipalities and other third parties.

Contributions to Reserves

Contributions to reserves are needed to reduce costs of borrowing for asset renewal, replacement and to mitigate risk of asset failure. Reserves are guided by corporate reserve guidelines which set targets on savings supporting sustainable service delivery while balancing fluctuations in requisition and user fees. Total reserve balances were $196.1 million in 2025, an increase of $11.1 million from the previous year.

RESERVE BALANCE

$196.1M

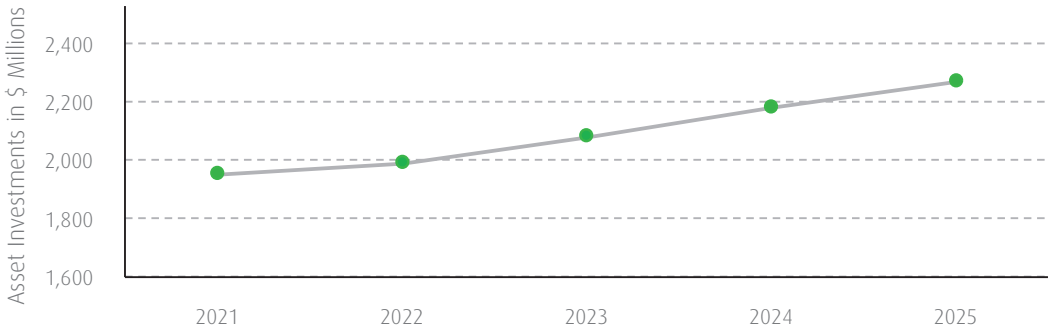


CRD Consolidated Capital Investment

The CRD's capital assets continue to grow as the organization invests in infrastructure projects to support Board-approved service levels, as well as corporate and strategic priorities .

Asset Investment

CRD's tangible capital assets include land, engineering structures, buildings, equipment, and vehicles. Net book value is an approximation of the remaining value of the assets that CRD uses in the provision of services. At the end of 2025, total assets cost was $3.1 billion and $2.3 billion net of amortization, an increase in net book value of 4.0% over 2024. Over the past five years the asset base has been growing by an average of 6.8% per year to meet increasing activity demands of the region.

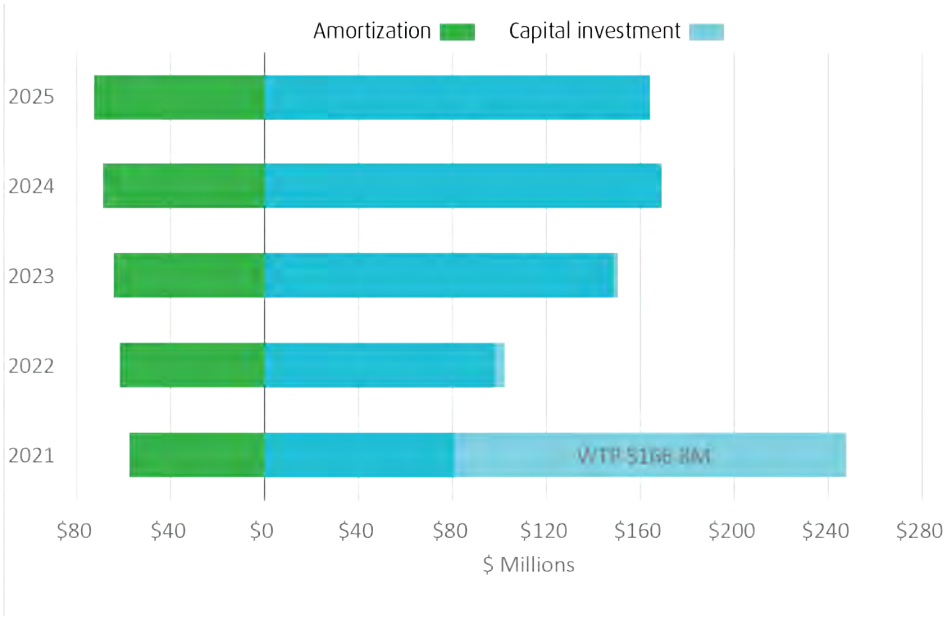


Capital Investment and Amortization

This ratio is the amount of capital invested in infrastructure for every dollar that assets depreciate each year. In 2025, investment in capital was $164.4 million. Total amortization in the year was $73.1 million. Sustainable service delivery plans and long-term asset planning address the level of reinvestment as assets depreciate with use over time.

INVESTMENT IN CAPITAL OVER AMORTIZATION

2.2x



Financial Management

The Chief Financial Officer, in coordination with the Finance Committee through the CRD Board of Directors, provides oversight over corporate planning and controllership, strategic investment, and other related financial activities.

The Financial Management Strategy supports full annual funding of operations, maintenance, growth and asset management while balancing tax rate increases and optimizing fee for service revenues. To support this objective four key principals were developed:

- Optimize fee for service revenues and stabilize tax rates to fund operations, maintenance, growth and asset depletion.
- Limit transfers to/from operating reserves, transferring only to fund one-time projects or with the intent of stabilizing revenue requirements.
- Levels of transfers to/from capital reserves are to be supported through development of life cycle funding requirements.
- One-time variances resulting in surplus should be transferred to reserve to fund future capital liabilities or reduce future revenue requirements and only be applied to reduce tax rates in rare circumstances where the offset is sustainable and stable.

Controls and Reporting

The annual financial statements contained herein plays a key role in measuring the success of the strategies and performance against budget.

Annually the CRD develops an operating and capital financial plan for the next five years. The CRD Financial Plan consists of approximately 200 service budgets funding delivery of regional, sub-regional and local services. The financial plan is the primary tool for fiscal planning, tracking, and controlling expenditures.

Currently, to track expenditures, monthly and year-to-date budget-to-actual reports are distributed automatically to all budget managers and local service commissions in each CRD service. In addition, variance reporting is prepared by staff as a tool to forecast estimated revenue and expenditures.

The year-end financial statement analysis and quarterly variance and forecasting provide timely reporting of how the CRD is delivering against budget.

The District has an internal control framework that is used to monitor and respond to financial reporting risk on a periodic basis that was developed using best practices from the Committee of Sponsoring Organizations (COSO).

Basis of Budgeting

The CRD follows the accrual method for the basis of budgeting. Revenues are recognized in the year in which they are earned and measurable Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay. The basis of budgeting is the same as the basis of accounting, both use the accrual method.

Consistent with Local Government Act in British Columbia, the financial plan must balance at the consolidated level as well as the individual service level. In addition, each service is to be accounted for separately. Funds from one service cannot be shared with another service.

Each year development of the expenditure plan includes:

- a full costing of all full time equivalents (FTE's) inclusive of related benefit costs
- prior year operating expenses (excluding salary and wages) are adjusted by inflation and other growth impacts
- one-time supplementary expenses and/ or revenues from the previous year are deleted
- full year effects of supplementaries are added, where only partial effects had been included inthe previous year
- any new one-time or ongoing supplementaries are added
- life-cycle replacement plans and new infrastructure are reviewed, prioritized and added to thecapital plan

Budgets are determined by individual service areas, participation in budget vary widely based on regional, sub-regional, and electoral areas (pg. 243-279). For reporting purposes, CRD shows budget by service areas. The service areas are consolidated into two funds: The operating fund and the capital fund.

The operating and capital funds are summarized below with both funds showing expenditures and revenues in Regional, Sub-Regional, and Electoral Areas. A full listing of all services for both funds over 5-years can be found under CRD Bylaw No. 4751 on pages 205-226. The operating fund is shown from page 205-215 and the capital fund is shown from page 216-226.

Major Funds	
Operating Fund	This fund accounts for all general operations across each individual service including interest and principal payments, requisition on taxes and transfers to and from other funds
Capital Fund	This fund accounts for all costs related to capital projects and the funding sources for those project costs

Non-Major Funds	
General Fund	Accounts for all resources not accounted for in another fund. It includes many services including legislative, regional parks and recreation, environmental services, and housing.
Water Fund	Accounts for all water services across the Capital Regional District including distribution, quality, and maintenance of existing facilities.
Sewer Fund	Accounts for all activities associated with sewage treatment across the Capital Regional District
Reserve Fund	This fund accounts for the reserves individual services have to cover unexpected costs, emergencies, or planned expenses that may arise in the future.

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Fund Relationship

Service	Operating Fund	Capital Fund	General Fund	Water Fund	Sewer Fund	Reserve Fund
1.011 Board Expenditures	X	X	X			X
1.012 Other Legislative	X		X			
1.014 CAO & Executive Office	X	X	X			X
1.014B Corporate Services	X	X	X			X
1.015 Real Estate	X	X	X			X
1.016 HR & Corporate Safety	X	X	X			X
1.017 Finance	X	X	X			X
1.018 Health Planning	X	X	X			X
1.022 Information Systems & ERP	X	X	X			X
1.024 Planning and Protective Services	X	X	X			X
1.025 Corporate Emergency	X	X	X			X
1.027 First Nations	X	X	X			X
1.028 Environmental Services	X		X			
1.029 Electoral Areas	X		X			
1.101 G.I.S.	X		X			X
1.103 Elections	X		X			X
1.104 U.B.C.M.	X		X			
1.105 Facility Management	X	X	X			X
1.106 CRD HQ Building	X	X	X			X
1.107 Corporate Sattelite Facilities	X	X	X			X
1.108 Joint Electoral Area Admin	X		X			
1.109 Electoral Area Admin Exp - JDF	X	X	X			X
1.110 Electoral Area Admin Exp - SGI	X	X	X			X
1.111 Electoral Area Admin Exp - SSI	X	X	X			X
1.112 Regional Grant in Aid	X		X			
1.114 Grant-in-Aid - Juan de Fuca	X		X			
1.116 Grant-in-Aid - Salt Spring Island	X		X			
1.117 Grant-in-Aid - Southern Gulf Islands	X		X			
1.118 Corporate Communications	X	X	X			X
1.119 Vancouver Island Regional Library	X		X			
1.121 Sooke Regional Museum	X		X			
1.123 Prov. Court of B.C. (Family Court)	X	X	X			X
1.124 SSI Economic Development Commission	X		X			X
1.125 SGI Economic Development Commission	X		X			X
1.126 Victoria Family Court Committee	X		X			
1.128 Greater Victoria Police Victim Services	X		X			
1.129 Vancouver Island Regional Library - Debt	X		X			
1.133 Langford E.A. - Greater Victoria Public Library	X		X			
1.137 Galiano Island Community Use Building	X	X	X			X
1.138 Southern Gulf Islands Regional Library	X		X			
1.141 Salt Spring Island Public Library	X	X	X			X
1.170 Gossip Island Electric Power Supply	X		X			
1.224 Community Health	X		X			X
1.226 Health Facilities - VIHA	X	X	X			X
1.227 Saturna Island Medical Clinic	X		X			
1.228 Galiano Health Service	X		X			
1.229 Pender Islands Health Care Centre	X		X			
1.230 Traffic Safety Commission	X		X			
1.232 Port Renfrew Street Lighting	X		X			
1.234 SSI Street Lighting	X		X			X
1.235 SGI Small Craft Harbour Facilities	X	X	X			X
1.236 Salt Spring Island Fernwood Dock	X	X	X			X
1.238A Community Transit (SSI)	X	X	X			X
1.238B Community Transportation (SSI)	X	X	X			X
1.280 Regional Parks	X	X	X			X
1.290 Royal Theatre	X	X	X			X
1.295 McPherson Theatre	X	X	X			X
1.297 Arts Grants	X	X	X			X
1.299 Salt Spring Island Arts	X		X			X
1.309 Climate Action and Adaptation	X	X	X			X
1.310 Land Banking & Housing	X	X	X			X
1.311 Regional Housing Trust Fund	X		X			
1.312 Regional Goose Management	X		X			X
1.313 Animal Care Services	X	X	X			X
1.314 SGI House Numbering	X		X			
1.315 Biodiversity & Environmental Stewardship	X		X			
1.316 SSI Building Numbering	X		X			
1.317 JDF Building Numbering	X		X			

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Fund Relationship

Service	Operating Fund	Capital Fund	General Fund	Water Fund	Sewer Fund	Reserve Fund
1.318 Building Inspection	X	X	X			X
1.319 Soil Deposit Removal	X		X			X
1.320 Noise Control	X		X			X
1.322 Nuisances & Unsightly Premises	X		X			X
1.323 By-Law Enforcement	X	X	X			X
1.324 Regional Planning Services	X	X	X			X
1.325 Electoral Area Services - Planning	X	X	X			X
1.326 Foodlands Access	X	X	X			
1.329 Regional Transportation	X	X	X			X
1.330 Regional Growth Strategy	X		X			X
1.335 Geo-Spatial Referencing System	X	X	X			X
1.340 JDF Livestock Injury Compensation	X		X			
1.341 SGI Livestock Injury Compensation	X		X			
1.342 SSI Livestock Injury Compensation	X		X			
1.350 Willis Point Fire Protect & Recreation	X	X	X			X
1.352 South Galiano Fire Protection	X	X	X			X
1.353 Otter Point Fire Protection	X	X	X			X
1.354 Malahat Fire Protection	X		X			
1.355 Durrance Road Fire Protection	X		X			X
1.356 Pender Fire Protection	X	X	X			X
1.357 East Sooke Fire Protection	X	X	X			X
1.358 Port Renfrew Fire Protection	X	X	X			X
1.359 North Galiano Fire Protection	X	X	X			X
1.360 Shirley Fire Protection	X	X	X			X
1.363 Saturna Island Fire	X		X			
1.368 Electoral Area Fire Inspection & Investigation	X		X			
1.369 Electoral Area Fire Services	X	X	X			X
1.370 Juan de Fuca Emergency Program	X	X	X			X
1.371 SSI Emergency Program	X	X	X			X
1.372 Electoral Area Emergency Program	X	X	X			X
1.373 SGI Emergency Program	X	X	X			X
1.374 Regional Emergency Program Support	X		X			X
1.375 Hazardous Material Incident Response	X	X	X			X
1.377 JDF Search and Rescue	X	X	X			X
1.378 SSI Search and Rescue	X		X			
1.405 JDF EA - Community Parks	X	X	X			X
1.408 JDF EA - Community Recreation	X	X	X			X
1.40X SEAPARC	X	X	X			X
1.44X Panorama Rec. Center.	X	X	X			X
1.45X Salt Spring Island Parks & Recreation	X	X	X			X
1.465 Saturna Island Comm. Parks	X	X	X			X
1.468 Saturna Island - Community Rec.	X		X			
1.475 Mayne Is. Com. Parks & Rec	X	X	X			X
1.476 Mayne Is. Comm. Parks (reserve)	X		X			
1.478 Mayne Is. Community Rec.	X		X			
1.485 North & South Pender Com. Parks	X	X	X			X
1.488 North & South Pender Com. Rec	X		X			
1.495 Galiano Parks	X	X	X			X
1.498 Galiano Community Recreation	X		X			
1.521 SWMP -Solid Waste Disposal	X	X	X			X
1.523 Port Renfrew Refuse Disposal	X	X	X			X
1.525 Solid Waste Disposal - Debt	X		X			X
1.531 Stormwater Quality Management - Sooke	X		X			X
1.533 Stormwater Quality Management - SGI	X		X			X
1.535 Stormwater Quality Management - SSI	X		X			X
1.536 LWMP-Stormwater Quality Management-Core	X		X			X
1.537 Stormwater Quality Management - Peninsula	X		X			X
1.538 Source - Stormwater Quality - Peninsula	X		X			X
1.574 Environmental Innovation	X	X	X			X
1.575 Environmental Administration	X	X	X			X
1.576 Environmental Engineering	X	X	X			X
1.577 Environmental Services - Operations	X	X	X			X
1.578 Environmental Protection and Water Quality	X	X	X			X
1.580 Electoral Area Utility Operations	X	X	X			X
1.911 911 Systems	X	X	X			X
1.912B 911 Call Answer - Municipalities	X		X			
1.913 913 Fire Dispatch	X	X	X			X
1.921 Regional CREST Contribution	X		X			

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Fund Relationship

Service	Operating Fund	Capital Fund	General Fund	Water Fund	Sewer Fund	Reserve Fund
1.923 Emergency Comm - CREST - SGI	X		X			
1.924 Emergency Comm - CREST - JDF	X		X			
1.925 Emergency Comm - CREST - SSI	X		X			
2.610 Saanich Peninsula Water Supply	X	X		X		X
2.620 SSI Highland Water System	X	X		X		
2.621 Highland / Fernwood Water - SSI	X	X		X		X
2.622 Cedars of Tuam	X	X		X		X
2.624 Beddis Water	X	X		X		X
2.626 Fulford Water	X	X		X		X
2.628 Cedar Lane Water (SSI)	X	X		X		X
2.630 Magic Lakes Estate Water System	X	X		X		X
2.640 Saturna Island Water System (Lyall Harbour)	X	X		X		X
2.642 Skana Water (Mayne)	X	X		X		X
2.650 Port Renfrew Water	X	X		X		X
2.660 Fernwood Water	X			X		
2.665 Sticks Allison Water (Galiano)	X	X		X		X
2.667 Surfside Park Estates (Mayne)	X	X		X		X
2.670 Regional Water Supply	X	X		X		X
2.680 Juan de Fuca Water Distribution	X	X		X		X
2.681 Florence Lake Water System Debt	X			X		
2.682 Seagirt Water System Debt	X	X		X		
2.691 Wilderness Mountain Water Service	X	X		X		X
21.ALL Feasibility Study Reserve Fund - All	X		X			
21.E.A. Feasibility Study Reserve Fund Electoral Area	X		X			
3.700 Septage Disposal	X				X	
3.701 Millstream Remediation Service	X	X			X	
3.705 SSI Liquid Waste Disposal	X	X			X	X
3.707 LWMP - On Site System Management Program	X				X	X
3.709 I&I Enhancement Program	X				X	
3.717 Core Area Wastewater Operations	X				X	X
3.718 Peninsula Wastewater	X	X			X	X
3.720 LWMP - (Peninsula) - Implementation	X				X	X
3.750 LWMP - Core and West Shore	X	X			X	X
3.751 LWMP - Core and West Shore Debt	X				X	
3.752 LWMP - Harbour Studies	X				X	
3.755 Regional Source Control	X				X	X
3.756 Harbours Environmental Action	X				X	
3.798B Core Sewage Integrated Treatment Facilities	X				X	
3.798C Core Area Wastewater Treament Program	X	X			X	X
3.810 Ganges Sewer	X	X			X	X
3.820 Maliview Estates Sewer System	X	X			X	X
3.830 Magic Lake Estates Sewer System	X	X			X	X
3.830D Magic Lake Estates Sewer Debt	X				X	
3.850 Port Renfrew Sewer	X	X			X	X

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2026 Operating Fund Summary

Service	Service Name	Expenditures						Revenue							Fund Balance
		Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total	Carryforward to 2026 Operating	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Requisition	Total	
1.010	Legislative & General Government	46,291,704	-	-	1,333,379	3,039,663	50,664,746	1,050,000	28,268,983	2,630,107	4,202,246	107,780	14,405,630	50,664,746	$ -
1.10X	Facilities Management	4,470,687	-	-	75,000	573,480	5,119,167	75,000	4,818,362	-	58,392	-	167,413	5,119,167	$ -
1.101	G.I.S.	631,771	-	-	18,570	50,000	700,341	-	534,972	15,000	6,641	-	143,728	700,341	$ -
1.112	Regional Grant in Aid	1,765,351	-	-	-	-	1,765,351	1,714,451	-	-	50,900	-	-	1,765,351	$ -
1.224	Community Health	646,895	-	-	-	-	646,895	-	-	177,336	192,853	-	276,706	646,895	$ -
1.226	Health Facilities - VIHA	618,025	-	-	-	921,272	1,539,297	-	-	-	1,539,297	-	-	1,539,297	$ -
1.280	Regional Parks	16,255,783	1,586,751	-	285,357	3,019,895	21,147,786	340,000	2,246,750	20,000	1,082,849	797,891	16,660,296	21,147,786	$ -
1.309	Climate Action and Adaptation	2,058,995	-	-	460,470	72,396	2,591,861	-	-	6,297	861,674	25,347	1,698,543	2,591,861	$ -
1.310	Land Banking & Housing	3,016,352	2,357,248	-	5,000	4,170	5,382,770	495,326	683,840	100,000	946,535	35,130	3,121,939	5,382,770	$ -
1.312	Regional Goose Management	359,665	-	-	-	-	359,665	-	-	49,621	11,777	-	298,267	359,665	$ -
1.315	Biodiversity & Environmental Stewardship	235,274	-	-	-	-	235,274	-	105,876	-	5,167	-	124,231	235,274	$ -
1.323	By-Law Enforcement	1,124,049	-	-	-	91,060	1,215,109	-	1,155,908	7,207	51,994	-	-	1,215,109	$ -
1.324	Regional Planning Services	876,423	-	-	-	4,550	880,973	-	173,400	10,812	22,403	-	674,358	880,973	$ -
1.326	Foodlands Access	304,949	-	-	-	121,550	426,499	-	-	62,500	12,800	-	351,199	426,499	$ -
1.329	Regional Transportation	5,559,862	-	-	-	781,500	6,341,362	14,000	-	990,175	39,360	-	5,297,827	6,341,362	$ -
1.335	Geo-Spatial Referencing System	138,576	-	-	10,000	28,250	176,826	-	-	-	7,744	9,080	160,002	176,826	$ -
1.374	Regional Emergency Program Support	212,724	-	-	-	-	212,724	-	-	63,408	6,847	-	142,469	212,724	$ -
1.375	Hazardous Material Incident Response	541,620	-	-	-	12,900	554,520	-	-	42,500	22,830	-	489,190	554,520	$ -
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	49,921,002	-	-	-	1,562,222	51,483,224	-	-	1,261,309	17,954,735	32,267,180	-	51,483,224	$ -
1.525	Solid Waste Disposal - Debt	73,300	2,664,220	-	-	-	2,737,520	-	-	-	5,400	2,732,120	-	2,737,520	$ -
1.57X	Environmental and Operational Support	30,397,300	-	-	440,000	1,023,347	31,860,647	-	31,194,126	666,521	-	-	-	31,860,647	$ -
1.911	911 Systems	1,587,202	1,011,949	16,324	-	28,593	2,644,068	-	-	-	2,002,127	110,801	531,140	2,644,068	$ -
1.921	Regional CREST Contribution	2,102,562	-	3,406	-	-	2,105,968	-	-	-	97,331	-	2,008,637	2,105,968	$ -
2.670	Regional Water Supply	23,918,630	3,215,038	-	21,000,000	670,484	48,804,152	-	-	-	932,250	47,871,902	-	48,804,152	$ -
21.ALL	Feasibility Study Reserve Fund - All	132,367	-	-	-	-	132,367	66,537	-	-	355,830	-	-290,000	132,367	$ -
Total Regional		**$ 193,241,068**	**$ 10,835,206**	**$ 19,730**	**$ 23,627,776**	**$ 12,005,332**	**$ 239,729,112**	**$ 3,755,314**	**$ 69,182,217**	**$ 6,102,793**	**$ 30,469,982**	**$ 83,957,231**	**$ 46,261,575**	**$ 239,729,112**	**$ -**
1.121	Sooke Regional Museum	307,266	-	9	-	-	307,275	-	-	-	1,581	-	305,694	307,275	$ -
1.123	Prov. Court of B.C. (Family Court)	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	149,360	$ -
1.126	Victoria Family Court Committee	41,558	-	-	-	-	41,558	25,841	-	-	717	-	15,000	41,558	$ -
1.128	Greater Victoria Police Victim Services	340,090	-	-	-	-	340,090	5,713	-	-	14,583	-	319,794	340,090	$ -
1.230	Traffic Safety Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
1.290	Royal Theatre	107,580	-	-	105,000	385,000	597,580	-	-	-	-	-	597,580	597,580	$ -
1.295	McPherson Theatre	347,968	-	-	90,000	343,045	781,013	-	-	-	31,013	-	750,000	781,013	$ -
1.297	Arts Grants	3,374,591	-	-	-	1,050	3,375,641	-	16,142	46,451	179,028	-	3,134,020	3,375,641	$ -
1.311	Regional Housing Trust Fund	3,223,431	-	-	-	-	3,223,431	2,881,785	-	-	61,868	-	279,778	3,223,431	$ -
1.313	Animal Care Services	1,997,801	-	-	-	79,785	2,077,586	-	-	-	1,461,162	53,000	563,424	2,077,586	$ -
1.330	Regional Growth Strategy	659,758	-	-	-	-	659,758	-	-	500,000	16,185	-	143,573	659,758	$ -
1.40X	SEAPARC	5,304,724	143,966	-	-	590,988	6,039,678	-	-	-	593,507	1,704,380	3,741,791	6,039,678	$ -
1.44X	Panorama Rec. Center.	10,956,804	328,308	-	-	1,151,060	12,436,172	-	-	200,000	2,617,604	3,541,144	6,077,424	12,436,172	$ -
1.531	Stormwater Quality Management - Sooke	72,726	-	-	-	-	72,726	-	-	40,000	320	-	32,406	72,726	$ -
1.536	LWMP-Stormwater Quality Management-Core	799,395	-	-	-	-	799,395	-	-	50,000	87,122	-	662,273	799,395	$ -
1.537	Stormwater Quality Management - Peninsula	130,662	-	-	-	-	130,662	-	-	10,000	4,180	-	116,482	130,662	$ -
1.538	Source - Stormwater Quality - Peninsula	62,773	-	-	-	-	62,773	-	-	606	1,746	-	60,421	62,773	$ -
1.912B	911 Call Answer - Municipalities	-	-	37,704	-	-	37,704	-	582,173	-	-34,473	-	-509,996	37,704	$ -
1.913	913 Fire Dispatch	432,239	-	-	-	-	432,239	-	-	-	19,027	-	413,212	432,239	$ -
2.610	Saanich Peninsula Water Supply	8,254,891	446,402	-	-	550,000	9,251,293	-	-	-	129,510	9,121,783	-	9,251,293	$ -
2.680	Juan de Fuca Water Distribution	19,301,631	2,798,219	-	8,800,000	740,104	31,639,954	-	-	-	238,027	31,401,927	-	31,639,954	$ -
2.681	Florence Lake Water System Debt	-	19,002	75	-	-	19,077	-	-	-	80	-	18,997	19,077	$ -
3.700	Septage Disposal	166,503	-	-	-	-	166,503	-	-	-	166,503	-	-	166,503	$ -
3.701	Millstream Remediation Service	50,449	-	-	-	-	50,449	-	-	50,000	449	-	-	50,449	$ -
3.707	LWMP - On Site System Management Program	183,788	-	-	-	-	183,788	-	-	43,097	9,135	-	131,556	183,788	$ -
3.718	Peninsula Wastewater TP	4,618,417	103,603	-	-	684,350	5,406,370	-	138,991	35,000	2,769,066	-	2,463,313	5,406,370	$ -
3.720	LWMP - (Peninsula) - Implementation	108,915	-	-	-	-	108,915	-	-	75,000	1,021	-	32,894	108,915	$ -
3.750	LWMP - Core and West Shore	374,506	-	-	-	253,936	628,442	-	-	-	172,640	200,000	255,802	628,442	$ -
3.751	LWMP - Core and West Shore Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
3.752	LWMP - Harbour Studies	383,960	-	-	-	-	383,960	-	-	-	20,344	-	363,616	383,960	$ -
3.755	Regional Source Control	1,795,828	-	-	-	-	1,795,828	-	55,000	83,500	83,765	64,171	1,509,392	1,795,828	$ -
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
3.71X	Core Area Wastewater Operations	41,374,095	-	-	-	800,000	42,174,095	-	1,110,032	170,000	34,029,210	-	6,864,853	42,174,095	$ -
3.7XX	Core Area & Legacy Trunk Sewer - Debt	343,371	9,502,329	-	5,529,745	8,611,079	23,986,524	378,978	-	-	17,249,354	-	6,358,192	23,986,524	$ -
Total Sub-Regional		**$ 105,115,720**	**$ 13,341,829**	**$ 37,788**	**$ 14,524,745**	**$ 14,339,757**	**$ 147,359,839**	**$ 3,292,317**	**$ 1,902,338**	**$ 1,303,654**	**$ 60,073,634**	**$ 46,086,405**	**$ 34,701,491**	**$ 147,359,839.00**	**$ -**
1.103	Elections	273,150	-	-	-	-	273,150	-	-	151,280	81,870	-	40,000	273,150	$ -
1.104	U.B.C.M.	14,041	-	445	-	-	14,486	-	-	-	100	-	14,386	14,486	$ -
1.108	Joint Electoral Area Admin	320,380	-	-	-	-	320,380	-	-	-	716	-	319,664	320,380	$ -
1.109	Electoral Area Admin Exp - JDF	80,971	-	-	-	1,020	81,991	-	-	-	260	-	81,731	81,991	$ -
1.110	Electoral Area Admin Exp - SGI	476,310	-	-	-	1,150	477,460	12,000	-	14,392	16,790	-	434,278	477,460	$ -
1.111	Electoral Area Admin Exp - SSI	1,565,919	-	-	-	88,610	1,654,529	-	755,225	77,208	5,933	-	816,163	1,654,529	$ -

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2026 Operating Fund Summary

Service	Service Name	Expenditures						Revenue							Fund Balance
		Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total	Carryforward to 2026 Operating	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Requisition	Total	
1.114	Grant-in-Aid - Juan de Fuca	31,703	-	-	-	-	31,703	19,927	-	-	300	-	11,476	31,703	$ -
1.116	Grant-in-Aid - Salt Spring Island	95,960	-	140	-	-	96,100	-	-	-	20,140	-	75,960	96,100	$ -
1.117	Grant-in-Aid - Southern Gulf Islands	128,467	-	-	-	-	128,467	8,197	-	-	1,280	-	118,990	128,467	$ -
1.119	Vancouver Island Regional Library	442,490	-	-	-	-	442,490	516	-	-	760	-	441,214	442,490	$ -
1.124	SSI Economic Development Commission	100,548	-	-	-	7,460	108,008	11,716	-	10,000	620	-	85,672	108,008	$ -
1.125	SGI Economic Development Commission	658,774	-	-	-	-	658,774	14,639	-	510,500	1,520	-	132,115	658,774	$ -
1.129	Vancouver Island Regional Library - Debt	2,190	338,266	-	-	-	340,456	-	-	-	340,456	-	-	340,456	$ -
1.133	Langford E.A. - Greater Victoria Public Library	35,314	-	-	-	-	35,314	962	-	-	100	-	34,252	35,314	$ -
1.137	Galiano Island Community Use Building	41,454	30,653	-	-	1,530	73,637	-	-	-	350	-	73,287	73,637	$ -
1.138	Southern Gulf Islands Regional Library	267,489	-	-	-	-	267,489	1,417	-	-	2,600	-	263,472	267,489	$ -
1.141	Salt Spring Island Public Library	656,887	146,651	-	-	2,575	806,113	-	-	-	2,100	-	804,013	806,113	$ -
1.170	Gossip Island Electric Power Supply	1,046	62,621	-	-	-	63,667	471	-	-	420	-	62,776	63,667	$ -
1.227	Saturna Island Medical Clinic	12,901	-	-	-	-	12,901	12,304	-	-	597	-	-	12,901	$ -
1.228	Galiano Health Service	193,067	-	-	-	-	193,067	450	-	-	130	-	192,487	193,067	$ -
1.229	Pender Islands Health Care Centre	331,729	-	-	-	-	331,729	1,970	-	-	2,474	-	327,285	331,729	$ -
1.232	Port Renfrew Street Lighting	12,985	-	-	-	-	12,985	4,015	-	-	360	4,390	4,220	12,985	$ -
1.234	SSI Street Lighting	34,044	-	-	-	350	34,394	-	-	-	40	-	34,354	34,394	$ -
1.235	SGI Small Craft Harbour Facilities	286,536	87,493	-	-	161,380	535,409	-	-	-	8,612	168,730	358,067	535,409	$ -
1.236	Salt Spring Island Fernwood Dock	17,847	-	-	-	2,000	19,847	-	-	-	170	-	19,677	19,847	$ -
1.238A	Community Transit (SSI)	678,915	-	-	-	54,780	733,695	-	-	46,240	190,955	-	496,500	733,695	$ -
1.238B	Community Transportation (SSI)	53,179	-	-	-	10,000	63,179	-	-	-	390	-	62,789	63,179	$ -
1.280A	Regional Parks - Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
1.299	Salt Spring Island Arts	154,551	-	-	-	-	154,551	-	-	-	190	-	154,361	154,551	$ -
1.314	SGI House Numbering	10,600	-	-	-	-	10,600	14	-	-	106	-	10,480	10,600	$ -
1.316	SSI Building Numbering	10,751	-	29	-	-	10,780	-	-	-	10	-	10,770	10,780	$ -
1.317	JDF Building Numbering	14,534	-	-	-	-	14,534	37	-	-	50	-	14,447	14,534	$ -
1.318	Building Inspection	2,498,593	-	-	14,120	23,300	2,536,013	-	33,610	343,769	5,518	1,416,230	736,886	2,536,013	$ -
1.319	Soil Deposit Removal	31,338	-	-	-	-	31,338	-	-	10,028	40	10,000	11,270	31,338	$ -
1.320	Noise Control	74,589	-	-	-	6,000	80,589	-	-	-	316	-	80,273	80,589	$ -
1.322	Nuisances & Unsightly Premises	65,344	-	-	-	-	65,344	-	-	2,500	320	-	62,524	65,344	$ -
1.325	Electoral Area Services - Planning	925,427	-	-	-	72,040	997,467	-	34,791	71,744	2,379	47,180	841,373	997,467	$ -
1.340	JDF Livestock Injury Compensation	3,158	-	-	-	-	3,158	3,091	-	-	67	-	-	3,158	$ -
1.341	SGI Livestock Injury Compensation	3,159	-	-	-	-	3,159	3,141	-	-	18	-	-	3,159	$ -
1.342	SSI Livestock Injury Compensation	3,158	-	-	-	-	3,158	3,132	-	-	26	-	-	3,158	$ -
1.350	Willis Point Fire Protect & Recreation	155,360	-	-	6,840	60,240	222,440	10,906	-	-	35,630	-	175,904	222,440	$ -
1.352	South Galiano Fire Protection	464,962	141,027	-	10,690	105,160	721,839	-	35,235	-	1,550	-	685,054	721,839	$ -
1.353	Otter Point Fire Protection	557,468	-	-	6,160	208,410	772,038	-	-	-	360	-	771,678	772,038	$ -
1.354	Malahat Fire Protection	71,406	-	1,348	-	-	72,754	-	-	-	-	-	72,754	72,754	$ -
1.355	Durrance Road Fire Protection	2,716	-	-	-	300	3,016	-	-	-	-	-	3,016	3,016	$ -
1.356	Pender Fire Protection	1,263,965	94,516	-	-	220,832	1,579,313	-	-	94,516	14,886	-	1,469,911	1,579,313	$ -
1.357	East Sooke Fire Protection	540,130	178,274	-	-	116,200	834,604	50,804	-	-	29,820	112,232	641,748	834,604	$ -
1.358	Port Renfrew Fire Protection	212,886	-	-	-	46,590	259,476	-	-	-	11,661	99,382	148,433	259,476	$ -
1.359	North Galiano Fire Protection	263,608	56,363	-	5,090	40,000	365,061	-	-	-	1,372	-	363,689	365,061	$ -
1.360	Shirley Fire Protection	164,839	-	-	10,480	89,650	264,969	-	-	-	5,220	-	259,749	264,969	$ -
1.363	Saturna Island Fire	348,054	-	-	-	-	348,054	320	-	-	16,908	-	330,826	348,054	$ -
1.368	Electoral Area Fire Inspection & Investigation	25,000	-	-	-	-	25,000	-	-	-	-	-	25,000	25,000	$ -
1.369	Electoral Area Fire Services	512,409	-	-	2,500	-	514,909	-	-	13,699	120	-	501,090	514,909	$ -
1.370	Juan de Fuca Emergency Program	103,641	-	-	-	11,880	115,521	-	-	-	270	-	115,251	115,521	$ -
1.371	SSI Emergency Program	154,486	-	-	-	-	154,486	-	-	7,876	200	-	146,410	154,486	$ -
1.372	Electoral Area Emergency Program	1,028,350	-	-	-	5,000	1,033,350	-	534,270	104,186	176,094	-	218,800	1,033,350	$ -
1.373	SGI Emergency Program	289,615	-	-	-	-	289,615	-	-	20,000	2,684	-	266,931	289,615	$ -
1.377	JDF Search and Rescue	93,200	-	-	-	3,050	96,250	-	-	-	22,900	-	73,350	96,250	$ -
1.378	SSI Search and Rescue	31,831	-	-	-	-	31,831	4,035	-	-	100	-	27,696	31,831	$ -
1.405	JDF EA - Community Parks	360,914	-	-	-	16,280	377,194	-	-	3,604	1,020	-	372,570	377,194	$ -
1.408	JDF EA - Community Recreation	56,191	-	-	-	11,466	67,657	1,466	-	-	23,030	-	43,161	67,657	$ -
1.45X	SSI Parks and Recreation	3,795,695	18,000	-	-	271,500	4,085,195	-	62,260	43,604	217,791	601,845	3,159,695	4,085,195	$ -
1.465	Saturna Island Comm. Parks	29,115	-	-	-	4,980	34,095	1,445	-	-	1,443	-	31,207	34,095	$ -
1.468	Saturna Island - Community Rec.	26,601	-	-	-	-	26,601	8,967	-	-	824	-	16,810	26,601	$ -
1.475	Mayne Is. Com. Parks & Rec	82,785	-	-	-	19,400	102,185	-	-	-	300	-	101,885	102,185	$ -
1.476	Mayne Is. Comm. Parks (reserve)	40,366	-	-	-	-	40,366	29,286	-	-	10,000	1,080	-	40,366	$ -
1.478	Mayne Is. Community Rec.	45,519	-	-	-	-	45,519	6,859	-	-	60	-	38,600	45,519	$ -
1.485	North & South Pender Com. Parks	166,306	-	-	-	30,000	196,306	-	-	-	2,390	-	193,916	196,306	$ -
1.488	North & South Pender Com. Rec	79,699	-	-	-	-	79,699	1,066	-	-	925	-	77,708	79,699	$ -
1.495	Galiano Parks	158,096	-	-	-	12,100	170,196	13,500	-	11,550	28,240	-	116,906	170,196	$ -
1.498	Galiano Community Recreation	48,823	-	-	-	-	48,823	33	-	-	30	-	48,760	48,823	$ -
1.523	Port Renfrew Refuse Disposal	156,289	-	-	-	27,107	183,396	-	44,516	-	73,833	-	65,047	183,396	$ -
1.533	Stormwater Quality Management - SGI	43,589	-	-	-	-	43,589	-	-	-	576	-	43,013	43,589	$ -
1.535	Stormwater Quality Management - SSI	42,431	-	-	-	-	42,431	-	-	24,660	121	-	17,650	42,431	$ -

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2026 Operating Fund Summary

Service	Service Name	*Expenditures*						*Revenue*							Fund Balance
		Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total	Carryforward to 2026 Operating	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Requisition	Total	
1.580	EA Utility Operations	1,739,475	-	-	-	177,831	1,917,306	-	1,917,306	-	-	-	-	1,917,306	$ -
1.923	Emergency Comm - CREST - SGI	196,749	-	-	-	-	196,749	583	-	-	2,010	-	194,156	196,749	$ -
1.924	Emergency Comm - CREST - JDF	161,892	-	-	-	-	161,892	191	-	-	252	-	161,449	161,892	$ -
1.925	Emergency Comm - CREST - SSI	160,977	-	-	-	-	160,977	301	-	-	160	-	160,516	160,977	$ -
2.620	SSI Highland Water System	87	13,761	-	-	-	13,848	58	-	-	70	-	13,720	13,848	$ -
2.621	Highland / Fernwood Water - SSI	454,699	38,991	-	-	148,070	641,760	-	-	22,500	1,060	521,670	96,530	641,760	$ -
2.622	Cedars of Tuam	45,166	-	-	-	23,890	69,056	-	-	-	90	68,966	-	69,056	$ -
2.624	Beddis Water	214,605	3,840	-	-	117,395	335,840	-	-	-	150	234,340	101,350	335,840	$ -
2.626	Fulford Water	181,682	18,673	-	-	64,775	265,130	-	-	-	780	198,680	65,670	265,130	$ -
2.628	Cedar Lane Water (SSI)	91,305	2,280	-	-	30,855	124,440	-	-	20,000	160	80,030	24,250	124,440	$ -
2.630	Magic Lakes Estate Water System	913,657	165,861	88,515	-	110,160	1,278,193	-	-	40,000	11,268	524,960	701,965	1,278,193	$ -
2.640	Saturna Island Water System (Lyall Harbour)	239,000	28,260	-	-	70,265	337,525	-	-	20,000	955	147,000	169,570	337,525	$ -
2.642	Skana Water (Mayne)	70,560	-	-	-	59,960	130,520	-	-	-	100	75,990	54,430	130,520	$ -
2.650	Port Renfrew Water	162,056	-	-	-	35,829	197,885	-	-	8,000	1,290	96,118	92,477	197,885	$ -
2.660	Fernwood Water	30	4,110	-	-	-	4,140	2,344	-	-	20	-	1,776	4,140	$ -
2.665	Sticks Allison Water (Galiano)	64,504	-	-	-	30,240	94,744	-	-	5,000	100	82,970	6,674	94,744	$ -
2.667	Surfside Park Estates (Mayne)	126,810	-	14,970	-	75,630	217,410	-	-	-	200	142,980	74,230	217,410	$ -
2.682	Seagirt Water System Debt	20,000	94,767	-	-	-	114,767	-	-	-	-	-	114,767	114,767	$ -
2.691	Wilderness Mountain Water Service	158,704	25,664	-	-	36,922	221,290	-	-	16,000	180	122,190	82,920	221,290	$ -
3.705	SSI Liquid Waste Disposal	1,139,343	76,139	-	-	61,310	1,276,792	-	-	15,000	1,601	843,700	416,491	1,276,792	$ -
3.810	Ganges Sewer	1,020,298	245,813	-	-	192,290	1,458,401	-	-	30,000	3,041	1,354,960	70,400	1,458,401	$ -
3.820	Maliview Estates Sewer System	227,930	42,720	-	-	57,140	327,790	-	-	-	25,400	241,870	60,520	327,790	$ -
3.830	Magic Lake Estates Sewer System	821,948	174,103	-	-	126,520	1,122,571	-	12,150	12,000	5,110	368,240	725,071	1,122,571	$ -
3.830D	Magic Lake Estates Sewer Debt	1,760	230,685	-	-	-	232,445	-	-	-	2,961	-	229,484	232,445	$ -
3.850	Port Renfrew Sewer	123,791	-	-	-	25,689	149,480	-	-	-	1,719	73,871	73,890	149,480	$ -
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Total Electoral Areas		**$ 30,362,871**	**$ 2,319,531**	**$ 105,447**	**$ 55,880**	**$ 3,177,111**	**$ 36,020,840**	**$ 230,163**	**$ 3,429,363**	**$ 1,749,856**	**$ 1,428,118**	**$ 7,639,604**	**$ 21,543,736**	**$ 36,020,840**	**$ -**
Total Operating Fund		**$ 328,719,659**	**$ 26,496,566**	**$ 162,965**	**$ 38,208,401**	**$ 29,522,200**	**$ 423,109,791**	**$ 7,277,794**	**$ 74,513,918**	**$ 9,156,303**	**$ 91,971,734**	**$ 137,683,240**	**$ 102,506,802**	**$ 423,109,791**	**$ -**

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2026-2030 Capital Fund Summary

Capital Expenditures	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5-Year Total
Engineered Structures	$ 96,736,099	$ 72,658,000	$ 106,567,500	$ 67,287,500	$ 60,585,000	**$ 403,834,099**
Buildings	21,469,908	5,517,500	1,180,000	1,480,000	170,000	**29,817,408**
Equipment	20,220,025	11,805,783	17,912,029	19,086,403	2,581,536	**71,605,775**
Land	6,295,000	5,270,000	3,795,000	3,045,000	2,695,000	**21,100,000**
Vehicles	6,460,336	2,686,000	2,174,500	2,052,500	643,000	**14,016,336**
Regional Services Total	**$ 151,181,368**	**$ 97,937,283**	**$ 131,629,029**	**$ 92,951,403**	**$ 66,674,536**	**$ 540,373,618**
Engineered Structures	$ 79,190,250	$ 36,425,133	$ 42,279,300	$ 40,820,000	$ 38,440,500	**$ 237,155,183**
Buildings	11,046,750	23,215,000	2,191,000	1,490,500	3,628,000	**$ 41,571,250**
Equipment	5,729,909	3,431,100	3,872,557	2,761,845	1,078,243	**$ 16,873,654**
Land	155,350	-	-	-	-	**$ 155,350**
Vehicles	950,000	810,000	800,000	300,000	50,000	**$ 2,910,000**
Sub-Regional Services Total	**$ 97,072,259**	**$ 63,881,233**	**$ 49,142,857**	**$ 45,372,345**	**$ 43,196,743**	**$ 298,665,437**
Engineered Structures	$ 15,904,785	$ 11,049,887	$ 17,499,765	$ 8,965,875	$ 8,940,500	**$ 62,360,812**
Buildings	5,104,191	1,335,000	120,000	16,000	17,500	**$ 6,592,691**
Equipment	1,812,164	1,024,627	1,202,620	404,452	956,673	**$ 5,400,536**
Land	1,610,000	25,000	-	-	-	**$ 1,635,000**
Vehicles	1,040,000	297,500	1,592,500	337,500	92,500	**$ 3,360,000**
Electoral Area Services Total	**$ 25,471,140**	**$ 13,732,014**	**$ 20,414,885**	**$ 9,723,827**	**$ 10,007,173**	**$ 79,349,039**
Total Expenditures	**$ 273,724,767**	**$ 175,550,530**	**$ 201,186,771**	**$ 148,047,575**	**$ 119,878,452**	**$ 918,388,094**

Funding Source	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5-Year Total
Capital Funds on Hand	$ 88,354,245	$ 22,698,508	$ 24,154,200	$ 25,216,800	$ 27,850,000	**$ 188,273,753**
Debenture Debt (New Debt Only)	25,537,747	50,405,000	94,138,000	59,922,000	36,157,500	**$ 266,160,247**
Equipment Replacement Fund	8,478,778	4,722,645	3,421,829	2,427,603	1,457,036	**$ 20,507,891**
Grants (Federal, Provincial)	7,572,388	1,663,629	300,000	-	-	**$ 9,536,017**
Other (Donations / Third Party Funding)	15,548,210	18,222,500	9,615,000	4,635,000	1,210,000	**$ 49,230,710**
Reserve Fund	5,690,000	225,000	-	750,000	-	**$ 6,665,000**
Regional Services Total	**$ 151,181,368**	**$ 97,937,283**	**$ 131,629,029**	**$ 92,951,403**	**$ 66,674,536**	**$ 540,373,618**
Capital Funds on Hand	$ 23,211,681	$ 8,800,000	$ 9,600,000	$ 9,700,000	$ 10,200,000	**$ 61,511,681**
Debenture Debt (New Debt Only)	49,777,669	46,114,000	29,306,000	28,857,000	23,814,500	**$ 177,869,169**
Equipment Replacement Fund	4,055,459	2,100,100	2,827,557	1,831,345	1,408,743	**$ 12,223,204**
Grants (Federal, Provincial)	1,150,000	575,000	960,000	-	1,450,000	**$ 4,135,000**
Other (Donations / Third Party Funding)	17,712,450	6,292,133	6,069,300	4,984,000	6,323,500	**$ 41,381,383**
Reserve Fund	1,165,000	-	380,000	-	-	**$ 1,545,000**
Sub Regional Services Total	**$ 97,072,259**	**$ 63,881,233**	**$ 49,142,857**	**$ 45,372,345**	**$ 43,196,743**	**$ 298,665,437**
Capital Funds on Hand	$ 4,163,982	$ 41,977	$ 31,000	$ 55,000	$ -	**$ 4,291,959**
Debenture Debt (New Debt Only)	5,245,000	5,584,867	7,345,000	5,410,000	8,435,000	**$ 32,019,867**
Equipment Replacement Fund	1,808,678	540,877	1,973,120	722,952	1,034,173	**$ 6,079,800**
Grants (Federal, Provincial)	8,793,751	6,240,028	9,999,000	2,574,781	295,000	**$ 27,902,560**
Other (Donations / Third Party Funding)	3,773,866	1,319,265	1,066,765	961,094	243,000	**$ 7,363,990**
Reserve Fund	1,685,863	5,000	-	-	-	**$ 1,690,863**
Electoral Area Services Total	**$ 25,471,140**	**$ 13,732,014**	**$ 20,414,885**	**$ 9,723,827**	**$ 10,007,173**	**$ 79,349,039**
Total Funding	**$ 273,724,767**	**$ 175,550,530**	**$ 201,186,771**	**$ 148,047,575**	**$ 119,878,452**	**$ 918,388,094**
Total Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

More details regarding both funds can be found under the 2026-2030 financial plan from pages 257-278

Board and Corporate Planning

The CRD follows a four-year planning cycle to ensure alignment with the election terms. The CRD's five-year Financial Plan establishes a longer-term perspective of the allocation of resources required to deliver the programs and services needed by the community, and to accomplish Board priorities. The budget planning cycle is linked to the statutory five-year financial plan, which shows projected revenues and expenditures, and the planned contribution of operating revenue required to fund proposed capital projects, together with planned borrowing and anticipated grants .

Financial Plan revenues are derived from fees and charges, service and operating agreements, grants, and taxes. Expenditures are determined through a variety of processes and agreements, some of which the CRD Board controls directly, and others which are delegated or recommended by local service commissions. All of the budget recommendations derived from these processes are incorporated into the operating and capital expenditure plans for approval by the Board.



The CRD's Organizational Development Plan supports the strengthening of the foundational core of the organization with enhancements to policies, systems and practices and through employee development, communication and engagement. As such, the plan is a key driver in the development of divisional service and financial plans.

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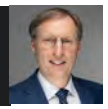
ORGANIZATIONAL STRUCTURE 2026

Capital Region Housing Corporation | Capital Regional District | Capital Regional Hospital District

Housing Corporation Board
Zac de Vries, Chair
250.360.3125



Regional Board
Cliff McNeil-Smith, Chair
250.360.3125



Hospital District Board
Kevin Murdoch, Chair
250.360.3125



Standing & Special Committees

Commissions & Advisory Committees

Ted Robbins
Chief Administrative Officer
250.360.3124



Executive Services

Executive Operations
Carolyn Jenkinson
Manager
250.360.3125

Corporate Administration
Treace Alton
Manager
250.475.1350

Corporate Communications & Engagement
Andy Orr
Senior Manager
250.360.3229

People, Safety & Culture
Chris Neilson
Senior Manager
250.360.3282

Strategic Planning Fran Delgadillo Lopez
Manager
250.360.3163

Finance & Technology Services

Nelson Chan
Chief Financial Officer
250.360.3645



Arts & Culture
Chris Gilpin
Manager
250.360.3205

Local Services
Lia Xu
Manager
250.360.3033

Financial Services
Varinia Somosan
Senior Manager
250.360.3138

Technology & Digital Transformation Vacant
Senior Manager
250.360.3633

Parks, Recreation & Environmental Services

Luisa Jones
General Manager
250.360.3085



Business Support Services
Samantha Silva
Manager
250.3252.3252

Environmental Innovation
Rory Tooke
Senior Manager
250.360.3048

Environmental Protection
Glenn Harris
Senior Manager
250.360.3090

Environmental Resource Management
Russ Smith
Senior Manager
250.360.3080

Panorama Recreation
Steve Meikle
Senior Manager
250.655.2170

Regional Parks
Mike MacIntyre
Senior Manager
250.360.3340

SEAPARC
Melanie Alsdorf
Senior Manager
250.642.8009

Housing, Planning & Protective Services

Kevin Lorette
General Manager
250.360.3274



Health & Capital Planning
Michael Barnes
Senior Manager
250.360.3114

Protective Services
Shawn Carby
Senior Manager
250.360.3186

Regional Housing
Don Elliott
Senior Manager
250.360.3371

Regional Planning & Transportation
Patrick Klassen
Senior Manager
250.360.3244

Corporate Services

Kristen Morley
Corporate Officer
250.360.3638



Legal Services & Risk Management
Steve Carey
Senior Manager
250.360.3128

Real Estate & Facilities Management
Quinn Daly
Senior Manager
250.360.3852

Information Services
Sharon Byrch
Manager
250.360.3639

Legislative Services
Marlene Lagoa
Senior Manager
250.360.3127

First Nations Relations
Caitlyn Vernon
Manager
250.360.3156

Infrastructure & Water Services

Alicia Fraser
General Manager
250.360.3061



Business Support Services
Denise Dionne
Manager
250.474.9606

Corporate Asset & Maintenance Management
Laura Hardiman
Senior Manager
250.360.3175

Corporate Capital Project Delivery
Steve May
Senior Manager
250.360.3064

Infrastructure Planning & Engineering
Joseph Marr
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Water Infrastructure Operations
Shayne Irg Senior
Manager
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Wastewater Infrastructure Operations
Jason Dales
Senior Manager
250.940.7402

Watershed Protection
Annette Constabel
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Regional Water Strategic Program
Jared Kelly
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Electoral Area Services

Steve Henderson
General Manager
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Building Inspection
Calvin Gray
Manager
250.360.3291

Juan de Fuca Administration
Iain Lawrence
Senior Manager
250.642.8104

SSI Administration
Dan Ovington Senior Manager
250.537.4448

Southern Gulf Islands Administration
Justine Stark
Senior Manager
250.360.3275

Water/Wastewater Service Operations
Joel Bilodeau
Manager
250.360.3614

Budget Planning Process & Overview

The Capital Regional District (CRD) is required by legislation to develop a financial plan each year that represents operating and capital expenditures for the next five years. These plans provide a longer-term focus regarding the resources required to deliver programs and services needed by the community, and to accomplish Board priorities.

Collectively, the financial planning process includes recommendations and direction from over 60 commissions and advisory committees as well as the Capital Regional Hospital District and Capital Region Housing Corporation Boards, which are administered by the CRD.

Unlike senior levels of government, funds cannot be moved into general revenue or re-purposed across services. Each service has its own proposed expenses and funding sources, and cannot show a deficit in any year. As each service must be accounted for and reported on separately, the CRD Financial Plan consists of approximately 200 individual service budgets.

Under direction provided by the Board, review and recommendation for approval for all local service budgets is delegated to the Electoral Areas Committee (EAC) including the review of Local Service Commission budgets. This process includes asignificant amount of work undertaken by many appointed commissioners who volunteer their services in the Southern Gulf Islands, Salt Spring Island, and Juan de Fuca electoral areas.

Commissions and committees receive input leading up to the preparation of all preliminary regional and sub-regional budgets in the form of user statistics, customer satisfaction surveys, advisory body reports, annual operational reports and from a wide variety of public engagement activities. Local and sub-regional commissions may also include rate payer representatives.

A preliminary financial plan is prepared based on outcomes of the service planning process as well as input received. The preliminary plan is subject to changes as a result of year-end adjustments, payments in lieu of taxes, revised assessment information, and other committee or commission-directed amendments prior to approval. Approval of the preliminary Financial Plan enables the organization to effectively deploy resources needed to maintain core service delivery and advance capital projects required to support development and population growth across the region.

CRD 2026 Consolidated Budget Overview



Every four years, the Board sets the strategic priorities, policicies and direction that guide the activities of the organization. Board members, other elected officials and, in some cases, First Nations and ratepayers sit on various committees and commissions that receive public input.

Public input happens throughout the planning cycle, through customer satisfaction surveys, financial plan consulting, user statistics, advisory body reports and other public engagement activities. This input drives the Board's Strategic Priorities.

Budget Planning Process Summary

CRD Timetable for 2026-2030 Financial Plan	
Month	Description
May	Executive Leadership Team - Review and Prioritize Initiative Business Cases
June	Financial Plan Guidelines distributed to staff
June - August	Staff - Service Planning and Budget Preparation
September - October	Executive Leadership Team, Committees & Commissions - Review of Budgets, including Initiative Business Cases
October	Electoral Area Committee - Budgets and Intiative Business Cases (Oct 27) Committee of the Whole - Financial Plan and Intiative Business Cases (Oct 29) Board - Approval Provisional Financial Plan (Oct 29)
January	Surplus/Deficits - Budget Recast
March	Board - Final Bylaw Approval
April	Requisition

Corporate Planning

The budget process for an upcoming year begins May with Corporate Planning. During this phase, departments are responding to Board priorities as well as corporate and core service priorities.

Service Planning

Service Planning, the second phase of budget planning, runs June through August and includes two aspects:

- Service planning: determining which services achieve Board's priorities and how to best deliver these services to communities
- Budget planning: specifying the financial resources in order to deliver the service

Preliminary Budget

During October, the Service plans are presented for review to the Committee of the Whole and select committees and commissions.

The proposed financial plan is then presented to the residents to solicit the public's engagement from November to January.

Final Budget

During March, the budget is finalized and year-end adjustments are presented to the Board. The final budget is required to be approved by March 31st .

Budget Amendments

Throughout the year, departments may become aware of changes that are required to the operating and/or capital budgets. A budget amendment is brought up with the relevant committee or commission that has governance over the service and they will make the recommendation the Board for a financial plan amendment. Typically, amendments are presented to the Board quarterly unless there is urgent matter that requires approval outside these timelines.

Board & Corporate Priorities Dashboard 2023-2026

For 2023-2026, with an annual review the CRD Board agreed to focus on the following regional priorities:

- Community Wellbeing - Transportation & Housing
- Climate Change Adaptation & Mitigation
- First Nations Reconciliation
- Governance & Accountability

The following Board Priorities Dashboard provides a progress update on CRD initiatives, to address these priorities.

The full report can be found here

Progress Report #13 – Q1 2026

Board Priorities Dashboard

Transportation

Residents have access to convenient, green and affordable multi-modal transportation systems that enhance livability.

Making a difference...together

CONDITION LEGEND

Proceeding as planned | Potential or emerging issue | Issue has arisen | Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
1a Improve regional connectivity and safety across transportation modes		✓		‣ ***Board, February 11, 2026*** ‣ ***Board, March 11, 2026***	The inaugural Regional Transportation Advisory Committee (RTAC) meeting was held on January 27, 2026, to coordinate dialogue on regional matters. Opened the Ready Step Roll program for applicants to support sustainable commute planning for school aged children. Construction of the Cusheon Lake Road and Mobrae Avenue bus shelters was completed in March 2026. Additional, future bus shelters have been identified and will be constructed as funding is secured. The CRD has partnered with the Lekwungen Nations – Esquimalt Nation (Kosapsum) and Songhees Nation, Victoria, Esquimalt, View Royal, Landford and Colwood to explore the future of the Island Rail Corridor. On March 11, the CRD Board approved to provide $1.7 million as regional grant-in-aid to the Island Corridor Foundation to support this initiative. The activities envisioned include project and technical feasibility analyses leading into the development of a business case. The CRD will remain involved through this process and will include considerations of the corridor and potential future transit uses into the ongoing update to the Regional Transportation Plan.	‣ Support advocacy requests for investments in multi-modal infrastructure and services ‣ Support and coordinate with municipalities on the development of local transportation plans and strategies ‣ Begin drafting a new Trails Regulation Bylaw to support compliance and enforcement on regional trails.	‣ *Ongoing* ‣ *Ongoing* ‣ *Q3 2026*

Progress Report #13 – Q1 2026

Board Priorities Dashboard

Transportation

Residents have access to convenient, green and affordable multi-modal transportation systems that enhance livability.

Making a difference...together

CONDITION LEGEND

Proceeding as planned | Potential or emerging issue | Issue has arisen | Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
1b Support investments, expansion and equitable access to active and low carbon transportation		ℹ		› *Board, February 11, 2026*	Staff advanced design work for the Trestles Renewal, Trail Widening & Lighting Project in preparation for Q2 construction. Provided support for the design of regional trail access improvements, including accessibility upgrades at Viaduct Park through the BC Hydro cable replacement project. Regional Parks conducted a review of the plans, policies and bylaws requiring amendment or repeal as a result of establishing the Regional Transportation Service. The CRD Board passed a recommendation to submit a resolution to the Union of BC Municipalities, through the Association of Vancouver Island and Coastal Communities, to advocate to the Province to implement a phased expansion of the fare-free youth transit program by increasing eligibility by one year at a time until fare-free transit is available to youths aged 13 through 18. The contract for the construction of the Merchant Mews Trail contract has been awarded and the project has started. Construction is planned for April 2026. ***Media Release***: Pender Island Schooner Way School Trail Opening (March 25, 2026)	› Complete Merchant Mews Trail › Complete first phase of engagement on the Regional Transportation Plan	› ~~*Q1 2026*~~ *Q2 2026* › *Q2 2026*
1c Present options for changes in governance for transportation in the region, including the Electoral Areas		✓			**Operationalized.** Reported back on transportation service governance options, including the establishment of the Regional Transportation Advisory Committee (RTAC) to replace the Transportation Working Group on November 12, 2025. Staff also reported on the dissolution of the Traffic Safety Committee for scope inclusion in the new RTAC.		

Progress Report #13 – Q1 2026

Board Priorities Dashboard

Housing

Residents have access to affordable housing that enhances livability.

Making a difference...together

CONDITION LEGEND

Proceeding as planned | Potential or emerging issue | Issue has arisen | Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
2a Increase supply of affordable, inclusive and adequate housing in the region		✓			The Cedar Hill Library and Affordable Housing Redevelopment in Saanich received final project approval. The redevelopment will replace the existing Nellie McClung Library with an 18-storey mixed-use building that includes a library on the main level, and 210 affordable rental homes above. Caledonia, a redevelopment in Victoria's Fernwood neighbourhood, which increased the number of homes on site from 26 to 158, officially started renting to tenants. The Capital Regional District, which administers Reaching Home: Canada's Homelessness Strategy funding in the Victoria region, awarded $6.2M in Federal Reaching Home funding (2026–2028) to support 17 organizations in Victoria serving homeless individuals and families.[3] The Building Regulations Bylaw has been updated and applies to the CRD's three Electoral Areas that include Salt Spring Island, the Southern Gulf Islands, and the Juan de Fuca. The Bylaw came into effect on March 1, 2026. ***Media Release***: Updates to CRD Building Regulation Bylaw will improve Clarity and Efficiency (February 4, 2026)	› Continue advancing the Rural Housing Program (RHP) by promoting the RHP Funding Programs in SSI and SGI evaluating applications, awarding funds and administering the program.	› *Ongoing*

Progress Report #13 – Q1 2026

Board Priorities Dashboard

Climate Action & Environment

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

Making a difference...together

CONDITION LEGEND

- Proceeding as planned
- Potential or emerging issue
- Issue has arisen
- Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
3a Maximize solid waste diversion and resource recovery from waste materials		✓		‣ *Board, February 11, 2026* ‣ *Board, March 11, 2026*	Finalized and shared model bylaw for demolition waste and deconstruction materials with municipalities. Initiated the procurement of services to collect non-curbside recyclable materials (e.g. flexible plastics and foam packaging) at community markets throughout the region. ***Media Release***: Hartland Renewable Natural Gas Facility recognized with Climate Change Business Journal Award (February 12, 2026) ***Media Release***: Capital Regional District recognized with 2025 Leader in Sustainability Award (March 4, 2026)	‣ Develop and issue an RFP to commission a comprehensive options analysis that outlines and evaluates future waste disposal alternatives to landfilling ‣ Report back to the Board on wrap-up activities related to the Wildlife Attractant Working Group ‣ Report back to the Board on options to improve waste reduction and diversion activities at schools	‣ *Q2 2026* ‣ *Q2 2026* ‣ *Q2 2026*
3b Explore options for a regional approach to biodiversity and the protection of ecological assets			✓		**Operationalized.** The Board has approved the bylaw to establish the Biodiversity and Environmental Stewardship Service that will allow the CRD to begin to play a regional role in the preservation of biodiversity and protection of natural assets. The bylaw was adopted after receiving elector assent through a regional Alternative Approval Process (AAP) and approved in the 2025 final budget presented in March 2025.		

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Board Priorities Dashboard

Climate Action & Environment

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

Making a difference...together

CONDITION LEGEND

Proceeding as planned | Potential or emerging issue | Issue has arisen | Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
3c Increase resilience, community and adaptation planning to address climate related risks and disasters		ℹ		‣ ***Board, March 11, 2026***	Delivered two adaptation fundamentals workshops to local government staff and elected officials on February 5 and February 27. Hosted a regional collaboration workshop for professionals working on adaptation and resilience measures in the region on February 18. Launched a six-month climate adaptation regional cohort for local government and service agency staff on January 22. CRD's Emergency Management Bylaw 3447 repeal and replace will be presented to April Planning and Protective Services Committee. Redrafted Corporate Emergency Plan proposed for presentation at April Planning and Protective Services Committee. ***Media Release***: Province Offers Disaster Financial Assistance for CRD Electoral Areas Impacted by Flooding (January 19, 2026) The Ganges Sewer Electrical & Instrumentation Controls project continues, and the hazardous area classification was completed. The design tender package is being prepared and staff expect to receive cost estimates, drawings and specifications by end of Q2 2026.	‣ Continue climate adaptation regional cohort with monthly sessions until June, collecting input for the development of a regional climate adaptation roadmap ‣ Deliver a multi-session regional adaptation learning training ‣ Host a regional collaboration workshop for professionals working on adaptation and resilience measures in the region ‣ Present revised Bylaw 3447 to Board ‣ Present redrafted Corporate Emergency Plan to Board	‣ *Q2 2026* ‣ *Q2 2026* ‣ *Q2 2026* ‣ *Q2 2026* ‣ ~~*Q1 2026*~~ *Q2 2026*

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Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
3d Support energy efficient and low carbon buildings across the region			✓		**Operationalized.** Staff launched the CRD Building Benchmarking program in Q1 2026 for large buildings, in support of municipal energy reporting bylaws in Saanich and Victoria, including communicating with building owners and managers via webinars and letters. Staff will continue to support municipalities and building owners and managers through operation of the CRD Building Benchmarking program, and will also continue other programs and outreach to support low carbon new buildings and retrofits of existing homes. ***Media Release***: New energy centre will make Victoria General Hospital more resilient, reliable and ready to care for more patients (February 19, 2026) ***Media Release***: CRD launches regional building benchmarking program to support emissions reductions (March 10, 2026)		

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Board Priorities Dashboard

First Nations

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

Making a difference...together

CONDITION LEGEND

- Proceeding as planned
- Potential or emerging issue
- Issue has arisen
- Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
4a Develop mechanisms to hear more from First Nations' governments as to how they would like the CRD to approach reconciliation		✓		***Board, February 11, 2026***	Between September 2025 - January 2026, invited early engagement from 19 First Nation on the development of a CRD Reconciliation Action Plan. Based on interest and response, directly met with 12 First Nations in phase one of this engagement. Draft content for the Plan has been shared with First Nations inviting their detailed review, input and feedback as part of engagement phase two.	Update Reconciliation Action Plan action based on feedback First Nations	*Q2 2026*
4b Collaborate with First Nations to build and strengthen new processes for respectful, reciprocal government-to-government decision-making and service delivery that uplift Indigenous self-determination			✓		**Operationalized.** The First Nations Relations division will continue in an ongoing basis to negotiate MOU/protocol agreements for Board approval with interested First Nations. 2026 joint workplans co-developed with Nations with MOUs/protocol agreements in place. Staff will continue to hold meetings with Kosapsum and Songhees First Nation regarding the Island Rail Corridor initiative.		

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Board Priorities Dashboard



First Nations

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

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CONDITION LEGEND

Proceeding as planned | Potential or emerging issue | Issue has arisen | Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
4c Invite, respect and incorporate Indigenous leadership and traditional knowledge to enhance initiatives and strategies that support other priorities in the plan		✓			First Nations invited to provide input into biosolids/biochar initiative, watershed management and access, Mayne Island Parks and Recreation Commission Master Plan, exploration of curbside collection of flexible plastics, early engagement on *Emergency & Disaster Management Act* in partnership with other municipalities. Planning underway for First Nations engagement for Phase 2 of the Land Acquisition Strategy. Worked with multiple First Nations to understand their interests in Regional Parks' interpretive signage to inform 2026 project planning.	• Invite First Nations Engagement for Phase 2 of the Land Acquisition Strategy	• *Q2 2026*
4d Support shared prosperity by enhancing economic opportunities, in partnership with First Nations		✓			Continuing to contract Nations directly to provide cultural monitoring for projects involving ground disturbance in areas of archaeological or cultural significance. Ongoing resource sharing – offering and distributing firewood from regional parks and watersheds with interested First Nations. Call to First Nations artist for digital art for the Reconciliation Action Plan distributed and a local artist selected.	• Identify economic opportunities to include in the final Reconciliation Action Plan	• *Q3 2026*

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Board Priorities Dashboard

Governance

Effective advocacy, coordinated and collaborative governance, and leadership in organizational performance and service delivery.

Making a difference...together

CONDITION LEGEND

- Proceeding as planned
- Potential or emerging issue
- Issue has arisen
- Timing has changed

Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
5a Influence regional issues and advocate in a consistent, focused way that aligns with the Board strategic priorities			✓		**Operationalized.** Advocacy Strategy has been revised and the Advocacy Dashboard will continue to be updated quarterly. A complete list of all advocacy correspondence is available at ***Board Advocacy.***		
5b Strengthen Board decision-making frameworks to include First Nations reconciliation, equity, diversity and inclusion, and climate action lenses			✓		**Operationalized.** Developed Guidance documents for the First Nations, Equity, Diversity and Inclusion (EDI) and Climate Action Implications sections of Staff Reports. These Guidance documents were reviewed by the Governance Committee (April 3, 2024) and the Board (April 10, 2024).		
5c Develop understanding of, and accountability for, equity, diversity and inclusion across CRD decision-making bodies			✓		**Operationalized.** Presented the CRD Accessibility Plan to the CRD Governance Committee (October 2, 2024) and CRD Board (October 9), and made available publicly through the posting on the CRD's Accessibility webpage, which includes our tool to receive feedback on accessibility. EDI strategic plan development underway.		

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Board Initiatives	Status & Condition			Resolutions	Comments	Next Steps	
	Not Started	In Progress	Completed			Action	Timing
5d Foster greater civic participation among diverse community members		ℹ			Public participation policy, framework and toolkit revisions remain underway. ***Media Release***: Public invited to learn more about innovative system to convert biosolids to biochar (February 13, 2026)	› Present revised Public Participation Framework to Governance and First Nations Relations Committee	› ~~*Q1 2026*~~ *Q2 2026*
5e Explore changes to growth management approaches and identify implementation actions appropriate for local, regional and provincial implementation		ℹ		› ***Board, February 11, 2026***	Initiated the update to the regional and subregional population projections, and for the regional industrial land inventory and analysis. The Regional Water Supply Commission recommended to the CRD Board that the Development Cost Charge Bylaw for the Regional Water Supply Service move forward and be submitted to the British Columbia Inspector of Municipalities for Statutory Approval pursuant to the Local Government Act.	› Regional coordination on impacts of new housing legislation › Complete update to the regional and subregional population projections › Complete regional industrial land inventory and analysis	› *Ongoing* › ~~*Q1 2026*~~ *Q2 2026* › *Q2 2026*

Capital Regional District 2023-2026 Corporate Plan

The 2026 service planning process marked the final year of the corporate plan developed under the current Board term. The planning cycle is designed to ensure organizational alignment on implementation of strategic objectives identified and prioritized during the election term.

The CRD Corporate Plan outlines how the CRD will respond to community needs and deliver on the CRD Board Priorities, ongoing service commitments and approved plans. A summary of the Corporate Plan follows.

The full report can be found here

About the CRD

The CRD is the regional government for 13 municipalities and three electoral areas on southern Vancouver Island and the Gulf Islands, serving more than 435,000 citizens. The Traditional Territories of many First Nations span portions of the region and 11 of those Nations hold reserve lands throughout the capital region.

The CRD was incorporated in 1966 to provide regional decision-making on matters that transcend municipal boundaries and to enable more effective service delivery to residents regionally, sub-regionally and locally.

The CRD plays a key role in providing services that can be delivered efficiently and effectively through region-wide or shared service delivery models to ensure a livable, sustainable and resilient capital region. As a local government for electoral areas, the CRD develops partnerships to facilitate and deliver projects and services for residents living in unincorporated areas.

The CRD has more than 200 services, infrastructure and financing agreements with municipalities and electoral areas. CRD services are organized into the following categories:

- Regional, where all municipalities and electoral areas are served
- Sub-regional, where two or more jurisdictions are served
- Local, in the electoral areas where the CRD is the local government

The CRD works collaboratively with First Nations and other orders of governments and has direct relationships with individuals, businesses, organizations, institutions and communities that access regional utilities and services. The CRD owns and operates the Capital Region Housing Corporation, a non-profit provider of approximately 2,000 affordable rental units throughout the region, and administers the Capital Regional Hospital District (CRHD). The CRHD invests in traditional health care services and provides capital funding for health care infrastructure, such as health facilities and hospital equipment. The CRD follows a four-year service and financial planning process to ensure that resources are used efficiently and that services effectively meet the needs of residents, municipalities, electoral areas and First Nations.



Our Planning Framework



1

BOARD PRIORITIES

The Board identifies strategic priorities and associated initiatives that require bold and innovative action over the course of its term.

2

CORPORATE PLAN

The Corporate Plan sets out the organization's strategic goals and initiatives necessary to guide service delivery, financial planning and reporting over the Board's mandate.

3

SERVICE PLANNING

In conjunction with financial planning, annual service planning identifies resource implications of initiatives detailed in the Corporate Plan.

4

FINANCIAL PLANNING

In conjunction with service planning, annual financial planning identifies the financial impact of proposed services in preliminary and final budgets. The Board reviews service planning documents and budgets and determines funding.

5

SERVICE DELIVERY

Once the Board approves service planning documents and budgets, the CRD delivers services and reports to Board, Committees and Commissions on progress towards desired outcomes and Board initiatives.



Taking Action

Board Priorities, approved plans, Corporate Plan initiatives and established service mandates drive our work. Our corporate planning process references these drivers and they inform annual service and financial planning processes. This, in turn, informs Board resource allocations and sets the stage for actions that respond to Community Needs.

2023–2026 Board of Directors

Message from the Board

As the 2023–2026 CRD Board of Directors, we are mayors and councillors in each municipality and elected representatives of the electoral areas. In our roles, we hear the concerns of our constituents, we identify opportunities, risks and problems that need to be solved, and we work together as the CRD Board for the benefit of the region.

The continued growth of the region requires decisive and collaborative action to set the strategic course for the CRD over the next four years and beyond. As a Board, we are committed to embracing new opportunities and solving emerging challenges to support our communities. For our term, we have agreed to focus on five regional priority areas, and have reaffirmed our commitments towards climate action and reconciliation with First Nations.

Board Priorities and Initiatives

We carefully selected strategic priorities and associated initiatives, that can be addressed within the CRD's legislative mandate, that are new or that require more intense or urgent effort than has previously been applied.

We acknowledge the extensive work the CRD is already doing for the region and will continue to do. Through the CRD's established service planning and budget processes, we will determine how best to fund our priorities and initiatives, with a focus on affordability and delivering value to taxpayers.



2023–2026 Board Priorities

Priority Setting

The CRD Board identifies the needs to be addressed and sets the strategic course for the CRD over a four-year mandate, from 2023–2026. The five Board Priorities, the desired outcomes and related initiatives are detailed in the following table (pages 12–13).

In addition to the Board Priorities, Board and ELT approved plans guide the CRD's day-to-day operations. Staff monitor, review, and adjust approved plans to ensure they remain relevant in the face of community and organizational changes.

Priorities	Transportation	Housing	Climate Action & Environment
Desired Outcomes	*Residents have access to convenient, green and affordable multi-modal transportation systems that enhance livability.*	*Residents have access to affordable housing that enhances livability.*	*Progress on adaptation, reduced greenhouse gas emissions and triple-bottom line solutions that consider social, environmental and economic impacts.*
Initiatives	› Improve regional connectivity and safety across transportation modes › Support investments, expansion and equitable access to active and low carbon transportation › Present options for changes in governance for transportation in the region, including the electoral areas	› Increase supply of affordable, inclusive and adequate housing in the region	› Maximize solid waste diversion and resource recovery from waste materials › Explore options for a regional approach to biodiversity and the protection of ecological assets › Increase resilience, community and adaptation planning to address climate related risks and disasters › Support energy efficient and low carbon buildings across the region

Priorities	First Nations	Governance
Desired Outcomes	*Strong relationships with First Nations based on trust and mutual respect, partnerships, and working together on shared goals.*	*Effective advocacy, coordinated and collaborative governance, and leadership in organizational performance and service delivery.*
Initiatives	› Develop mechanisms to hear more from First Nations' governments as to how they would like the CRD to approach reconciliation › Collaborate with First Nations to build and strengthen new processes for respectful, reciprocal government-to-government decision-making and service delivery that uplift Indigenous self-determination › Invite, respect and incorporate Indigenous leadership and traditional knowledge to enhance initiatives and strategies that support other priorities in the plan › Support shared prosperity by enhancing economic opportunities, in partnership with First Nations	› Influence regional issues and advocate in a consistent, focused way that aligns with the Board Priorities › Strengthen Board decision-making frameworks to include First Nations reconciliation, equity, diversity and inclusion, and climate action lenses › Develop understanding of, and accountability for, equity, diversity and inclusion across CRD decision-making bodies › Foster greater civic participation among diverse community members › Explore changes to growth management approaches and identify implementation actions appropriate for local, regional and provincial implementation

Accountability & Reporting

The Corporate Plan presents the work the CRD needs to deliver over the Board term to meet the region's Community Needs, and deliver on the Board's Mission, Vision and Priorities.

Sixteen Community Needs have been grouped into five categories according to the nature of the services. The categories are utility services, community services, corporate services, government relations and local government.

Each Community Need highlights the goals the organization is working towards, in alignment with approved strategies and plans and ongoing service mandates, and the initiatives that will advance the goals over the four-year term.

The Corporate Plan, together with divisional service plans, will drive resource allocation decisions and set performance measures. Through the service and financial planning processes, staff will identify the most sustainable and affordable ways to deliver the Corporate Plan initiatives. Services cannot be delivered without resourcing. The Board determines resourcing through its annual review and approval of service and financial plans. To support the Board's decision-making, staff provide recommendations on funding, timing and service levels. Staff are accountable to the Board on progress, which will be measured and reported twice a year.

Service areas responsible for infrastructure and assets are guided by a suite of capital plans and master plans. Abridged lists of major projects have been included in the Corporate Plan, where appropriate, as an acknowledgment of the significant volume of work delivering these plans represents.

The following section identifies the initiatives that each CRD division will deliver in the 2023–2026 term. The table captures actions to advance Board Priorities, corporate priorities, service priorities and approved plans.



1 Wastewater

Efficient and effective management of the region's wastewater

Goal	CRD Initiatives	Accountable Division(s)
1a Goal: Optimize Core Area wastewater treatment system	**1a-1** Refine and optimize operations at the McLoughlin Wastewater Treatment Plant to reduce cost, improve efficiency and odour controls	Wastewater Infrastructure Operations, Infrastructure Engineering
	1a-2 Support other infrastructure projects that form part of the Core Area wastewater treatment system, including the Residuals Treatment Facility and conveyance system	Wastewater Infrastructure Operations, Infrastructure Engineering
1b Goal: Management of wastewater & treatment residuals	**1b-1** Implement a development cost charge program for the Core Area wastewater service	Infrastructure Engineering
	1b-2 Deliver master plans, capital plans and operations for wastewater treatment and conveyance to service current and future population, and address infrastructure deficiencies	Wastewater Infrastructure Operations, Infrastructure Engineering
	1b-3 Update the Liquid Waste Management Plan for Saanich Peninsula and Core Area	Environmental Protection
	1b-4 Develop and implement a long-term Biosolids Management Plan	Environmental Protection, Environmental Resource Management

✓ Key Strategies & Plans

- Core Area Liquid Waste Management Plan

Major Projects

- East Coast Interceptor & Bowker Sewer Rehabilitation
- Craigflower Force Main Twinning
- Marigold Siphon Assessment & Replacement
- Marigold Electrical & Building Upgrades
- Odour Control Upgrade (Saanich Peninsula)

2 Water

Safe drinking water and a resilient water supply

Goal	CRD Initiatives	Accountable Division(s)
2a Goal: High quality, safe drinking water	**2a-1** Update the Regional Water Supply Strategic Plan	Water Infrastructure Operations, Infrastructure Engineering, Watershed Operations
	2a-2 Implement the 2022-2050 Regional Water Supply Master Plan	Water Infrastructure Operations, Infrastructure Engineering, Watershed Protection
	2a-3 Review water rates in service agreements with First Nations	Water Infrastructure Operations
	2a-4 Review and determine appropriate level of water subsidy used for agriculture	Water Infrastructure Operations
	2a-5 Active forest/ecological management to enhance forest health and resilience in the Water Supply Areas	Watershed Protection
	2a-6 Collect and analyze information for climate adaptation, reservoir management and the siting of new major infrastructure	Watershed Protection
	2a-7 Implement a development cost charge program for the Regional Water Service	Infrastructure Engineering
2b Goal: Reliable & efficient drinking water transmission system	**2b-1** Enhance safety of aging dams in watersheds and mitigate against the risk of failures	Water Infrastructure Operations, Infrastructure Engineering
	2b-2 Invest in and maintain capital assets, and undertake regulatory monitoring, to service current and future population and climate adaptation	Water Infrastructure Operations, Infrastructure Engineering

✓ Key Strategies & Plans

- Regional Water Supply Strategic Plan
- 2022-2050 Regional Water Supply Master Plan
- Regional Growth Strategy

Major Projects

- Water Filtration Plant Siting & Design
- Deep Northern Intake & Sooke Lake Pump Station – Planning & Design
- Replacement of Segments of Main No.3 & No.4
- Replacement of Other Transmission Mains
- System Seismic Upgrades and Expansion (Saanich Peninsula)

3 Solid Waste & Recycling

Minimize waste disposal and maximize waste diversion

Goal	CRD Initiatives	Accountable Division(s)
3a Goal: Maximize solid waste diversion & resource recovery from waste materials	**3a-1** Develop and implement new and enhanced waste diversion policies	Environmental Resource Management
	3a-2 Investigate regional waste flow management	Environmental Resource Management
	3a-3 Increase multi-family dwelling and industrial, commercial and institutional sector waste diversion	Environmental Resource Management
	3a-4 Explore beneficial uses for solid waste residuals	Environmental Resource Management
	3a-5 Financially sustainable service delivery	Environmental Resource Management
3b Goal: Outreach & engagement with communities	**3b-1** Ongoing engagement and outreach on all major policies and new diversion programs and plans	Environmental Resource Management

✓ Key Strategies & Plans

- Solid Waste Management Plan

Major Projects

- Landfill Gas Utilization
- Cell 4 Liner Installation
- North End Commercial Access Improvements
- Cell 5&6 Gravity Retaining Wall Construction
- Intersections Upgrade
- Cell 5 Liner Construction



Community Needs

Community Services

Services that address the needs of residents and build a liveable, sustainable region.

- Transportation
- Housing & Health
- Climate Action
- Regional Parks
- Planning
- Safety & Emergency Management
- Arts & Recreation

4 Transportation

Residents have access to convenient, green and affordable multi-modal transportation systems that enhance livability

Goal		CRD Initiatives	Accountable Division(s)
4a Goal: Present options for changes in governance for transportation in the region, including the electoral areas	**4a-1**	Scope and develop governance options, including consideration of a new transportation authority	Regional & Strategic Planning
	4a-2	Work collaboratively with elected and staff leaders in electoral areas, local governments, partner agencies and the province on transportation governance options development	Regional & Strategic Planning
	4a-3	Chart a pathway to approval, based on a preferred transportation governance option	Regional & Strategic Planning
4b Goal: Improve regional connectivity & safety across transportation modes	**4b-1**	Work with the Transportation Working Group to implement the regional multi-modal transportation network	Regional & Strategic Planning
	4b-2	Prepare policy positions to support advocacy for infrastructure investments and service improvements to achieve regional transportation priority items related to mass transit, general transit improvements, active transportation and multi-modal and safe highways	Regional & Strategic Planning, Corporate Communications
	4b-3	Support local governments to implement consistent approaches to transportation demand management, active transportation and safety policy	Regional & Strategic Planning
4c Goal: Support investments, expansion & equitable access to active and low carbon transportation	**4c-1**	Update the Regional Trails Management Plan	Regional Parks
	4c-2	Prepare a funding strategy to support implementation of priority regional trail enhancement and expansion projects	Regional Parks
4d Goal: Education, encouragement & information	**4d-1**	Shift travel behaviour through education, encouragement, and information	Regional & Strategic Planning

✓ Key Strategies & Plans

- Regional Transportation Plan
- Regional Growth Strategy
- Regional Parks and Trails Strategic Plan
- Regional Trails Management Plan
- Climate Action Strategy

Major Projects

- Regional Parks Capital Plan

5 Housing & Health

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

Goal	CRD Initiatives		Accountable Division(s)
5a Goal: Increase the supply of affordable housing across the region	**5a-1**	Increase supply of affordable, inclusive and adequate housing across the region	Regional Housing
	5a-2	Pursue funding opportunities and matching funds to deliver more housing	Regional Housing
5b Goal: Protect & maintain non-market & market rental housing stock	**5b-1**	Support continued investment into existing housing stock to preserve and enhance the quality of the buildings and units	Regional Housing
	5b-2	Protect existing market rental housing to preserve affordability	Regional Housing
5c Goal: Regional response to homelessness	**5c-1**	Support a coordinated, regional and collaborative response to homelessness	Regional Housing
5d Goal: Better regional housing data to support evidence-based decision making & community understanding	**5d-1**	Data collection and research analysis capacity dedicated to housing data	Regional Housing
5e Goal: Provide the local share of health capital infrastructure	**5e-1**	Provide major and minor capital investment, equipment, land holdings, property management, and development	Health & Capital Planning Strategies
5f Goal: Support health through public health bylaws & education	**5f-1**	Work with Island Health to ensure public health bylaws are responsive to changing needs and legislation	Health & Capital Planning Strategies
5g Goal: Facilitate knowledge mobilization & partnerships to support community health & healthy public policy	**5g-1**	Through the Community Health Network, support knowledge and partnership development to fill identified gaps in community health initiatives	Health & Capital Planning Strategies

✓ Key Strategies & Plans

- Regional Housing Affordability Strategy
- Regional Growth Strategy

Major Projects

- CRHD 2023–2032 10-year Capital Plan
- CRHC 2023–2027 Major Capital Plan
- Regional Housing First Program
- Obligations under the Reaching Home and the Rapid Housing Initiative agreements with the Government of Canada
- Operational obligations of managing 50+ buildings

6 Climate Action

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

Goal		CRD Initiatives	Accountable Division(s)
6a Goal: Sustainable & resilient land use, planning and preparedness	**6a-1**	Promote community capacity building on climate action	Climate Action Program
	6a-2	Update the climate projections for the capital region to support decision making and to help community partners understand how their work may be affected by our changing climate	Climate Action Program
	6a-3	Generate analysis to understand vulnerability and exposure to extreme heat now and into the future	Climate Action Program
	6a-4	Explore options for a regional approach to biodiversity and the protection of ecological assets	Environmental Protection
6b Goal: Low carbon mobility	**6b-1**	Implement the Capital Region Electric Vehicle Infrastructure Roadmap to support shift to low-carbon transportation options	Climate Action Program
	6b-2	Advance the electrification of the CRD vehicle fleet	Customer & Technical Services
	6b-3	Enhance on-board and CRD fleet management technology to support utilization management, reporting, fiscal accountability and climate action	Customer & Technical Services
6c Goal: Low carbon & resilient buildings & infrastructure	**6c-1**	Collaborative policies, programs and data collection initiatives to achieve energy efficient and low carbon buildings across the region	Climate Action Program
	6c-2	Implement the CRD Corporate Green Building Policy and CRD Corporate Carbon Price Policy	Climate Action Program, Facilities Management & Engineering Services
	6c-3	Expand the Home Energy Navigator program	Climate Action Program
6d Goal: Community-based greenhouse gas emissions	**6d-1**	Update the regional greenhouse gas inventories biannually to monitor progress on emissions reduction targets	Climate Action Program

✓ Key Strategies & Plans

- Climate Action Strategy
- Regional Growth Strategy

7 Regional Parks

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

Goal		CRD Initiatives	Accountable Division(s)
7a Goal: Complete the strategic planning & engagement process	**7a-1**	Finalize the Regional Parks & Trails Strategic Plan	Regional Parks
7b Goal: Access & equity	**7b-1**	Conduct research, develop and implement a Universal Access Plan to improve inclusion and accessibility in regional parks and trails	Regional Parks
7c Goal: Enhance the protection of biodiversity, ecological integrity & natural assets in regional parks	**7c-1**	Conduct research and prepare and implement a Natural Areas Conservation Plan	Regional Parks
	7c-2	Develop and implement Impact Assessment and Best Management Practice Guidelines	Regional Parks
7d Goal: Expand access to green space & outdoor recreation	**7d-1**	Develop and implement an Outdoor Recreation Plan	Regional Parks
	7d-2	Undertake the Resident Survey	Regional Parks
	7d-3	Develop an Interpretive Program Plan	Regional Parks
7e Goal: Climate action & resilience	**7e-1**	Plan for and implement bike parking and e-Bike, electric vehicle charging stations at high-use regional park accesses	Regional Parks
	7e-2	Update Land Acquisition Strategy to incorporate criteria that reflects First Nations' interests	Regional Parks
7f Goal: Reconciliation	**7f-1**	Work with First Nations to develop and implement priority initiatives related to regional parks and regional trails	Regional Parks
	7f-2	Develop a policy for supporting and clarifying Indigenous cultural use and cultural safety in regional parks	Regional Parks

✓ Key Strategies & Plans

- Regional Parks & Trails Strategic Plan
- Regional Trails Management Plan
- Regional Growth Strategy
- Land Acquisition Strategy

Major Projects

- Regional Parks Capital Plan

8 Planning

Keep approved plans current and monitor for effectiveness

Goal		CRD Initiatives	Accountable Division(s)
8a Goal: Managed growth	**8a-1**	Explore changes to growth management approaches and identify implementation actions appropriate for local, regional and provincial implementation	Regional & Strategic Planning
	8a-2	Assess the need for an update to the Regional Growth Strategy and accompanying monitoring program	Regional & Strategic Planning
8b Goal: Protect & enhance local agriculture to support long-term food systems security	**8b-1**	Consider establishment of a new foodlands access service	Regional & Strategic Planning
	8b-2	Activate agricultural activities on priority parcels, as appropriate	Regional & Strategic Planning
	8b-3	Building from the Regional Food and Agricultural Strategy, support partners to take action to bring land into agricultural production through research, development of policy positions and advocacy	Regional & Strategic Planning, Corporate Communications

✓ Key Strategies & Plans

- Regional Growth Strategy
- Regional Food and Agriculture Strategy



9 Safety & Emergency Management

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

Goal	CRD Initiatives	Accountable Division(s)
9a Goal: Effective emergency management	**9a-1** Support planning for regional-scale emergencies in cooperation with the Regional Emergency Management Program	Protective Services
	9a-2 Develop plans and implement actions consistent with regulatory requirements for local government and regional emergency management, including new *Emergency Management Act* requirements	Protective Services
	9a-3 Pursue accreditation for CRD emergency management program	Protective Services

✓ Key Strategies & Plans

› CRD Corporate Emergency Plan



10 Arts & Recreation

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

Goal	CRD Initiatives	Accountable Division(s)
10a Goal: Support, promote & celebrate the arts	**10a-1** Develop and implement a revised Arts & Culture Support Service Strategic Plan	Arts & Culture
10b Goal: Sustain & enhance arts throughout the region	**10b-1** Scale up regional participation in the CRD Arts & Culture Support Service	Arts & Culture
	10b-2 Scale up regional support for performing art facilities within the region	Arts & Culture
10c Goal: Affordable recreation opportunities that improve livability	**10c-1** Consider service expansions to address gaps and opportunities, as they emerge	SEAPARC, Panorama Recreation, Regional Parks
	10c-2 Regularly monitor and review services to determine appropriate types of recreational programming and recovery rates to meet Community Needs	SEAPARC, Panorama Recreation
	10c-3 Develop and implement a long-term strategic plan for SEAPARC	SEAPARC
	10c-4 Undertake a review of youth-focused programming at SEAPARC	SEAPARC

✓ Key Strategies & Plans

- CRD Arts & Culture Support Service Strategic Plan
- Panorama Strategic Plan
- SEAPARC Strategic Plan

Major Projects

- Updates and renewals to McPherson Theatre and Royal Theatre
- Heat Recovery System at Panorama



Community Needs

Corporate Services

Services that support an effective and efficient organizational administration.

- People
- Open Government
- Business Systems & Processes

11 People

An organization staff are proud to be a part of

Goal	CRD Initiatives	Accountable Division(s)
11a Goal: Equity, diversity & inclusion	**11a-1** Develop and implement an organizational accessibility plan that is informed by residents and an Accessibility Advisory Committee	Human Resources & Corporate Safety
	11a-2 Develop understanding of, and accountability for, equity, diversity and inclusion across CRD decision-making bodies	Human Resources & Corporate Safety
	11a-3 Create and implement an Indigenous Employment Strategy in partnership with local Indigenous communities and Indigenous-serving organizations	Human Resources & Corporate Safety, First Nations Relations
	11a-4 Strengthen Board decision-making frameworks to include First Nations Reconciliation, Equity, Diversity & Inclusion, and Climate Action lenses	Executive Leadership Team
11b Goal: Organizational capacity	**11b-1** Advance the Human Resource Strategic Plan to guide organizational capacity and continuity, workforce planning and retention, and corporate safety	Human Resources & Corporate Safety
	11b-2 Maintain and enhance corporate compliance and alignment with workplace safety legislation	Human Resources & Corporate Safety
	11b-3 Maintain business continuity, efficiency and resilience by rightsizing the staffing complement and facilities	Executive Leadership Team
	11b-4 Implement the recommendations in the 2023 CRD Employee Survey report	Executive Leadership Team
	11b-5 Continue supporting the CRD Leadership Development Program	Human Resources & Corporate Safety
	11b-6 Evaluate the effectiveness and impacts of the workplace flexibility and Alternative Work Options implementation on the organization and staff	Human Resources & Corporate Safety

Major Projects

- Human Resource Information System
- Digital Communication Tools
- 479 Island Highway Renovations
- Field Operations Centre Construction

12 Open Government

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

Goal	CRD Initiatives	Accountable Division(s)
12a Goal: Enhanced privacy & records management	**12a-1** Adhere to new and emerging requirements of privacy legislation in a consistent manner	Information & Privacy Services
	12a-2 Support the digitization of our legacy records once the Electronic Documents and Records Management System is implemented	Information & Privacy Services
12b Goal: Foster greater civic participation among diverse community members	**12b-1** Enhance the public participation and engagement practices and framework to foster trust and understanding, informed by input from residents and equity, diversity and inclusion principles	Corporate Communications
	12b-2 Advance the Communications Strategic Plan to guide organizational communications practices and policies internally and externally	Corporate Communications
	12b-3 Modernize the crd.bc.ca website	Corporate Communications
	12b-4 Redesign and upgrade the CRD boardroom and broadcasting equipment to prepare for future planned growth and improve electronic meeting participation and engagement	Legislative Services
	12b-5 Build capacity for elections and electoral approval processes to address increasing demand for new service creation	Legislative Services
	12b-6 Implement a Board voting dashboard	Legislative Services

Major Projects

- Electronic Documents and Records Management System
- Website Redesign

13 Business Systems & Processes

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

Goal	CRD Initiatives	Accountable Division(s)
13a Goal: Effective systems, processes & policies	**13a-1** Advance strategic approaches to procurement and project delivery to build capacity, improve standardization and support affordable services	Legal & Risk Management, Executive Leadership Team
	13a-2 Advance the Technology Strategic Plan to guide the modernization of our systems and technology solutions	Information Technology & GIS
13b Goal: Business capacity & continuity	**13b-1** Continue implementing business continuity planning and the Enterprise Risk Management framework	Legal & Risk Management
	13b-2 Mature the integration of asset management into capital planning processes to strengthen fiscal management practices and support resource sustainability	Financial Services
13c Goal: Achieve sustainable budgets through innovation & streamlining while recognizing the need for infrastructure investments & accountability to taxpayers	**13c-1** Advance changes to policies and systems to streamline activities, reduce complexity and increase efficiency	Financial Services
	13c-2 Optimize Financial Services through enhanced internal controls and continuous improvement methodologies	Financial Services

Key Strategies & Plans

- Corporate Asset Management Strategy (CAMS)

Major Projects

- Corporate Enterprise Resource Planning Software
- Implementation of CAMS
- Project Management System



Community Needs

Government Relations

Activities that build and strengthen intergovernmental and interagency partnerships.

- Advocacy
- First Nations

14 Advocacy

Effective and coordinated advocacy

Goal	CRD Initiatives	Accountable Division(s)
14a Goal: Influence regional issues & advocate in a consistent, focused way that aligns with the Board Priorities	**14a-1** Work collaboratively to address multi-jurisdictional issues that impact residents' wellbeing in alignment with the Board Priorities	Executive Administration, Corporate Communications

✓ Key Strategies & Plans

- Advocacy Strategy



15 First Nations

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

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

Key Strategies & Plans

- First Nations Task Force Final Report & Statement of Reconciliation
- CRD Statement of Reconciliation



Local Government

Local services for the residents of the Juan de Fuca, Salt Spring Island and Southern Gulf Islands electoral areas.

16 Local Government

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

Goal		CRD Initiatives	Accountable Division(s)
16a Goal: Climate Action & Environment	**16a-1**	Explore options for an electoral area specific Climate Action service	Climate Action Program, All Electoral Area Administrations
	16a-2	Explore opportunities to extend environmental protection programs and tools to the electoral areas	Environmental Protection, Climate Action Program, All Electoral Area Administrations
	16a-3	Develop a joint approach for water conservation education and resource management in the electoral areas ⁂	Environmental Protection, Climate Action Program, All Electoral Area Administrations
	16a-4	Evaluate Juan de Fuca's rural water resources for development	Juan de Fuca Local Area Service
16b Goal: Community Parks & Recreation	**16b-1**	Work with commissions to enhance and manage community parks, recreation facilities and trail networks and to deliver service improvements, where needed	All Electoral Area Administrations
	16b-2	Develop and/or update community parks management plans, as needed	All Electoral Area Administrations
	16b-3	Explore future potential uses for Salt Spring Island's fire hall site, with input from the local community	Salt Spring Island Administration
	16b-4	Investigate options to develop a community hall in Otter Point and proceed with implementation, if feasible ⁂	Juan de Fuca Local Area Service
	16b-5	Develop and implement a Juan de Fuca Community Parks and Recreation Strategic Plan	Juan de Fuca Local Area Service
16c Goal: Drinking Water	**16c-1**	Develop plans, facilitate infrastructure maintenance, upgrades and service expansions to support the treatment, storage and distribution of water, as needed by the community	All Electoral Area Administrations
16d Goal: Economic Development	**16d-1**	Advance the goals of the Community Economic Sustainability Commissions for Salt Spring Island and Southern Gulf Islands through planning and implementation activities ⁂	Southern Gulf Islands Administration, Salt Spring Island Administration

⁂ Initiative identified through strategic planning with Electoral Area Directors

16 Local Government *(Cont'd)*

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

Goal	CRD Initiatives		Accountable Division(s)
16e Goal: Governance	**16e-1**	Continue to review committees and commissions to find efficiencies and improve consistency	Legislative Services
	16e-2	Implement the Local Community Commission on Salt Spring Island to oversee island-wide services	Legislative Services
16f Goal: Planning	**16f-1**	Implement the B.C. Energy Step Code requirements, as mandated by the provincial government	Building Inspection
	16f-2	Digitize historical building permits, property files and other building records	Building Inspection
	16f-3	Continue to review Official Community Plans in Juan de Fuca Electoral Area	Juan de Fuca Local Area Service
	16f-4	Establish mechanisms for First Nations to engage in land use planning in the Juan de Fuca Electoral Area	Juan de Fuca Local Area Service
16g Goal: Public safety & emergency response	**16g-1**	Continue to implement wildfire resiliency activities	Protective Services, All Electoral Area Administrations
	16g-2	Enhance public notification processes for emergencies ⁂	Protective Services, Juan de Fuca Local Area Service
	16g-3	Review and modernize fire and emergency management programs	Protective Services

⁂ Initiative identified through strategic planning with Electoral Area Directors

16 Local Government *(Cont'd)*

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

Goal	CRD Initiatives		Accountable Division(s)
16h Goal: Transportation	**16h-1**	Develop and implement an Active Transportation Plan for the Ganges Village	Salt Spring Island Administration
	16h-2	Advocate for transit service improvements, including seamless connections with ferry services	All Electoral Area Administrations
	16h-3	Support rural transportation opportunities ❊	Salt Spring Island Administration, Southern Gulf Islands Administration
	16h-4	Coordinate on shovel-ready active transportation projects to access and leverage equitable resourcing in design and engineering ❊	All Electoral Area Administrations
16i Goal: Wastewater	**16i-1**	Develop plans, facilitate infrastructure maintenance, upgrades and service expansions to support local wastewater treatment plants, as needed by the community ❊	All Electoral Area Administrations
	16i-2	Explore improvements to wastewater treatment, including alternative uses for wastewater and enhanced liquid waste facilities	Salt Spring Island Administration

❊ Initiative identified through strategic planning with Electoral Area Directors

Key Strategies & Plans

- Southern Gulf Islands Housing Strategy
- Salt Spring Island Parks & Recreation Strategic plan
- Juan de Fuca Parks & Recreation Strategic Plan
- Connectivity Plan (Southern Gulf Islands)
- Salt Spring Island Pedestrian and Cycling Master Plan
- Southern Gulf Islands Active Transportation Plan
- Salt Spring Island Active Transportation Plan

Major Projects

- Magic Lake Sewer and Water
- Mayne Island Regional Trail
- Centennial Park Plaza Upgrade
- Ganges Harbour Walk Design
- Parks and facilities maintenance and design
- Feasibility and Design Studies Funded through Juan de Fuca Planning Capital Plan
- Facility Improvements Funded through Juan de Fuca Parks Capital Plan
- Various Water and Wastewater Infrastructure Maintenance and Improvement Projects

Next Steps

Maintaining focus on the Board Vision of embracing cooperation, innovation and bold leadership in the delivery of services that contribute to a livable, sustainable and resilient region is key to our continued success.

Moving Forward

Our Corporate Plan is the roadmap we will use on our day-to-day mission to serve the public good and build a region where all residents are included and have access to a quality of life that is fulfilling to them and where there is a healthy environment for current and future generations. We will achieve this through an effective, efficient and transparent organization.

Timelines

Annual timelines on our way to completing the 2023–2026 Corporate Plan include:

- **Q2:** ELT reports progress to Board and evaluates necessary organizational and resource requirements to implement Corporate Plan
- **Q2-Q3:** ELT and staff conduct service and financial planning
- **Q3:** ELT reviews service plans and budget
- **Q4:** Board reviews preliminary budget

Reporting

Through regular reporting at Committee, Commission and Board meetings, quarterly reporting of the performance dashboards and annual year-end reporting, we will track and assess what has worked well and what can be improved. This critical information helps us adjust to stay on course. To see these reports, please go to: www.crd.bc.ca/reporting.



Financial Guidelines

These financial guidelines were reviewed and reaffirmed as part of the 2026 financial planning process and form the foundation of the Capital Regional District's long-range financial planning framework. They establish the policies, assumptions, and planning principles used by the Board and staff to support responsible, transparent, and strategic resource allocation. The 2026–2030 Financial Plan has been prepared in alignment with these guidelines, including reserve funding, debt management, life-cycle infrastructure planning, and service-level affordability considerations. Together, they help ensure that financial decisions are aligned with Board priorities, grounded in long-term sustainability, responsive to evolving community needs, and integrated with the CRD's corporate planning cycle, asset management, climate action, and risk management strategies.

The guidelines are organized around four key pillars:

1. Financial Management Strategies
2. Service Levels Aligned with Strategic and Corporate Priorities
3. Infrastructure Funding and Life-Cycle Planning
4. Board Direction and Public Feedback

1) Financial Management Strategies

These strategies ensure that financial sustainability is embedded in both operational and capital planning. The CRD applies the following principles to guide its financial decisions:

- **Support appropriate user-fee cost recovery** and manage requisition volatility while funding operations, asset maintenance, growth and service delivery.
- **Limit withdrawals from operating reserves** for one-time operating projects, emergency contingencies and the stabilization of temporary revenue fluctuations.
- **Support capital reserve contributions** through asset life-cycle funding requirements to meet future infrastructure needs.
- **Allocate annual surpluses to operating reserves,** rather than using them to offset requisition impacts, unless the reduction is stable and fiscally sustainable. Internal Operating Reserve Guidelines support target operating reserve balances to promote sound financial planning.
- **Ensure borrowing decisions** align with prudent debt management. Regional districts are not subject to the municipal 25% liability servicing limit; however, CRD borrowing remains subject to the statutory and procedural controls described in the Long-Term Debt section. Board-approved capital reserve guidelines inform the appropriate balance between reserve funding and borrowing.

- **Maintain balanced budgets,** as required under Section 374 (5) of the *Local Government Act*, which states that proposed expenditures (including transfers) must not exceed total proposed revenues and other funding sources.

The CRD prepares approximately 200 service budgets, each with authorized funding sources established under applicable legislation and, where required, the relevant service-establishing bylaw. Funding may include property taxes, parcel taxes, fees and charges, grants, inter-service recoveries, and transfers from reserves. Revenue forecasts are developed in accordance with these bylaws and the nature of planned expenditures.

2) Service Levels Aligned with Strategic and Corporate Priorities

The Board's 2023–2026 Strategic Priorities inform the CRD's Corporate Plan and guide service work plans through the service planning process.

The rolling Five-Year Financial Plan (2026–2030) incorporates estimated costs associated with implementing these priorities. Budget planning also accounts for inflation, market-based cost escalation, and related funding needs.

Key Cost Drivers

Major cost drivers include:

- debt servicing
- capital reserves and life-cycle savings
- salary and benefits
- materials, supplies and equipment
- administrative support services

These costs are influenced by broader economic trends, such as inflation, labour market conditions, supply chain dynamics, and tax policy. The CRD continues to rigorously review service plans to identify efficiencies, contain costs, and manage future requisition needs.

3) Infrastructure Funding and Life-Cycle Planning

Each service is responsible for funding its own infrastructure life-cycle requirements. The infrastructure funding gap is the difference between forecast life-cycle funding requirements and forecast available funding over the relevant planning horizon.

The CRD's financial strategy is to progressively achieve full annual life-cycle funding, ensuring contributions to reserves are sufficient to maintain and replace assets as they reach the end of their useful life. This approach is guided by the Board-endorsed Corporate Asset Management Policy and Strategy.

In 2026, the CRD is continuing to advance its asset management framework through the development of **Sustainable Service Delivery Plans**. These plans will integrate risk assessments, climate adaptation considerations, and service continuity goals into long-term financial planning. Financial implications identified to date are reflected in the 2026 budget, with additional requirements to be incorporated into future planning cycles.

4) Board Direction and Public Feedback

The 2026 Financial Plan was developed in alignment with direction from the Board, committees and commissions. Public feedback received during the 2026 financial planning process was considered before adoption of the Plan.

By aligning the financial plan with strategic priorities, sound fiscal policy, and meaningful community engagement, the CRD continues to support effective service delivery, infrastructure renewal, and long-term financial resilience.

Service Planning 2026: Community Needs Summaries

The 2026 service planning process focuses on transitioning to a new Board and preparing for the first year of a four-year planning cycle. This cycle is designed to ensure alignment with and implementation of Board Priorities, which set the strategic course for the CRD.

Each year, the service planning process identifies sustainable and efficient ways to implement actions outlined in the Corporate Plan. Community Needs Summaries outline anticipated activities for the year ahead, subject to review by standing committees and the Board in open meetings.

The individual Community Needs are summarized as follows and can be found on our website here.

4 Transportation

Residents have access to convenient, green and affordable multi-modal transportation systems that enhance livability

01 Strategy

STRATEGIES & PLANS

- Regional Transportation Plan
- Regional Growth Strategy
- Regional Parks & Trails Strategic Plan
- Regional Trails Management Plan
- Climate Action Strategy
- Gulf Islands Regional Trails Plan

CORPORATE PLAN GOALS

4a Present options for changes in governance for transportation in the region, including the electoral areas
4b Improve regional connectivity & safety across transportation modes
4c Support investments, expansion & equitable access to active and low carbon transportation
4d Education, encouragement & information
6b Low Carbon Mobility (from Climate Action Community Need)

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Regional transportation governance study (KMPG) completed.
2. Bylaw 4630 approved establishing the Regional Transportation Service (RTS).

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Regional Transportation Governance: A RTS report was brought to the CRD Board on September 11, 2024, seeking approval for the establishment of a service for the purpose of providing transportation related services in the capital region. Participating areas approval was obtained by regional alternative approval process with results delivered to the Board in June 2025. Bylaw 4630 (RTS establishment) was approved by the Board on June 11, 2025. The bylaw and service establishment was developed with the support of a feasibility and governance study undertake into 2024-2025 by KPMG; findings are likely to result in new or adjusted program and service delivery activities in both Regional Planning & Transportation and Regional Parks divisions. Additional changes to the RTS governance structure are anticipated later this year, including the establishment of a Regional Transportation Advisory Committee (RTAC) to inform the new RTS.
- Mode Shift and Population Growth: The volume of transportation work around the region remains high to accommodate population growth and to meet shared objectives to reduce congestion, support higher rates of walking, cycling and transit use and reduce greenhouse gas emissions. Transportation planning and infrastructure delivery is a shared responsibility among local governments, the province and service delivery partners such as BC Transit. There is a sustained need for data collection, research, analysis and regional coordination to ensure that project planning and delivery achieves a consistent, connected and sustainable transportation system.
- Changing User Needs and Expectations: Regional trail user needs and expectations are changing with increased rates of cycling and walking, as well as increased use of eBikes and other mobility devices. This has the potential to impact service levels. To address CRD Board direction to accelerate implementation of regional trail widening and lighting to support increased rates of walking and cycling, a dedicated Project Manager was hired in 2024. With the transfer of the reginal trails portfolio to the RTS, the long-term planning for the network will be considered based on regional growth and transportation needs.
- Sustainable Service Delivery: Major infrastructure in regional trails is nearing the end of its lifespan and needs improvements to support demands they were not built for. In recent years, the increased cost of materials and the complexity of projects has led to high costs for these major capital projects. Anticipate increased costs associated with the need for improved and safer active transportation infrastructure. With the new RTS, regional trail infrastructure will need to be upgraded and maintained in keeping with transportation standards.
- Pandemic Recovery: The active school travel planning initiative, Ready Step Roll, has been in place for almost five years. We are seeing the capacity of our school and community partners return to pre-pandemic levels following a low in the COVID-19 pandemic, with five schools participating in 2024-2025. A continuous improvement approach is being used to refine delivery of this initiative

and to consider expansion to employers and workplaces. Additional schools have been added for the 2025-2026 cohort while the overall sustainable trip commute planning portfolio is being considered under the new RTS.

OPERATIONAL STATISTICS

- Regional Trail average daily user volume: 3,689 (July 2025, CRD Regional Planning)
- Regional Trail peak daily user volume: 6,121 (July 2025, CRD Regional Planning)

04 Services

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

SERVICE BUDGET REFERENCES[1]

› 1.329 Regional Transportation

1. REGIONAL TRANSPORTATION

Description

Responsible for regional trails, research, data collection and analysis, transportation modelling, policy development and planning, programming, and regional advocacy related to regional multi-modal transportation. The service supports the development and implementation of regional district services and informs local, agency and provincial government transportation policy, planning and processes.

What you can expect from us

- Update and implement the Regional Transportation Plan (RTP), including research, analysis and advice to achieve the multi-modal Regional Transportation Network and support CRD departments advance active transportation infrastructure and programming.
- Development of a comprehensive RTS Strategy (in coordination with the RTP) to identify the long-term internal service and programs delivery consideration to implement the RTS.
- Develop a new Regional Transportation Model to support regional and local trip planning and data analysis.
- Every five years, prepare the Origin Destination Household Travel Survey to gather mode shift data and other information about regional travel patterns.
- Collect and monitor multi-modal transportation data on an ongoing basis. Liaise and disseminate findings to municipalities, electoral areas, the provincial government, partner agencies, academic institutions and other partners, on demand.
- Deliver active school travel planning services with up to five schools per year.
- Analyze the impacts of actual and projected changes to the transportation system and provide transportation planning advice and expertise to regional, sub-regional and local planning and transportation projects and initiatives, on demand.
- Develop and coordinate policy and model bylaws with municipal partners.
- Deliver on CRD Board direction to scope and develop governance options, including consideration of a new transportation authority.
- Host outreach events to promote road and trail safety with distribution of free rechargeable lights

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

- Transfer the planning and management function for the regional trails (Galloping Goose, Lochside & E&N Rail Trail) to the RTS, with oversight of operations and maintenance via allocation through Parks.
- Update and implement the Regional Trails Management Plan to achieve regional transportation objectives.
- Update the Lochside Trail license agreement with municipalities and Province of BC.
- Initiate discussions with the Province of BC on updating the Lease agreement for the Galloping Goose Regional Trail.
- Complete detailed design for the Regional Trestle Renewal, Trail Widening and Lighting Project, and initiate the construction phase of the project.

Staffing Complement[2]

Regional Planning & Transportation Division: **3.5 FTE + Senior Manager and Administrative Support**

[2] Excludes staff anticipated to be transferred to Regional Transportation Service from Regional Parks. Staffing complement will be 6.5 FTE after transfer, currently planned for Spring 2026.

05 Initiatives

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

Initiative	Implementation year(s)
4a Goal: Present options for changes in governance for transportation in the region, including the electoral areas	
4a-1 Scope and develop governance options, including consideration of a new transportation authority	2023–2024
▸ IBC 4a-1.1 Transportation Service	2024–2025
▸ IBC 4a-1.2 Transportation Service Implementation	2025-ongoing
▸ **FUTURE IBC** 4a-1.3 Regional Transportation Service Development	Planned for 2027
4a-2 Work collaboratively with elected and staff leaders in electoral areas, local governments, partner agencies and the province on transportation governance options development	Ongoing
4a-3 Chart a pathway to approval, based on a preferred transportation governance option	2025-2026
4b Goal: Improve regional connectivity & safety across transportation modes	
4b-1 Work with the Transportation Working Group to implement the regional multi-modal transportation network	Ongoing
▸ IBC 4b-1.1 Regional Trails Closure Policy Implementation Funding	2024-ongoing
4b-2 Prepare policy positions to support advocacy for infrastructure investments and service improvements to achieve regional transportation priority items related to mass transit, general transit improvements, active transportation and multi-modal and safe highways	Ongoing
▸ IBC 4b-2.1 Island Corridor Consultation	2024-2026
4b-3 Support local governments to implement consistent approaches to transportation demand management, active transportation and safety policy	Ongoing

Initiative	Implementation year(s)
IBC 4b-4.1 Regional Trestles Renewal, Trails Widening & Lighting Project Team*	2024-2028
4c Goal: Support investments, expansion & equitable access to active and low carbon transportation	
4c-1 Update the Regional Trails Management Plan	2026-2027
4c-2 Prepare a funding strategy to support implementation of priority regional trail enhancement and expansion projects	Ongoing
▸ IBC 4c-2.1 Regional Trails Project Engineer	2024–2028
4d Goal: Education, encouragement & information	
4d-1 Shift travel behaviour through education, encouragement, and information	Ongoing

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

06 Performance

GOAL 4A: PRESENT OPTIONS FOR CHANGES IN GOVERNANCE FOR TRANSPORTATION IN THE REGION, INCLUDING THE ELECTORAL AREAS

Targets & Benchmarks

- Rate of interest holder participation will measure the level of interest holder engagement in the transportation governance initiative. High levels of participation indicate that interest holders are interested, informed and committed to the initiative. Low levels of participation indicate possible indifference or resistance.
- Progress reporting on workplan deliverables will measure the number of decision milestones reached on time. Progress is on track if the timing of decisions continues to align with the timing required to execute governance change within the Board's term.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Percentage of interest holders participating in the transportation governance initiative[1]**	Quantity	100%	100%	100%	→
2	**Number of decision milestones reached on time[2]**	Quantity	2/2	3/3	1/1	→

[1] Participation, expressed as a percentage, of the 22 interest holders invited to participate in the transportation governance initiative.

[2] Number of decision milestones, based on the project plan, that need to be reached in-year to deliver transportation governance change within the 2023-2026 Board term.

Discussion

- Measure 1: 22 interest holders are participating in the transportation governance initiative (13 municipalities, three electoral areas and six agency partners.) Participation will be measured yearly and evaluated based on whether the interest holder provided input into the engagement process. The target is for 100% participation as governance changes will impact all interest holders. Note that First Nations have been informed of the project and invited to participate on an opt-in basis. Their participation will be tracked separately.
- Measure 2: The project timelines for the transportation governance initiative were presented to the CRD Board on June 14, 2023. The timelines aim to deliver governance options for CRD Board consideration in 2024 to allow for new service creation in 2025, pending Board direction. Project timing is constrained by fixed deadlines (i.e., Board term, statutory requirements for service creation) and decision milestones are dependent on completing deliverables and securing consensus from multiple interest holders. When decisions are not made on time, progress toward achieving transportation governance change will slow. This measure will indicate friction-points in the process and allow for the consideration of adjustments where needed (e.g., change to engagement approach or re-scoping). Note that decision milestones are not cumulative from year to year.

GOAL 4B: IMPROVE REGIONAL CONNECTIVITY & SAFETY ACROSS TRANSPORTATION MODES

Targets & Benchmarks

- Mode share is a good indicator of residents' willingness and ability to make sustainable transport choices for at least some of their trips. The regional mode share target is 45% for active transportation and transit combined for the region by 2038, based on 15% walking, 15% cycling and 15% transit. Note this is a 3% increase from the mode share target in the Regional Growth Strategy as the Victoria Regional Transit Commission increased the transit mode share target to 15% in 2020.

Measuring progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
3	**Percentage of all trips made annually in the capital region by walking, cycling and public transit[3]**	Quantity	29%	29%	29%	↗

[3] *data from CRD Origin Destination Household Travel Survey 2022*

Discussion

- The mode share target is measured through the CRD Origin Destination Household Travel Survey, administered every five years. There is no year-on-year reporting of the target.
- The CRD has been tracking mode share since 2001. Starting in 2006, there has been a steady increase in the combined walking, cycling and public transit mode share over time:
    - 2001: 21.2%
    - 2006: 20.5%
    - 2011: 22.4%
    - 2017: 26.6%
    - 2022: 29%

GOAL 4C: SUPPORT INVESTMENTS, EXPANSION & EQUITABLE ACCESS TO ACTIVE AND LOW CARBON TRANSPORTATION

Targets & Benchmarks

- Value of capital spending in CRD active and low-carbon infrastructure indicates the level of organizational commitment to deliver this goal.
- Value of grant funding from federal, provincial and other funding bodies for CRD active and low-carbon infrastructure projects indicates the amount of external support available to deliver this goal.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
4	**Total estimated CRD capital investments in active and low-carbon infrastructure projects**[4]	Quantity	$1.9M	$2.2M	$2.5M	↗
5	**Total value of grant funding for CRD active and low-carbon infrastructure projects from external sources**[5,6]	Quantity	$1.9M	$522K	N/A	↗

[4] *Estimated totals from CRD operating and capital plans*

[5] *Total value of grants received by the CRD.*

[6] *Total value of unsecured funds based on outstanding federal grant program applications (2024)*

Discussion

- Measure 4: The desired trend is to increase the amount invested in CRD active and low-carbon transportation infrastructure to keep pace with user needs. Targets are set for each fiscal year through the service and financial planning processes. The reported dollar figures include capital investments for regional trail expansion, enhancement, maintenance and operations in the fiscal year. Regional trails, both existing and proposed, are defined on Map 6 of the Regional Parks and Trails Strategic Plan and include the Galloping Goose, Lochside, E&N Rail-Trail Humpback Connector and the proposed network on Salt Spring Island and the Southern Gulf Islands. The figures also include investments in low-carbon infrastructure charging. Note the 2024 actual do not include any debt servicing associated with borrowing related to acceleration of the Regional Trails Widening and Lighting project.
- Measure 5: The desired trend is to attract greater amounts of external funding for active and low-carbon transportation infrastructure. CRD priorities for active and low-carbon transportation are closely aligned to federal and provincial goals. The assumption is that the CRD is in a strong position to attract funding. If the measure trends down, this could indicate that grants are over-subscribed or there is a need to consider new grant application strategies. Note that the forecast and target values are for unsecured funds.

GOAL 4D: EDUCATION, ENCOURAGEMENT & INFORMATION

Targets & Benchmarks

- Measuring the number of schools participating in the Ready Step Roll initiative tracks the number of schools that have received hands-on support to educate younger residents on matters of traffic safety and sustainable mode choice.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
6	**Active School Travel Planning: schools' participation in the regional Ready Step Roll initiative[6]**	Quantity	52	55	59	↗

[6] *Total number of schools that have participated in the regional Ready Step Roll initiative since 2015; data from CRD Regional Planning*

Discussion

- The active school travel planning initiative is delivered as a partnership among schools (administration and parent advisory committees), municipalities and the CRD. The initiative cannot succeed without the active participation of all three partners. Due to pressures facing school administrators and parents from the ongoing COVID-19 pandemic, only two schools participated in the initiative for the 2022-2023 cohort (or school year). Three schools participated in the initiative for the 2023-2024 cohort and five schools will participate in the initiative for the 2024-2025 cohort.

07 Business Model

PARTICIPANTS	All municipalities, Tsawout Nation and Songhees Nations
FUNDING SOURCES	Requisitions, grants and reserves
GOVERNANCE	Transportation Committee Traffic Safety Commission Regional Parks Committee

5 Housing & Health

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

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03 Operating Context

ACHIEVEMENTS IN 2025

Health

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

Housing

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

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

Health

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

Housing

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

04 Services

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

Housing and the Capital Region Housing Corporation

SERVICE BUDGET REFERENCES[1]

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

1. CAPITAL REGION HOUSING CORPORATION (CRHC)

Description

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

What you can expect from us

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

Staffing Complement

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

2. PLANNING & DEVELOPMENT AND CAPITAL CONSTRUCTION

Description

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

What you can expect from us

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

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

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

Staffing Complement

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

3. HOUSING PLANNING, POLICY & PROGRAMS (HP3)

Description

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

What you can expect from us

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

Staffing Complement

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

Health and the Capital Regional Hospital District

SERVICE BUDGET REFERENCES[2]

- 1.018 Health and Capital Planning Strategies
- 1.224 Community Health

4. CAPITAL REGIONAL HOSPITAL DISTRICT (CRHD)

Description

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

What you can expect from us

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

Staffing Complement

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

5. COMMUNITY HEALTH

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

What you can expect from us

Public Health

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

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

Community Health

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

Staffing Complement

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

05 Initiatives

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

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

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

06 Performance

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

Targets & Benchmarks

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

Measuring Progress

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

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

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

Discussion

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

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

Targets & Benchmarks

- TBC

Measuring Progress

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

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

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

Discussion

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

GOAL 5C: REGIONAL RESPONSE TO HOMELESSNESS

Targets & Benchmarks

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

Measuring Chronic Homelessness

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

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

Discussion

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

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

Targets & Benchmarks

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

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

Targets & Benchmarks

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

Measuring Progress

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

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

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

Discussion

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

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

Targets & Benchmarks

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

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

Measuring Progress

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

Discussion

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

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

Targets & Benchmarks

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

Measuring Progress

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

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

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

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

Discussion

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

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

07 Business Model

Housing

PARTICIPANTS

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

FUNDING SOURCES

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

GOVERNANCE

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

Health

PARTICIPANTS

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

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

FUNDING SOURCES

Capital projects, requisition (CRHD and CRD)

GOVERNANCE

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

6 Climate Action

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

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

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

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

OPERATIONAL STATISTICS OF CLIMATE ACTION SERVICE

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

04 Services

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

SERVICE BUDGET REFERENCES[1]

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

1. COMMUNITY CLIMATE ACTION

Description

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

What you can expect from us

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

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

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

Staffing Complement

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

2. CORPORATE CLIMATE ACTION

Description

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

What you can expect from us

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

Staffing Complement

Climate Action Program: **1 FTE**

05 Initiatives

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

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

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

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

06 Performance

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

Targets & Benchmarks

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

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

Measuring Progress

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

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

Discussion

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

GOAL 6B: LOW CARBON MOBILITY

Targets & Benchmarks

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

Measuring Progress

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

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

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

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

Discussion

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

GOAL 6C: LOW CARBON & RESILIENT BUILDINGS & INFRASTRUCTURE

Targets & Benchmarks

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

Measuring Progress

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

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

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

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

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

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

Discussion

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

GOAL 6D: COMMUNITY-BASED GREENHOUSE GAS EMISSIONS

Targets & Benchmarks

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

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

Measuring Progress

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

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

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

Discussion

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

07 Business Model

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

15 First Nations

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

02 Contacts

Caitlyn Vernon, Manager, First Nations Relations @ email T. 250.360.3156

03 Operating Context

ACHIEVEMENTS IN 2025

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

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

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

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

04 Services

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

SERVICE BUDGET REFERENCES[1]

› 1.027 First Nations Relations

STAFFING COMPLEMENT

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

1. LEADERSHIP VISION

Description

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

What you can expect from us

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

2. EMERGENT ISSUES & OPPORTUNITIES

Description

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

What you can expect from us

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

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

3. INTERNAL DEPARTMENTAL SUPPORT

Description

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

What you can expect from us

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

4. EXTERNAL FIRST NATIONS SUPPORT

Description

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

What you can expect from us

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

05 Initiatives

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

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

06 Performance

GOAL 15A: GOVERNMENT-TO-GOVERNMENT RELATIONSHIPS

Targets & Benchmarks

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

Measuring Progress

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

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

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

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

Discussion

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

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

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

GOAL 15B: INDIGENOUS LEADERSHIP & TRADITIONAL KNOWLEDGE

Targets & Benchmarks

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

Measuring Progress

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

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

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

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

Discussion

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

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

GOAL 15C: SHARED PROSPERITY

Targets & Benchmarks

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

Measuring Progress

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

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

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

Discussion

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

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

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

07 Business Model

PARTICIPANTS All 13 municipalities and three electoral areas

FUNDING SOURCES Requisition

GOVERNANCE Governance and First Nations Relations Committee

↳ *Previously First Nations Relations Committee (No longer active)*

Table of Contents

2026 Financial Plan Presentation & Report to the Board

Table of Contents

2026 – 2030 Financial Plan

Capital Regional District

Wednesday March 11, 2026

2026 Planning Parameters and Results

Direction for the service planning process and the 2026 provisional budget was set through:

2023-2026 Board Priorities (est. March 2023) subsequently the 2023-2026 CRD Corporate Plan was developed and approved

The Financial Planning Guidelines (May 2025) established a **1.8%** inflation target, while forecasting **6.2%** increase based on committed initiatives

➲ **Plans for 2026 are focused on maintaining core service delivery and delivering remaining initiatives supporting the 2023-2026 Corporate Plan**



2026 PROVISIONAL

Operating*	$413M
Capital	$244M
Requisition	5.9%

CRD & CRHD Requisition	4.7%
Cost/HH	4.7%

2026 FINAL

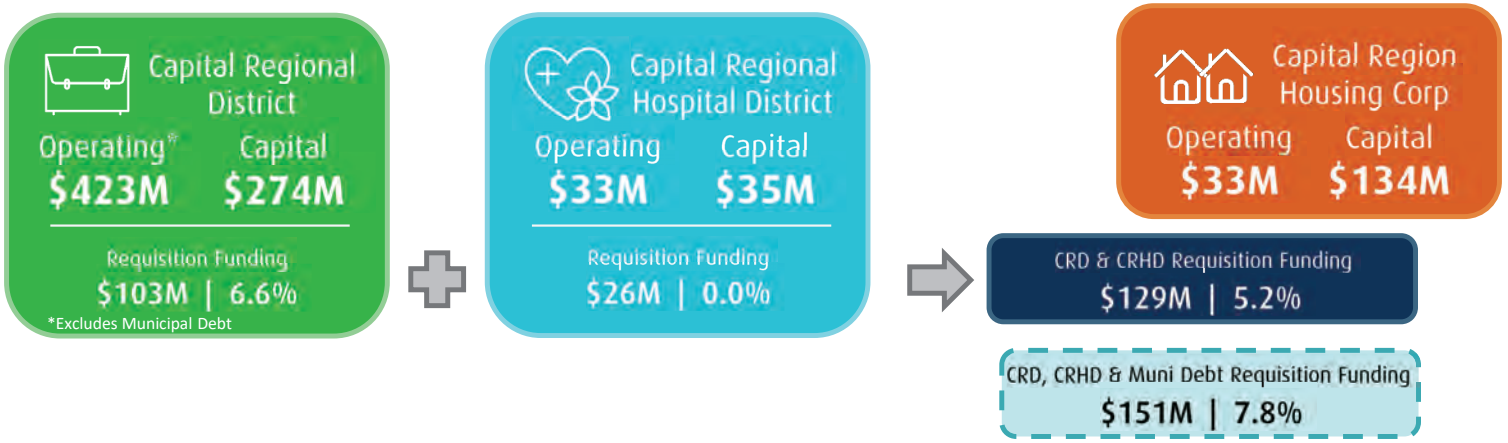
Operating*	$423M
Capital	$274M
Requisition	6.6%

CRD & CRHD Requisition	5.2%
Cost/HH	4.5%

*Excludes Municipal Debt

2026 Final Budget

Executive Summary



Managing Capital Investments

capital investment more than 4x depreciation while 8% of revenue is committed to long-term debt payments

Supporting Board & Corporate Priorities

continuing to execute multi-year projects while adding initiatives in alignment with the 2023-2026 corporate plan

Adapting to Regional Challenges

employment challenges, economic uncertainty, continued population growth resulting in increased asset utilization

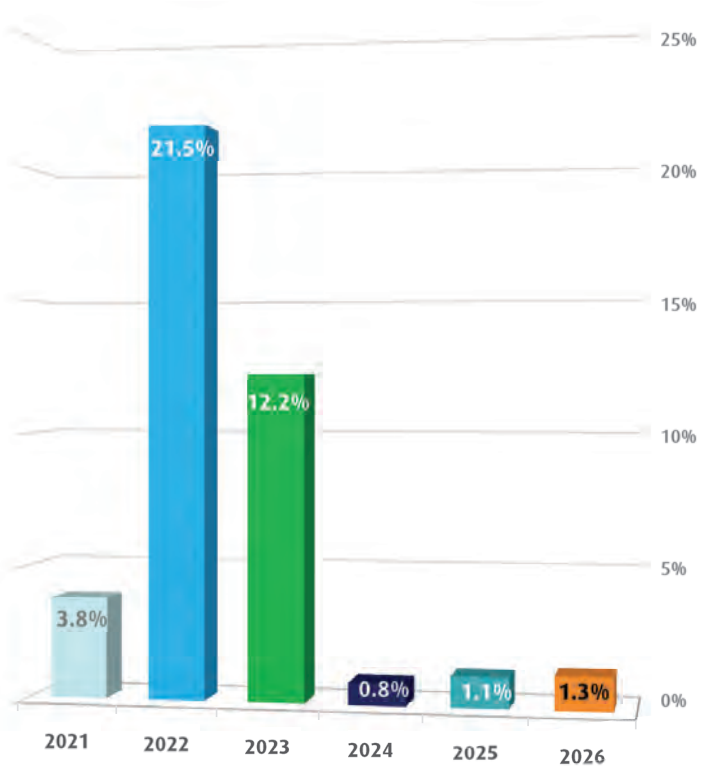
Striving for Financial Sustainability

continued revenue diversification, leveraging partnerships, developing financing strategies

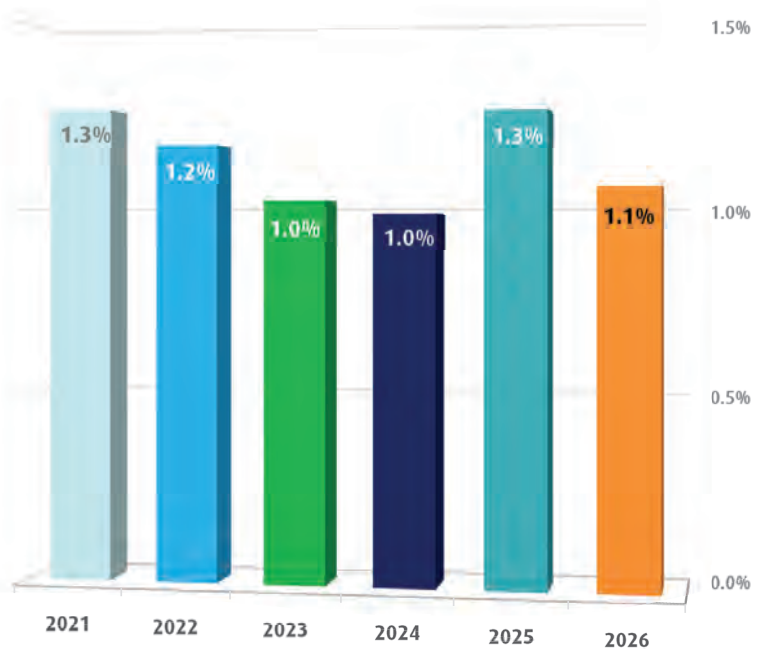
Changes since Provisional Approval

2026 Assessment Impacts

Change in Converted Assessments



Change in Taxable Folios



Comparison of Budgets

2026 PROVISIONAL

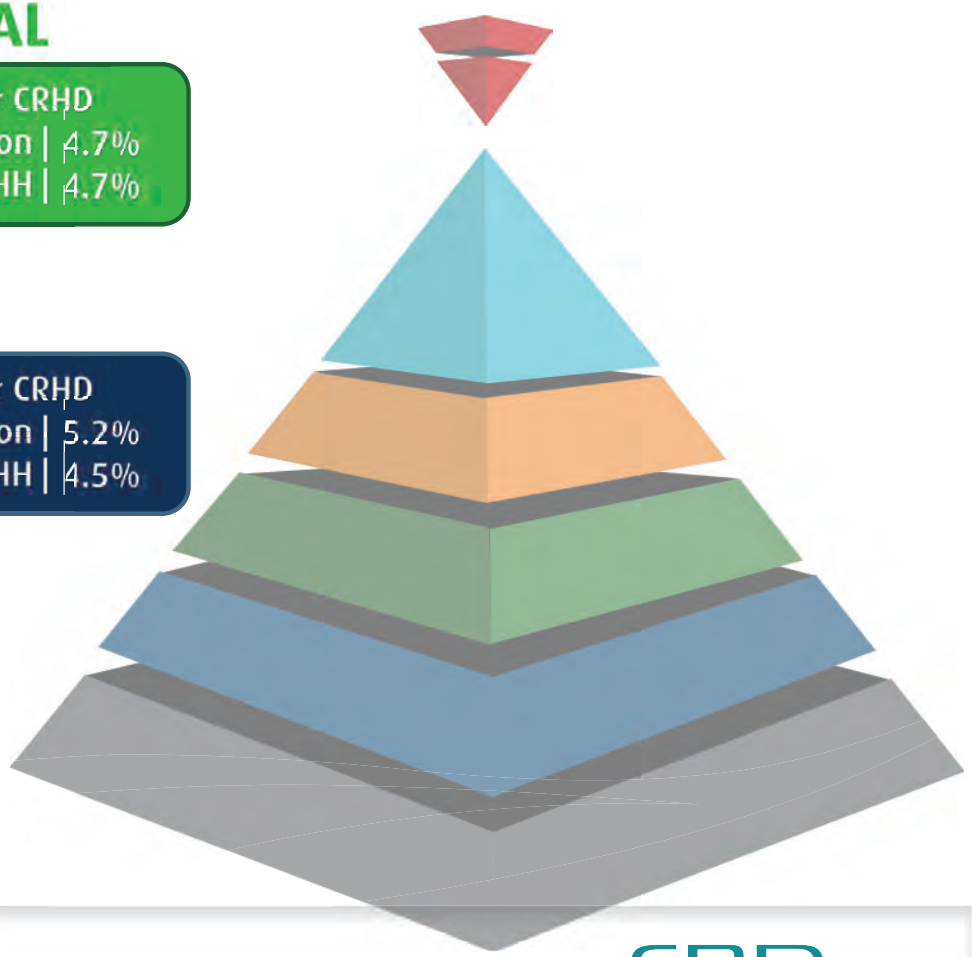
Operating*	$413M
Capital	$244M
Requisition	5.9%

CRD & CRHD Requisition	4.7%
Cost/HH	4.7%

2026 FINAL

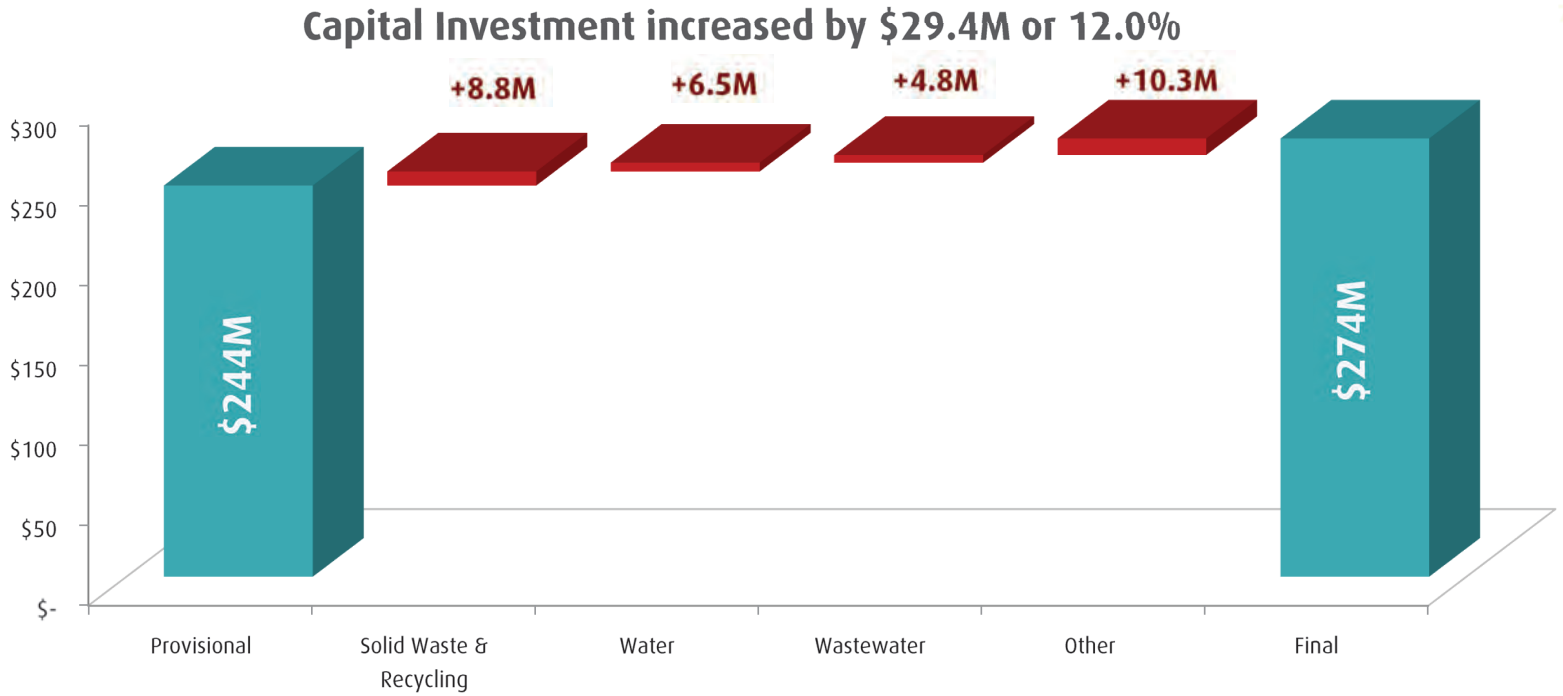
Operating*	$423M
Capital	$274M
Requisition	6.6%

CRD & CRHD Requisition	5.2%
Cost/HH	4.5%



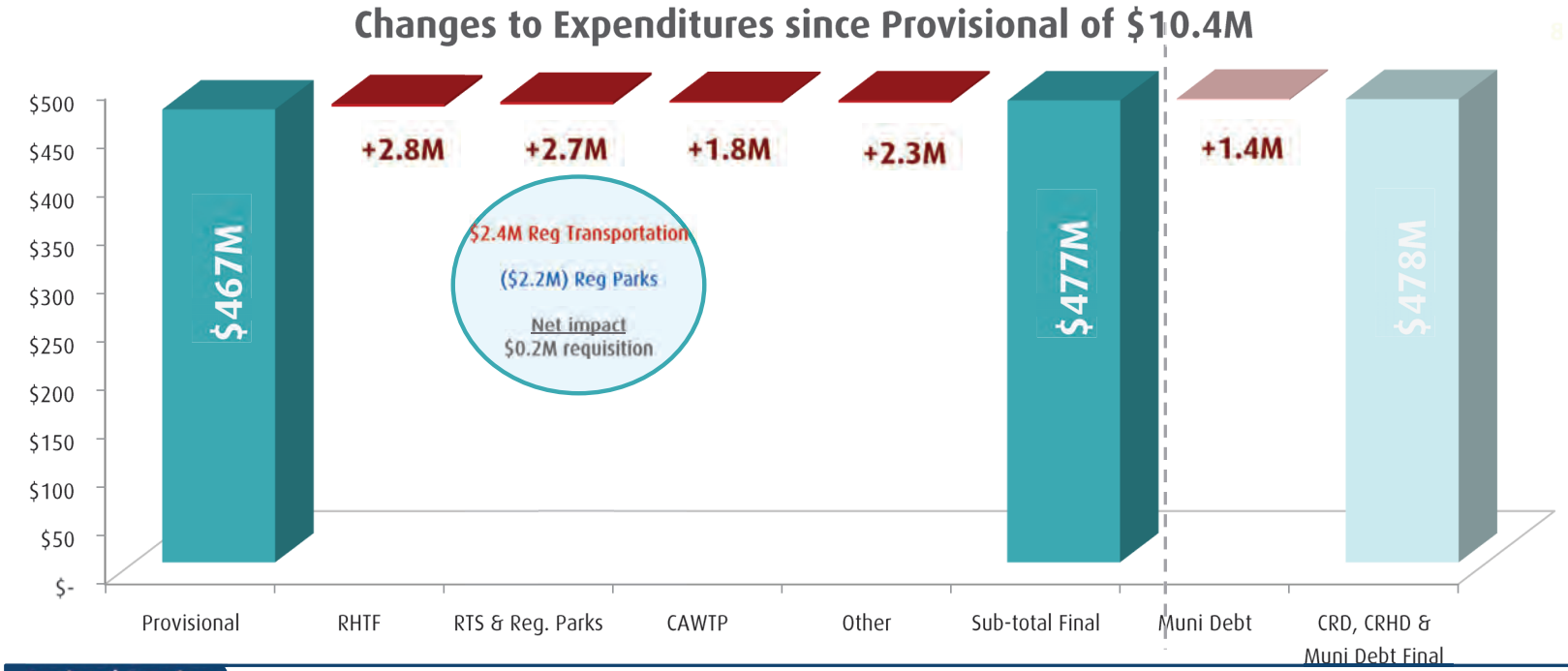
*Excludes Municipal Debt

Capital Investment Changes



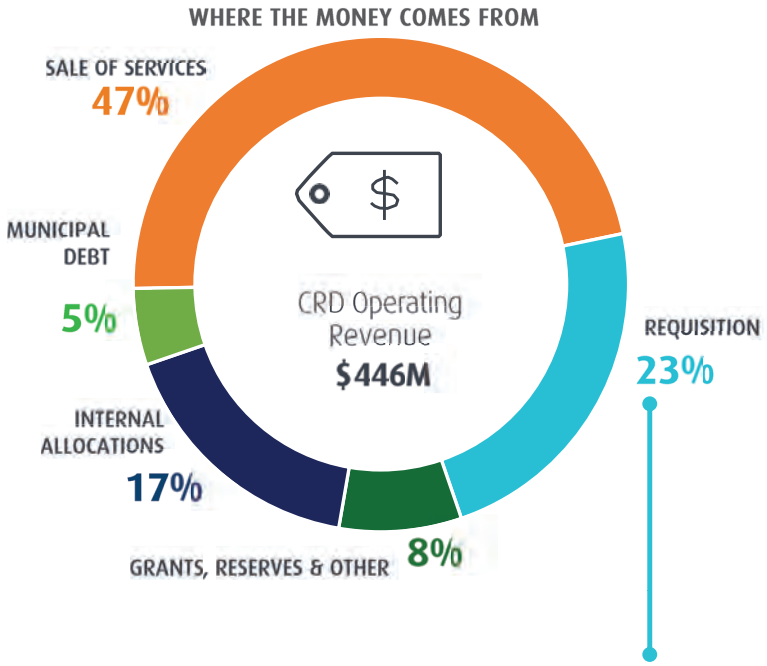
Solid Waste & Recycling	Carryforward of various projects, including $4.2M landfill gas utilization and optimization, $1.2M contractor workshop relocation, $1.0M fence replacement and quarry wall liner projects, $1.0M Hartland Amenity project and $0.7M for project design for Hartland North electrical.
Water	Carryforward of various projects, including $2.1M Saanich Peninsula Water system upgrades, $0.9M reservoir seismic isolation valves and asset management at Saanich Peninsula and $0.5M upgrading Main No.4 and Main No. 1 in Regional Water Supply.
Wastewater	Carryforward of various projects, including $2.0M for residual treatment facility optimization for Core area Wastewater, $1.3M for Harling Pump Station replacement, $0.5M for the Biosolids Advanced Thermal Plant.
Other	Carryforward of various projects, including $2.5M for upgrades to the Sooke Lake and Deception Water Supply Area dams, $1.2M for the SAP financial system lifecycle replacement. New projects identified since Provisional include $1.0M for the new recreation facility and $0.4M for arena renovations in the Panorama Recreation service, $1.2M for various Regional Parks projects, and $0.8M for the skate park renewal for SEAPARC. Various carryforward and new projects totaling $0.4M for Salt Spring Island Parks & Rec, and $1.5M Pender Island Comm. Parks.

Consolidated Operating Budget Changes



Regional Housing Trust Fund	Carryforward of unspent funds from 2025 to 2026 of $1.8M for the Village on the Green, $0.8M for Verdier and $0.2M for the Rural Housing Pilot Program.
Regional Transportation & Regional Parks	Allocation of regional trails Operations & Maintenance ongoing support from Regional Parks of $1.1M and trail-related debt of $1.1M from Regional Parks. In addition, $0.3M in carryforward of studies from 2025 to 2026, and $0.2M in newly identified regional trail expenses for bylaw enforcement, winter trail safety management and role realignment for transportation planning. Of this amount, $0.2M results in additional requisition since Provisional approval.
CAWTP	$1.5M anticipated operating cost adjustment required to achieve contractual project completion with the third-party operator of the Residual Treatment Facility (RTF); $0.3M one-time expenditure for contractually required RTF facility assessment
Other	$1.3M increased expense for the Hartland landfill for Bird control and material processing contract costs and an updated infrastructure agreement with Saanich, $0.5M carryforward for construction of internet and connectivity costs in the Southern Gulf Island (SGI) Economic Development Commission service, $0.3M carryforward for the Electronic Documents & Records Management System project in Corporate Services, $0.3M in support costs for procurement projects.
Municipal Debt	Impact of new debt issuances for the District of Saanich and the City of Victoria and the Town of Sidney, subsequent to the 2026 Provisional Financial Plan approval.

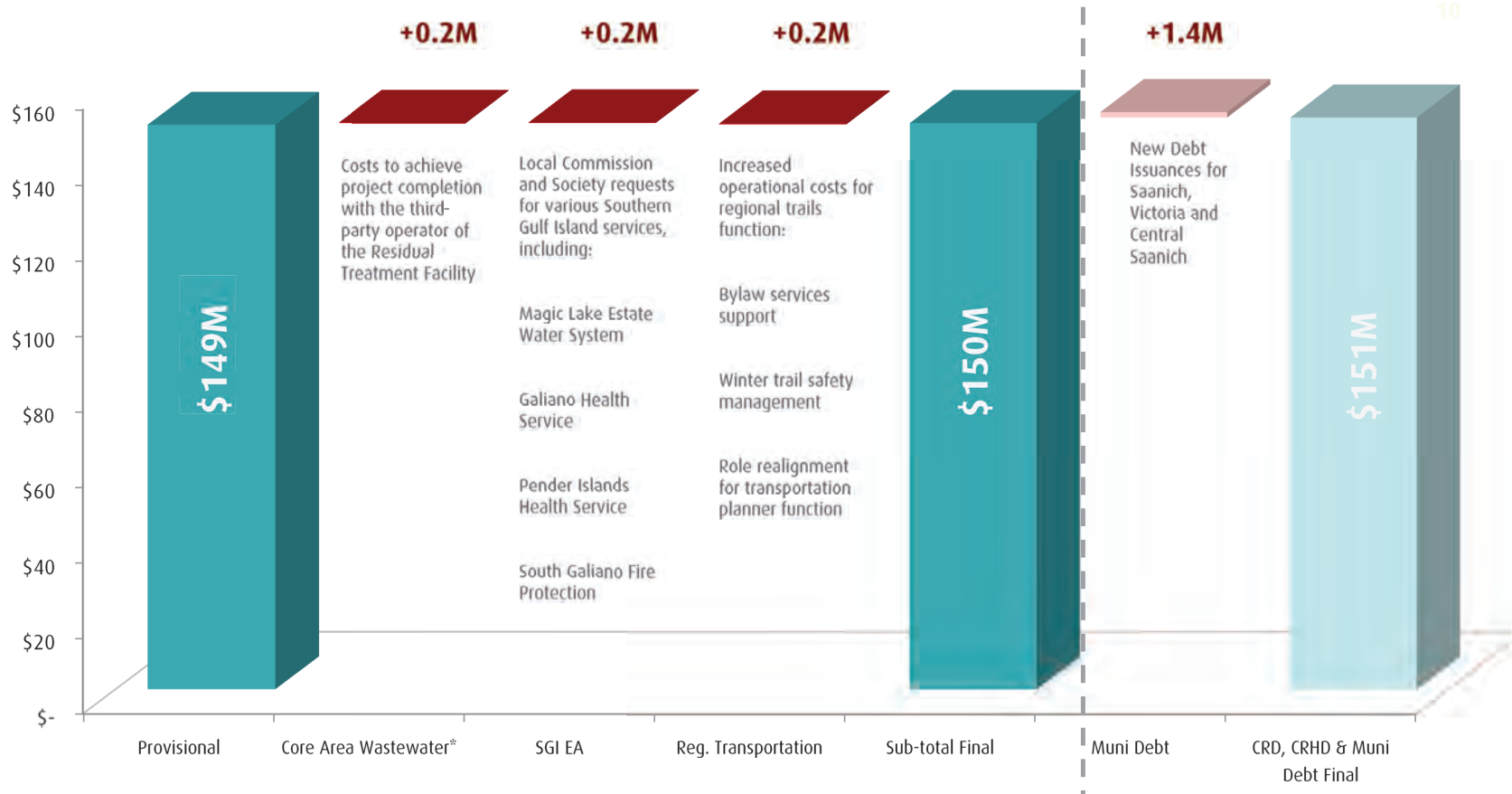
Operating Budget Funding



Sale of Services	211.4
Requisitions	102.5
Internal Allocations	74.5
Grants, Reserves & Other	34.8
Sub-total	**$423M**
Municipal Debt	22.5
Total	**$446M**

2026 Final Budget	2026 Preliminary	Δ $	2025 Budget
$102.5M	$101.9M	$0.6M	$96.2M

Consolidated Requisition Funding Changes



Requisition increased by $0.6M or 0.5% → **1.0%**

* Changes represent impact to requisition, does not consider invoice by agreement

Impacts to Participants

Impact of Assessment & Folios

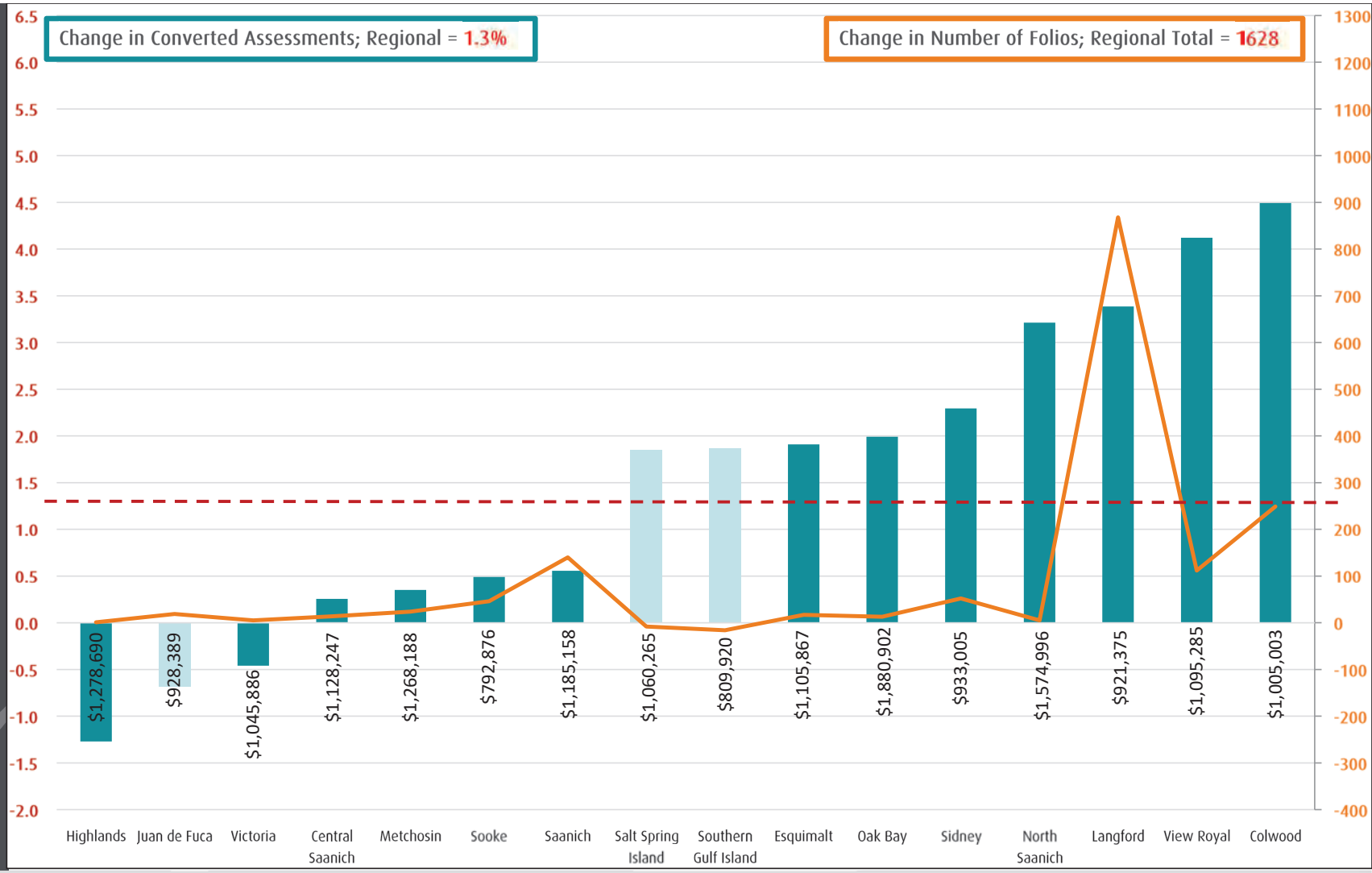


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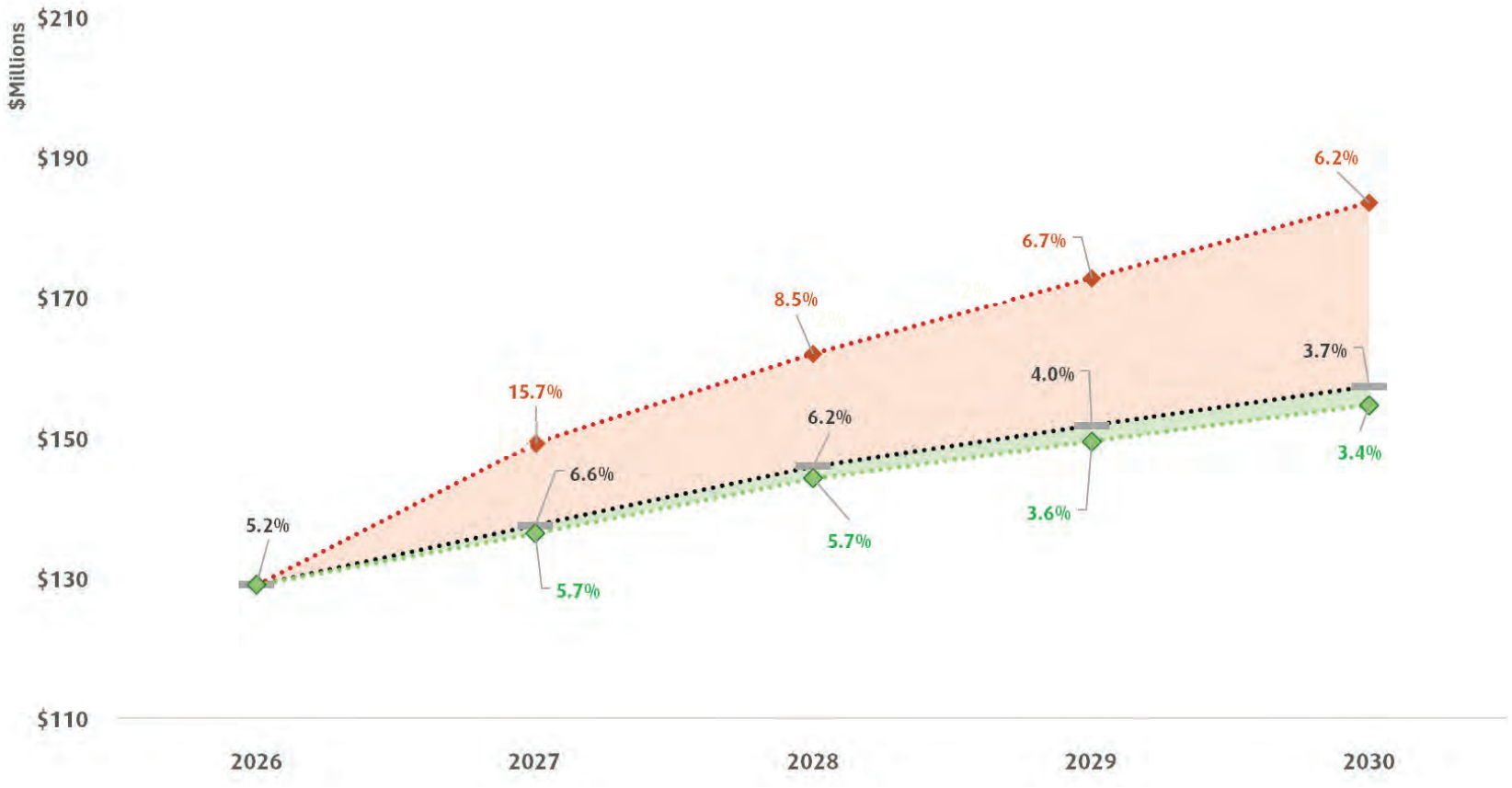
Requisition by Participant

Municipalities & EAs	A: Impact of Cost Apportionment	B: CRD Service Costs	C: CRD Final	D: CRD & CRHD Final	E: CRD & CRHD Cost per HH %	F: CRD & CRHD Cost per HH $	CRD, CRHD & Muni Debt Cost per HH %
Central Saanich	(0.6%)	6.1%	5.5%	**4.5%**	**5.2%**	$930	11.9% **
Colwood	2.2%	6.4%	8.6%	**7.1%**	**3.3%**	$467	2.3% **
Esquimalt	0.3%	3.1%	3.4%	**2.9%**	**3.6%**	$852	1.4% **
Highlands	(0.8%)	6.4%	5.6%	**2.9%**	**2.7%**	$487	2.4% **
Langford	0.8%	7.3%	8.1%	**7.0%**	**3.5%**	$635	3.5%
Metchosin	(0.3%)	6.8%	6.5%	**4.1%**	**1.0%**	$507	1.0%
North Saanich	1.4%	4.1%	5.5%	**4.7%**	**3.8%**	$869	3.2% **
Oak Bay	0.5%	2.7%	3.2%	**2.6%**	**2.2%**	$918	2.2%
Saanich	(0.7%)	6.0%	5.3%	**3.3%**	**3.3%**	$453	13.7% **
Sidney	0.4%	4.2%	4.6%	**3.9%**	**3.2%**	$537	3.6% **
Sooke	0.1%	6.5%	6.6%	**5.6%**	**4.1%**	$735	3.6%**
Victoria	(1.3%)	5.7%	4.4%	**2.4%**	**3.3%**	$413	7.5% **
View Royal	2.6%	5.8%	8.4%	**6.6%**	**3.7%**	$421	2.2% **
Juan de Fuca*	(1.4%)	12.0%	10.6%	**8.7%**	**7.8%**	$835	7.8%
Salt Spring Island*	0.1%	8.7%	8.8%	**8.0%**	**7.0%**	$1456	7.0%
Southern Gulf Islands*	0.5%	7.6%	8.1%	**6.8%**	**6.5%**	$643	6.5%
Total	**0.0%**	**6.6%**	**6.6%**	**5.2%**	**4.5%**	**$654**	**7.2%**

* Excludes Local Defined Areas
** Participants with Municipal Debt

Column E & F represents percentage change from prior year, cost per household

CRD & CRHD Five-Year Requisition Forecast



Future requisition forecasts are based on current assumptions regarding inflation, tariff impacts, demographic change, population growth, and other macroeconomic conditions. While inflation is currently expected to remain relatively moderate in 2026, the outlook remains uncertain. Changes in tariff policy, broader trade conditions, monetary policy, labour markets, supply chains, and other macroeconomic conditions could materially affect service delivery costs and future requisition levels.

Financial Health Indicators

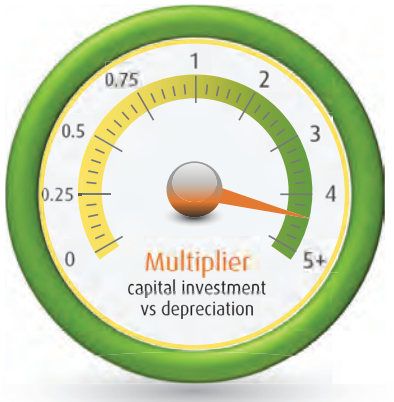
Financial Health Indicators

Investing for the Future

Measure: the amount of capital invested in infrastructure for every dollar that assets depreciate each year.

Result: in 2026, the investment in capital will be $274M* vs $63M in amortization. This yields a 4.4x multiplier.

*Amortization based on net book value as per the audited financial statements from the preceding year.



Saving for a Rainy Day

Measure: reserves provide sources of funding for uncontrollable factors and allow the CRD to set aside funds for future capital requirements.

Result: in 2026, reserve contributions will total $30M vs a $446M* operating budget. The result is 6.6%.

* Includes municipal debt servicing costs



Financial Health Indicators

Debt Affordability

Measure: the amount of revenue committed to debt repayment for existing and new capital.

Result: in 2026, debt servicing costs will account for $27M* out of the total revenue of $341M**. This equates to 7.8%.



* excludes municipal borrowing
** excludes municipal debt (22.5M), internal allocations (74.5M), and surplus carryforward (7.3M).

Debt Management

Measure: the amount of capital investment that will be funded by debt (instead of operating or reserves).

Result: in 2026, debt will fund approximately 29.4% of total capital investment of $274M.





Thank you

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Capital Regional District

CRDVictoria

Making a difference...together

REPORT TO CAPITAL REGIONAL DISTRICT BOARD
MEETING OF WEDNESDAY, MARCH 11, 2026

SUBJECT **Bylaw No. 4751: 2026 to 2030 Financial Plan Bylaw, 2026**

ISSUE SUMMARY

This report summarizes updates to the budget since provisional approval and presents Bylaw No. 4751: 2026 to 2030 Financial Plan to the Capital Regional District (CRD) Board ("the Board").

BACKGROUND

Section 374 of the *Local Government Act* requires the CRD to develop and approve a five-year Financial Plan by March 31 each year. On October 29, 2025, the Board approved the 2026 Service Plans, the Staff Establishment Chart (SEC) and the Provisional 2026 to 2030 Financial Plan. A provisional approval of the plan is required to advance annual fees and charges bylaws, ensure initiation of capital projects in the new year and update operating funding and spending authority through final approval. Additionally, prior to advancing the Financial Plan bylaw, plans are updated to reflect year-end results, payments in lieu of taxes (PILT), revised assessment information for cost sharing and committee and commission directed changes.

CRD revenues are derived from multiple sources including fees and charges, service and operating agreements, grants and requisition. Expenditures are determined through various processes of which the Board has direct oversight including delegated authority and recommendations by commissions. All budget endorsements are incorporated into service plans, operating plans and capital expenditure plans for final approval by the Board.

The CRD Financial Plan consists of approximately 200 budgets, funding the delivery of regional, sub-regional and local services to over 464,000 residents, businesses and visitors throughout the region. Various trends and factors impact the Financial Plan, including but not limited to, economic conditions, population growth, demographics, climate change and regulatory or legislative amendments. The Financial Plan aims to balance these factors by aligning the Board approved Service and Financial Planning Guidelines, the Strategic Priorities and the Corporate Plan.

Planning and Approval Process

The 2026 service planning cycle represents the fourth and final year of the Board-approved 2023 to 2026 CRD Corporate Plan and Board Priorities. It includes the delivery of core services, compliance with regulatory standards while supporting the organization's capacity to address regional growth.

The service planning cycle ensures alignment and implementation of Board and corporate objectives that were identified and prioritized at the start of the Board term. Any changes to service levels and financial plans are addressed in the annual service and financial planning cycle.

Regional Trends and Observations

2026 points to modest growth amid elevated uncertainty, notably around potential shifts in the United States' trade policy[1]. British Columbia's real Gross Domestic Product (GDP) is projected to grow by about 1.3% in 2026 due to trade uncertainty, as well as impacts from the federal government's reduced immigration targets[2]. Inflation remains close to target and the Bank of Canada has held its target for the overnight rate at 2.25% since October 2025, judging this level appropriate given the outlook[3].

In the Capital Region, conditions are moderating as population growth eases[4]. The housing market is moving toward balance[5], reflected in steady sales activity, higher inventory and benchmark prices slightly below last year's levels. The Victoria unemployment rate remained low (approximately 4.3% in December 2025)[6], supporting consumer spending and demand for services, although affordability pressures remain a constraint on household budgets.

ALTERNATIVES

Alternative 1

1. That Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026", be introduced and read a first, second and third time;
2. That Bylaw No. 4751 be adopted; and
3. That the Staff Establishment Chart as attached in Appendix F be approved.

Alternative 2

1. That staff amend Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026", as directed.

IMPLICATIONS

Governance Implications

Public Consultation

Section 375 of the *Local Government Act* mandates consultation on the financial plan prior to its adoption. To support diverse services and governance structures at the CRD, the engagement process utilizes various methods to gather feedback from the public.

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[1] Bank of Canada, Monetary Policy Report - January 2026: https://www.bankofcanada.ca/publications/mpr/mpr-2026-01-28/canadian-outlook/
[2] B.C. Ministry of Finance, 2026 *Budget and Fiscal Plan* https://www.bcbudget.gov.bc.ca/2026/pdf/2026_Budget_and_Fiscal_Plan.pdf
[3] Bank of Canada, *Policy rate decision (Jan 28, 2026): 2.25%*: https://www.bankofcanada.ca/2026/01/fad-press-release-2026-01-28/
[4] BC Stats, *Population Estimates & Projections (updated Feb 4, 2026)*: https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates; Statistics Canada, *Sub-provincial population estimates (slower growth in CMAs, 2025; released Jan 14, 2026):* https://www150.statcan.gc.ca/n1/daily-quotidien/260114/dq260114a-eng.htm
[5] Victoria Real Estate Board, Market Report (January 2026): higher active listings; SFH Core benchmark $1.266M (-2.5% y/y): https://www.vreb.org/media/attachments/view/doc/stats_release_2026_01/pdf/stats_release_2026_01.pdf
[6] Statistics Canada, *Table 7: Labour force characteristics by census metropolitan area, three-month moving average, seasonally adjusted* : https://www150.statcan.gc.ca/n1/daily-quotidien/260109/t007a-eng.htm

Appendix A provides a summary of consultation activities and feedback received.

Legislative Implications

Financial Plan Bylaw

The financial plan bylaw includes operating and capital expenditures, reserve transfers and revenue requirements from 2026 to 2030. Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026" (including Schedules A and B), reflects approved service plans and any adjustments since provisional approval. The bylaw and schedules are included in Appendix B.

Under budget direction provided by the Board, review and recommendation of all electoral area-only service budgets was delegated to the electoral area Directors, including review of local service commission budgets. Electoral area-only budgets are included in Appendix M.

Assessment and Growth

The majority of CRD services are cost apportioned on assessments where property values and folios are primary factors impacting estimates on costs per average household.

Through 2025, the region experienced an increase in converted assessments of $268 million or 1.3%, while residential folios grew by 1,628 or 1.1%.[7] The change in assessments varied widely by municipality and electoral area, with ranges from (1.3%) to 4.5% by participant.

When assessments in an area increase more than the regional average, the percentage of costs apportioned to that area increases. Changes in assessed values also impact the theoretical calculation of an 'Average Residential Household'. Additionally, when the rate of change in assessed values outpaces the rate of change in folios, the average cost per household increases. Conversely, when the number of folios grows faster than assessed values, the average cost per household decreases.

Financial Implications

Final Budget Updates Following Provisional Budget Approval

The final budget reflects amendments to the Provisional Financial Plan approved in October, incorporating year-end results, updated information from BC Assessment, and additional initiatives recommended by committee, commission and staff. This report focuses on changes since Provisional Budget approval; accordingly, Tables 1 through 5 compare and summarize the 2026 Final Budget against the Provisional Budget for both operating and capital budgets.

In developing the Provisional Budget, the CRD anticipated a collective agreement settlement and incorporated estimated wage adjustments. As a result, the financial plan is expected to accommodate the anticipated financial impacts of the proposed 2025–2027 CUPE (and USW) collective agreement settlement and associated labour cost increases, including retroactive payments for 2025. Minor departmental operating budget adjustments may be required once the full costs of wages and benefits are known.

[7] BC Assessment 2026 Tax Roll

Operating Expenses

Since provisional approval, the operating budget has increased by $11.9 million or 2.7%. Table 1 summarizes changes by expense.

Table 1: Changes in Operating Expenses

Expenditure Type ($M)	2026 Final	2026 Prelim	$ Change	% Change
Operations	329.0	318.2	10.8	3.4%
Debt Servicing	26.5	26.3	0.2	0.8%
Capital Funding	38.2	38.5	(0.3)	(0.8%)
Transfer to Reserves	29.5	29.7	(0.2)	(0.7%)
Sub-Total	**423.2**	**412.7**	**10.5**	**2.5%**
Municipal Debt	22.5	21.1	1.4	6.6%
Total	**$445.7**	**$433.8**	**$11.9**	**2.7%**

The $10.8 million in Operations is primarily due to:

- $2.8 million in carryforward of unspent funds deferred to 2026 for the Village on the Green, Verdier and the Rural Housing Pilot Program for the Regional Housing Trust Fund.
- $2.2 million increase due to Regional Parks allocation for operations and maintenance of regional trails and trail-related debt to the Regional Transportation Service.
- $0.5 million increase for Regional Transportation due to additional regional trails expenses and carry forward of studies.
- $1.8 million increase for Core Area Wastewater Operations to support completion of the project with the third-party operator of the Residual Treatment Facility (RTF), a joint condition assessment and additional operational expenses.
- $1.3 million increase for bird control and material processing contract costs, and the updated infrastructure impact agreement with Saanich for the Hartland Landfill.
- $0.5 million in carryforward of unspent funds for construction of high-speed internet and connectivity costs in the Southern Gulf Island Economic Development Commission service.
- $0.3 million increase in carryforward of unspent funds for the Electronic Documents and Records Management System project and the Enterprise Risk Management program in Corporate Services.
- $0.3 million increase for one-time auxiliary and consultant costs for support of procurement services.
- $0.3 million increase for additional waste sludge disposal costs in Saanich Peninsula Wastewater.

Details on all major operating budget changes are listed in Appendix C with Appendix K providing detailed operating budgets by service.

Operating Revenue

As a result of changes to the operating expenses shown in Table 1, revenue sources are revised and summarized in Table 2.

Table 2: Changes in Operating Revenue

Revenue Type ($M)	2026 Final	2026 Prelim	$ Change	% Change
Sale of Services	211.4	210.7	0.7	0.3%
Requisition	102.5	101.9	0.6	0.6%
Internal Allocations	74.5	72.2	2.3	3.2%
Grants, Reserves and Other	34.8	27.9	6.9	24.7%
Sub-Total	**423.2**	**412.7**	**10.5**	**2.5%**
Municipal Debt	22.5	21.1	1.4	6.6%
Total	**$445.7**	**$433.8**	**$11.9**	**2.7%**

The increase of $6.9 million in Grants, Reserves and Other is primarily a result of:

- $2.8 million surplus increase from a carryforward of unspent funds from 2025 for the Village on the Green, Verdier and the Rural Housing Pilot Program for the Regional Housing Trust Fund.
- $1.3 million transfers from reserves increase due to higher contract for services costs and the updated infrastructure impact agreement with Saanich for the Hartland Landfill.

The increase of $2.3 million in Internal Allocations is primarily related to:

- $2.2 million in Regional Parks recoveries from support and debt related to regional trails, allocated to the Regional Transportation service.
- $0.5 million in recoveries anticipated for Core Area Wastewater Operations, with the acceptance of the Other Municipal Residual Solids equipment at the RTF.
- ($0.4) million decrease in internal labour recoveries from consolidating the Salt Spring Island Parks and Recreation functions into one service.

The increase in $1.4 million in municipal debt is largely driven by a $15 million new debt issue for the District of Saanich and a $5 million borrowing for City of Victoria.

A comprehensive list of changes in operating revenue by driver is included in Appendix C. As in previous years, surplus carryforward estimates were included in the provisional budget as a forecast in each service and are revised for final budget with actual 2025 year-end results.

Payments-In-Lieu of Taxes

PILT are monies recovered from tax exempt parcels owned by Federal, Provincial and Crown agencies within the region. Under legislation, the amount of tax is determined by class and rate if the properties are taxable. The PILT amount can vary as the requirement to pay is discretionary to the Minister, Lieutenant Governor and heads of Crown Corporations.

Monies received in each municipality are remitted to the CRD and are returned through credit to each of the services the municipality participates in. These payments are a regular source of funding and offset the municipality's share of annual costs for CRD services. The established CRD process is to use prior year PILT data for provisional budget as updated information is not available until the new year. For 2026 the PILT received was higher than provisional budget and totaled $4.3 million or an increase of $0.1 million from the prior year.

2025 Year-End Operating Deficits

In 2025 there were 11 service budgets that ended the fiscal year in a deficit position. This means the service ended with more expenses than revenue and the resulting deficit is carried forward to the service's budget to be funded in 2026.

Table 3 shows the number of services in a deficit position.

Table 3: Deficits

YE Deficits	2025	2024	2023
Number of Services	11	17	17

A list of these services and the reason for their deficit is included at Appendix L.

Capital Investment

Table 4 summarizes changes to the capital budget by investment type.

Table 4: Changes in Capital Investment

Investment Type ($M)	2026 Final	2026 Prelim	$ Change	% Change
Water	118.2	112.7	5.5	4.9%
Wastewater	41.6	36.8	4.8	13.0%
Solid Waste and Recycling	26.3	17.5	8.8	50.3%
Regional Parks	24.3	23.6	0.7	3.0%
Arts and Recreation[1]	14.9	11.6	3.3	28.4%
Safety and Emergency Management	13.6	11.2	2.4	21.4%
Business Systems and Processes	12.1	10.5	1.6	15.2%
Climate Action	6.5	6.3	0.2	3.2%
Housing and Health[2]	6.1	5.4	0.7	13.0%

Investment Type ($M)	2026 Final	2026 Prelim	$ Change	% Change
Local Government	5.3	3.9	1.4	35.9%
Transportation	3.4	3.6	-0.2	-5.6%
Planning	0.7	0.6	0.1	16.7%
People	0.7	0.6	0.1	16.7%
Total	**$273.7**	**$244.30**	**$29.40**	**12.0%**

[1]$2.6M is associated with Arts, $12.3M is associated with Recreation

[2]Includes the Land, Banking and Housing Service

Changes since provisional approval include a number of carryforward projects from 2025 into 2026. This occurs when timelines for projects are longer than expected, deferring work into the coming year. However, the funding associated with these projects is already in place, having been approved in the prior year.

The Capital Plan changes include the following:

Solid Waste and Recycling:

- $2.5 million for project delays from 2025 to 2026 on the Landfill Gas Utilization project and the associated Gas and Leachate Collection Pipe Extension project at Hartland Landfill, to accommodate plan logistics and material procurement.
- $1.7 million carried forward to 2026 for contract closeout and final acceptance of the Renewable Natural Gas Optimization project at Hartland Landfill.
- $1.2 million for additional carryforward from 2025 to 2026 for procurement of work for the Contractor Workshop Relocation project at Hartland Landfill.
- $1.0 million deferred from 2025 to 2026 for the Wheel Wash, Fence Replacement and Quarry Wall Liner projects at Hartland Landfill. This is due to prioritization of Cell 5A and 5B work in 2025.
- $1.0 million for contractor delays related to the Hartland Amenity project results in costs being carried forward from 2025 to 2026.
- $0.7 million for delays in project design for the Hartland North Electrical project, resulting in costs being carried forward from 2025 to 2026.
- $0.5 million for procurement being carried forward from 2025 to 2026 for the Hartland north driveway upgrades at Willis Point.

Water:

- $2.1 million in delayed work on system upgrades and expansion from 2025 to 2026 for Saanich Peninsula Water.
- $0.9 million in project delays related to the reservoir seismic isolation valves and asset management plan work for Saanich Peninsula Water.
- $0.5 million delayed construction from 2025 to 2026 for upgrades to Main No. 4 and Main No.1 in the Regional Water Supply.
- ($0.5) million deferred to 2027 for the storage tank replacement for the Skana Water service. Grant revenue funding will be pursed going forward, rather than pursing debt funding.

- ($0.8) million delayed to 2027 for the water storage tank replacement for Surfside Park Estates. Grant revenue funding will be pursed going forward, rather than pursing debt funding.

Wastewater:

- $2.0 million for project delays related to the optimization of the residual treatment facility operations for Core Area Wastewater Treatment Plant (CAWTP) have resulted in work being carried forward from 2025 to 2026. This project is a multi-year project with costs expected to be carried forward until completion.
- $1.3 million for project delays related to the Harling pump station replacement for CAWTP have resulted in costs being carried forward from 2025 to 2026. This project is a multi-year project with costs expected to be carried forward until completion.
- $0.5 million for project delays related to the biosolids advanced thermal plant for CAWTP have resulted in costs being carried forward from 2025 to 2026.
- ($0.5) million due to increased progression in 2025 on the wastewater treatment plant upgrades for Maliview Sewer resulting in less costs being carried forward from 2025 to 2026.

Arts & Recreation

- $1.0 million for the planning of the new recreation facility within the Panorama Recreation service.
- $0.8 million in project delays related to loan authorization and Agricultural Land Commission approval for the skate park renewal within SEAPARC, delayed the project until fall 2025. Remaining project costs being carried forward to 2026.
- $0.4 million for arena renovations at Panorama for the purpose of increasing accessibility.
- $0.4 million for SEAPARC for several projects including a new ice resurfacer and carryforward for painting the pool and arena exterior, and domestic hot water replacement.
- $0.3 million for Royal Theatre and McPherson Theatre services, including repairing the building envelope and stand-alone canopies.

Safety and Emergency Management:

- $2.5 million in project delays related to the upgrades and improvements for the Sooke Lake and Deception Water Supply area dams within the Regional Water Supply service have resulted in costs being carried from 2025 to 2026.
- $0.3 million carried forward from 2025 to 2026 for the acquisition of a replacement Rescue/First Responder truck for East Sooke Fire Protection. Acquisition delayed due to lack of availability in 2025.
- ($1.0) million for the Nex-Gen 911 project for the 911 Call Answer service being moved from 2026 to 2027.

Additional details for all major capital investment changes are listed in Appendix D.

Capital Funding

As a result of changes to capital investment shown in Table 4, capital funding sources are revised and summarized in Table 5.

Table 5: Changes in Capital Investment Funding

Investment Funding Source ($M)	2026 Final	2026 Prelim	$ Change	% Change
Operating and Work in Progress	115.7	96.2	19.5	20.3%
Debenture Debt	80.6	77.0	3.6	4.7%
Reserve Funding	51.4	47.1	4.3	9.1%
Grants	17.5	17.0	0.5	2.9%
Donations and Third-Party Funding	8.5	7.0	1.5	21.4%
Total	**$273.7**	**$244.3**	**$29.4**	**12.0%**

The change in Operating and Work in Progress are related to numerous projects including:

- $7.5 million in timing adjustments for funding within Solid Waste and Recycling projects, including Landfill Gas utilization, Renewable Natural Gas optimization, contractor workshop relocation and the Hartland amenity project.
- $3.5 million in timing adjustments for funding several projects within Water across eight services including, Regional Water Supply, Juan De Fuca Water Distribution and Lyall Harbour Boot Cove Water.
- $3.3 million in timing adjustments for funding within Safety and Emergency Management across eight services, including regulatory compliance, dam safety and analyses of the Sooke Lake and Deception Water Supply Area and Goldstream Water Supply Area dams, upgrades and improvements to the Sooke Lake and Deception Water Supply Area Goldstream Water Supply Area dams and integrating dam performance and Hydromet to SCADA.
- $1.6 million in timing adjustments for funding within Wastewater across five services, including optimization of the Residual Treatment Facility Operations, replacement of electrical and instrumentation as part of the Ganges Wastewater Treatment program and Information Technology (IT) database programs for Environmental Protections.
- $1.5 million in timing adjustments for funding within Business Systems and Processes including the SAP Lifecycle replacement project and data centre replacements.
- $1.3 million in timing adjustments for funding within Arts and Recreation across five services, including lighting upgrades for the Panorama Recreation facility and parking lot, upgrading the flooring at Panorama Recreation and repairing standalone canopies at McPherson Theatre.
- The balance is related to capital funding changes across 39 services.

Changes in Reserve Funding is across multiple projects, including:

- $1.3 million in timing adjustments for funding within Solid Waste and Recycling including the Gas and Leachate Collection Pipe extension, the North End Wheel Wash, north and east fence replacement and Quarry Wall liner.

- $1.1 million in new projects and timing adjustments for funding within Arts and Recreation including replacing the mower for the golf course, a new ice resurfacer, and ball field development.
- $1.0 in new projects and timing adjustments for funding within Water including, including Reservoir Seismic Isolation Valves, updating the Asset Management Plan for Saanich Peninsula Water and the installation of the Throup Road Watermain for Juan de Fuca Water Distribution.
- $0.5 million in new projects and timing adjustments for funding within Wastewater across five services, including Microwave Radio upgrades in both Core Area and Saanich-Peninsula Wastewater and IT Core Infrastructure replacement.
- The balance is related to capital funding changes across 44 services.

Changes in Debenture Debt primarily relates to**:**

- $3.0 million in timing adjustments for funding within Wastewater projects including the replacement of the Harling Pump Station, the Biosolids Advanced Thermal Plant, the Pump Station renewal program and the Shoreline Trunk sewer upgrade.
- $0.5 million in timing adjustments for funding within Water projects across six services including SCADA upgrades and expansion and the deferral of storage tank replacements in both Surfside Park Estates and Skana Water.
- ($0.7) million in timing adjustments within Climate Action on the Heat Recovery System projects for both SEAPARC and Panorama Recreation.
- The balance is related to capital funding changes across five services.

A summary of capital investment is included in Appendix D and capital projects greater than $0.5 million are included in Appendix E.

Staff Establishment Chart

The SEC is attached as Appendix F, detailing full-time equivalent (FTE) employees included in each department and division. A summary is provided below.

Table 6: Staff Establishment Chart

Position Type	2026 Final	2026 Prelim	Change
Regular Ongoing	826.8	826.8	-
Regular Fixed Duration	35.5	35.5	-
Total Regular Positions	**862.3**	**862.3**	**0**
Board Endorsed Initiatives	*1.0*	*1.0*	*-*

Since provisional approval, the SEC has been updated to reflect the transition of 2.0 FTEs from the Regional Parks service to the newly established Regional Transportation service, related to regional trail responsibilities, bringing the full FTE transition total to 3.0 FTEs (1.0 FTE was transferred in 2025). This has no impact on the total SEC FTE count for 2026. Outside of this update, the 2026 through 2030 SEC reflects updated term expiry dates since provisional for the following two roles:

- 1.0 FTE term role for Environmental Innovation updated to extend from 2029 to 2030
- 1.0 FTE term role for Regional Housing updated to reflect a current vacancy - term expiry updated from 2026 to 2028

All FTEs are reflected in the financial plan.

The 1.0 FTE for Board endorsed initiatives remains unchanged since provisional approval and is related to planning work for the establishment of the Regional Performing Arts Facilities Service. This role will be added to the SEC once the service is established.

Budget Changes from Prior Year

The 2026 CRD Financial Plan includes $445.7 million in operating expenditures; an increase of $27.2 million or 6.5%, and $273.7 million in capital investment, a reduction of ($41.8) million or (13.2%) from 2025.

Table 7: 2026 CRD Budget – Change from Prior Year

Budget Type ($M)	2026 Final	2025 Final*	$ Change	% Change
Operating	445.7	418.5	27.2	6.5%
Capital	273.7	315.5	(41.8)	(13.2%)
Total	**719.4**	**734.0**	**(14.6)**	**(2.0%)**

* 2025 Final amounts as shown in Bylaw No, 4738

Appendix G provides additional tables summarizing 2026 year over year changes in operating and capital expenditures, requisition and reserves. The total impact of the operating and capital budget on the 2026 Financial Plan Summaries, along with 2026 Individual Municipal and Electoral Area Requisitions, are included in Appendix J.

Financial Indicators and Reserve Forecasts

Reserves are a mechanism for leveraging annual revenue in support of sustainable service delivery. A review of capital reserve health for the CRD was completed in 2021 and resulted in Board approved guidelines in 2022. The guidelines define the relationship between leverage and savings and are incorporated into financial planning across all CRD services. A review of the operating and capital reserve guidelines is planned for 2026.

A summary of the financial indicators is included in Appendix I and consolidated summaries of operating and capital reserve activity are included in Appendix H.

CONCLUSION

The CRD Board must adopt a five-year Financial Plan bylaw each year by March 31. The attached bylaw and supporting schedules summarize the CRD Financial Plan for the years 2026 to 2030. The 2026 budget was preliminarily approved by the Board on October 29, 2025. The 2026 to 2030 Financial Plan has been prepared in alignment with Board decisions and committee direction. Staff recommend approving the 2026 to 2030 Financial Plan bylaw as presented.

RECOMMENDATION

1. That Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026", be introduced and read a first, second and third time;
2. That Bylaw No. 4751 be adopted; and
3. That the Staff Establishment Chart as attached in Appendix F be approved.

Submitted by:	Varinia Somosan, CPA, CGA, Acting Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Kristen Morley, J.D., Corporate Officer & General Manager, Corporate Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2026 Financial Plan Public Engagement Report
Appendix B: Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026", inclusive of Schedule A and Schedule B
Appendix C: Drivers for Changes in Operating Budget
Appendix D: Drivers for Changes in Capital Investment
Appendix E: CRD 2026 Capital Projects Greater than $500,000
Appendix F: CRD 2026 Staff Establishment Chart – Final
Appendix G: CRD 2026 Final vs. 2025 Final Budgets
Appendix H: Operating and Capital Reserve Forecasts – Changes from Preliminary
Appendix I: CRD 2026 Financial Indicators
Appendix J: CRD 2026 Financial Plan Summaries and Individual Municipality and Electoral Area Requisitions
Appendix K: Final Budget Review Package (Parts 1, 2 and 3)
Appendix L: Services With 2026 Year-End Operating Deficits Over $5,000
Appendix M: Electoral Areas Services Final Budget Report
Part 1: Staff Report (2026 Final EA Budgets)
Part 2: Appendix A (2026 Final EA Budget – Joint EA Services)
Part 3: Appendix B (2026 Final EA Budget – JdF Services)
Part 4: Appendix C (2026 Final EA Budget – SSI Services)
Part 5: Appendix D (2026 Final EA Budget – SGI Services)
Part 6: Appendix E (2026 Assessment Data for EA)
Presentation: Capital Regional District 2026 to 2030 Final Budget

2026 Financial Plan

Public Engagement Report

Making a difference...together

This report provides a summary of public engagement activities conducted following provisional approval of the 2026 - 2030 Financial Plan on October 29, 2025.

Under the *Local Government Act*, regional districts must adopt, by bylaw, a five-year financial plan by March 31 annually. Section 374 stipulates that a board must undertake a process of public consultation regarding the proposed financial plan before it is adopted. Various CRD commissions and committees receive input leading up to the preparation of budgets in the form of user statistics, surveys, advisory body reports, annual operational reports and from a wide variety of public engagement activities. Local and sub-regional commissions may also include rate payer representatives. This input is augmented by a public feedback period from November 2025 – February 2026, focused on the following objectives:

- Inform residents about the financial planning process and outcomes through digital channels (website, social media) and media coverage.
- Collect public feedback about the provisional financial plan to be shared with the board as part of the final budget review and approval process.
- Correct misconceptions about the service and financial planning process or details of the financial plan.

Engagement Methods

"Get Involved" Website

The CRD uses its digital engagement platform GetInvolved.crd.bc.ca to share details of the provisional plan, invite feedback, and answer questions. Comments were collected using an online form then forwarded to the Board via the correspondence portal upon receipt. Provisional plan information remains available online at: 2026 - 2030 Financial Plan | Get Involved CRD

During the feedback period, 3,396 visits resulted in three levels of participation:

- Aware (visited at least one page): 2,053 participants.
- Informed (downloaded documents, visited multiple pages): 1,434 participants.
- Engaged (shared comments or asked questions): 45 participants.

The most popular documents downloaded were the 2026 Preliminary Financial Plan Summary, Capital Projects List and the Committee of the Whole Provisional Budget Package.

2026 Financial Plan

Public Engagement Report

Making a difference...together

Media & Information Updates

An information bulletin was sent to media on November 5, 2025. The bulletin highlighted the preliminary financial plan, next steps and how to share feedback.

Agenda items from the Committee of the Whole meeting and links for more information were included in the Board Highlights e-newsletter sent to subscribers in November.

- Information Bulletin: CRD and CRHD look for public feedback on the provisional 2026 – 2030 financial plans November 5, 2025
- CRD Board Highlights: November 12, 2025

Social Media

Staff scheduled a series of posts on social media that provided a snapshot of the budget. Each post included a call to action to learn more on the Get Involved website to drive further audience engagement. Each Facebook post was boosted to increase its reach.

- Facebook posts resulted in approximately 399,812 impressions (number of times people saw a post) with a 1.37% engagement rate (percentage of people who clicked, liked, shared or commented).
- LinkedIn posts resulted in approximately 7,114 impressions with a 3.91% engagement rate.
- Instagram posts resulted in approximately 4,500 impressions with a 1.83% engagement rate.

A list of posts is included as an appendix to this report.

Video

To support public understanding of the CRD financial planning process, a dedicated explainer video was produced and shared. The video provides a clear overview of how budgets are developed, reviewed, and approved, as well as the sources of funding and opportunities for public input. It was promoted through CRD social media channels and featured on the Get Involved page.

- Video: The CRD Financial Planning Process resulted in 94 views.

2026 Financial Plan

Public Engagement Report

Making a difference...together

Responses

The following comments were received by the CRD via an online comment form or were sent to the engage@crd.bc.ca email address and referenced the Financial Plan. Any personal information included in the emails have been removed in accordance with the Freedom of Information and Protection of Privacy Act and are provided to the Board as part of the annual final budget review and approval process.

Date received	Feedback on the CRD's provisional financial plan.
2025-11-05 11:13 am	You can start by DROPPING the taxes which you expect us to pay . Try understanding that the community does not have a bottomless wallet for you to plunder for your spurious and wasteful 'projects'
2025-11-05 2:31 pm	Thanks for doing your very best to keep increases as low as possible given all the other issues we taxpayers are facing! I appreciate the meaningful and welcome new services that the CRD has approved this year, and recognize that funding is needed to launch these services while also keeping pace with inflation and staff pay increases.
2025-11-05 5:09 pm	If the Capital region is benefitting from economies of scale related to Water, waste water, recycling, regional planning and emergency services planning, why isn't the CRD exploring economies of scale with Munis regarding back office systems like planning, engineering, public works, fire services to name a few. Perhaps a regional 'Newco' could be established to managed these resources for the 13 municipalities and safe taxpayers money. Maybe even improve service levels.
2025-11-06 8:22 am	You do not need $12.2 million dollars for a new building, nor $3 million for 'land and site works' and another $3 million for a new field office, considering you have asked property owners for a $2 million direct subsidy for water upgrades on Saturna. Offices are not capital, and it is disingenuous to slide it into capital projects so you can avoid categorizing it as overhead. There seems to be plenty of money in the budget for

	waterworks elsewhere, as well. There are far more pressing infrastructure and roadway needs in the CRD.
2025-11-06 9:43 pm	This feedback mechanism is not appropriate. There is too much information to digest. Consider using a survey format that highlights the information you are seeking input on. The CRD was recently ranked the second "least efficient" district in B.C. Hopefully the CRD is taking that to heart in its financial plan.
2025-11-07 9:43 am	I am a Victoria resident and property owner. I would very much like to see the homeless and drug problem disappear from this city. Instead of trying to offer the homeless/mentally ill/drug-addicted individuals the option of a shelter bed/meal/counselling, I propose to round them all up, place them in a secure,locked facility (Riverview or another such institution comes to mind) and keep them there until such time as they are clean from the drug use, have learned some skills to provide them the ability to work and look after themselves, have received counselling and only then can the person be discharged. The drug dealers will disappear from our streets since there will be no one to sell to. There will be no market for the sale of stolen goods either. And while you are at it, implement a deer cull, and have the inmates learn how to butcher, prepare and cook the protein source that is currently roaming the streets of our city. This is how I would like a portion of my considerable tax dollars spent.
2025-11-14 6:06 am	The constant tax and fee increases are starting to wear very thin. Taxpayers are being used as ATM's without fear of consequences. The increases far outweigh the cost of living and any increases in people income especially any retirees which are plentiful in the CRD. Honestly, it's time for a taxpayere revolt in the CRD.
2025-11-15 1:06 pm	I am happy to pay more taxes to support the services that the CRD provides. Please apply a climate lens to all your operations, infrastructure and planning, with a focus on lowering climate pollution within the CRD to slow and avoid worsening climate

	impacts. Spending money on this now is a wise investment in the future and will save us much more money in the long run.
2025-11-17 11:28 am	The budget will make living in the crd even more unaffordable! CRD staff are incompetent if they can't bring the increase to the same as the inflation rate! It's time to ask staff how many employees need to be laid off to bring the tax increase to zero!
2025-12-31 11:25 pm	I am deeply concerned about the lack of clarity and accountability in the CRD's financial reporting. Many of the "reports" shared with the public feel incomplete, selective, and presented in a way that makes meaningful oversight impossible. The leadership team — including the CAO — appears more focused on protecting institutional image than on providing honest, transparent information to residents. When questions are raised, they are often minimized or reframed rather than answered. If residents are expected to trust the 2026 Provisional Financial Plan, the CRD must provide detailed, verifiable reporting, publish the assumptions behind projections, and openly acknowledge risks and failures. Without genuine transparency, confidence in leadership continues to erode.
2026-01-01 2:26 pm	I think you do awesome work, all! Overall support the plan. I am solidify behind: Support funding for RCMP personnel and support staff, and new infrastructure (e.g., RCMP building and expansion). Support infrastructure for sewage and water. VIHA services/infrastructure. The only thing I do not support is anything related to rail service.
2026-01-01 3:37 pm	Please add disc golf course to the old Royal oak golf course!! Be amazing and we'll use of space. I own in Saanich and love this community cheers.
2026-01-02 7:42 am	It's time that the Board respect the CRD residents and make every every effort to automate administrative tasks. The Board members need to be trained in AI! When I

	submitted the question to AI about overstaffing at the CRD, the answer was that 36 positions could be eliminated through automation.
2026-01-03 10:48 am	My comments pertain to watershed management and water resources. The greater portion of the CRD land, watersheds and water resources is contained within the Rural Resource Area of the Juan de Fuca Electoral Area. The CRD is remiss in not extending its thinking to this area. The CRD has extensive data on many topics that relate to the potable water system which is protected and piped to users in the CRD water distribution system. However it seems to have almost no recognition of the much larger land area and watersheds outside of the production of drinking water for urban consumption. These areas have been logged and exploited for 150 years and thus a great amount of degradation has taken place which need to be documented and used for the process of remediation of streams, wetlands, and watersheds in the Jdf EA rural resource lands. At the very least, a Rural Water Commission should be struck to begin this work. This Commission should include professionals and experts from forestry, ecology, fisheries, wildlife, hydrology, along with CRD staff. Its overriding purpose would be to create a long term restoration plan for the preservation of the integrity and viability of the rural resource lands.
2026-01-03 6:14 pm	I have read through the CRD report on the financial plan and recognize the need to keep up on infrastructure repairs, with a focus on water provision. Calgary is a good example of what not to do, with their second big water supply break in under a year. People hate to pay any taxes, let alone more taxes and seem to have a belief that it is fine to replace phones or other electronics annually but not infrastructure in a timely way. Politicians seem to think four years down the road, at most, to the next election so are loathe to make unpopular decisions- such as higher taxes. However we need to ignore the popular opinion and be aware that climate change is real and is upon us now so we need act now. Therefore I am asking that the CRD squeeze a bit here and there on line items and include funding for rural water and watersheds. In the Juan de Fuca there are many watersheds and no one seems to be monitoring them. We need a rural water commission before we are in as dire a situation as Cowichan Valley and the Okanagan. Watersheds need to be studied, documented, monitored and cared for.

	Many of the streams in the JdF are salmon bearing but are failing. Streams and wetlands are wildfire breaks. CRD has a responsibility to rural water security and to not keep pushing it off onto the Province. Thank you.
2026-01-04 9:45 pm	My concern is about MICROPLASTICS in our water system that the CRD says on their website are not present...and they are. Nothing is being done to address this issue...especially when CRD aka Government denies their existence.
2026-01-09 10:31 pm	Please ask staff how many position would have to be cut to bring rate payers tax down to a zero percent increase for the coming year!!! So many people I know are going to have to sell their homes because the cost of living is getting impossible!
2026-01-09 10:31 pm	1) Why is the CRD's public process so poorly designed? This comment opportunity is just an open text field, not questions you could actually use to create qualitative data and actionable information from. The presentation is very high level, poorly laid out, and doesn't give enough detail to comment on. The overall way it's presented gives the CRD an image of not really meaningfully considering public feedback 2) It's astounding how hard it is to find detailed information about the spending in this plan. The blog post announcing public feedback had more information in it (eg about capital projects) than your presentation does. 3) I am disappointed by the lack of meaningful investment in active transit outside of 4km of the galloping goose. We have such an amazing asset and nowhere in here is investing in the actual wider system? 4) generally the categories seem reasonable, but the design of the documents public seem intentionally vague enough that it's difficult to give meaningful feedback which appears to be by design I hope you seriously consider this feedback on your lack of transparency or meaningful input process. For an entity with a hundreds of millions of dollar budget it reads as intentionally opaque. I enjoy engaging with municipalities locally as they do a good job listening. The CRD by comparison appears anonymous and not truly listening to the region, it's a shame.

2026-01-12 7:15 pm	CRD does not need to expand its mandate in any way. Looking around our parks etc., there is ample evidence that this level of government is inefficient and unaccountable. Spending my money to advertise to me about brushing my teeth or being 'kind on the trails'; young farmers' agricultural funding to learn how to garden; how many thousands of CRD safety cones are out there to warn us of a puddle on a trail, a new fence, or a picnic table that is off-limits because??? We question the CRD's legitimacy because of these silly, expensive initiatives.
2026-01-16 12:09 pm	Please ensure that water supply challenges in the CRD Rural Areas (Juan de Fuca) are adequately considered in upcoming Capital Plans. While the CRD Water Commission serves the broader region, the majority of its members are not rural residents, and this can overlook the on-the-ground realities faced by communities in the JdF. Many local residents rely on private wells that regularly run dry during the summer months. As development continues beyond Otter Point, the need for reliable and equitable water servicing becomes increasingly urgent. Currently, many rural residents are dependent on water deliveries from a single private supplier, whose costs continue to rise. Addressing long-term water servicing solutions for rural JdF residents is therefore critical to supporting sustainable growth and community resilience.
2026-02-18 5:33 pm	I want to express support for funding to advance exploration of an application for the CRD to become an UNESCO Biosphere Region. I strongly believe it is an opportunity to advance protection of biodiversity, reconciliation, and climate action, to support the academic community, and to work with the local tourism and business community. All this effort will work towards protecting the Nature in this City, the thing that leads so many of us to want to live here. It will help to protect and celebrate our natural environment, and help to ensure our children inherit a region that is healthier, more resilient, and more connected that we are today.

2026-02-18 5:52 pm	I want to express support for funding to advance exploration of an application for the CRD to become an UNESCO Biosphere Region. I strongly believe it is an opportunity to advance protection of biodiversity, reconciliation, and climate action, to support the academic community, and to work with the local tourism and business community. All this effort will work towards protecting the environment and nature in this region, the thing that leads so many of us to want to live here. It will help to protect and celebrate our natural environment, and help to ensure our children inherit a region that is healthier, more resilient, and more connected that we are today.
2026-02-18 7:05 pm	I support funding to advance an exploration of an application for the CRD to become an UNESCO Biosphere Region. Potential benefits include an opportunity to advance protection of biodiversity, reconciliation, and climate action, to support the academic community, and to work with the local tourism and business community. The CRD does a great job supporting local initiatives, and this is a wonderful opportunity to create a legacy of conservation for the region.
2026-02-18 7:32 pm	I support funding to advance a CRD application to become an UNESCO Biosphere Region. Potential benefits include an opportunity to advance protection of biodiversity, reconciliation, and climate action, to support the academic community, and to work with the local tourism and business community.
2026-02-18 8:05 pm	I support the CRD allocating funds for an application to the UN for Greater Victoria to become a UNESCO Biosphere Region. There would be benefits to the entire community in terms of protecting of our significant biodiversity throughout our lands and waters, climate mitigation and adaptation, reconciliation, and support for our local economy including tourism, outdoor recreation, academic research, and all related businesses.
2026-02-18 8:09 pm	(1) The plan to become an UNESCO Biosphere Region would be a huge win for Victoria and the entire CRD. There is no downside to this achievement and

	tremendous upside for tourism. (2) Please preserve the CRD's mature tree canopy. Killing trees here to make way for cement condo towers and unaffordable townhouses, does not save trees "somewhere" else.
2026-02-19 9:48 am	I would like to add my voice in support of funding to explore how the Greater Victoria region can become a UNESCO Biosphere Region. Such a designation, I believe, would advance protection of biodiversity, reconciliation, and climate action, as well as bolster tourism and the local economy.
2026-02-19 9:50 am	With many different needs in our community, it can seem like a competition for funding between initiatives, with the loudest voices often getting heard. While the housing and transportation advocates do have an important voice, I am endorsing funding to support initiatives related to climate adaptation, Parks, and the Natural Areas Conservation Plan. I also support funding to advance an exploration of an application for the CRD to become a UNESCO Biosphere Region. Potential benefits include an opportunity to advance protection of biodiversity, reconciliation, and climate action, to support the academic community, and to work with the local tourism and business community.
2026-02-19 12:42 pm	I strongly support funding to advance an exploration of an application for the CRD to become an UNESCO Biosphere Region. Benefits include an opportunity to advance protection of biodiversity, reconciliation, and climate action. This work would alsp support the academic , tourism and business communities.
2026-02-19 7:04 pm	This capital plan is strong and clearly oriented toward essential infrastructure, but the communication could be sharper and more resident-focused. The mix of investments is well balanced: trails, water, wastewater, housing, longterm care and climaterelated upgrades all respond to real regional needs and longterm resilience. The housing and longterm care pieces are especially important and welljustified; they concretely show

	how the plan responds to affordability, aging, and healthcare pressures rather than just abstract "capital" needs. The environmental components (biochar facility, water supply upgrades, Maliview plant) are positive, but you could state more explicitly how they advance climate, watershed health, and regulatory compliance in plain language. The 7.9% wholesale water rate increase is explained in technical terms; consider adding one or two sentences that connect this directly to household impacts and how the region is working to keep costs predictable over time. The text explaining financial pressures (inflation, labour, debt servicing) is accurate but dense; simplifying this section and highlighting the tradeoffs made to protect core services would improve transparency and trust. Finally, the closing sections do a good job inviting feedback procedurally, but a clearer "Have your say" calltoaction with where/when/how to comment would make public engagement feel more accessible and meaningful. -term care and climate-related upgrades all respond to real regional needs and long-term resilience. The housing and long-term care pieces are especially important and well-justified; they concretely show how the plan responds to affordability, aging, and health-care pressures rather than just abstract "capital" needs. The environmental components (biochar facility, water supply upgrades, -offs made to protect core services would improve transparency and trust. Finally, the closing sections do a good job inviting feedback procedurally, but a clearer "Have your say" call-to-action with where/when/how to comment would make public engagement feel more accessible and meaningful.
2026-02-20 4:48 pm	I strongly believe in proactive spending, just as the first CRD Water Board Directors did a century ago to by purchasing lands to ensure clean drinking water. Today we are in a climate/biodiversity crisis and need to pro-actively, and judiciously spend to mitigate as well as adapt to changing climate and weather systems. Southern Vancouver Island's rare, and endangered ecosystems need protection NOW, as they are disappearing under housing, concrete and pavement. Please champion biodiversity protection (and climate solutions) initiatives in all areas of the CRD; perhaps most importantly in the Westshore municipalities who are rapidly losing

	habitat to housing. Please provide funding to support the application for UNESCO Bioregion status. We also need greater public education and awareness on climate solutions. I hope you will fund all CRD initiatives to undertake public engagement on climate solutions and ecosystem protection. Thank you.
2026-02-21 10:40 am	I would like to express my support for funding to advance an exploration of an application for the CRD to become an UNESCO Biosphere Region. I attended a presentation about the proposal last fall - the benefits include opportunities to protect the biodiversity of our region, to advance reconciliation, to address climate action, to support the academic community, and to work with the local tourism and business community.
2026-02-22 1:35 pm	I am writing to express my and my family's support for the exploration of an application for the CRD to become an UNESCO Biosphere Region. Potential benefits include an opportunity to advance protection of biodiversity, reconciliation, and climate action, to support the academic community, and to work with the local tourism and business community. We have obe planet to live on, we should all be doing other best to protect what is left. Thank you for your time.
2026-02-22 2:39 pm	I would like to share my absolute, enthusiastic support for making Greater Victoria a UNESCO Biosphere Region. I cannot think of anything more inspirational than the spotlight this would put on the precious biodiversity of our region, and the need to give it more attention in the public eye. Not only would this designation support the academic community, but it would also help to advance the protection of biodiversity, show respect and positive action toward reconciliation, and direct much-needed climate action.
2026-02-22 5:56 pm	I support funding to advance an exploration of an application for the CRD to become a UNESCO Biosphere Region.

2026-02-22 7:09 pm	Support for work towards CRD becoming a UNESCO Biosphere Region Support for new Arts Facilities Service
2026-02-22 10:15 pm	Please make climate mitigation and adaptation the key components for prioritizing projects. I strongly support the thermal processing facility at Hartland that will turn waste into biochar. The regional transit plan needs to address adding busses and rail to connect Victoria to Duncan and beyond. CRD should play a leadership role in saving trees and wetlands and protecting habitat. Look at every proposed project through the lens of environment.
2026-02-23 8:43 am	Climate chaos mitigation and resilience MUST BE the umbrella for all your plans, at the top of your list, and integrated into everything else you do. (Even the senior care home in Colwood can and must take rising temperatures and other extreme weather events into account.) Food security on Vancouver Island is going to become more and more threatened. That should be woven into any plans. We need to get carbon-spewing cars off the road. That means light rapid transit between the West Shore and downtown Victoria (I can't believe they didn't install that when they spent millions on the McKenzie / Hwy 1 intersection). Anyway, whatever you do, please make sure that it doesn't exacerbate the climate emergency. Thank you.
2026-02-23 8:52 am	It would be a positive move forward to go ahead with the thermal processing plant. This is something that has been used in Europe very successfully. In regards to Transit, please consider a rail link between Victoria and Duncan as well as an improved bus link.
2026-02-23 10:35 am	I believe it is very important for there to be a processing facility at Hartland to turn waste into Biochar. There should also be the long awaited Bus and Rail, Victoria to Duncan and beyond

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2026-02-23 9:27 am	What I would really like to see in the CRD 2026 - 2030 Financial Plan First off, I just wanted to give a huge thank you to the CRD for having the foresight to protect our water security. I was also so relieved to see that you did not cave in to the developers and their objections to the DCC's and make them pay their fair share for our water and not have all the current residents have to absorb all the costs of them bringing more people into our region. We are in a serious climate emergency and we need our leaders to act with more urgency. We need the CRD to step up to focus on and prioritize mitigation and adaptation so we can survive and thrive in the face of the looming impacts of climate change Here is my wish list for the Financial Plan: 1. I would really like to see enhanced community support for the CRD Climate Action Service. 2. For the Regional Transit Service and for Active Transportation, we really need shade trees on multi use trails and on bus routes to protect the riders from heat islands. This will make it safer and more appealing for people to take transit. 3. Set aside funds to make sure the CRD can make a successful application to nominate Greater Victoria as a UNESCO Biosphere Region. With that prestigious title that would attract many more tourists while safeguarding our unique biodiversity here on the South Island. 4. Allocate funds to purchase 1720 Wilfert Road in View Royal and add it to parkland. Over a million dollars was spent to create an amazing fish ladder for the salmon coming up Millstream Creek. There is a huge threat from developers wanting to build on that piece of land which would do untold damage to the surrounding area which hosts extremely sensitive ecosystems and it would destroy much of our critical biodiversity. The slope on that property is unstable and any disturbance would do irreparable harm to Millstream Creek. Thank you for your continued hard work.
2026-02-23 11:46 am	I support enhancing support for the CRD Climate Action Service, seen on page 26 "Enhanced community support" Community Mobilization Scoping and What we Heard report: Amended Community Mobilization Report Final.pdf And recommend Option 3: With Additional Service ($$$) The proposed $500,000-600,000 budget lift represents a tiny fraction of the region's overall financial commitment. Investment in climate action pays lasting dividends ———————— I urge you to act on CRD Climate Projections, that date back as far as 2017, and use Green Infrastructure to Shade all CRD multiuse trails and mitigate stormwater, UHI and air pollution. Supporting data:

CRD report, Climate Projections 2024: "Strategies to support active transportation may involve installing adequate cooling infrastructure (ie., trees, benches, shade structures, misting stations and water fountains) and supporting nature's capacity to buffer climate impacts through stewardship and community engagement" (https://www.crd.ca/media/file/climateprojectionscapitalregion2024) Toronto - "..creating shade provides an environment that protects the public from the harm of UV radiation exposure while at the same time offers a cool and comfortable environment that fosters participation in physical activity" - https://www.toronto.ca/wp-content/uploads/2019/08/8ecf-AODA_Shade_Guidelines_2010_Final_Report-002.pdf Public Health Partners in Action - Shade Policy for the City of Toronto - YouTube https://www.youtube.com/watch?v=Jg1jD6E43Z4 ———————- I encourage you to protect at-risk ecosystems in rapidly densifying areas. Eg 1720 Wilfert Road. The slope near Millstream is extremely unstable and any development would do untold damage to the surrounding and extremely sensitive ecosystems and destroy much of the critical biodiversity. ———————- I support advancing the exploration of an application for the CRD to become an UNESCO Biosphere Region. Potential benefits include an opportunity to advance protection of biodiversity, reconciliation, and climate action, to support the academic community, and to work with the local tourism and business community. https://www.gvnaturehood.com/post/greater-victoria-to-become-an-urban-biosphere-region https://victoriaworldheritage.org/wp-content/uploads/2025/04/BRIEF-TO-THE-CRD-2025_04_08.pdf ———— Lastly but not least, please preserve investments in infrastructure - restrict the use of so called 'flushable wipes' In 2019, Ecojustice released a report that indicated approximately $250 million in Canadian taxpayer dollars are used to clean up the damage caused by wipes and other non-flushable products every year They should only be marketed as medical supplies for babies and dependent adults with incontinence issues, and disposed of as bagged dry biohazard waste along with diapers and adult incontinence products. For more information: Ecojustice https://ecojustice.ca/news/good-news-were-closer-to-stopping-the-scourge-of-flushable-wipes/ Competition Bureau Claim https://www.cbc.ca/news/canada/flushable-wipes-claim-environment-group-1.5117945 Vulvar Dermatitis linked to wipe https://pubmed.ncbi.nlm.nih.gov/23760148/ Metro Vancouver News Article Flushable

	Wipes https://globalnews.ca/news/10899777/metro-vancouver-flushable-wipes/ McGill Study Flushable Wipes https://www.mcgill.ca/oss/article/general-science/not-advertised-case-against-flushable-wipes Wet Wipes and Environment https://phys.org/news/2025-07-biodegradable-terrible-environment.html 4NP and Ocean Life https://esemag.com/water/bc-researchers-find-toxic-chemical-4np-endangered-killer-whales/ Anal Cancer - Howard Brown Health https://howardbrown.org/nothing-butt-the-truth-understanding-anal-cancer/
2026-02-23 5:28 pm	Comments on the provisional 2026-2030 CRD Financial Plan - February 23, 2026 Thank you for the opportunity to comment. The following are issues that resonated during this brief review: • Development of an advanced thermal processing facility at Hartland Landfill to convert biosolids into biochar – Pure biochar is a wonderful resource, particularly for the farming community, in that it not only improves the quality of the soil (nutrient additives) and extends water retention for the area, but also plays a modest role in removing carbon dioxide from the atmosphere. • Regarding Climate Action, the CRD and member municipalities all have an interest in encouraging greater community support for the CRD Climate Action Service. • Support the CRD in becoming a UNESCO Biosphere Region. • A new Regional Transportation Plan (RTP) – Wonderful to see an update to the 2014 RTP. While strengthening and repairing roads and enhancing road connectivity across member municipalities and electoral areas will continue to be important as the CRD population grows, and assuming the growth will be focused on increased densification, (particularly within those progressive municipalities that focus growth in centres, hubs, nodes, villages throughout the region), focusing on transit and active transportation along corridors connecting such centres will greatly facilitate non-single-occupancy-vehicle travel throughout the CRD. • Augmenting 4 km of the Galloping Goose Trail between the Selkirk Trestle and Grange Road (adjacent to McKenzie Avenue), and 2 km of the Lochside Trail between the Switch Bridge and McKenzie Avenue/Borden Street through the Regional Trestles Renewal, Trails Widening and Lighting Project are most welcome. Such enhancements will help to further facilitate active transportation (e.g., walking, running, bicycling, skateboarding) spatially (from Sooke to downtown to Sidney) and temporally (beyond daylight hours). The CRD should also work with the

	appropriate member municipalities to look to connect Galloping Goose Trail and Lochside Trail 'spurs' strategically throughout the CRD that interconnect with the cycling networks that member municipalities continue to develop across the Region. Lastly, sections of the above Trails could benefit from greater tree canopy cover, thereby adding to the Region's sequestering of carbon dioxide. • Compliments to the CRD for continuing to maintain the vital drinking water, storm water and sewer service systems across the Region. • The CRD and member municipalities should be perpetually looking for development opportunities to enhance densification in the core downtown centres, trustfully reflected in the CRD growth strategy. This not only includes adequate multi-unit affordable and inclusive residential developments, but also enabling the business community and public service centres (such as the proposed long-term care facility for the City of Colwood) to be located in these key development centres across the Region. Thank you again for the opportunity to comment.
2026-02-23 11:12 pm	Regarding the 2026-2030 CRD Financial Plan I wish to register my strong support for the CRD Climate Action Service, the new thermal processing plant at Hartland and transit improvements. I also support the prospect of the CRD becoming a UNESCO Biosphere Region.

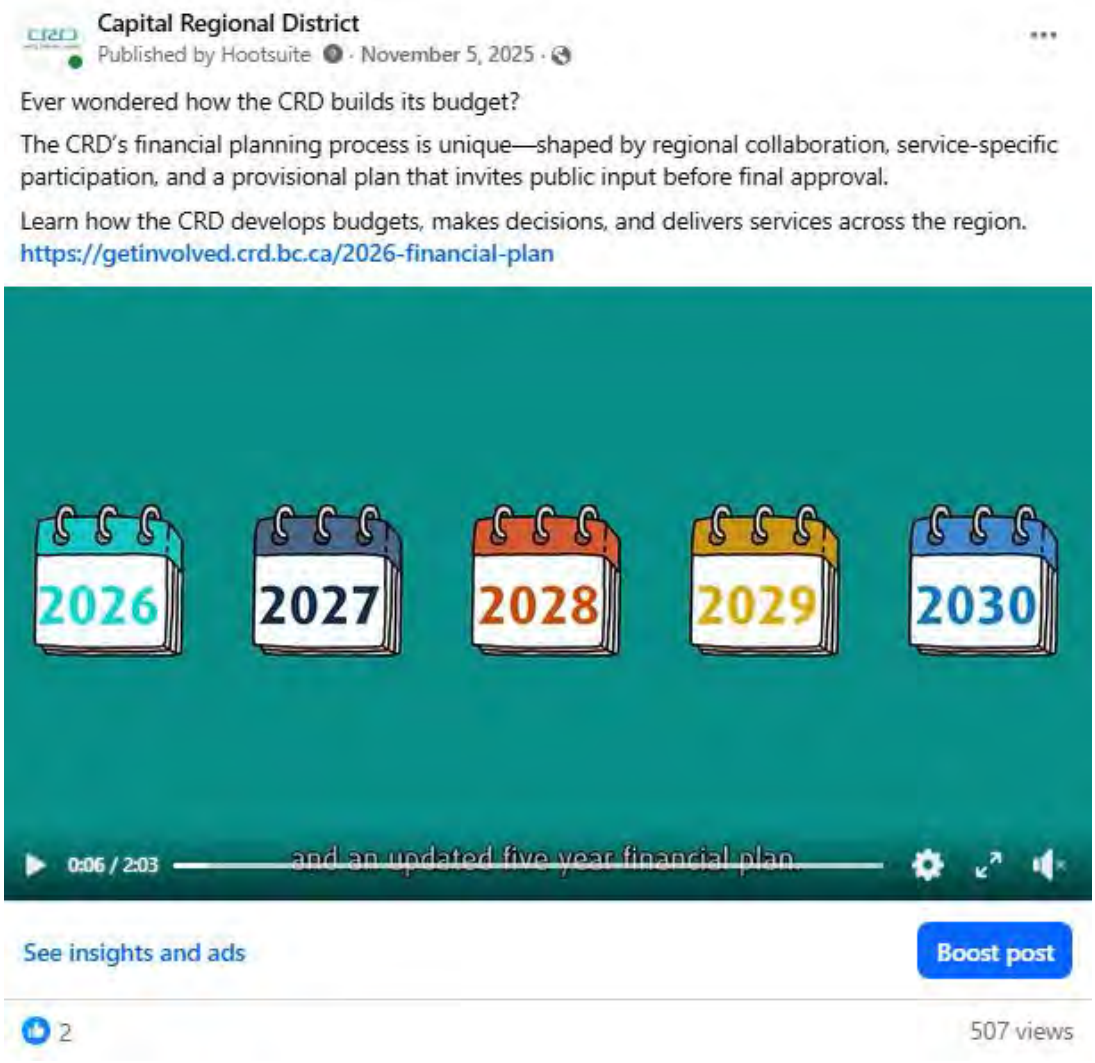
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APPENDIX: SOCIAL MEDIA POSTS BY CHANNEL

FACEBOOK



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Capital Regional District
Published by Hootsuite · November 17, 2025 ·

The CRD delivers a variety of services for the people of the capital region. This includes improving our active transportation network, supporting First Nations Reconciliation efforts, contributing to the regional health facilities and hospital equipment, and developing affordable housing to help meet the needs of people living within the capital region! Want to learn more and provide feedback on the CRD Financial Plan? Check it out - https://getinvolved.crd.bc.ca/2026-financial-plan



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Capital Regional District
Published by Hootsuite · December 18, 2025 at 8:35 AM ·

Why isn't the CRD Budget One-Size-Fits-All?
Each municipality, electoral area, and First Nation in the capital region takes part in a unique mix of services—from water and parks to housing and emergency response.
That means the provisional financial plan impacts each community differently, reflecting their distinct needs and priorities.
Learn more: https://getinvolved.crd.bc.ca/2026-financial-plan



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Capital Regional District
Published by Hootsuite · December 29, 2025 at 11:35 AM ·

The CRD's provisional 2026 - 2030 financial plan is now available for review!

This plan guides how we deliver essential services—from water and housing to parks and emergency response.

We want your input!

Feedback deadline: February 23, 2026
https://getinvolved.crd.bc.ca/2026-financial-plan



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Capital Regional District
January 8 at 3:35 PM ·

Every community in the CRD is unique, and so is its mix of services.
Your comments help ensure the budget reflects your priorities and supports the services you value most.
Review the provisional 2026 – 2030 financial plan and share your thoughts:
https://getinvolved.crd.bc.ca/2026-financial-plan



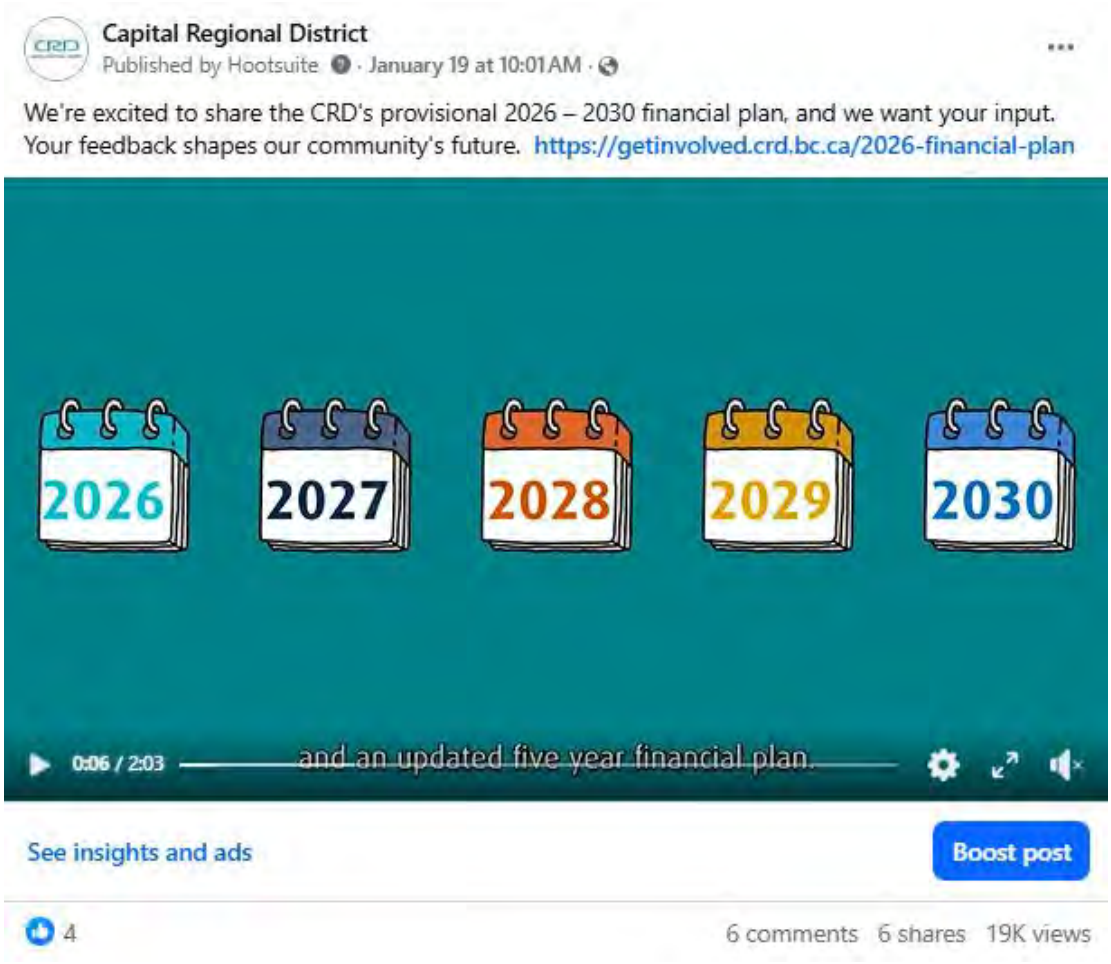
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Capital Regional District
Published by Hootsuite · 4h ·

How does the CRD's financial planning process work?

Planning (May–Aug): We set budgets based on priorities and plan for services and capital projects.

Review & Feedback (Sept–Feb): Draft budgets go to committees and the public for input.

Approval (March): The CRD Board approves the final budget.

It's all about planning responsibly, investing wisely, and staying transparent.

Learn more: https://getinvolved.crd.bc.ca/2026-financial-plan



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Capital Regional District
February 9 at 11:50 AM

Every year, the CRD creates a 5-year financial plan to make sure we have the resources to deliver the services you rely on like water, housing, parks, solid waste management, and more.

The plan is built around the Board's priorities and the CRD's Corporate Plan, so every dollar supports what matters most to our region.

Learn more: https://getinvolved.crd.bc.ca/2026-financial-plan



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LinkedIn

Capital Regional District
6,386 followers
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Ever wondered how the CRD builds its budget?

The CRD's financial planning process is unique—shaped by regional collaboration, service-specific participation, and a provisional plan that invites public input before final approval.

Learn how the CRD develops budgets, makes decisions, and delivers services across the region.
https://lnkd.in/dwrwJjuU



11 2 comments • 2 reposts

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The CRD delivers a variety of services for the people of the capital region. This includes improving our active transportation network, supporting First Nations Reconciliation efforts, contributing to the regional health facilities and hospital equipment, and developing affordable housing to help meet the needs of people living within the capital region! Want to learn more and provide feedback on the CRD Financial Plan? Check it out - https://lnkd.in/dwrwJjuU



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Did you know?

Each CRD service, from water supply to parks, has its own separate budget. By law, we can't move money from one service to another.

That means we track and report on over 200 individual service budgets every year to ensure transparency and accountability.

It's complex, but it keeps your community services running smoothly and fairly.
Learn more: https://lnkd.in/dwrwJjuU



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Want to know how the CRD supplies services to the people of the capital region? Our provisional 2026 - 2030 financial plan is ready for your review at https://lnkd.in/dwrwJjuU



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Why isn't the CRD Budget One-Size-Fits-All?
Each municipality, electoral area, and First Nation in the capital region takes part in a unique mix of services—from water and parks to housing and emergency response. That means the provisional financial plan impacts each community differently, reflecting their distinct needs and priorities.
Learn more: https://lnkd.in/dwrwJjuU



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The CRD's provisional 2026 - 2030 financial plan is now available for review!

This plan guides how we deliver essential services—from water and housing to parks and emergency response.

We want your input!

Feedback deadline: February 23, 2026
https://lnkd.in/dwrwJjuU



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Every community in the CRD is unique, and so is its mix of services.
Your comments help ensure the budget reflects your priorities and supports the services you value most.
Review the provisional 2026 – 2030 financial plan and share your thoughts:
https://lnkd.in/dwrwJjuU



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How does the CRD's financial planning process work?

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Review & Feedback (Sept–Feb): Draft budgets go to committees and the public for input.

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It's all about planning responsibly, investing wisely, and staying transparent.

Learn more: https://lnkd.in/dwrwJjuU



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Every year, the CRD creates a 5-year financial plan to make sure we have the resources to deliver the services you rely on like water, housing, parks, solid waste management, and more.

The plan is built around the Board's priorities and the CRD's Corporate Plan, so every dollar supports what matters most to our region.

Learn more: https://lnkd.in/dwrwJjuU



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Don't miss out! The deadline to provide feedback on the CRD's provisional 2026 – 2030 financial plan is fast approaching. Your thoughts matter, so make sure your voice is heard. https://lnkd.in/dwrwJjuU



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6m •

This is the last day to provide your feedback on our provisional financial plan. Feedback collected through the GetInvolved page will be shared with the CRD Board as part of the 2026 financial planning process and ahead of a special meeting in March. https://lnkd.in/dwrwJjuU

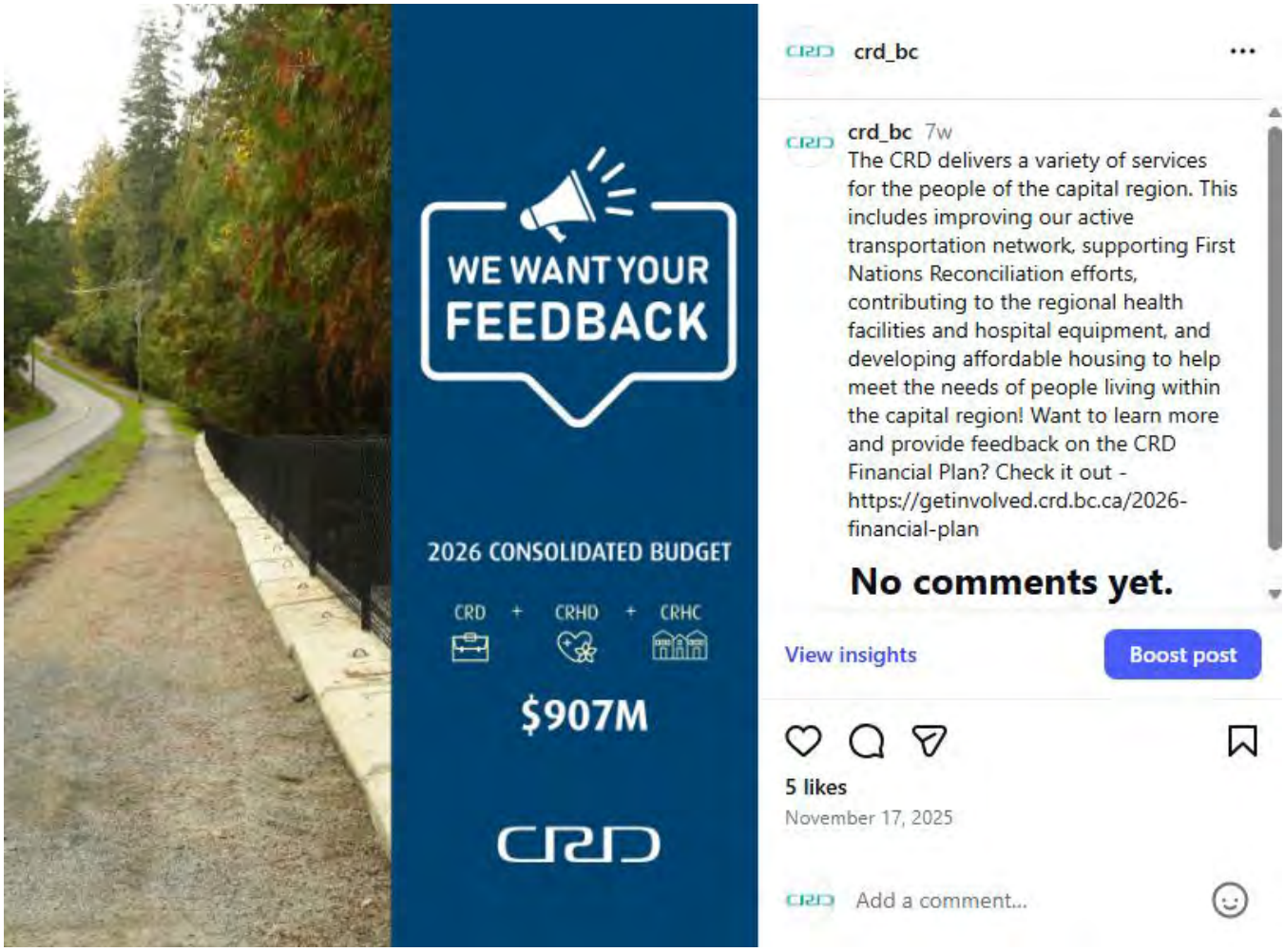


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Instagram

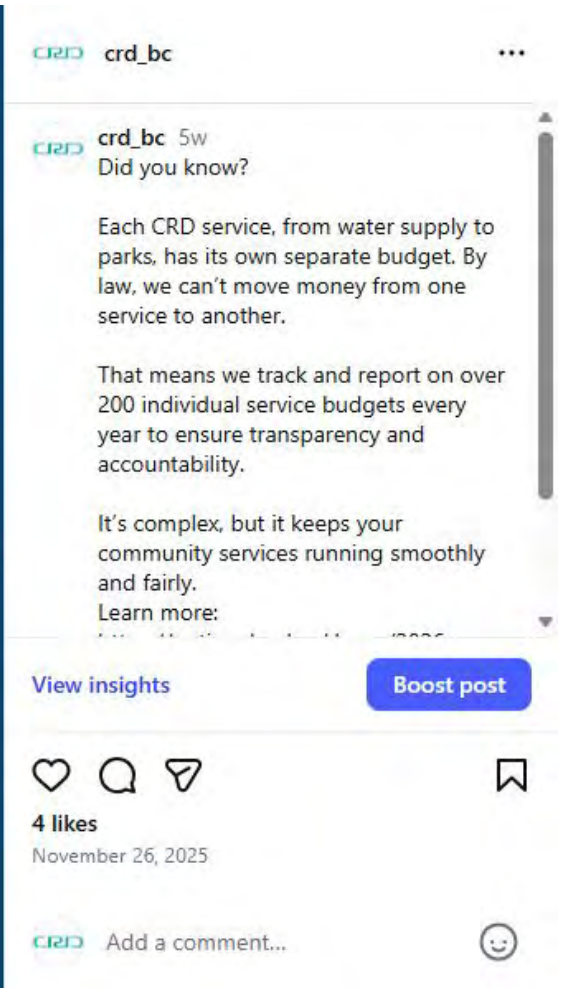


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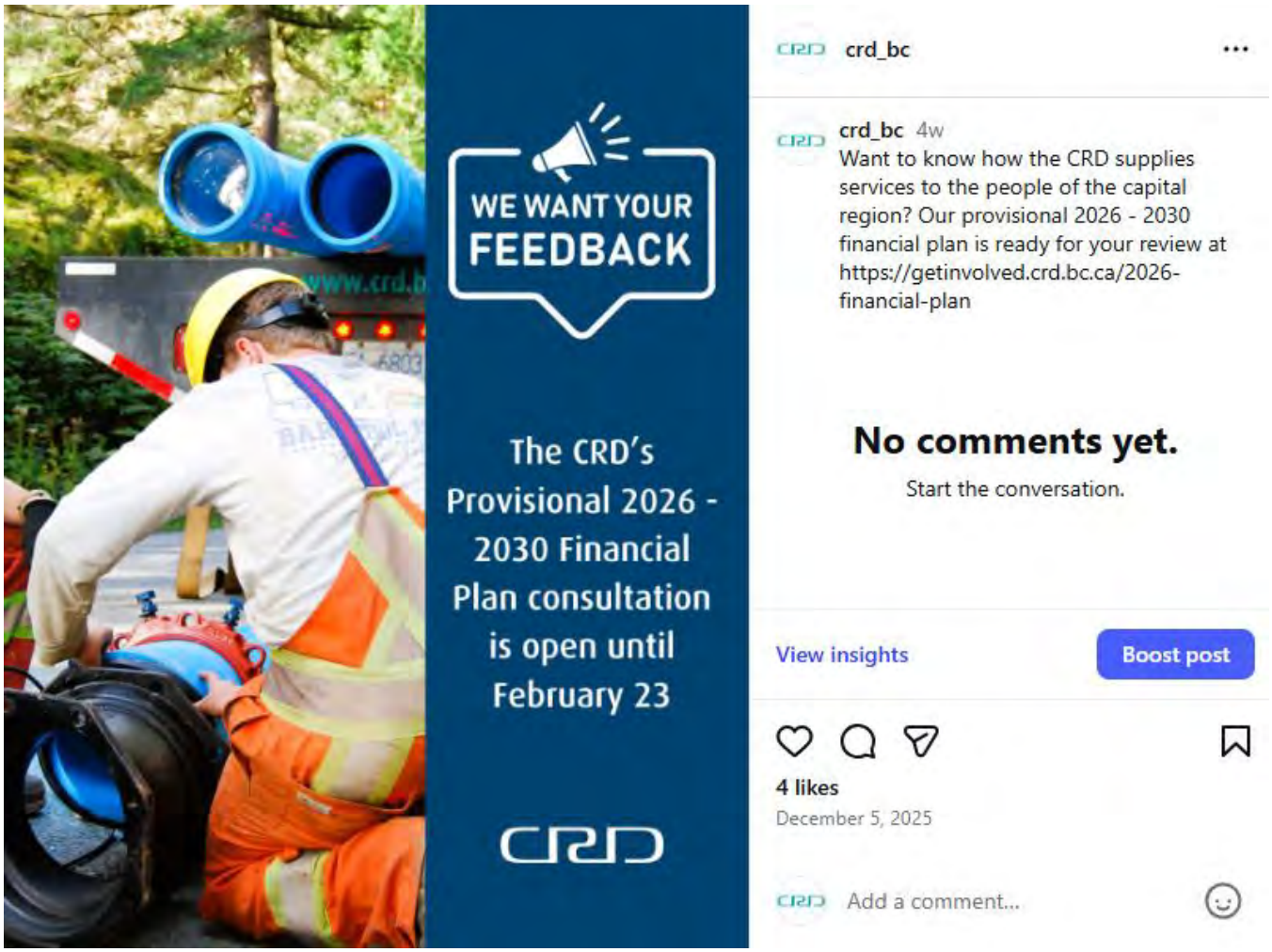




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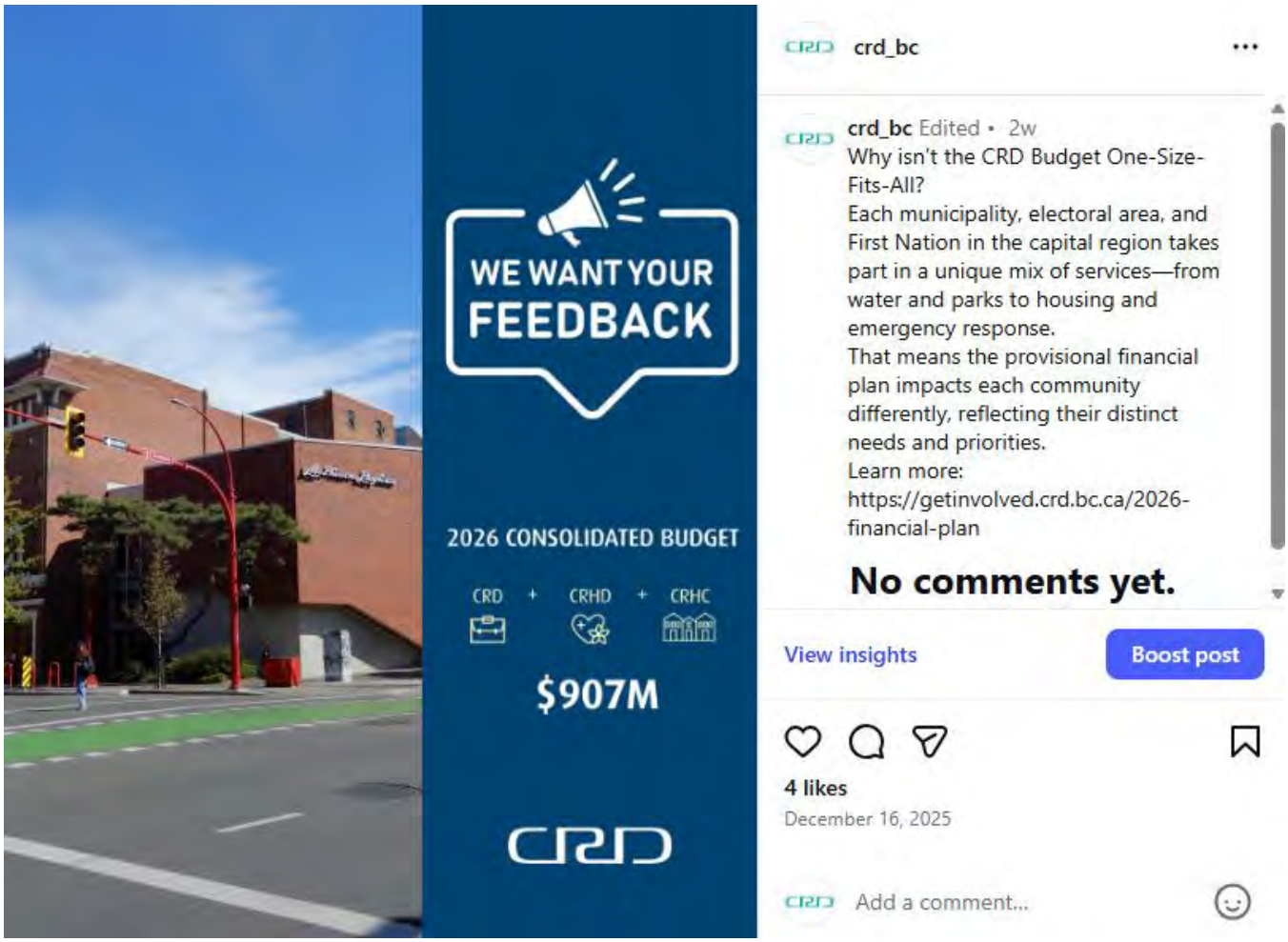
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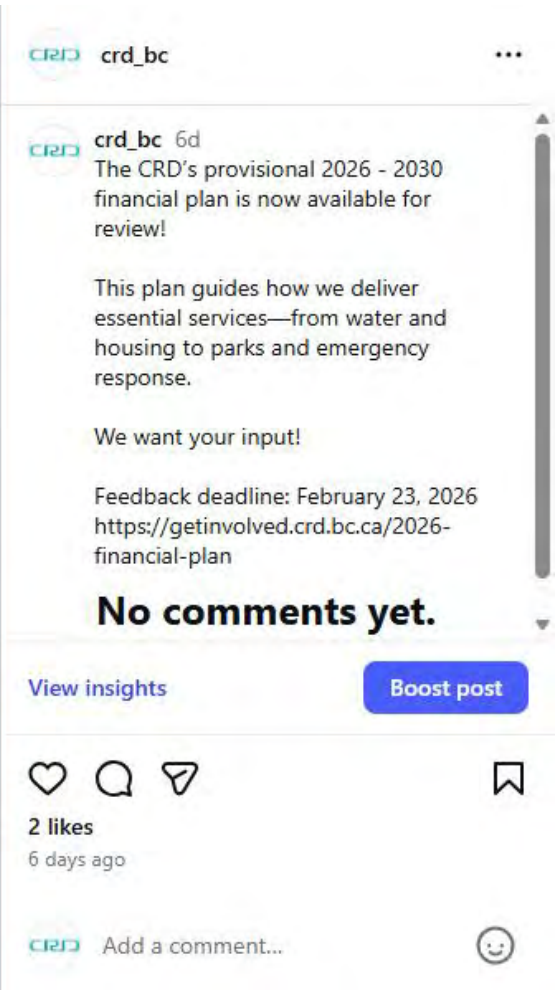


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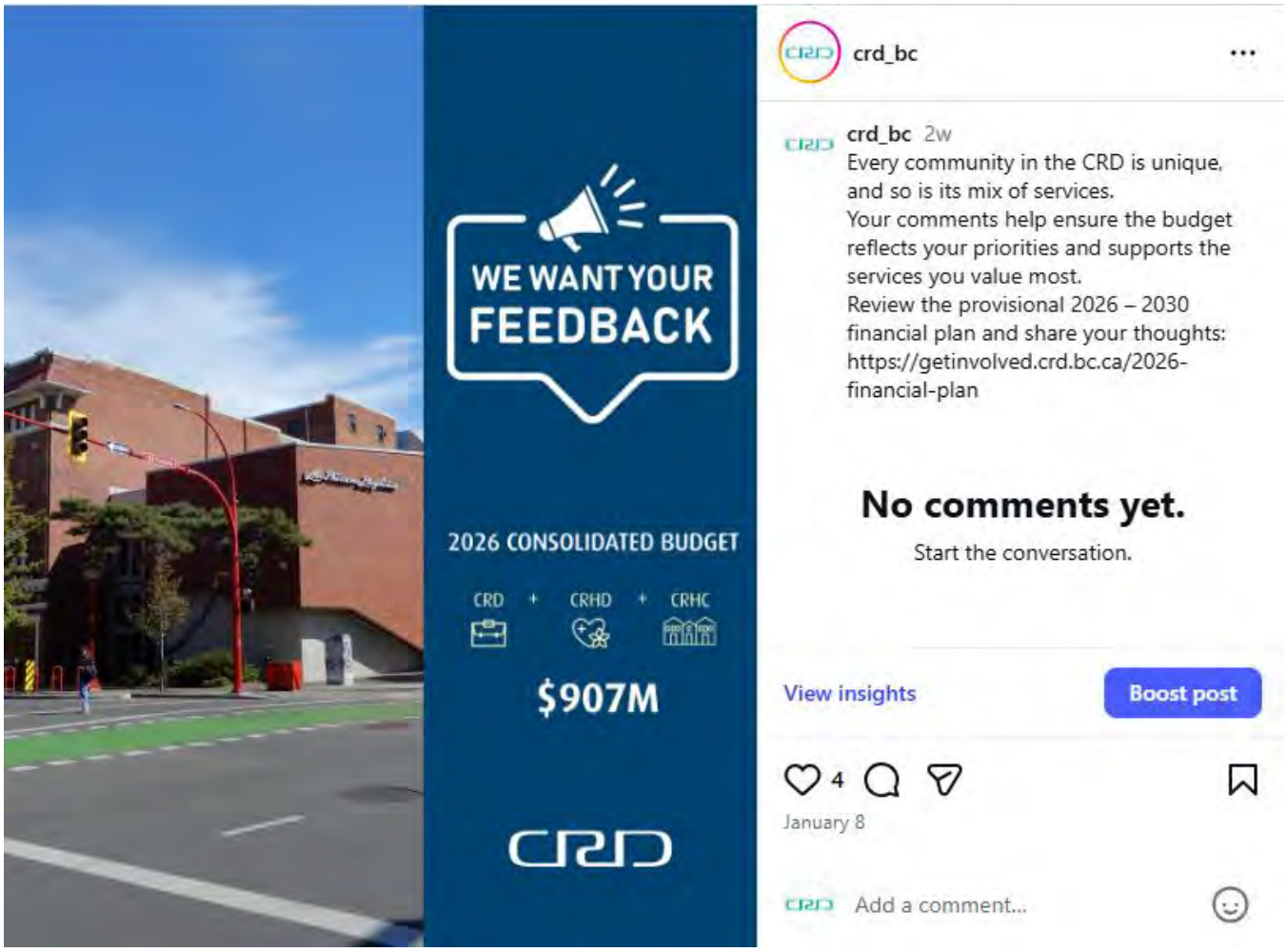




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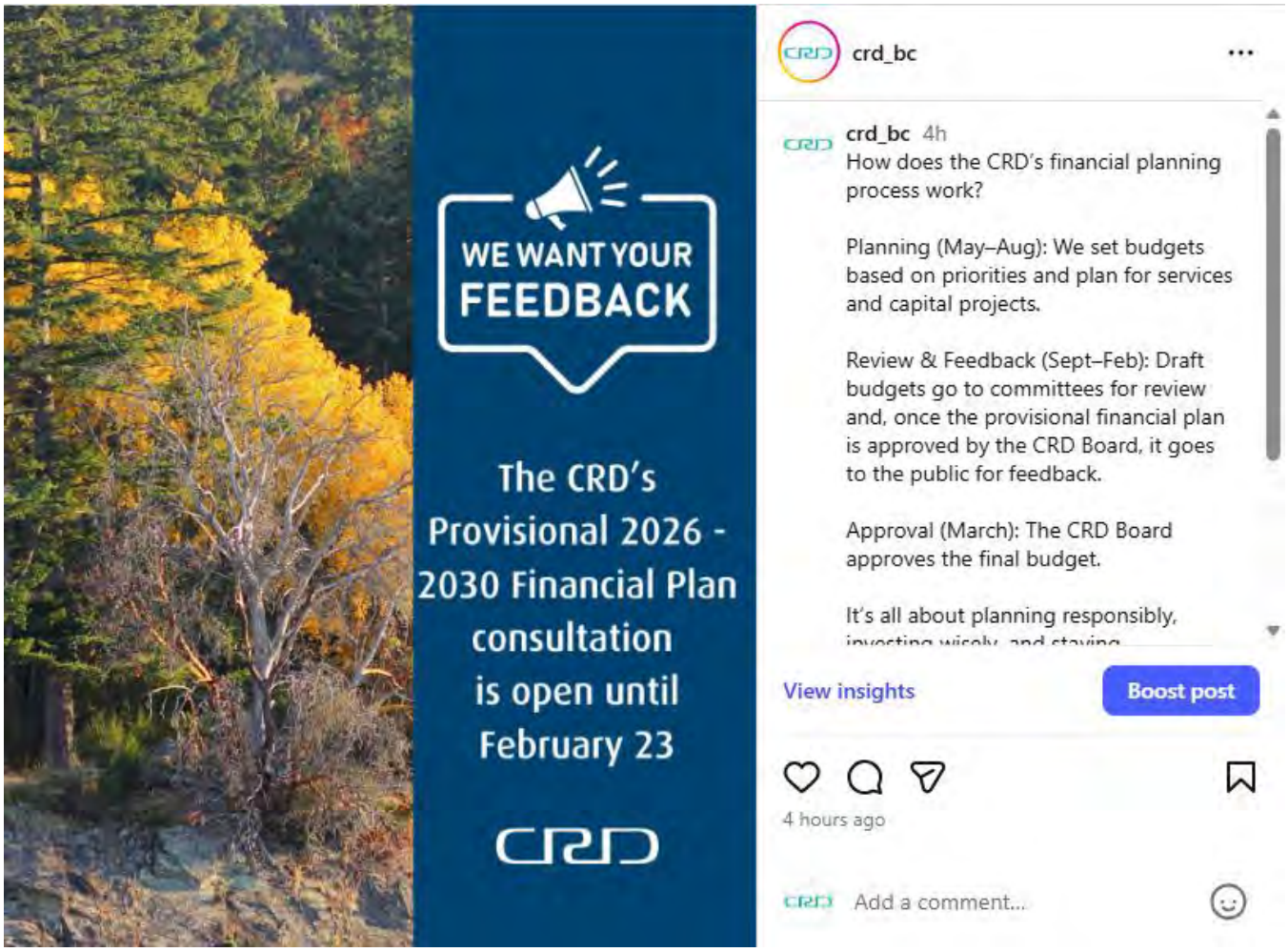
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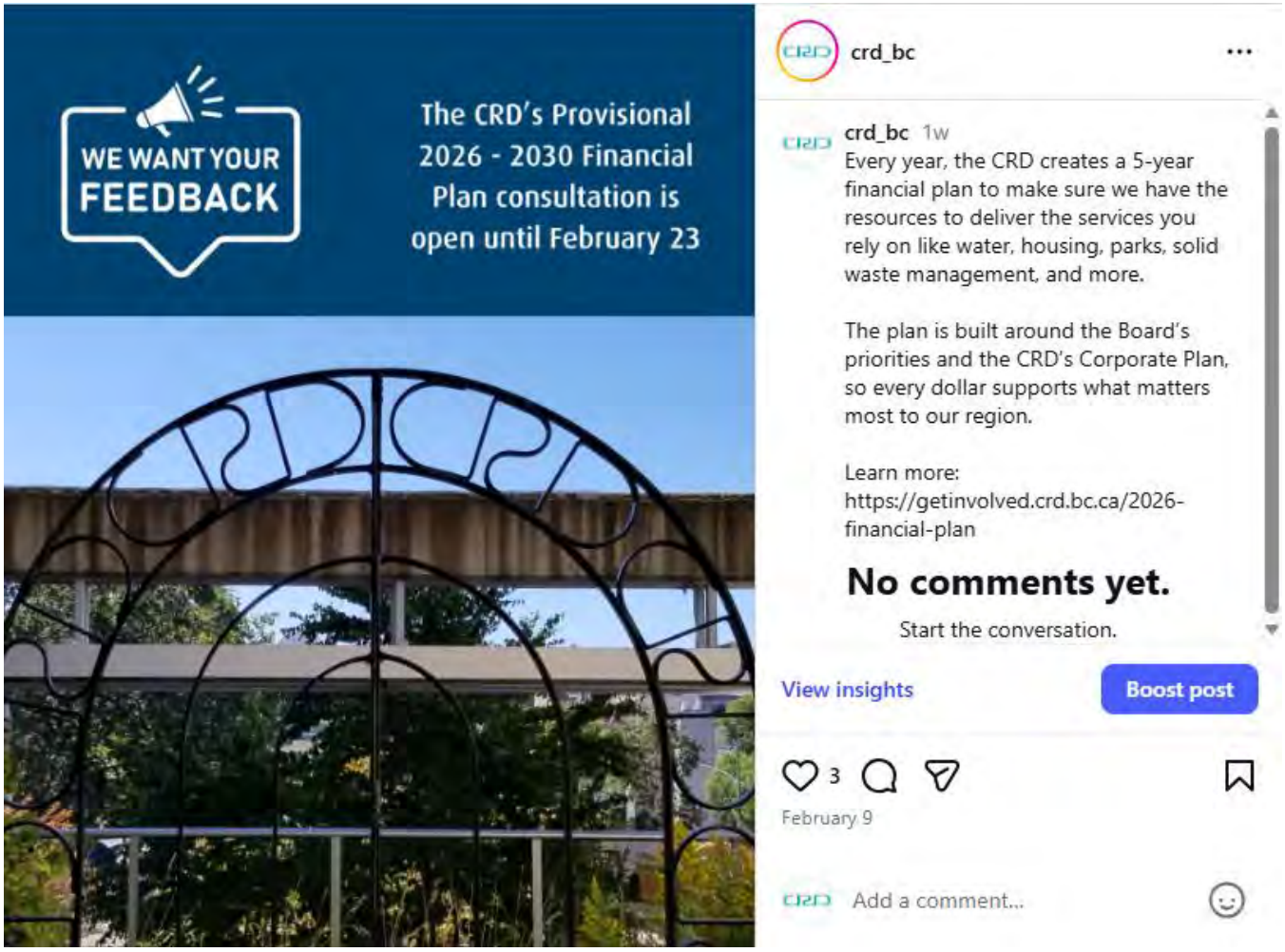
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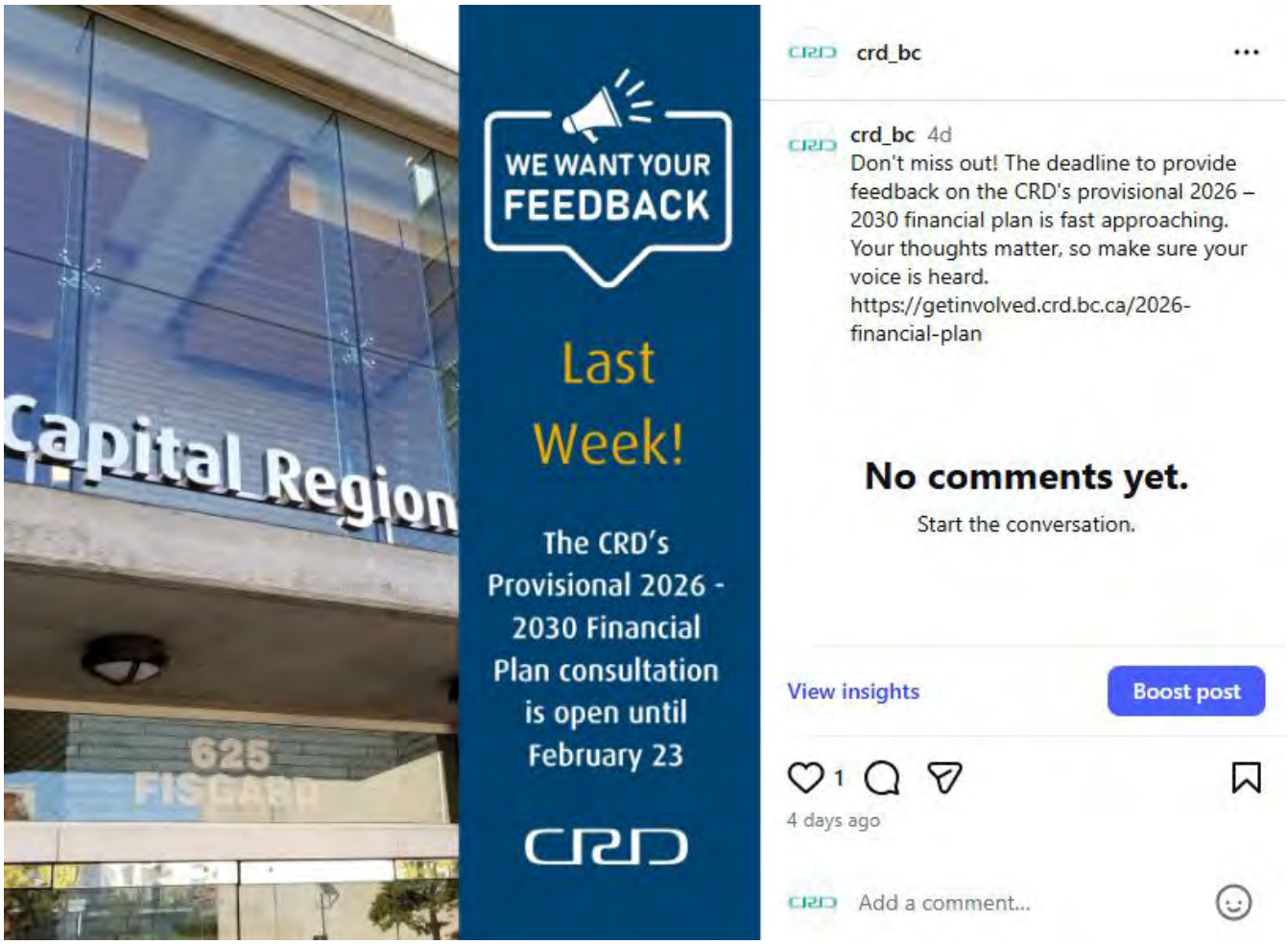
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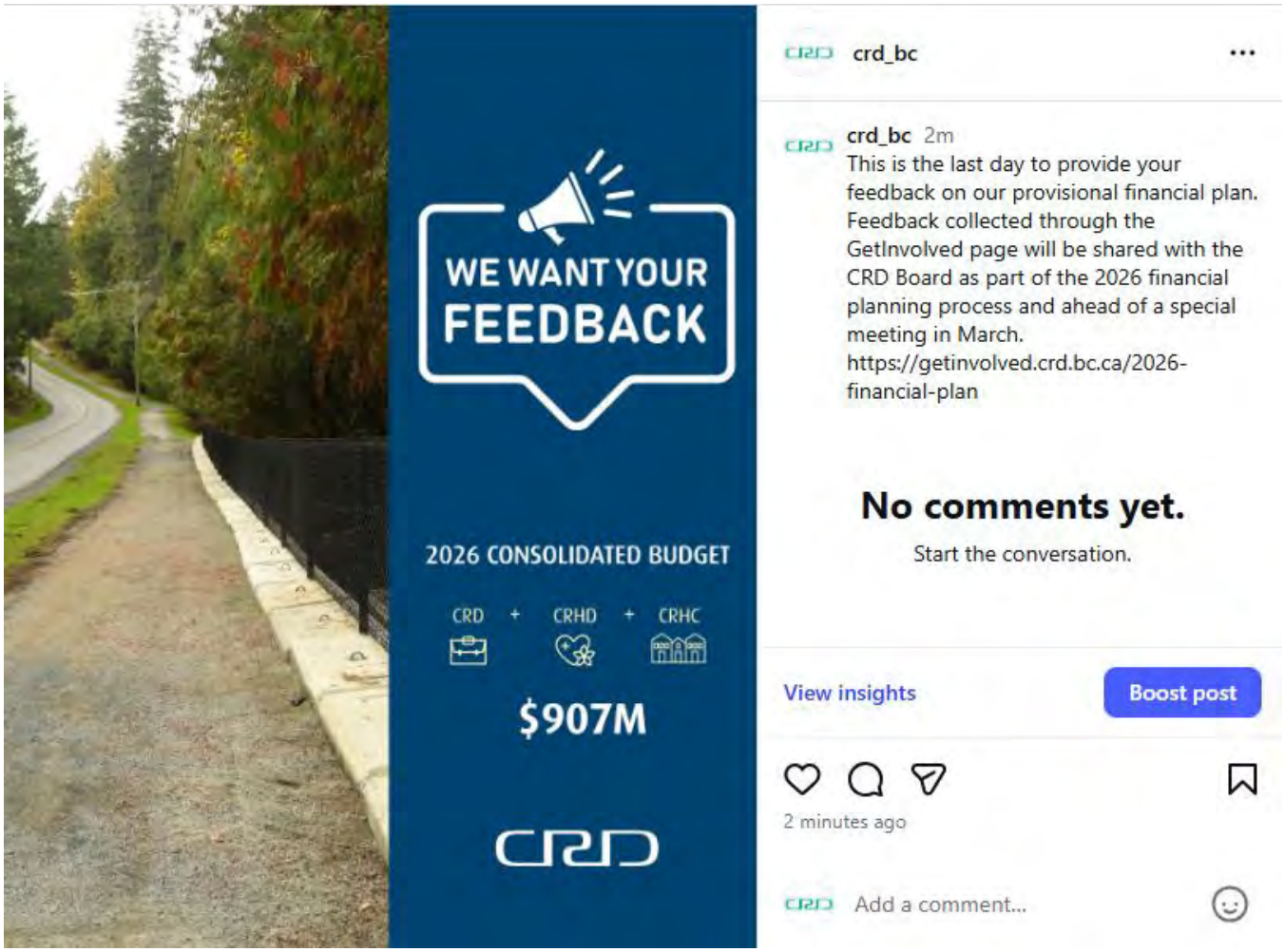
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CAPITAL REGIONAL DISTRICT
BYLAW NO. 4751

****

A BYLAW TO ADOPT THE FIVE-YEAR FINANCIAL PLAN FOR THE YEARS 2026 - 2030

****

WHEREAS pursuant to Section 374 of the *Local Government Act*, the Regional District must adopt a five-year financial plan for the years 2026 to 2030, by bylaw, by the 31 of March.

NOW THEREFORE the Board of the Capital Regional District in open meeting assembled, enacts as follows:

1. Schedule A attached hereto and made part of this bylaw comprises the Five-Year Financial Plan for the years 2026 to 2030.

2. Schedule B attached hereto and made part of this bylaw comprises the Five-Year Capital Expenditure Plan for the years 2026 to 2030.

3. This Bylaw may be cited as "2026 to 2030 Financial Plan Bylaw, 2026".

READ A FIRST TIME THIS	11th	day of	March	2026
READ A SECOND TIME THIS	11th	day of	March	2026
READ A THIRD TIME THIS	11th	day of	March	2026
ADOPTED THIS	11th	day of	March	2026

Cliff McNeil-Smith
CHAIR

CORPORATE OFFICER

Schedule A

CAPITAL REGIONAL DISTRICT 2026 FINANCIAL PLAN — Schedule A

		Expenditures						*Revenue*								
		Total 2026	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2026	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2026
1.010	Legislative & General Government	50,664,746	46,291,704	-	-	1,333,379	3,039,663	50,664,746	1,050,000	28,268,983	2,630,107	4,202,246	107,780	-	14,405,630	14,405,630
1.10X	Facilities Management	5,119,167	4,470,687	-	-	75,000	573,480	5,119,167	75,000	4,818,362	-	58,392	-	-	167,413	167,413
1.101	G.I.S.	700,341	631,771	-	-	18,570	50,000	700,341	-	534,972	15,000	6,641	-	-	143,728	143,728
1.103	Elections	273,150	273,150	-	-	-	-	273,150	-	-	151,280	81,870	-	-	40,000	40,000
1.104	U.B.C.M.	14,486	14,041	-	445	-	-	14,486	-	-	-	100	-	-	14,386	14,386
1.108	Joint Electoral Area Admin	320,380	320,380	-	-	-	-	320,380	-	-	-	716	-	-	319,664	319,664
1.109	Electoral Area Admin Exp - JDF	81,991	80,971	-	-	-	1,020	81,991	-	-	-	260	-	-	81,731	81,731
1.110	Electoral Area Admin Exp - SGI	477,460	476,310	-	-	-	1,150	477,460	12,000	-	14,392	16,790	-	-	434,278	434,278
1.111	Electoral Area Admin Exp - SSI	1,654,529	1,565,919	-	-	-	88,610	1,654,529	-	755,225	77,208	5,933	-	-	816,163	816,163
1.112	Regional Grant in Aid	1,765,351	1,765,351	-	-	-	-	1,765,351	1,714,451	-	-	50,900	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	31,703	31,703	-	-	-	-	31,703	19,927	-	-	300	-	-	11,476	11,476
1.116	Grant-in-Aid - Salt Spring Island	96,100	95,960	-	140	-	-	96,100	-	-	-	20,140	-	-	75,960	75,960
1.117	Grant-in-Aid - Southern Gulf Islands	128,467	128,467	-	-	-	-	128,467	8,197	-	-	1,280	-	-	118,990	118,990
1.119	Vancouver Island Regional Library	442,490	442,490	-	-	-	-	442,490	516	-	-	760	-	-	441,214	441,214
1.121	Sooke Regional Museum	307,275	307,266	-	9	-	-	307,275	-	-	-	1,581	-	-	305,694	305,694
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	108,008	100,548	-	-	-	7,460	108,008	11,716	-	10,000	620	-	-	85,672	85,672
1.125	SGI Economic Development Commission	658,774	658,774	-	-	-	-	658,774	14,639	-	510,500	1,520	-	-	132,115	132,115
1.126	Victoria Family Court Committee	41,558	41,558	-	-	-	-	41,558	25,841	-	-	717	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	340,090	340,090	-	-	-	-	340,090	5,713	-	-	14,583	-	-	319,794	319,794
1.129	Vancouver Island Regional Library - Debt	340,456	2,190	338,266	-	-	-	340,456	-	-	-	340,456	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	35,314	35,314	-	-	-	-	35,314	962	-	-	100	-	-	34,252	34,252
1.137	Galiano Island Community Use Building	73,637	41,454	30,653	-	-	1,530	73,637	-	-	-	350	-	-	73,287	73,287
1.138	Southern Gulf Islands Regional Library	267,489	267,489	-	-	-	-	267,489	1,417	-	-	2,600	-	-	263,472	263,472
1.141	Salt Spring Island Public Library	806,113	656,887	146,651	-	-	2,575	806,113	-	-	-	2,100	-	-	804,013	804,013
1.15X	Municipalities' Own Debt - M.F.A.	22,635,233	119,747	22,515,486	-	-	-	22,635,233	-	-	-	119,747	-	-	22,515,486	22,515,486
1.170	Gossip Island Electric Power Supply	63,667	1,046	62,621	-	-	-	63,667	471	-	-	420	-	62,776	-	62,776
1.224	Community Health	646,895	646,895	-	-	-	-	646,895	-	-	177,336	192,853	-	-	276,706	276,706
1.226	Health Facilities - VIHA	1,539,297	618,025	-	-	-	921,272	1,539,297	-	-	-	1,539,297	-	-	-	-
1.227	Saturna Island Medical Clinic	12,901	12,901	-	-	-	-	12,901	12,304	-	-	597	-	-	-	-
1.228	Galiano Health Service	193,067	193,067	-	-	-	-	193,067	450	-	-	130	-	-	192,487	192,487
1.229	Pender Islands Health Care Centre	331,729	331,729	-	-	-	-	331,729	1,970	-	-	2,474	-	-	327,285	327,285
1.230	Traffic Safety Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.232	Port Renfrew Street Lighting	12,985	12,985	-	-	-	-	12,985	4,015	-	-	360	4,390	4,220	-	4,220
1.234	SSI Street Lighting	34,394	34,044	-	-	-	350	34,394	-	-	-	40	-	-	34,354	34,354
1.235	SGI Small Craft Harbour Facilities	535,409	286,536	87,493	-	-	161,380	535,409	-	-	-	8,612	168,730	358,067	-	358,067
1.236	Salt Spring Island Fernwood Dock	19,847	17,847	-	-	-	2,000	19,847	-	-	-	170	-	19,677	-	19,677
1.238A	Community Transit (SSI)	733,695	678,915	-	-	-	54,780	733,695	-	-	46,240	190,955	-	-	496,500	496,500
1.238B	Community Transportation (SSI)	63,179	53,179	-	-	-	10,000	63,179	-	-	-	390	-	-	62,789	62,789
1.280	Regional Parks	21,147,786	16,255,783	1,586,751	-	285,357	3,019,895	21,147,786	340,000	2,246,750	20,000	1,082,849	797,891	-	16,660,296	16,660,296
1.290	Royal Theatre	598,711	108,711	-	-	105,000	385,000	598,711	-	-	-	-	-	-	598,711	598,711
1.295	McPherson Theatre	781,013	347,968	-	-	90,000	343,045	781,013	-	-	-	31,013	-	-	750,000	750,000
1.297	Arts Grants	3,375,641	3,374,591	-	-	-	1,050	3,375,641	-	16,142	46,451	179,028	-	-	3,134,020	3,134,020
1.299	Salt Spring Island Arts	154,551	154,551	-	-	-	-	154,551	-	-	-	190	-	-	154,361	154,361
1.309	Climate Action and Adaptation	2,591,861	2,058,995	-	-	460,470	72,396	2,591,861	-	-	6,297	861,674	25,347	-	1,698,543	1,698,543
1.310	Land Banking & Housing	5,382,770	3,016,352	2,357,248	-	5,000	4,170	5,382,770	495,326	683,840	100,000	946,535	35,130	-	3,121,939	3,121,939
1.311	Regional Housing Trust Fund	3,223,431	3,223,431	-	-	-	-	3,223,431	2,881,785	-	-	61,868	-	-	279,778	279,778
1.312	Regional Goose Management	359,665	359,665	-	-	-	-	359,665	-	-	49,621	11,777	-	-	298,267	298,267
1.313	Animal Care Services	2,077,586	1,997,801	-	-	-	79,785	2,077,586	-	-	-	1,461,162	53,000	-	563,424	563,424
1.314	SGI House Numbering	10,600	10,600	-	-	-	-	10,600	14	-	-	106	-	-	10,480	10,480
1.315	Biodiversity & Environmental Stewardship	235,274	235,274	-	-	-	-	235,274	-	105,876	-	5,167	-	-	124,231	124,231
1.316	SSI Building Numbering	10,780	10,751	-	29	-	-	10,780	-	-	-	10	-	-	10,770	10,770
1.317	JDF Building Numbering	14,534	14,534	-	-	-	-	14,534	37	-	-	50	-	-	14,447	14,447
1.318	Building Inspection	2,536,013	2,498,593	-	-	14,120	23,300	2,536,013	-	33,610	343,769	5,518	1,416,230	-	736,886	736,886
1.319	Soil Deposit Removal	31,338	31,338	-	-	-	-	31,338	-	-	10,028	40	10,000	-	11,270	11,270
1.320	Noise Control	80,589	74,589	-	-	-	6,000	80,589	-	-	-	316	-	-	80,273	80,273
1.322	Nuisances & Unsightly Premises	65,344	65,344	-	-	-	-	65,344	-	-	2,500	320	-	-	62,524	62,524
1.323	By-Law Enforcement	1,215,109	1,124,049	-	-	-	91,060	1,215,109	-	1,155,908	7,207	51,994	-	-	-	-
1.324	Regional Planning Services	880,973	876,423	-	-	-	4,550	880,973	-	173,400	10,812	22,403	-	-	674,358	674,358
1.325	Electoral Area Services - Planning	997,467	925,427	-	-	-	72,040	997,467	-	34,791	71,744	2,379	47,180	-	841,373	841,373
1.326	Foodlands Access	426,499	304,949	-	-	-	121,550	426,499	-	-	62,500	12,800	-	-	351,199	351,199
1.329	Regional Transportation	6,341,362	5,559,862	-	-	-	781,500	6,341,362	14,000	-	990,175	39,360	-	-	5,297,827	5,297,827
1.330	Regional Growth Strategy	659,758	659,758	-	-	-	-	659,758	-	-	500,000	16,185	-	-	143,573	143,573
1.335	Geo-Spatial Referencing System	176,826	138,576	-	-	10,000	28,250	176,826	-	-	-	7,744	9,080	-	160,002	160,002
1.340	JDF Livestock Injury Compensation	3,158	3,158	-	-	-	-	3,158	3,091	-	-	67	-	-	-	-
1.341	SGI Livestock Injury Compensation	3,159	3,159	-	-	-	-	3,159	3,141	-	-	18	-	-	-	-
1.342	SSI Livestock Injury Compensation	3,158	3,158	-	-	-	-	3,158	3,132	-	-	26	-	-	-	-
1.350	Willis Point Fire Protect & Recreation	222,440	155,360	-	-	6,840	60,240	222,440	10,906	-	-	35,630	-	-	175,904	175,904
1.352	South Galiano Fire Protection	721,839	464,962	141,027	-	10,690	105,160	721,839	-	35,235	-	1,550	-	141,027	544,027	685,054
1.353	Otter Point Fire Protection	772,038	557,468	-	-	6,160	208,410	772,038	-	-	-	360	-	-	771,678	771,678
1.354	Malahat Fire Protection	72,754	71,406	-	1,348	-	-	72,754	-	-	-	-	-	-	72,754	72,754
1.355	Durrance Road Fire Protection	3,016	2,716	-	-	-	300	3,016	-	-	-	-	-	3,016	-	3,016
1.356	Pender Fire Protection	1,579,313	1,263,965	94,516	-	-	220,832	1,579,313	-	-	94,516	14,886	-	-	1,469,911	1,469,911
1.357	East Sooke Fire Protection	834,604	540,130	178,274	-	-	116,200	834,604	50,804	-	-	29,820	112,232	-	641,748	641,748
1.358	Port Renfrew Fire Protection	259,476	212,886	-	-	-	46,590	259,476	-	-	-	11,661	99,382	-	148,433	148,433
1.359	North Galiano Fire Protection	365,061	263,608	56,363	-	5,090	40,000	365,061	-	-	-	1,372	-	24,440	339,249	363,689
1.360	Shirley Fire Protection	264,969	164,839	-	-	10,480	89,650	264,969	-	-	-	5,220	-	-	259,749	259,749
1.363	Saturna Island Fire	348,054	348,054	-	-	-	-	348,054	320	-	-	16,908	-	-	330,826	330,826
1.368	Electoral Area Fire Inspection & Investigation	25,000	25,000	-	-	-	-	25,000	-	-	-	-	-	-	25,000	25,000
1.369	Electoral Area Fire Services	514,909	512,409	-	-	2,500	-	514,909	-	-	13,699	120	-	-	501,090	501,090
1.370	Juan de Fuca Emergency Program	115,521	103,641	-	-	-	11,880	115,521	-	-	-	270	-	-	115,251	115,251
1.371	SSI Emergency Program	154,486	154,486	-	-	-	-	154,486	-	-	7,876	200	-	-	146,410	146,410
1.372	Electoral Area Emergency Program	1,033,350	1,028,350	-	-	-	5,000	1,033,350	-	534,270	104,186	176,094	-	-	218,800	218,800
1.373	SGI Emergency Program	289,615	289,615	-	-	-	-	289,615	-	-	20,000	2,684	-	-	266,931	266,931
1.374	Regional Emergency Program Support	212,724	212,724	-	-	-	-	212,724	-	-	63,408	6,847	-	-	142,469	142,469
1.375	Hazardous Material Incident Response	554,520	541,620	-	-	-	12,900	554,520	-	-	42,500	22,830	-	-	489,190	489,190
1.377	JDF Search and Rescue	96,250	93,200	-	-	-	3,050	96,250	-	-	-	22,900	-	-	73,350	73,350
1.378	SSI Search and Rescue	31,831	31,831	-	-	-	-	31,831	4,035	-	-	100	-	-	27,696	27,696
1.40X	SEAPARC	6,039,678	5,304,724	143,966	-	-	590,988	6,039,678	-	-	-	593,507	1,704,380	-	3,741,791	3,741,791
1.405	JDF EA - Community Parks	377,194	360,914	-	-	-	16,280	377,194	-	-	3,604	1,020	-	-	372,570	372,570
1.408	JDF EA - Community Recreation	67,657	56,191	-	-	-	11,466	67,657	1,466	-	-	23,030	-	-	43,161	43,161

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CAPITAL REGIONAL DISTRICT 2026 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2026	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2026	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2026
1.44X	Panorama Rec. Center.	12,436,172	10,956,804	328,308	-	-	1,151,060	12,436,172	-	-	200,000	2,617,604	3,541,144	-	6,077,424	6,077,424
1.45X	SSI Parks and Recreation	4,085,195	3,795,695	18,000	-	-	271,500	4,085,195	-	62,260	43,604	217,791	601,845	-	3,159,695	3,159,695
1.465	Saturna Island Comm. Parks	34,095	29,115	-	-	-	4,980	34,095	1,445	-	-	1,443	-	-	31,207	31,207
1.468	Saturna Island - Community Rec.	26,601	26,601	-	-	-	-	26,601	8,967	-	-	824	-	-	16,810	16,810
1.475	Mayne Is. Com. Parks & Rec	102,185	82,785	-	-	-	19,400	102,185	-	-	-	300	-	-	101,885	101,885
1.476	Mayne Is. Comm. Parks (reserve)	40,366	40,366	-	-	-	-	40,366	29,286	-	-	10,000	1,080	-	-	-
1.478	Mayne Is. Community Rec.	45,519	45,519	-	-	-	-	45,519	6,859	-	-	60	-	-	38,600	38,600
1.485	North & South Pender Com. Parks	196,306	166,306	-	-	-	30,000	196,306	-	-	-	2,390	-	-	193,916	193,916
1.488	North & South Pender Com. Rec	79,699	79,699	-	-	-	-	79,699	1,066	-	-	925	-	-	77,708	77,708
1.495	Galiano Parks	170,196	158,096	-	-	-	12,100	170,196	13,500	-	11,550	28,240	-	-	116,906	116,906
1.498	Galiano Community Recreation	48,823	48,823	-	-	-	-	48,823	33	-	-	30	-	-	48,760	48,760
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	51,483,224	49,921,002	-	-	-	1,562,222	51,483,224	-	-	1,261,309	17,954,735	32,267,180	-	-	-
1.523	Port Renfrew Refuse Disposal	183,396	156,289	-	-	-	27,107	183,396	-	44,516	-	73,833	-	-	65,047	65,047
1.525	Solid Waste Disposal - Debt	2,737,520	73,300	2,664,220	-	-	-	2,737,520	-	-	-	5,400	2,732,120	-	-	-
1.531	Stormwater Quality Management - Sooke	72,726	72,726	-	-	-	-	72,726	-	-	40,000	320	-	-	32,406	32,406
1.533	Stormwater Quality Management - SGI	43,589	43,589	-	-	-	-	43,589	-	-	-	576	-	-	43,013	43,013
1.535	Stormwater Quality Management - SSI	42,431	42,431	-	-	-	-	42,431	-	-	24,660	121	-	-	17,650	17,650
1.536	LWMP-Stormwater Quality Management-Core	799,395	799,395	-	-	-	-	799,395	-	-	50,000	87,122	-	-	662,273	662,273
1.537	Stormwater Quality Management - Peninsula	130,662	130,662	-	-	-	-	130,662	-	-	10,000	4,180	-	-	116,482	116,482
1.538	Source - Stormwater Quality - Peninsula	62,773	62,773	-	-	-	-	62,773	-	-	606	1,746	-	-	60,421	60,421
1.57X	Environmental Services	31,860,647	30,397,300	-	-	440,000	1,023,347	31,860,647	-	31,194,126	666,521	-	-	-	-	-
1.580	EA Utility Operations	1,917,306	1,739,475	-	-	-	177,831	1,917,306	-	1,917,306	-	-	-	-	-	-
1.911	911 Systems	2,644,068	1,587,202	1,011,949	16,324	-	28,593	2,644,068	-	-	-	2,002,127	110,801	-	531,140	531,140
1.912B	911 Call Answer - Municipalities	37,704	-	-	37,704	-	-	37,704	-	582,173	-	-34,473	-	-	(509,996)	(509,996)
1.913	913 Fire Dispatch	432,239	432,239	-	-	-	-	432,239	-	-	-	19,027	-	-	413,212	413,212
1.921	Regional CREST Contribution	2,105,968	2,102,562	-	3,406	-	-	2,105,968	-	-	-	97,331	-	-	2,008,637	2,008,637
1.923	Emergency Comm - CREST - SGI	196,749	196,749	-	-	-	-	196,749	583	-	-	2,010	-	-	194,156	194,156
1.924	Emergency Comm - CREST - JDF	161,892	161,892	-	-	-	-	161,892	191	-	-	252	-	-	161,449	161,449
1.925	Emergency Comm - CREST - SSI	160,977	160,977	-	-	-	-	160,977	301	-	-	160	-	-	160,516	160,516
2.610	Saanich Peninsula Water Supply	9,251,293	8,254,891	446,402	-	-	550,000	9,251,293	-	-	-	129,510	9,121,783	-	-	-
2.620	SSI Highland Water System	13,848	87	13,761	-	-	-	13,848	58	-	-	70	-	13,720	-	13,720
2.621	Highland / Fernwood Water - SSI	641,760	454,699	38,991	-	-	148,070	641,760	-	-	22,500	1,060	521,670	96,530	-	96,530
2.622	Cedars of Tuam	69,056	45,166	-	-	-	23,890	69,056	-	-	-	90	68,966	-	-	-
2.624	Beddis Water	335,840	214,605	3,840	-	-	117,395	335,840	-	-	-	150	234,340	101,350	-	101,350
2.626	Fulford Water	265,130	181,682	18,673	-	-	64,775	265,130	-	-	-	780	198,680	65,670	-	65,670
2.628	Cedar Lane Water (SSI)	124,440	91,305	2,280	-	-	30,855	124,440	-	-	20,000	160	80,030	24,250	-	24,250
2.630	Magic Lakes Estate Water System	1,278,193	913,657	165,861	88,515	-	110,160	1,278,193	-	-	40,000	11,268	524,960	701,965	-	701,965
2.640	Saturna Island Water System (Lyall Harbour)	337,525	239,000	28,260	-	-	70,265	337,525	-	-	20,000	955	147,000	169,570	-	169,570
2.642	Skana Water (Mayne)	130,520	70,560	-	-	-	59,960	130,520	-	-	-	100	75,990	54,430	-	54,430
2.650	Port Renfrew Water	197,885	162,056	-	-	-	35,829	197,885	-	-	8,000	1,290	96,118	92,477	-	92,477
2.660	Fernwood Water	4,140	30	4,110	-	-	-	4,140	2,344	-	-	20	-	1,776	-	1,776
2.665	Sticks Allison Water (Galiano)	94,744	64,504	-	-	-	30,240	94,744	-	-	5,000	100	82,970	6,674	-	6,674
2.667	Surfside Park Estates (Mayne)	217,410	126,810	-	14,970	-	75,630	217,410	-	-	-	200	142,980	74,230	-	74,230
2.670	Regional Water Supply	48,804,152	23,918,630	3,215,038	-	21,000,000	670,484	48,804,152	-	-	-	932,250	47,871,902	-	-	-
2.680	Juan de Fuca Water Distribution	31,639,954	19,301,631	2,798,219	-	8,800,000	740,104	31,639,954	-	-	-	238,027	31,401,927	-	-	-
2.681	Florence Lake Water System Debt	19,077	-	19,002	75	-	-	19,077	-	-	-	80	-	18,997	-	18,997
2.682	Seagirt Water System Debt	114,767	20,000	94,767	-	-	-	114,767	-	-	-	-	-	114,767	-	114,767
2.691	Wilderness Mountain Water Service	209,290	146,704	25,664	-	-	36,922	209,290	-	-	4,000	180	122,190	82,920	-	82,920
3.700	Septage Disposal	166,503	166,503	-	-	-	-	166,503	-	-	-	166,503	-	-	-	-
3.701	Millstream Remediation Service	50,449	50,449	-	-	-	-	50,449	-	-	50,000	449	-	-	-	-
3.705	SSI Liquid Waste Disposal	1,276,792	1,139,343	76,139	-	-	61,310	1,276,792	-	-	15,000	1,601	843,700	416,491	-	416,491
3.707	LWMP - On Site System Management Program	183,788	183,788	-	-	-	-	183,788	-	-	43,097	9,135	-	131,556	-	131,556
3.71X	Core Area Wastewater Operations	42,174,095	41,374,095	-	-	-	800,000	42,174,095	-	1,110,032	170,000	34,029,210	-	-	6,864,853	6,864,853
3.718	Peninsula Wastewater TP	5,406,370	4,618,417	103,603	-	-	684,350	5,406,370	-	138,991	35,000	2,769,066	-	-	2,463,313	2,463,313
3.720	LWMP - (Peninsula) - Implementation	108,915	108,915	-	-	-	-	108,915	-	-	75,000	1,021	-	-	32,894	32,894
3.750	LWMP - Core and West Shore	628,442	374,506	-	-	-	253,936	628,442	-	-	-	172,640	200,000	-	255,802	255,802
3.751	LWMP - Core and West Shore Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.752	LWMP - Harbour Studies	383,960	383,960	-	-	-	-	383,960	-	-	-	20,344	-	-	363,616	363,616
3.755	Regional Source Control	1,795,828	1,795,828	-	-	-	-	1,795,828	-	55,000	83,500	83,765	64,171	-	1,509,392	1,509,392
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.7XX	Core Area & Legacy Trunk Sewer - Debt	23,986,524	343,371	9,502,329	-	5,529,745	8,611,079	23,986,524	378,978	-	-	17,249,354	-	-	6,358,192	6,358,192
3.810	Ganges Sewer	1,458,401	1,020,298	245,813	-	-	192,290	1,458,401	-	-	30,000	3,041	1,354,960	70,400	-	70,400
3.820	Maliview Estates Sewer System	327,790	227,930	42,720	-	-	57,140	327,790	-	-	-	25,400	241,870	60,520	-	60,520
3.830	Magic Lake Estates Sewer System	1,122,571	821,948	174,103	-	-	126,520	1,122,571	-	12,150	12,000	5,110	368,240	725,071	-	725,071
3.830D	Magic Lake Estates Sewer Debt	232,445	1,760	230,685	-	-	-	232,445	-	-	-	2,961	-	229,484	-	229,484
3.850	Port Renfrew Sewer	149,480	123,791	-	-	-	25,689	149,480	-	-	-	1,719	73,871	73,890	-	73,890
21.ALL	Feasibility Study Reserve Fund - All	132,367	132,367	-	-	-	-	132,367	66,537	-	-	355,830	-	-	-290,000	-290,000
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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CAPITAL REGIONAL DISTRICT 2027 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2027	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2027	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2027
1.010	Legislative & General Government	48,106,136	47,242,772	-	-	557,326	306,038	48,106,136	500,000	31,098,197	40,800	1,817,831	109,140	-	14,540,168	14,540,168
1.10X	Facilities Management	5,234,850	4,580,200	-	-	-	654,650	5,234,850	-	5,027,660	-	34,932	-	-	172,258	172,258
1.101	G.I.S.	724,628	655,688	-	-	18,940	50,000	724,628	-	545,671	10,000	6,545	-	-	162,412	162,412
1.103	Elections	40,960	500	-	-	-	40,460	40,960	-	-	-	160	-	-	40,800	40,800
1.104	U.B.C.M.	14,688	14,688	-	-	-	-	14,688	-	-	-	100	-	-	14,588	14,588
1.108	Joint Electoral Area Admin	330,130	330,130	-	-	-	-	330,130	-	-	-	-	-	-	330,130	330,130
1.109	Electoral Area Admin Exp - JDF	91,486	87,486	-	-	-	4,000	91,486	-	-	-	260	-	-	91,226	91,226
1.110	Electoral Area Admin Exp - SGI	472,499	471,329	-	-	-	1,170	472,499	-	-	12,367	17,122	-	-	443,010	443,010
1.111	Electoral Area Admin Exp - SSI	1,608,048	1,524,818	-	-	-	83,230	1,608,048	-	754,440	4,000	5,878	-	-	843,730	843,730
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	26,541	26,541	-	-	-	-	26,541	-	-	-	310	-	-	26,231	26,231
1.116	Grant-in-Aid - Salt Spring Island	77,606	77,606	-	-	-	-	77,606	-	-	-	140	-	-	77,466	77,466
1.117	Grant-in-Aid - Southern Gulf Islands	122,662	122,662	-	-	-	-	122,662	-	-	-	1,300	-	-	121,362	121,362
1.119	Vancouver Island Regional Library	451,323	451,323	-	-	-	-	451,323	-	-	-	780	-	-	450,543	450,543
1.121	Sooke Regional Museum	313,399	313,399	-	-	-	-	313,399	-	-	-	710	-	-	312,689	312,689
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	86,700	79,200	-	-	-	7,500	86,700	-	-	-	630	-	-	86,070	86,070
1.125	SGI Economic Development Commission	136,302	136,302	-	-	-	-	136,302	-	-	-	1,550	-	-	134,752	134,752
1.126	Victoria Family Court Committee	15,803	15,803	-	-	-	-	15,803	-	-	-	803	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	342,714	342,714	-	-	-	-	342,714	-	-	-	16,212	-	-	326,502	326,502
1.129	Vancouver Island Regional Library - Debt	340,456	2,190	338,266	-	-	-	340,456	-	-	-	340,456	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	36,016	36,016	-	-	-	-	36,016	-	-	-	100	-	-	35,916	35,916
1.137	Galiano Island Community Use Building	74,635	42,421	30,653	-	-	1,561	74,635	-	-	-	354	-	-	74,281	74,281
1.138	Southern Gulf Islands Regional Library	272,828	272,828	-	-	-	-	272,828	-	-	-	2,650	-	-	270,178	270,178
1.141	Salt Spring Island Public Library	821,250	717,102	9,888	-	-	94,260	821,250	-	-	-	1,160	-	-	820,090	820,090
1.15X	Municipalities' Own Debt - M.F.A.	21,084,917	107,907	20,977,010	-	-	-	21,084,917	-	-	-	107,907	-	-	20,977,010	20,977,010
1.170	Gossip Island Electric Power Supply	63,691	1,070	62,621	-	-	-	63,691	-	-	-	420	-	63,271	-	63,271
1.224	Community Health	314,513	314,513	-	-	-	-	314,513	-	-	-	79,373	-	-	235,140	235,140
1.226	Health Facilities - VIHA	1,539,297	623,781	-	-	-	915,516	1,539,297	-	-	-	1,539,297	-	-	-	-
1.227	Saturna Island Medical Clinic	11,200	11,200	-	-	-	-	11,200	-	-	-	1,600	-	-	9,600	9,600
1.228	Galiano Health Service	241,885	241,885	-	-	-	-	241,885	-	-	-	130	-	-	241,755	241,755
1.229	Pender Islands Health Care Centre	341,600	341,600	-	-	-	-	341,600	-	-	-	2,400	-	-	339,200	339,200
1.230	Traffic Safety Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.232	Port Renfrew Street Lighting	10,055	10,055	-	-	-	-	10,055	-	-	-	370	4,480	5,205	-	5,205
1.234	SSI Street Lighting	35,273	34,713	-	-	-	560	35,273	-	-	-	40	-	-	35,233	35,233
1.235	SGI Small Craft Harbour Facilities	556,883	294,040	87,493	-	-	175,350	556,883	-	-	-	8,463	172,120	376,300	-	376,300
1.236	Salt Spring Island Fernwood Dock	31,999	18,329	-	-	-	13,670	31,999	-	-	-	170	-	31,829	-	31,829
1.238A	Community Transit (SSI)	726,609	687,284	-	-	-	39,325	726,609	-	-	-	194,780	-	-	531,829	531,829
1.238B	Community Transportation (SSI)	141,588	54,228	-	-	-	87,360	141,588	-	-	-	400	-	-	141,188	141,188
1.280	Regional Parks	23,073,760	16,700,987	2,968,652	-	214,564	3,189,557	23,073,760	-	3,462,795	20,000	1,079,839	810,530	-	17,700,596	17,700,596
1.290	Royal Theatre	605,955	115,955	-	-	109,000	381,000	605,955	-	-	-	-	-	-	605,955	605,955
1.295	McPherson Theatre	783,045	350,000	-	-	94,000	339,045	783,045	-	-	-	33,045	-	-	750,000	750,000
1.297	Arts Grants	3,451,903	3,450,833	-	-	-	1,070	3,451,903	-	16,610	52,700	172,779	-	-	3,209,814	3,209,814
1.299	Salt Spring Island Arts	157,611	157,611	-	-	-	-	157,611	-	-	-	190	-	-	157,421	157,421
1.309	Climate Action and Adaptation	3,264,539	2,008,318	-	-	1,179,611	76,610	3,264,539	-	-	123,982	1,241,503	67,653	-	1,831,401	1,831,401
1.310	Land Banking & Housing	4,950,511	2,589,053	2,357,248	-	-	4,210	4,950,511	-	398,489	-	802,708	2,000	-	3,747,314	3,747,314
1.311	Regional Housing Trust Fund	383,130	383,130	-	-	-	-	383,130	-	-	-	38,209	-	-	344,921	344,921
1.312	Regional Goose Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.313	Animal Care Services	2,142,119	2,053,039	-	-	-	89,080	2,142,119	-	-	-	1,488,730	54,060	-	599,329	599,329
1.314	SGI House Numbering	10,810	10,810	-	-	-	-	10,810	-	-	-	120	-	-	10,690	10,690
1.315	Biodiversity & Environmental Stewardship	234,714	234,714	-	-	-	-	234,714	-	109,053	-	-	-	-	125,661	125,661
1.316	SSI Building Numbering	10,956	10,956	-	-	-	-	10,956	-	-	-	10	-	-	10,946	10,946
1.317	JDF Building Numbering	14,826	14,826	-	-	-	-	14,826	-	-	-	50	-	-	14,776	14,776
1.318	Building Inspection	2,507,629	2,409,919	-	-	14,410	83,300	2,507,629	-	34,280	79,255	5,280	1,444,550	-	944,264	944,264
1.319	Soil Deposit Removal	29,409	29,409	-	-	-	-	29,409	-	-	7,669	40	10,200	-	11,500	11,500
1.320	Noise Control	82,208	73,518	-	-	-	8,690	82,208	-	-	-	280	-	-	81,928	81,928
1.322	Nuisances & Unsightly Premises	66,100	64,100	-	-	-	2,000	66,100	-	-	-	320	-	-	65,780	65,780
1.323	By-Law Enforcement	1,184,555	1,059,570	-	-	-	124,985	1,184,555	-	1,131,528	-	53,027	-	-	-	-
1.324	Regional Planning Services	898,143	893,503	-	-	-	4,640	898,143	-	178,410	-	25,418	-	-	694,315	694,315
1.325	Electoral Area Services - Planning	1,058,548	985,068	-	-	-	73,480	1,058,548	-	45,487	53,830	2,370	48,120	-	908,741	908,741
1.326	Foodlands	464,573	335,068	-	-	-	129,505	464,573	-	-	-	15,100	-	-	449,473	449,473
1.329	Regional Transportation	7,247,562	6,436,762	-	-	-	810,800	7,247,562	-	-	670,000	43,832	-	-	6,533,730	6,533,730
1.330	Regional Growth Strategy	315,966	315,966	-	-	-	-	315,966	-	-	-	18,130	-	-	297,836	297,836
1.335	Geo-Spatial Referencing System	195,321	141,321	-	-	10,000	44,000	195,321	-	-	-	8,382	9,260	-	177,679	177,679
1.340	JDF Livestock Injury Compensation	3,161	3,161	-	-	-	-	3,161	-	-	-	41	-	-	3,120	3,120
1.341	SGI Livestock Injury Compensation	3,162	3,162	-	-	-	-	3,162	-	-	-	20	-	-	3,142	3,142
1.342	SSI Livestock Injury Compensation	3,161	3,161	-	-	-	-	3,161	-	-	-	30	-	-	3,131	3,131
1.350	Willis Point Fire Protect & Recreation	236,672	158,392	-	-	6,960	71,320	236,672	-	-	-	36,270	-	-	200,402	200,402
1.352	South Galiano Fire Protection	741,805	482,618	141,027	-	10,900	107,260	741,805	-	38,210	-	1,540	-	141,027	561,028	702,055
1.353	Otter Point Fire Protection	790,301	571,441	-	-	6,280	212,580	790,301	-	-	-	370	-	-	789,931	789,931
1.354	Malahat Fire Protection	72,823	72,823	-	-	-	-	72,823	-	-	-	-	-	-	72,823	72,823
1.355	Durrance Road Fire Protection	3,018	2,718	-	-	-	300	3,018	-	-	-	-	-	3,018	-	3,018
1.356	Pender Fire Protection	1,520,248	1,294,350	-	-	-	225,898	1,520,248	-	-	-	13,950	-	-	1,506,298	1,506,298
1.357	East Sooke Fire Protection	815,785	518,991	178,274	-	-	118,520	815,785	-	-	-	30,528	114,480	-	670,777	670,777
1.358	Port Renfrew Fire Protection	274,198	217,218	-	-	-	56,980	274,198	-	-	-	11,750	105,600	-	156,848	156,848
1.359	North Galiano Fire Protection	374,292	271,939	56,363	-	5,190	40,800	374,292	-	-	-	1,350	-	24,440	348,502	372,942
1.360	Shirley Fire Protection	270,352	168,222	-	-	10,690	91,440	270,352	-	-	-	5,320	-	-	265,032	265,032
1.363	Saturna Island Fire	354,141	354,141	-	-	-	-	354,141	-	-	-	15,930	-	-	338,211	338,211
1.368	Electoral Area Fire Inspection & Investigation	26,760	26,760	-	-	-	-	26,760	-	-	-	-	-	-	26,760	26,760
1.369	Electoral Area Fire Services	561,340	556,480	-	-	2,500	2,360	561,340	-	-	-	120	-	-	561,220	561,220
1.370	Juan de Fuca Emergency Program	117,830	105,950	-	-	-	11,880	117,830	-	-	-	270	-	-	117,560	117,560
1.371	SSI Emergency Program	162,234	157,234	-	-	-	5,000	162,234	-	-	5,370	200	-	-	156,664	156,664
1.372	Electoral Area Emergency Program	809,240	804,240	-	-	-	5,000	809,240	-	544,960	640	1,080	-	-	262,560	262,560
1.373	SGI Emergency Program	275,000	275,000	-	-	-	-	275,000	-	-	-	2,700	-	-	272,300	272,300
1.374	Regional Emergency Program Support	166,659	166,659	-	-	-	-	166,659	-	-	13,439	7,900	-	-	145,320	145,320
1.375	Hazardous Material Incident Response	536,160	523,520	-	-	-	12,640	536,160	-	-	7,570	19,830	-	-	508,760	508,760
1.377	JDF Search and Rescue	98,170	95,060	-	-	-	3,110	98,170	-	-	-	23,350	-	-	74,820	74,820
1.378	SSI Search and Rescue	28,651	28,651	-	-	-	-	28,651	-	-	-	100	-	-	28,551	28,551
1.40X	SEAPARC	6,264,555	5,472,329	189,416	-	-	602,810	6,264,555	-	-	-	594,175	1,738,470	-	3,931,910	3,931,910
1.405	JDF EA - Community Parks	392,240	375,595	-	-	-	16,645	392,240	-	-	-	1,040	-	-	391,200	391,200
1.408	JDF EA - Community Recreation	68,813	57,833	-	-	-	10,980	68,813	-	-	-	23,493	-	-	45,320	45,320

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CAPITAL REGIONAL DISTRICT 2027 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2027	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2027	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2027
1.44X	Panorama Rec. Center.	13,190,525	10,968,952	1,027,483	-	-	1,194,090	13,190,525	-	-	-	2,648,410	3,611,960	-	6,930,155	6,930,155
1.45X	SSI Parks and Recreation	4,471,790	4,031,940	103,850	-	-	336,000	4,471,790	-	63,510	25,000	216,184	618,355	-	3,548,741	3,548,741
1.465	Saturna Island Comm. Parks	34,770	29,690	-	-	-	5,080	34,770	-	-	-	1,570	-	-	33,200	33,200
1.468	Saturna Island - Community Rec.	17,980	17,980	-	-	-	-	17,980	-	-	-	820	-	-	17,160	17,160
1.475	Mayne Is. Com. Parks & Rec	104,326	84,536	-	-	-	19,790	104,326	-	-	-	300	-	-	104,026	104,026
1.476	Mayne Is. Comm. Parks (reserve)	11,300	11,300	-	-	-	-	11,300	-	-	-	10,200	1,100	-	-	-
1.478	Mayne Is. Community Rec.	39,430	39,430	-	-	-	-	39,430	-	-	-	60	-	-	39,370	39,370
1.485	North & South Pender Com. Parks	200,284	169,684	-	-	-	30,600	200,284	-	-	-	2,300	-	-	197,984	197,984
1.488	North & South Pender Com. Rec	80,200	80,200	-	-	-	-	80,200	-	-	-	880	-	-	79,320	79,320
1.495	Galiano Parks	159,915	147,575	-	-	-	12,340	159,915	-	-	11,780	28,800	-	-	119,335	119,335
1.498	Galiano Community Recreation	49,770	49,770	-	-	-	-	49,770	-	-	-	30	-	-	49,740	49,740
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	51,018,228	49,446,722	-	-	-	1,571,506	51,018,228	-	-	439,820	18,290,628	32,287,780	-	-	-
1.523	Port Renfrew Refuse Disposal	193,364	170,884	-	-	-	22,480	193,364	-	45,851	-	78,141	-	-	69,372	69,372
1.525	Solid Waste Disposal - Debt	3,211,420	16,800	3,194,620	-	-	-	3,211,420	-	-	-	5,400	3,206,020	-	-	-
1.531	Stormwater Quality Management - Sooke	63,323	63,323	-	-	-	-	63,323	-	-	30,180	154	-	-	32,989	32,989
1.533	Stormwater Quality Management - SGI	44,363	44,363	-	-	-	-	44,363	-	-	-	576	-	-	43,787	43,787
1.535	Stormwater Quality Management - SSI	42,701	42,701	-	-	-	-	42,701	-	-	22,280	121	-	-	20,300	20,300
1.536	LWMP-Stormwater Quality Management-Core	813,648	813,648	-	-	-	-	813,648	-	-	50,900	88,554	-	-	674,194	674,194
1.537	Stormwater Quality Management - Peninsula	133,266	133,266	-	-	-	-	133,266	-	-	10,180	4,508	-	-	118,578	118,578
1.538	Source - Stormwater Quality - Peninsula	63,441	63,441	-	-	-	-	63,441	-	-	1,535	1,594	-	-	60,312	60,312
1.57X	Environmental Services	31,834,761	31,003,095	-	-	-	831,666	31,834,761	-	31,834,761	-	-	-	-	-	-
1.580	EA Utility Operations	1,956,301	1,790,674	-	-	-	165,627	1,956,301	-	1,956,301	-	-	-	-	-	-
1.911	911 Systems	2,667,500	1,608,538	1,011,949	-	-	47,013	2,667,500	-	-	-	1,978,600	108,585	-	580,315	580,315
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	570,529	-	-40,570	-	-	(529,959)	(529,959)
1.913	913 Fire Dispatch	452,607	445,567	-	-	-	7,040	452,607	-	-	-	18,630	-	-	433,977	433,977
1.921	Regional CREST Contribution	2,163,484	2,163,484	-	-	-	-	2,163,484	-	-	-	110,230	-	-	2,053,254	2,053,254
1.923	Emergency Comm - CREST - SGI	200,680	200,680	-	-	-	-	200,680	-	-	-	2,050	-	-	198,630	198,630
1.924	Emergency Comm - CREST - JDF	165,121	165,121	-	-	-	-	165,121	-	-	-	290	-	-	164,831	164,831
1.925	Emergency Comm - CREST - SSI	164,187	164,187	-	-	-	-	164,187	-	-	-	160	-	-	164,027	164,027
2.610	Saanich Peninsula Water Supply	10,666,784	8,789,700	1,277,084	-	-	600,000	10,666,784	-	-	-	520	10,666,264	-	-	-
2.620	SSI Highland Water System	11,294	87	11,207	-	-	-	11,294	-	-	-	70	-	11,224	-	11,224
2.621	Highland / Fernwood Water - SSI	661,210	436,594	29,401	-	-	195,215	661,210	-	-	-	830	549,370	111,010	-	111,010
2.622	Cedars of Tuam	99,518	46,078	-	-	-	53,440	99,518	-	-	-	90	99,428	-	-	-
2.624	Beddis Water	357,740	215,820	23,520	-	-	118,400	357,740	-	-	-	150	237,870	119,720	-	119,720
2.626	Fulford Water	291,980	182,684	32,821	-	-	76,475	291,980	-	-	-	800	208,610	82,570	-	82,570
2.628	Cedar Lane Water (SSI)	122,201	71,220	14,451	-	-	36,530	122,201	-	-	-	160	85,510	36,531	-	36,531
2.630	Magic Lakes Estate Water System	1,299,170	925,806	161,819	-	-	211,545	1,299,170	-	-	25,000	11,100	540,050	723,020	-	723,020
2.640	Saturna Island Water System (Lyall Harbour)	358,262	219,580	62,732	-	-	75,950	358,262	-	-	-	900	154,350	203,012	-	203,012
2.642	Skana Water (Mayne)	172,345	78,025	-	-	-	94,320	172,345	-	-	6,000	100	79,150	87,095	-	87,095
2.650	Port Renfrew Water	227,511	166,359	11,115	-	-	50,037	227,511	-	-	-	1,201	115,340	110,970	-	110,970
2.660	Fernwood Water	3,377	30	3,347	-	-	-	3,377	-	-	-	20	-	3,357	-	3,357
2.665	Sticks Allison Water (Galiano)	105,780	60,740	-	-	-	45,040	105,780	-	-	-	100	97,800	7,880	-	7,880
2.667	Surfside Park Estates (Mayne)	286,650	129,395	-	-	-	157,255	286,650	-	-	-	200	150,130	136,320	-	136,320
2.670	Regional Water Supply	53,155,039	24,385,910	5,085,239	-	23,000,000	683,890	53,155,039	-	-	-	984,088	52,170,951	-	-	-
2.680	Juan de Fuca Water Distribution	34,157,238	20,710,582	3,596,756	-	9,100,000	749,900	34,157,238	-	-	-	310,425	33,846,813	-	-	-
2.681	Florence Lake Water System Debt	19,108	70	19,038	-	-	-	19,108	-	-	-	107	-	19,001	-	19,001
2.682	Seagirt Water System Debt	144,036	-	144,036	-	-	-	144,036	-	-	-	-	-	144,036	-	144,036
2.691	Wilderness Mountain Water Service	225,552	163,011	29,791	-	-	32,750	225,552	-	-	10,000	182	128,300	87,070	-	87,070
3.700	Septage Disposal	170,178	170,178	-	-	-	-	170,178	-	-	-	169,830	348	-	-	-
3.701	Millstream Remediation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.705	SSI Liquid Waste Disposal	1,343,747	1,138,454	76,139	-	-	129,154	1,343,747	-	-	-	1,611	894,320	447,816	-	447,816
3.707	LWMP - On Site System Management Program	195,089	195,089	-	-	-	-	195,089	-	-	47,749	12,232	-	135,108	-	135,108
3.71X	Core Area Wastewater Operations	43,922,655	42,222,655	-	-	-	1,700,000	43,922,655	-	1,127,669	395,000	35,164,490	-	-	7,235,496	7,235,496
3.718	Peninsula Wastewater TP	6,011,442	4,772,474	518,668	-	-	720,300	6,011,442	-	141,770	130,000	3,035,152	-	-	2,704,520	2,704,520
3.720	LWMP - (Peninsula) - Implementation	109,885	109,885	-	-	-	-	109,885	-	-	75,450	949	-	-	33,486	33,486
3.750	LWMP - Core and West Shore	642,594	381,030	-	-	-	261,564	642,594	-	-	-	177,044	204,000	-	261,550	261,550
3.751	LWMP - Core and West Shore Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.752	LWMP - Harbour Studies	397,422	397,422	-	-	-	-	397,422	-	-	-	22,777	-	-	374,645	374,645
3.755	Regional Source Control	1,838,094	1,838,094	-	-	-	-	1,838,094	-	55,495	81,625	87,253	65,454	-	1,548,267	1,548,267
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.7XX	Core Area & Legacy Trunk Sewer - Debt	25,686,254	283,710	11,189,920	-	5,529,745	8,682,879	25,686,254	-	-	-	18,686,712	-	-	6,999,542	6,999,542
3.810	Ganges Sewer	1,595,962	1,051,282	264,910	-	-	279,770	1,595,962	-	-	25,000	3,062	1,490,460	77,440	-	77,440
3.820	Maliview Estates Sewer System	446,601	292,400	137,341	-	-	16,860	446,601	-	-	10,000	25,900	266,060	144,641	-	144,641
3.830	Magic Lake Estates Sewer System	1,198,212	881,396	93,471	-	-	223,345	1,198,212	-	12,390	55,000	4,710	379,290	746,822	-	746,822
3.830D	Magic Lake Estates Sewer Debt	232,445	1,760	230,685	-	-	-	232,445	-	-	-	2,961	-	229,484	-	229,484
3.850	Port Renfrew Sewer	159,731	126,356	-	-	-	33,375	159,731	-	-	-	1,630	79,041	79,060	-	79,060
21.ALL	Feasibility Study Reserve Fund - All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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CAPITAL REGIONAL DISTRICT 2028 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2028	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2028	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2028
1.010	Legislative & General Government	51,363,742	50,446,255	-	-	568,470	349,017	51,363,742	500,000	31,753,958	-	1,828,931	110,520	-	17,170,333	17,170,333
1.10X	Facilities Management	5,419,040	4,688,190	-	-	-	730,850	5,419,040	-	5,206,347	-	35,452	-	-	177,241	177,241
1.101	G.I.S.	747,968	678,648	-	-	19,320	50,000	747,968	-	556,584	-	6,545	-	-	184,839	184,839
1.103	Elections	41,783	3	-	-	-	41,780	41,783	-	-	-	160	-	-	41,623	41,623
1.104	U.B.C.M.	14,977	14,977	-	-	-	-	14,977	-	-	-	100	-	-	14,877	14,877
1.108	Joint Electoral Area Admin	339,541	339,541	-	-	-	-	339,541	-	-	-	-	-	-	339,541	339,541
1.109	Electoral Area Admin Exp - JDF	93,322	89,242	-	-	-	4,080	93,322	-	-	-	260	-	-	93,062	93,062
1.110	Electoral Area Admin Exp - SGI	484,220	483,030	-	-	-	1,190	484,220	-	-	14,844	17,506	-	-	451,870	451,870
1.111	Electoral Area Admin Exp - SSI	1,652,866	1,561,946	-	-	-	90,920	1,652,866	-	769,490	-	5,906	-	-	877,470	877,470
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	26,572	26,572	-	-	-	-	26,572	-	-	-	320	-	-	26,252	26,252
1.116	Grant-in-Aid - Salt Spring Island	79,152	79,152	-	-	-	-	79,152	-	-	-	140	-	-	79,012	79,012
1.117	Grant-in-Aid - Southern Gulf Islands	125,123	125,123	-	-	-	-	125,123	-	-	-	1,320	-	-	123,803	123,803
1.119	Vancouver Island Regional Library	460,357	460,357	-	-	-	-	460,357	-	-	-	800	-	-	459,557	459,557
1.121	Sooke Regional Museum	319,667	319,667	-	-	-	-	319,667	-	-	-	730	-	-	318,937	318,937
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	87,227	79,577	-	-	-	7,650	87,227	-	-	-	640	-	-	86,587	86,587
1.125	SGI Economic Development Commission	139,036	139,036	-	-	-	-	139,036	-	-	-	1,580	-	-	137,456	137,456
1.126	Victoria Family Court Committee	15,803	15,803	-	-	-	-	15,803	-	-	-	803	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	349,567	349,567	-	-	-	-	349,567	-	-	-	16,212	-	-	333,355	333,355
1.129	Vancouver Island Regional Library - Debt	340,456	2,190	338,266	-	-	-	340,456	-	-	-	340,456	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	36,740	36,740	-	-	-	-	36,740	-	-	-	100	-	-	36,640	36,640
1.137	Galiano Island Community Use Building	75,575	43,332	30,653	-	-	1,590	75,575	-	-	-	360	-	-	75,215	75,215
1.138	Southern Gulf Islands Regional Library	278,292	278,292	-	-	-	-	278,292	-	-	-	2,700	-	-	275,592	275,592
1.141	Salt Spring Island Public Library	837,669	751,506	9,888	-	-	76,275	837,669	-	-	-	1,180	-	-	836,489	836,489
1.15X	Municipalities' Own Debt - M.F.A.	20,793,133	106,267	20,686,866	-	-	-	20,793,133	-	-	-	106,267	-	-	20,686,866	20,686,866
1.170	Gossip Island Electric Power Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.224	Community Health	280,414	280,414	-	-	-	-	280,414	-	-	-	40,893	-	-	239,521	239,521
1.226	Health Facilities - VIHA	1,539,297	629,818	-	-	-	909,479	1,539,297	-	-	-	1,539,297	-	-	-	-
1.227	Saturna Island Medical Clinic	11,420	11,420	-	-	-	-	11,420	-	-	-	1,630	-	-	9,790	9,790
1.228	Galiano Health Service	241,885	241,885	-	-	-	-	241,885	-	-	-	130	-	-	241,755	241,755
1.229	Pender Islands Health Care Centre	348,203	348,203	-	-	-	-	348,203	-	-	-	2,450	-	-	345,753	345,753
1.230	Traffic Safety Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.232	Port Renfrew Street Lighting	10,256	10,256	-	-	-	-	10,256	-	-	-	380	4,570	5,306	-	5,306
1.234	SSI Street Lighting	35,982	35,412	-	-	-	570	35,982	-	-	-	40	-	-	35,942	35,942
1.235	SGI Small Craft Harbour Facilities	575,533	301,900	87,493	-	-	186,140	575,533	-	-	-	8,633	175,550	391,350	-	391,350
1.236	Salt Spring Island Fernwood Dock	36,770	18,825	-	-	-	17,945	36,770	-	-	-	170	-	36,600	-	36,600
1.238A	Community Transit (SSI)	757,078	725,303	-	-	-	31,775	757,078	-	-	-	198,660	-	-	558,418	558,418
1.238B	Community Transportation (SSI)	144,379	55,309	-	-	-	89,070	144,379	-	-	-	410	-	-	143,969	143,969
1.280	Regional Parks	25,140,448	17,221,671	4,395,553	-	218,855	3,304,369	25,140,448	-	4,784,293	-	1,083,620	823,421	-	18,449,114	18,449,114
1.290	Royal Theatre	605,955	115,955	-	-	109,000	381,000	605,955	-	-	-	-	-	-	605,955	605,955
1.295	McPherson Theatre	783,045	350,000	-	-	94,000	339,045	783,045	-	-	-	33,045	-	-	750,000	750,000
1.297	Arts Grants	3,517,929	3,516,839	-	-	-	1,090	3,517,929	-	17,090	52,700	172,779	-	-	3,275,360	3,275,360
1.299	Salt Spring Island Arts	160,741	160,741	-	-	-	-	160,741	-	-	-	190	-	-	160,551	160,551
1.309	Climate Action and Adaptation	2,029,268	1,952,658	-	-	-	76,610	2,029,268	-	-	-	95,874	67,653	-	1,865,741	1,865,741
1.310	Land Banking & Housing	4,891,193	2,529,695	2,357,248	-	-	4,250	4,891,193	-	409,631	-	806,880	2,000	-	3,672,682	3,672,682
1.311	Regional Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.312	Regional Goose Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.313	Animal Care Services	2,195,975	2,106,035	-	-	-	89,940	2,195,975	-	-	-	1,518,510	55,140	-	622,325	622,325
1.314	SGI House Numbering	11,020	11,020	-	-	-	-	11,020	-	-	-	120	-	-	10,900	10,900
1.315	Biodiversity & Environmental Stewardship	239,410	239,410	-	-	-	-	239,410	-	112,324	-	-	-	-	127,086	127,086
1.316	SSI Building Numbering	11,177	11,177	-	-	-	-	11,177	-	-	-	10	-	-	11,167	11,167
1.317	JDF Building Numbering	15,121	15,121	-	-	-	-	15,121	-	-	-	50	-	-	15,071	15,071
1.318	Building Inspection	2,574,117	2,476,117	-	-	14,700	83,300	2,574,117	-	34,960	21,630	5,390	1,473,450	-	1,038,687	1,038,687
1.319	Soil Deposit Removal	30,794	30,794	-	-	-	-	30,794	-	-	8,624	40	10,400	-	11,730	11,730
1.320	Noise Control	83,852	76,802	-	-	-	7,050	83,852	-	-	-	290	-	-	83,562	83,562
1.322	Nuisances & Unsightly Premises	68,219	67,119	-	-	-	1,100	68,219	-	-	-	320	-	-	67,899	67,899
1.323	By-Law Enforcement	1,238,191	1,191,736	-	-	-	46,455	1,238,191	-	1,184,110	-	54,081	-	-	-	-
1.324	Regional Planning Services	923,403	918,673	-	-	-	4,730	923,403	-	183,570	-	25,924	-	-	713,909	713,909
1.325	Electoral Area Services - Planning	1,104,586	1,029,636	-	-	-	74,950	1,104,586	-	46,400	52,515	2,410	49,080	-	954,181	954,181
1.326	Foodlands	485,478	340,713	-	-	-	144,765	485,478	-	-	-	15,100	-	-	470,378	470,378
1.329	Regional Transportation	7,948,264	7,121,244	-	-	-	827,020	7,948,264	-	-	28,000	44,706	-	-	7,875,558	7,875,558
1.330	Regional Growth Strategy	322,183	322,183	-	-	-	-	322,183	-	-	-	18,490	-	-	303,693	303,693
1.335	Geo-Spatial Referencing System	198,768	144,268	-	-	10,000	44,500	198,768	-	-	-	8,382	9,450	-	180,936	180,936
1.340	JDF Livestock Injury Compensation	3,164	3,164	-	-	-	-	3,164	-	-	-	44	-	-	3,120	3,120
1.341	SGI Livestock Injury Compensation	3,165	3,165	-	-	-	-	3,165	-	-	-	23	-	-	3,142	3,142
1.342	SSI Livestock Injury Compensation	3,164	3,164	-	-	-	-	3,164	-	-	-	33	-	-	3,131	3,131
1.350	Willis Point Fire Protect & Recreation	241,184	161,494	-	-	7,090	72,600	241,184	-	-	-	36,930	-	-	204,254	204,254
1.352	South Galiano Fire Protection	762,384	500,827	141,027	-	11,120	109,410	762,384	-	41,280	-	1,540	-	141,027	578,537	719,564
1.353	Otter Point Fire Protection	809,064	585,824	-	-	6,410	216,830	809,064	-	-	-	380	-	-	808,684	808,684
1.354	Malahat Fire Protection	74,273	74,273	-	-	-	-	74,273	-	-	-	-	-	-	74,273	74,273
1.355	Durrance Road Fire Protection	3,021	2,721	-	-	-	300	3,021	-	-	-	-	-	3,021	-	3,021
1.356	Pender Fire Protection	1,550,653	1,320,179	-	-	-	230,474	1,550,653	-	-	-	14,230	-	-	1,536,423	1,536,423
1.357	East Sooke Fire Protection	830,133	530,969	178,274	-	-	120,890	830,133	-	-	-	31,250	116,770	-	682,113	682,113
1.358	Port Renfrew Fire Protection	288,694	221,674	-	-	-	67,020	288,694	-	-	-	11,980	111,200	-	165,514	165,514
1.359	North Galiano Fire Protection	383,805	280,532	56,363	-	5,290	41,620	383,805	-	-	-	1,380	-	24,440	357,985	382,425
1.360	Shirley Fire Protection	275,873	171,703	-	-	10,900	93,270	275,873	-	-	-	5,420	-	-	270,453	270,453
1.363	Saturna Island Fire	354,461	354,461	-	-	-	-	354,461	-	-	-	16,250	-	-	338,211	338,211
1.368	Electoral Area Fire Inspection & Investigation	27,300	27,300	-	-	-	-	27,300	-	-	-	-	-	-	27,300	27,300
1.369	Electoral Area Fire Services	578,180	570,225	-	-	2,500	5,455	578,180	-	-	-	120	-	-	578,060	578,060
1.370	Juan de Fuca Emergency Program	120,180	108,300	-	-	-	11,880	120,180	-	-	-	270	-	-	119,910	119,910
1.371	SSI Emergency Program	163,130	147,380	-	-	-	15,750	163,130	-	-	-	200	-	-	162,930	162,930
1.372	Electoral Area Emergency Program	845,780	827,030	-	-	-	18,750	845,780	-	555,860	-	1,100	-	-	288,820	288,820
1.373	SGI Emergency Program	280,507	280,507	-	-	-	-	280,507	-	-	-	2,750	-	-	277,757	277,757
1.374	Regional Emergency Program Support	171,306	171,306	-	-	-	-	171,306	-	-	15,016	8,060	-	-	148,230	148,230
1.375	Hazardous Material Incident Response	549,340	534,030	-	-	-	15,310	549,340	-	-	-	20,230	-	-	529,110	529,110
1.377	JDF Search and Rescue	100,133	96,963	-	-	-	3,170	100,133	-	-	-	23,813	-	-	76,320	76,320
1.378	SSI Search and Rescue	29,229	29,229	-	-	-	-	29,229	-	-	-	100	-	-	29,129	29,129
1.40X	SEAPARC	6,545,132	5,576,856	353,416	-	-	614,860	6,545,132	-	-	-	605,835	1,773,240	-	4,166,057	4,166,057
1.405	JDF EA - Community Parks	411,820	392,810	-	-	-	19,010	411,820	-	-	-	1,060	-	-	410,760	410,760
1.408	JDF EA - Community Recreation	71,552	59,212	-	-	-	12,340	71,552	-	-	-	23,962	-	-	47,590	47,590

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CAPITAL REGIONAL DISTRICT 2028 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2028	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2028	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2028
1.44X	Panorama Rec. Center.	14,003,402	11,243,109	1,542,333	-	-	1,217,960	14,003,402	-	-	-	2,698,020	3,684,200	-	7,621,182	7,621,182
1.45X	SSI Parks and Recreation	4,590,177	4,104,430	117,747	-	-	368,000	4,590,177	-	64,780	-	220,204	630,720	-	3,674,473	3,674,473
1.465	Saturna Island Comm. Parks	35,460	30,280	-	-	-	5,180	35,460	-	-	-	1,600	-	-	33,860	33,860
1.468	Saturna Island - Community Rec.	18,328	18,328	-	-	-	-	18,328	-	-	-	840	-	-	17,488	17,488
1.475	Mayne Is. Com. Parks & Rec	106,526	86,336	-	-	-	20,190	106,526	-	-	-	300	-	-	106,226	106,226
1.476	Mayne Is. Comm. Parks (reserve)	11,520	11,520	-	-	-	-	11,520	-	-	-	10,400	1,120	-	-	-
1.478	Mayne Is. Community Rec.	40,220	40,220	-	-	-	-	40,220	-	-	-	60	-	-	40,160	40,160
1.485	North & South Pender Com. Parks	204,338	173,128	-	-	-	31,210	204,338	-	-	-	2,340	-	-	201,998	201,998
1.488	North & South Pender Com. Rec	81,810	81,810	-	-	-	-	81,810	-	-	-	900	-	-	80,910	80,910
1.495	Galiano Parks	163,209	150,629	-	-	-	12,580	163,209	-	-	12,020	29,370	-	-	121,819	121,819
1.498	Galiano Community Recreation	50,760	50,760	-	-	-	-	50,760	-	-	-	30	-	-	50,730	50,730
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	51,505,048	49,924,071	-	-	-	1,580,977	51,505,048	-	-	738,185	18,653,645	32,113,218	-	-	-
1.523	Port Renfrew Refuse Disposal	197,629	174,724	-	-	-	22,905	197,629	-	47,227	-	79,676	-	-	70,726	70,726
1.525	Solid Waste Disposal - Debt	3,354,322	5,300	3,349,022	-	-	-	3,354,322	-	-	-	5,400	3,348,922	-	-	-
1.531	Stormwater Quality Management - Sooke	33,737	30,982	-	-	-	2,755	33,737	-	-	-	154	-	-	33,583	33,583
1.533	Stormwater Quality Management - SGI	45,151	45,151	-	-	-	-	45,151	-	-	-	576	-	-	44,575	44,575
1.535	Stormwater Quality Management - SSI	27,979	27,979	-	-	-	-	27,979	-	-	4,510	122	-	-	23,347	23,347
1.536	LWMP-Stormwater Quality Management-Core	826,700	826,700	-	-	-	-	826,700	-	-	51,816	88,554	-	-	686,330	686,330
1.537	Stormwater Quality Management - Peninsula	135,584	135,584	-	-	-	-	135,583	-	-	10,363	4,508	-	-	120,712	120,712
1.538	Source - Stormwater Quality - Peninsula	66,208	66,208	-	-	-	-	66,208	-	-	2,628	1,594	-	-	61,986	61,986
1.57X	Environmental Services	32,573,546	31,781,852	-	-	-	791,694	32,573,546	-	32,573,546	-	-	-	-	-	-
1.580	EA Utility Operations	1,996,068	1,839,098	-	-	-	156,970	1,996,068	-	1,996,068	-	-	-	-	-	-
1.911	911 Systems	2,694,995	1,631,890	1,011,949	-	-	51,156	2,694,995	-	-	-	1,961,702	106,413	-	626,880	626,880
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	559,118	-	-41,380	-	-	(517,738)	(517,738)
1.913	913 Fire Dispatch	474,680	459,564	-	-	-	15,116	474,680	-	-	-	19,010	-	-	455,670	455,670
1.921	Regional CREST Contribution	2,206,755	2,206,755	-	-	-	-	2,206,755	-	-	-	112,430	-	-	2,094,325	2,094,325
1.923	Emergency Comm - CREST - SGI	204,698	204,698	-	-	-	-	204,698	-	-	-	2,090	-	-	202,608	202,608
1.924	Emergency Comm - CREST - JDF	168,414	168,414	-	-	-	-	168,414	-	-	-	290	-	-	168,124	168,124
1.925	Emergency Comm - CREST - SSI	167,471	167,471	-	-	-	-	167,471	-	-	-	160	-	-	167,311	167,311
2.610	Saanich Peninsula Water Supply	11,614,645	9,737,561	1,277,084	-	-	600,000	11,614,645	-	-	-	530	11,614,115	-	-	-
2.620	SSI Highland Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.621	Highland / Fernwood Water - SSI	712,780	469,602	58,683	-	-	184,495	712,780	-	-	-	840	578,730	133,210	-	133,210
2.622	Cedars of Tuam	101,324	46,984	-	-	-	54,340	101,324	-	-	-	90	101,234	-	-	-
2.624	Beddis Water	385,470	240,340	23,520	-	-	121,610	385,470	-	-	20,000	150	242,910	122,410	-	122,410
2.626	Fulford Water	305,030	186,409	19,846	-	-	98,775	305,030	-	-	-	740	219,040	85,250	-	85,250
2.628	Cedar Lane Water (SSI)	134,926	72,290	16,926	-	-	45,710	134,926	-	-	-	160	92,910	41,856	-	41,856
2.630	Magic Lakes Estate Water System	1,360,967	948,779	164,373	-	-	247,815	1,360,967	-	-	25,000	10,850	565,950	759,167	-	759,167
2.640	Saturna Island Water System (Lyall Harbour)	411,872	237,883	92,049	-	-	81,940	411,872	-	-	15,000	900	162,070	233,902	-	233,902
2.642	Skana Water (Mayne)	201,195	84,080	1,334	-	-	115,781	201,195	-	-	10,000	-100	82,440	108,855	-	108,855
2.650	Port Renfrew Water	285,791	179,415	75,111	-	-	31,265	285,791	-	-	13,000	1,221	138,410	133,160	-	133,160
2.660	Fernwood Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.665	Sticks Allison Water (Galiano)	118,390	61,970	-	-	-	56,420	118,390	-	-	-	100	109,460	8,830	-	8,830
2.667	Surfside Park Estates (Mayne)	347,910	144,030	-	-	-	203,880	347,910	-	-	12,000	200	157,640	178,070	-	178,070
2.670	Regional Water Supply	60,236,614	25,516,502	9,022,542	-	25,000,000	697,570	60,236,614	-	-	-	1,389,457	58,847,157	-	-	-
2.680	Juan de Fuca Water Distribution	37,071,998	22,296,796	4,265,302	-	9,750,000	759,900	37,071,998	-	-	-	318,647	36,753,351	-	-	-
2.681	Florence Lake Water System Debt	19,108	70	19,038	-	-	-	19,108	-	-	-	107	-	19,001	-	19,001
2.682	Seagirt Water System Debt	144,036	-	144,036	-	-	-	144,036	-	-	-	-	-	144,036	-	144,036
2.691	Wilderness Mountain Water Service	236,791	152,672	54,259	-	-	29,860	236,791	-	-	4,000	181	138,570	94,040	-	94,040
3.700	Septage Disposal	173,581	173,581	-	-	-	-	173,581	-	-	-	173,221	360	-	-	-
3.701	Millstream Remediation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.705	SSI Liquid Waste Disposal	1,406,376	1,156,642	76,139	-	-	173,595	1,406,376	-	-	-	1,621	947,980	456,775	-	456,775
3.707	LWMP - On Site System Management Program	200,062	200,062	-	-	-	-	200,062	-	-	49,074	12,232	-	138,756	-	138,756
3.71X	Core Area Wastewater Operations	44,694,405	42,694,405	-	-	-	2,000,000	44,694,405	-	1,145,790	95,000	36,018,303	-	-	7,435,312	7,435,312
3.718	Peninsula Wastewater TP	6,156,730	4,745,190	665,830	-	-	745,710	6,156,730	-	144,600	30,000	3,163,259	-	-	2,818,871	2,818,871
3.720	LWMP - (Peninsula) - Implementation	110,946	110,946	-	-	-	-	110,946	-	-	75,908	949	-	-	34,089	34,089
3.750	LWMP - Core and West Shore	656,151	387,751	-	-	-	268,400	656,151	-	-	-	180,615	208,080	-	267,456	267,456
3.751	LWMP - Core and West Shore Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.752	LWMP - Harbour Studies	408,794	408,794	-	-	-	-	408,794	-	-	-	22,777	-	-	386,017	386,017
3.755	Regional Source Control	1,848,588	1,848,588	-	-	-	-	1,848,588	-	55,945	43,086	87,253	66,763	-	1,595,541	1,595,541
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.7XX	Core Area & Legacy Trunk Sewer - Debt	37,877,393	382,110	22,960,859	-	5,529,745	9,004,679	37,877,393	-	-	10,283,553	20,025,837	-	-	7,568,003	7,568,003
3.810	Ganges Sewer	1,807,780	1,127,065	381,465	-	-	299,250	1,807,780	-	-	80,000	3,092	1,639,510	85,178	-	85,178
3.820	Maliview Estates Sewer System	472,178	280,660	169,068	-	-	22,450	472,178	-	-	-	26,410	276,700	169,068	-	169,068
3.830	Magic Lake Estates Sewer System	1,165,909	851,626	73,488	-	-	240,795	1,165,909	-	12,640	-	4,630	386,880	761,759	-	761,759
3.830D	Magic Lake Estates Sewer Debt	232,445	1,760	230,685	-	-	-	232,445	-	-	-	2,961	-	229,484	-	229,484
3.850	Port Renfrew Sewer	170,792	130,997	2,425	-	-	37,370	170,792	-	-	-	1,630	84,570	84,592	-	84,592
21.ALL	Feasibility Study Reserve Fund - All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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CAPITAL REGIONAL DISTRICT 2029 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2029	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2029	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2029
1.010	Legislative & General Government	50,764,887	49,832,086	-	-	578,700	354,101	50,764,887	500,000	31,964,252	-	1,840,251	111,930	-	16,348,454	16,348,454
1.10X	Facilities Management	5,517,807	4,785,737	-	-	-	732,070	5,517,807	-	5,300,349	-	35,982	-	-	181,476	181,476
1.101	G.I.S.	765,481	695,771	-	-	19,710	50,000	765,481	-	567,716	-	6,545	-	-	191,220	191,220
1.103	Elections	42,610	-	-	-	-	42,610	42,610	-	-	-	160	-	-	42,450	42,450
1.104	U.B.C.M.	15,271	15,271	-	-	-	-	15,271	-	-	-	100	-	-	15,171	15,171
1.108	Joint Electoral Area Admin	347,157	347,157	-	-	-	-	347,157	-	-	-	-	-	-	347,157	347,157
1.109	Electoral Area Admin Exp - JDF	95,190	91,030	-	-	-	4,160	95,190	-	-	-	260	-	-	94,930	94,930
1.110	Electoral Area Admin Exp - SGI	494,125	492,915	-	-	-	1,210	494,125	-	-	15,306	17,919	-	-	460,900	460,900
1.111	Electoral Area Admin Exp - SSI	1,694,591	1,594,316	-	-	-	100,275	1,694,591	-	784,820	-	5,931	-	-	903,840	903,840
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	26,604	26,604	-	-	-	-	26,604	-	-	-	330	-	-	26,274	26,274
1.116	Grant-in-Aid - Salt Spring Island	80,729	80,729	-	-	-	-	80,729	-	-	-	140	-	-	80,589	80,589
1.117	Grant-in-Aid - Southern Gulf Islands	127,627	127,627	-	-	-	-	127,627	-	-	-	1,340	-	-	126,287	126,287
1.119	Vancouver Island Regional Library	469,564	469,564	-	-	-	-	469,564	-	-	-	820	-	-	468,744	468,744
1.121	Sooke Regional Museum	326,059	326,059	-	-	-	-	326,059	-	-	-	750	-	-	325,309	325,309
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	87,775	79,975	-	-	-	7,800	87,775	-	-	-	650	-	-	87,125	87,125
1.125	SGI Economic Development Commission	141,866	141,866	-	-	-	-	141,866	-	-	-	1,610	-	-	140,256	140,256
1.126	Victoria Family Court Committee	15,803	15,803	-	-	-	-	15,803	-	-	-	803	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	356,558	356,558	-	-	-	-	356,558	-	-	-	16,212	-	-	340,346	340,346
1.129	Vancouver Island Regional Library - Debt	340,456	2,190	338,266	-	-	-	340,456	-	-	-	340,456	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	37,475	37,475	-	-	-	-	37,475	-	-	-	100	-	-	37,375	37,375
1.137	Galiano Island Community Use Building	76,940	44,137	-	-	-	32,803	76,940	-	-	-	220	-	-	76,720	76,720
1.138	Southern Gulf Islands Regional Library	283,867	283,867	-	-	-	-	283,867	-	-	-	2,750	-	-	281,117	281,117
1.141	Salt Spring Island Public Library	854,371	766,846	-	-	-	87,525	854,371	-	-	-	1,150	-	-	853,221	853,221
1.15X	Municipalities' Own Debt - M.F.A.	20,650,601	104,927	20,545,674	-	-	-	20,650,601	-	-	-	104,927	-	-	20,545,674	20,545,674
1.170	Gossip Island Electric Power Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.224	Community Health	285,646	285,646	-	-	-	-	285,646	-	-	-	40,913	-	-	244,733	244,733
1.226	Health Facilities - VIHA	1,539,297	636,054	-	-	-	903,243	1,539,297	-	-	-	1,539,297	-	-	-	-
1.227	Saturna Island Medical Clinic	11,645	11,645	-	-	-	-	11,645	-	-	-	1,660	-	-	9,985	9,985
1.228	Galiano Health Service	241,885	241,885	-	-	-	-	241,885	-	-	-	130	-	-	241,755	241,755
1.229	Pender Islands Health Care Centre	348,249	348,249	-	-	-	-	348,249	-	-	-	2,500	-	-	345,749	345,749
1.230	Traffic Safety Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.232	Port Renfrew Street Lighting	10,457	10,457	-	-	-	-	10,457	-	-	-	390	4,660	5,407	-	5,407
1.234	SSI Street Lighting	36,701	36,121	-	-	-	580	36,701	-	-	-	40	-	-	36,661	36,661
1.235	SGI Small Craft Harbour Facilities	587,041	309,983	87,493	-	-	189,565	587,041	-	-	-	8,801	179,060	399,180	-	399,180
1.236	Salt Spring Island Fernwood Dock	40,432	19,332	-	-	-	21,100	40,432	-	-	-	170	-	40,262	-	40,262
1.238A	Community Transit (SSI)	788,960	739,810	-	-	-	49,150	788,960	-	-	-	202,620	-	-	586,340	586,340
1.238B	Community Transportation (SSI)	147,241	56,411	-	-	-	90,830	147,241	-	-	-	420	-	-	146,821	146,821
1.280	Regional Parks	27,272,217	17,481,964	6,116,704	-	223,233	3,450,316	27,272,217	-	6,104,506	-	1,087,475	836,570	-	19,243,666	19,243,666
1.290	Royal Theatre	605,955	115,955	-	-	113,000	377,000	605,955	-	-	-	-	-	-	605,955	605,955
1.295	McPherson Theatre	783,045	350,000	-	-	98,000	335,045	783,045	-	-	-	33,045	-	-	750,000	750,000
1.297	Arts Grants	3,596,072	3,594,962	-	-	-	1,110	3,596,072	-	17,498	52,700	172,779	-	-	3,353,095	3,353,095
1.299	Salt Spring Island Arts	163,933	163,933	-	-	-	-	163,933	-	-	-	190	-	-	163,743	163,743
1.309	Climate Action and Adaptation	2,045,703	1,969,093	-	-	-	76,610	2,045,703	-	-	-	75,874	67,653	-	1,902,176	1,902,176
1.310	Land Banking & Housing	4,561,209	2,199,661	2,357,248	-	-	4,300	4,561,209	-	417,780	-	284,146	2,000	-	3,857,283	3,857,283
1.311	Regional Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.312	Regional Goose Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.313	Animal Care Services	2,244,785	2,149,285	-	-	-	95,500	2,244,785	-	-	-	1,548,890	56,240	-	639,655	639,655
1.314	SGI House Numbering	11,241	11,241	-	-	-	-	11,241	-	-	-	120	-	-	11,121	11,121
1.315	Biodiversity & Environmental Stewardship	244,200	244,200	-	-	-	-	244,200	-	115,694	-	-	-	-	128,506	128,506
1.316	SSI Building Numbering	11,398	11,398	-	-	-	-	11,398	-	-	-	10	-	-	11,388	11,388
1.317	JDF Building Numbering	15,426	15,426	-	-	-	-	15,426	-	-	-	50	-	-	15,376	15,376
1.318	Building Inspection	2,686,639	2,527,244	-	-	14,990	144,405	2,686,639	-	35,660	-	5,500	1,502,920	-	1,142,559	1,142,559
1.319	Soil Deposit Removal	31,411	31,411	-	-	-	-	31,411	-	-	8,801	40	10,610	-	11,960	11,960
1.320	Noise Control	85,532	78,332	-	-	-	7,200	85,532	-	-	-	300	-	-	85,232	85,232
1.322	Nuisances & Unsightly Premises	69,580	68,460	-	-	-	1,120	69,580	-	-	-	320	-	-	69,260	69,260
1.323	By-Law Enforcement	1,261,296	1,215,296	-	-	-	46,000	1,261,296	-	1,206,150	-	55,146	-	-	-	-
1.324	Regional Planning Services	943,817	938,997	-	-	-	4,820	943,817	-	187,960	-	26,442	-	-	729,415	729,415
1.325	Electoral Area Services - Planning	1,109,632	1,033,182	-	-	-	76,450	1,109,632	-	47,330	17,430	2,460	50,060	-	992,352	992,352
1.326	Foodlands	495,190	346,180	-	-	-	149,010	495,190	-	-	-	15,100	-	-	480,090	480,090
1.329	Regional Transportation	9,305,967	8,462,411	-	-	-	843,556	9,305,967	-	-	-	45,598	-	-	9,260,369	9,260,369
1.330	Regional Growth Strategy	328,480	328,480	-	-	-	-	328,480	-	-	-	18,860	-	-	309,620	309,620
1.335	Geo-Spatial Referencing System	201,665	147,165	-	-	10,000	44,500	201,665	-	-	-	8,382	9,640	-	183,643	183,643
1.340	JDF Livestock Injury Compensation	3,167	3,167	-	-	-	-	3,167	-	-	-	47	-	-	3,120	3,120
1.341	SGI Livestock Injury Compensation	3,169	3,169	-	-	-	-	3,169	-	-	-	27	-	-	3,142	3,142
1.342	SSI Livestock Injury Compensation	3,167	3,167	-	-	-	-	3,167	-	-	-	36	-	-	3,131	3,131
1.350	Willis Point Fire Protect & Recreation	245,784	164,654	-	-	7,220	73,910	245,784	-	-	-	37,600	-	-	208,184	208,184
1.352	South Galiano Fire Protection	782,411	518,444	141,027	-	11,340	111,600	782,411	-	44,240	-	1,540	-	141,027	595,604	736,631
1.353	Otter Point Fire Protection	826,727	599,017	-	-	6,540	221,170	826,727	-	-	-	390	-	-	826,337	826,337
1.354	Malahat Fire Protection	75,754	75,754	-	-	-	-	75,754	-	-	-	-	-	-	75,754	75,754
1.355	Durrance Road Fire Protection	3,024	2,724	-	-	-	300	3,024	-	-	-	-	-	3,024	-	3,024
1.356	Pender Fire Protection	1,581,672	1,346,670	-	-	-	235,002	1,581,672	-	-	-	14,520	-	-	1,567,152	1,567,152
1.357	East Sooke Fire Protection	844,130	542,546	178,274	-	-	123,310	844,130	-	-	-	31,990	119,110	-	693,030	693,030
1.358	Port Renfrew Fire Protection	303,263	226,203	-	-	-	77,060	303,263	-	-	-	12,220	116,800	-	174,243	174,243
1.359	North Galiano Fire Protection	390,140	288,601	21,359	-	5,400	74,780	390,140	-	-	-	1,280	-	24,440	364,420	388,860
1.360	Shirley Fire Protection	281,507	175,257	-	-	11,120	95,130	281,507	-	-	-	5,520	-	-	275,987	275,987
1.363	Saturna Island Fire	354,781	354,781	-	-	-	-	354,781	-	-	-	16,570	-	-	338,211	338,211
1.368	Electoral Area Fire Inspection & Investigation	27,850	27,850	-	-	-	-	27,850	-	-	-	-	-	-	27,850	27,850
1.369	Electoral Area Fire Services	589,740	582,795	-	-	2,500	4,445	589,740	-	-	-	120	-	-	589,620	589,620
1.370	Juan de Fuca Emergency Program	122,580	110,700	-	-	-	11,880	122,580	-	-	-	270	-	-	122,310	122,310
1.371	SSI Emergency Program	166,389	150,374	-	-	-	16,015	166,389	-	-	-	200	-	-	166,189	166,189
1.372	Electoral Area Emergency Program	871,360	844,595	-	-	-	26,765	871,360	-	566,980	-	1,120	-	-	303,260	303,260
1.373	SGI Emergency Program	286,102	286,102	-	-	-	-	286,102	-	-	-	2,800	-	-	283,302	283,302
1.374	Regional Emergency Program Support	174,940	174,940	-	-	-	-	174,940	-	-	15,530	8,220	-	-	151,190	151,190
1.375	Hazardous Material Incident Response	570,910	544,680	-	-	-	26,230	570,910	-	-	-	20,640	-	-	550,270	550,270
1.377	JDF Search and Rescue	102,140	98,900	-	-	-	3,240	102,140	-	-	-	24,290	-	-	77,850	77,850
1.378	SSI Search and Rescue	29,818	29,818	-	-	-	-	29,818	-	-	-	100	-	-	29,718	29,718
1.40X	SEAPARC	6,671,416	5,690,840	353,416	-	-	627,160	6,671,416	-	-	-	617,755	1,808,720	-	4,244,941	4,244,941
1.405	JDF EA - Community Parks	432,380	405,955	-	-	-	26,425	432,380	-	-	-	1,080	-	-	431,300	431,300
1.408	JDF EA - Community Recreation	74,402	60,277	-	-	-	14,125	74,402	-	-	-	24,432	-	-	49,970	49,970

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CAPITAL REGIONAL DISTRICT 2029 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2029	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2029	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2029
1.44X	Panorama Rec. Center.	15,430,913	11,478,343	2,710,240	-	-	1,242,330	15,430,913	-	-	-	2,748,600	3,757,880	-	8,924,433	8,924,433
1.45X	SSI Parks and Recreation	4,696,897	4,190,150	117,747	-	-	389,000	4,696,897	-	66,070	-	224,294	643,330	-	3,763,203	3,763,203
1.465	Saturna Island Comm. Parks	36,170	30,890	-	-	-	5,280	36,170	-	-	-	1,630	-	-	34,540	34,540
1.468	Saturna Island - Community Rec.	18,708	18,708	-	-	-	-	18,708	-	-	-	860	-	-	17,848	17,848
1.475	Mayne Is. Com. Parks & Rec	108,788	88,198	-	-	-	20,590	108,788	-	-	-	300	-	-	108,488	108,488
1.476	Mayne Is. Comm. Parks (reserve)	11,750	11,750	-	-	-	-	11,750	-	-	-	10,610	1,140	-	-	-
1.478	Mayne Is. Community Rec.	41,020	41,020	-	-	-	-	41,020	-	-	-	60	-	-	40,960	40,960
1.485	North & South Pender Com. Parks	208,480	176,650	-	-	-	31,830	208,480	-	-	-	2,380	-	-	206,100	206,100
1.488	North & South Pender Com. Rec	83,460	83,460	-	-	-	-	83,460	-	-	-	920	-	-	82,540	82,540
1.495	Galiano Parks	166,566	153,736	-	-	-	12,830	166,566	-	-	12,260	29,950	-	-	124,356	124,356
1.498	Galiano Community Recreation	51,770	51,770	-	-	-	-	51,770	-	-	-	30	-	-	51,740	51,740
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	52,239,055	50,618,419	-	-	-	1,620,636	52,239,055	-	-	1,241,809	19,023,915	31,973,331	-	-	-
1.523	Port Renfrew Refuse Disposal	202,053	178,413	-	-	-	23,640	202,053	-	48,644	-	79,695	3,150	-	70,564	70,564
1.525	Solid Waste Disposal - Debt	3,413,919	17,800	3,396,119	-	-	-	3,413,919	-	-	-	5,400	3,408,519	-	-	-
1.531	Stormwater Quality Management - Sooke	34,342	31,511	-	-	-	2,831	34,342	-	-	-	154	-	-	34,188	34,188
1.533	Stormwater Quality Management - SGI	45,953	45,953	-	-	-	-	45,953	-	-	-	576	-	-	45,377	45,377
1.535	Stormwater Quality Management - SSI	28,259	28,259	-	-	-	-	28,259	-	-	3,625	124	-	-	24,510	24,510
1.536	LWMP-Stormwater Quality Management-Core	839,986	839,986	-	-	-	-	839,987	-	-	52,749	88,554	-	-	698,684	698,684
1.537	Stormwater Quality Management - Peninsula	137,943	137,943	-	-	-	-	137,943	-	-	10,550	4,508	-	-	122,885	122,885
1.538	Source - Stormwater Quality - Peninsula	68,001	68,001	-	-	-	-	68,001	-	-	2,691	1,594	-	-	63,716	63,716
1.57X	Environmental Services	32,673,947	31,818,819	-	-	-	855,128	32,673,947	-	32,673,947	-	-	-	-	-	-
1.580	EA Utility Operations	2,036,254	1,877,720	-	-	-	158,534	2,036,254	-	2,036,254	-	-	-	-	-	-
1.911	911 Systems	2,726,662	1,657,200	1,011,949	-	-	57,513	2,726,662	-	-	-	1,945,227	104,285	-	677,150	677,150
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	547,936	-	-42,210	-	-	(505,726)	(505,726)
1.913	913 Fire Dispatch	497,850	491,875	-	-	-	5,975	497,850	-	-	-	19,390	-	-	478,460	478,460
1.921	Regional CREST Contribution	2,250,890	2,250,890	-	-	-	-	2,250,890	-	-	-	114,670	-	-	2,136,220	2,136,220
1.923	Emergency Comm - CREST - SGI	208,798	208,798	-	-	-	-	208,798	-	-	-	2,130	-	-	206,668	206,668
1.924	Emergency Comm - CREST - JDF	171,789	171,789	-	-	-	-	171,789	-	-	-	290	-	-	171,499	171,499
1.925	Emergency Comm - CREST - SSI	170,816	170,816	-	-	-	-	170,816	-	-	-	160	-	-	170,656	170,656
2.610	Saanich Peninsula Water Supply	12,841,698	10,964,614	1,277,084	-	-	600,000	12,841,698	-	-	-	540	12,841,158	-	-	-
2.620	SSI Highland Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.621	Highland / Fernwood Water - SSI	786,850	489,793	226,672	-	-	70,385	786,850	-	-	20,000	860	599,480	166,510	-	166,510
2.622	Cedars of Tuam	123,164	67,904	-	-	-	55,260	123,164	-	-	20,000	90	103,074	-	-	-
2.624	Beddis Water	377,610	225,980	24,730	-	-	126,900	377,610	-	-	-	150	249,380	128,080	-	128,080
2.626	Fulford Water	339,270	210,284	19,846	-	-	109,140	339,270	-	-	20,000	760	229,990	88,520	-	88,520
2.628	Cedar Lane Water (SSI)	146,056	73,780	16,926	-	-	55,350	146,056	-	-	-	160	101,050	44,846	-	44,846
2.630	Magic Lakes Estate Water System	1,400,673	938,234	184,184	-	-	278,255	1,400,673	-	-	-	10,390	593,150	797,133	-	797,133
2.640	Saturna Island Water System (Lyall Harbour)	434,377	229,411	116,676	-	-	88,290	434,377	-	-	-	900	170,170	263,307	-	263,307
2.642	Skana Water (Mayne)	200,594	76,375	7,223	-	-	116,996	200,594	-	-	-	100	85,000	115,494	-	115,494
2.650	Port Renfrew Water	327,121	167,217	120,727	-	-	39,177	327,121	-	-	-	1,241	166,090	159,790	-	159,790
2.660	Fernwood Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.665	Sticks Allison Water (Galiano)	133,410	71,735	1,820	-	-	59,855	133,410	-	-	7,000	100	113,810	12,500	-	12,500
2.667	Surfside Park Estates (Mayne)	350,080	135,255	1,210	-	-	213,615	350,080	-	-	-	200	165,520	184,360	-	184,360
2.670	Regional Water Supply	68,749,171	25,852,261	15,435,390	-	26,750,000	711,520	68,749,171	-	-	-	1,164,482	67,584,689	-	-	-
2.680	Juan de Fuca Water Distribution	40,247,146	24,303,576	4,673,480	-	10,500,000	770,090	40,247,146	-	-	-	327,912	39,919,234	-	-	-
2.681	Florence Lake Water System Debt	19,108	70	19,038	-	-	-	19,108	-	-	-	107	-	19,001	-	19,001
2.682	Seagirt Water System Debt	144,036	-	144,036	-	-	-	144,036	-	-	-	-	-	144,036	-	144,036
2.691	Wilderness Mountain Water Service	254,291	161,657	54,259	-	-	38,375	254,291	-	-	10,000	51	145,500	98,740	-	98,740
3.700	Septage Disposal	177,062	177,062	-	-	-	-	177,062	-	-	-	176,681	381	-	-	-
3.701	Millstream Remediation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.705	SSI Liquid Waste Disposal	1,434,130	1,178,660	-	-	-	255,470	1,434,130	-	-	-	1,281	966,940	465,909	-	465,909
3.707	LWMP - On Site System Management Program	205,132	205,132	-	-	-	-	205,131	-	-	50,397	12,232	-	142,502	-	142,502
3.71X	Core Area Wastewater Operations	45,400,618	43,400,618	-	-	-	2,000,000	45,400,618	-	1,164,412	640,000	36,133,852	-	-	7,462,354	7,462,354
3.718	Peninsula Wastewater TP	6,387,776	4,892,920	733,636	-	-	761,220	6,387,776	-	147,490	100,000	3,246,823	-	-	2,893,463	2,893,463
3.720	LWMP - (Peninsula) - Implementation	39,713	39,713	-	-	-	-	39,713	-	-	4,061	949	-	-	34,703	34,703
3.750	LWMP - Core and West Shore	670,007	394,638	-	-	-	275,369	670,007	-	-	-	184,270	212,240	-	273,497	273,497
3.751	LWMP - Core and West Shore Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.752	LWMP - Harbour Studies	420,488	420,488	-	-	-	-	420,488	-	-	-	22,777	-	-	397,711	397,711
3.755	Regional Source Control	1,901,478	1,901,478	-	-	-	-	1,901,478	-	56,392	45,395	87,253	68,098	-	1,644,340	1,644,340
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.7XX	Core Area & Legacy Trunk Sewer - Debt	70,909,390	315,760	54,297,988	-	5,529,745	10,765,897	70,909,390	-	-	41,134,212	21,557,136	-	-	8,218,042	8,218,042
3.810	Ganges Sewer	1,848,543	1,052,528	478,925	-	-	317,090	1,848,543	-	-	-	3,120	1,754,280	91,143	-	91,143
3.820	Maliview Estates Sewer System	482,378	286,300	169,068	-	-	27,010	482,378	-	-	-	26,930	286,380	169,068	-	169,068
3.830	Magic Lake Estates Sewer System	1,188,941	874,100	74,966	-	-	239,875	1,188,941	-	12,890	-	4,440	394,620	776,991	-	776,991
3.830D	Magic Lake Estates Sewer Debt	232,445	1,760	230,685	-	-	-	232,445	-	-	-	2,961	-	229,484	-	229,484
3.850	Port Renfrew Sewer	182,630	134,692	18,438	-	-	29,500	182,630	-	-	-	1,630	90,490	90,510	-	90,510
21.ALL	Feasibility Study Reserve Fund - All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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CAPITAL REGIONAL DISTRICT 2030 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2030	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2030	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2030
1.010	Legislative & General Government	51,787,682	50,839,292	-	-	589,120	359,270	51,787,682	500,000	32,566,710	-	1,851,801	113,370	-	16,755,801	16,755,801
1.10X	Facilities Management	5,621,992	4,888,682	-	-	-	733,310	5,621,992	-	5,399,661	-	36,522	-	-	185,809	185,809
1.101	G.I.S.	784,463	714,363	-	-	20,100	50,000	784,463	-	579,070	-	6,545	-	-	198,848	198,848
1.103	Elections	280,260	280,260	-	-	-	-	280,260	-	-	148,370	88,590	-	-	43,300	43,300
1.104	U.B.C.M.	15,575	15,575	-	-	-	-	15,575	-	-	-	100	-	-	15,475	15,475
1.108	Joint Electoral Area Admin	355,240	355,240	-	-	-	-	355,240	-	-	-	-	-	-	355,240	355,240
1.109	Electoral Area Admin Exp - JDF	97,089	92,849	-	-	-	4,240	97,089	-	-	-	260	-	-	96,829	96,829
1.110	Electoral Area Admin Exp - SGI	504,746	503,516	-	-	-	1,230	504,746	-	-	16,286	18,340	-	-	470,120	470,120
1.111	Electoral Area Admin Exp - SSI	1,804,421	1,705,516	-	-	-	98,905	1,804,421	-	800,550	75,600	5,951	-	-	922,320	922,320
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	26,636	26,636	-	-	-	-	26,636	-	-	-	340	-	-	26,296	26,296
1.116	Grant-in-Aid - Salt Spring Island	82,347	82,347	-	-	-	-	82,347	-	-	-	140	-	-	82,207	82,207
1.117	Grant-in-Aid - Southern Gulf Islands	130,183	130,183	-	-	-	-	130,183	-	-	-	1,360	-	-	128,823	128,823
1.119	Vancouver Island Regional Library	478,955	478,955	-	-	-	-	478,955	-	-	-	840	-	-	478,115	478,115
1.121	Sooke Regional Museum	332,580	332,580	-	-	-	-	332,580	-	-	-	770	-	-	331,810	331,810
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	88,336	80,376	-	-	-	7,960	88,336	-	-	-	660	-	-	87,676	87,676
1.125	SGI Economic Development Commission	144,739	144,739	-	-	-	-	144,739	-	-	-	1,640	-	-	143,099	143,099
1.126	Victoria Family Court Committee	15,803	15,803	-	-	-	-	15,803	-	-	-	803	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	363,690	363,690	-	-	-	-	363,690	-	-	-	16,212	-	-	347,478	347,478
1.129	Vancouver Island Regional Library - Debt	340,456	2,190	338,266	-	-	-	340,456	-	-	-	340,456	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	38,219	38,219	-	-	-	-	38,219	-	-	-	100	-	-	38,119	38,119
1.137	Galiano Island Community Use Building	78,470	45,106	-	-	-	33,364	78,470	-	-	-	220	-	-	78,250	78,250
1.138	Southern Gulf Islands Regional Library	289,551	289,551	-	-	-	-	289,551	-	-	-	2,800	-	-	286,751	286,751
1.141	Salt Spring Island Public Library	871,459	782,564	-	-	-	88,895	871,459	-	-	-	1,170	-	-	870,289	870,289
1.15X	Municipalities' Own Debt - M.F.A.	20,081,389	102,397	19,978,992	-	-	-	20,081,389	-	-	-	102,397	-	-	19,978,992	19,978,992
1.170	Gossip Island Electric Power Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.224	Community Health	291,231	291,231	-	-	-	-	291,231	-	-	-	40,933	-	-	250,298	250,298
1.226	Health Facilities - VIHA	1,539,297	642,507	-	-	-	896,790	1,539,297	-	-	-	1,539,297	-	-	-	-
1.227	Saturna Island Medical Clinic	11,871	11,871	-	-	-	-	11,871	-	-	-	1,690	-	-	10,181	10,181
1.228	Galiano Health Service	241,885	241,885	-	-	-	-	241,885	-	-	-	130	-	-	241,755	241,755
1.229	Pender Islands Health Care Centre	348,302	348,302	-	-	-	-	348,302	-	-	-	2,550	-	-	345,752	345,752
1.230	Traffic Safety Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.232	Port Renfrew Street Lighting	10,659	10,659	-	-	-	-	10,659	-	-	-	400	4,750	5,509	-	5,509
1.234	SSI Street Lighting	37,436	36,846	-	-	-	590	37,436	-	-	-	40	-	-	37,396	37,396
1.235	SGI Small Craft Harbour Facilities	598,762	318,364	87,493	-	-	192,905	598,762	-	-	-	8,972	182,630	407,160	-	407,160
1.236	Salt Spring Island Fernwood Dock	44,461	19,851	-	-	-	24,610	44,461	-	-	-	170	-	44,291	-	44,291
1.238A	Community Transit (SSI)	822,317	754,617	-	-	-	67,700	822,317	-	-	-	206,660	-	-	615,657	615,657
1.238B	Community Transportation (SSI)	150,187	57,537	-	-	-	92,650	150,187	-	-	-	430	-	-	149,757	149,757
1.280	Regional Parks	29,038,379	17,767,915	7,524,604	-	227,697	3,518,163	29,038,379	-	7,046,944	-	1,091,408	849,983	-	20,050,044	20,050,044
1.290	Royal Theatre	605,955	115,955	-	-	113,000	377,000	605,955	-	-	-	-	-	-	605,955	605,955
1.295	McPherson Theatre	783,045	350,000	-	-	98,000	335,045	783,045	-	-	-	33,045	-	-	750,000	750,000
1.297	Arts Grants	3,661,909	3,660,779	-	-	-	1,130	3,661,909	-	17,916	52,700	172,779	-	-	3,418,514	3,418,514
1.299	Salt Spring Island Arts	167,185	167,185	-	-	-	-	167,185	-	-	-	190	-	-	166,995	166,995
1.309	Climate Action and Adaptation	2,083,867	2,007,257	-	-	-	76,610	2,083,867	-	-	-	75,874	67,653	-	1,940,340	1,940,340
1.310	Land Banking & Housing	4,486,814	2,127,566	2,357,248	-	-	2,000	4,486,814	-	426,897	-	109,122	2,000	-	3,948,795	3,948,795
1.311	Regional Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.312	Regional Goose Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.313	Animal Care Services	2,289,468	2,196,293	-	-	-	93,175	2,289,468	-	-	-	1,579,870	57,360	-	652,238	652,238
1.314	SGI House Numbering	11,462	11,462	-	-	-	-	11,462	-	-	-	120	-	-	11,342	11,342
1.315	Biodiversity & Environmental Stewardship	249,087	249,087	-	-	-	-	249,087	-	119,165	-	-	-	-	129,922	129,922
1.316	SSI Building Numbering	11,629	11,629	-	-	-	-	11,629	-	-	-	10	-	-	11,619	11,619
1.317	JDF Building Numbering	15,741	15,741	-	-	-	-	15,741	-	-	-	50	-	-	15,691	15,691
1.318	Building Inspection	2,831,777	2,582,947	-	-	15,290	233,540	2,831,777	-	36,380	-	5,610	1,532,980	-	1,256,807	1,256,807
1.319	Soil Deposit Removal	32,039	32,039	-	-	-	-	32,039	-	-	8,979	40	10,820	-	12,200	12,200
1.320	Noise Control	87,250	79,895	-	-	-	7,355	87,250	-	-	-	310	-	-	86,940	86,940
1.322	Nuisances & Unsightly Premises	70,964	69,834	-	-	-	1,130	70,964	-	-	-	320	-	-	70,644	70,644
1.323	By-Law Enforcement	1,284,904	1,240,599	-	-	-	44,305	1,284,904	-	1,228,660	-	56,244	-	-	-	-
1.324	Regional Planning Services	964,786	959,876	-	-	-	4,910	964,786	-	192,450	-	26,972	-	-	745,364	745,364
1.325	Electoral Area Services - Planning	1,165,270	1,087,290	-	-	-	77,980	1,165,270	-	48,280	31,369	2,510	51,060	-	1,032,051	1,032,051
1.326	Foodlands	505,089	351,769	-	-	-	153,320	505,089	-	-	-	15,100	-	-	489,989	489,989
1.329	Regional Transportation	10,316,579	9,456,155	-	-	-	860,424	10,316,579	-	-	-	46,508	-	-	10,270,071	10,270,071
1.330	Regional Growth Strategy	335,107	335,107	-	-	-	-	335,107	-	-	-	19,230	-	-	315,877	315,877
1.335	Geo-Spatial Referencing System	204,646	150,146	-	-	10,000	44,500	204,646	-	-	-	8,382	9,830	-	186,434	186,434
1.340	JDF Livestock Injury Compensation	3,171	3,171	-	-	-	-	3,171	-	-	-	51	-	-	3,120	3,120
1.341	SGI Livestock Injury Compensation	3,172	3,172	-	-	-	-	3,172	-	-	-	30	-	-	3,142	3,142
1.342	SSI Livestock Injury Compensation	3,171	3,171	-	-	-	-	3,171	-	-	-	40	-	-	3,131	3,131
1.350	Willis Point Fire Protect & Recreation	250,904	168,154	-	-	7,360	75,390	250,904	-	-	-	38,350	-	-	212,554	212,554
1.352	South Galiano Fire Protection	796,306	529,869	141,027	-	11,570	113,840	796,306	-	45,300	-	1,540	-	141,027	608,439	749,466
1.353	Otter Point Fire Protection	844,757	612,497	-	-	6,670	225,590	844,757	-	-	-	400	-	-	844,357	844,357
1.354	Malahat Fire Protection	77,278	77,278	-	-	-	-	77,278	-	-	-	-	-	-	77,278	77,278
1.355	Durrance Road Fire Protection	3,027	2,727	-	-	-	300	3,027	-	-	-	-	-	3,027	-	3,027
1.356	Pender Fire Protection	1,613,305	1,373,459	-	-	-	239,846	1,613,305	-	-	-	14,810	-	-	1,598,495	1,598,495
1.357	East Sooke Fire Protection	690,610	553,615	11,215	-	-	125,780	690,610	-	-	-	31,970	121,490	-	537,150	537,150
1.358	Port Renfrew Fire Protection	317,955	230,855	-	-	-	87,100	317,955	-	-	-	12,460	122,400	-	183,095	183,095
1.359	North Galiano Fire Protection	372,850	294,895	-	-	5,510	72,445	372,850	-	-	-	1,190	-	-	371,660	371,660
1.360	Shirley Fire Protection	287,268	178,898	-	-	11,340	97,030	287,268	-	-	-	5,630	-	-	281,638	281,638
1.363	Saturna Island Fire	355,111	355,111	-	-	-	-	355,111	-	-	-	16,900	-	-	338,211	338,211
1.368	Electoral Area Fire Inspection & Investigation	28,420	28,420	-	-	-	-	28,420	-	-	-	-	-	-	28,420	28,420
1.369	Electoral Area Fire Services	601,530	595,645	-	-	2,500	3,385	601,530	-	-	-	120	-	-	601,410	601,410
1.370	Juan de Fuca Emergency Program	125,030	113,150	-	-	-	11,880	125,030	-	-	-	270	-	-	124,760	124,760
1.371	SSI Emergency Program	169,707	153,447	-	-	-	16,260	169,707	-	-	-	200	-	-	169,507	169,507
1.372	Electoral Area Emergency Program	891,820	863,945	-	-	-	27,875	891,820	-	578,320	-	1,140	-	-	312,360	312,360
1.373	SGI Emergency Program	291,820	291,820	-	-	-	-	291,820	-	-	-	2,850	-	-	288,970	288,970
1.374	Regional Emergency Program Support	178,908	178,908	-	-	-	-	178,908	-	-	16,308	8,390	-	-	154,210	154,210
1.375	Hazardous Material Incident Response	593,340	555,565	-	-	-	37,775	593,340	-	-	-	21,060	-	-	572,280	572,280
1.377	JDF Search and Rescue	104,181	100,881	-	-	-	3,300	104,181	-	-	-	24,770	-	-	79,411	79,411
1.378	SSI Search and Rescue	30,417	30,417	-	-	-	-	30,417	-	-	-	100	-	-	30,317	30,317
1.40X	SEAPARC	6,807,791	5,814,675	353,416	-	-	639,700	6,807,791	-	-	-	629,885	1,844,900	-	4,333,006	4,333,006
1.405	JDF EA - Community Parks	441,030	413,715	-	-	-	27,315	441,030	-	-	-	1,100	-	-	439,930	439,930
1.408	JDF EA - Community Recreation	77,383	61,443	-	-	-	15,940	77,383	-	-	-	24,913	-	-	52,470	52,470

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CAPITAL REGIONAL DISTRICT 2030 FINANCIAL PLAN — **Schedule A**

		Expenditures						*Revenue*								
		Total 2030	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2030	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2030
1.44X	Panorama Rec. Center.	15,708,202	11,730,782	2,710,240	-	-	1,267,180	15,708,202	-	-	-	2,800,160	3,833,030	-	9,075,012	9,075,012
1.45X	SSI Parks and Recreation	4,805,524	4,281,777	117,747	-	-	406,000	4,805,524	-	67,390	-	228,454	656,200	-	3,853,480	3,853,480
1.465	Saturna Island Comm. Parks	36,890	31,500	-	-	-	5,390	36,890	-	-	-	1,660	-	-	35,230	35,230
1.468	Saturna Island - Community Rec.	19,088	19,088	-	-	-	-	19,088	-	-	-	880	-	-	18,208	18,208
1.475	Mayne Is. Com. Parks & Rec	111,090	90,090	-	-	-	21,000	111,090	-	-	-	300	-	-	110,790	110,790
1.476	Mayne Is. Comm. Parks (reserve)	11,980	11,980	-	-	-	-	11,980	-	-	-	10,820	1,160	-	-	-
1.478	Mayne Is. Community Rec.	41,840	41,840	-	-	-	-	41,840	-	-	-	60	-	-	41,780	41,780
1.485	North & South Pender Com. Parks	212,729	180,259	-	-	-	32,470	212,729	-	-	-	2,420	-	-	210,309	210,309
1.488	North & South Pender Com. Rec	85,140	85,140	-	-	-	-	85,140	-	-	-	940	-	-	84,200	84,200
1.495	Galiano Parks	170,005	156,925	-	-	-	13,080	170,005	-	-	12,510	30,550	-	-	126,945	126,945
1.498	Galiano Community Recreation	52,800	52,800	-	-	-	-	52,800	-	-	-	30	-	-	52,770	52,770
1.521	SWMP - Solid Waste Disposal (Refuse Disposal)	52,933,404	51,332,915	-	-	-	1,600,489	52,933,404	-	-	1,690,887	19,401,586	31,840,931	-	-	-
1.523	Port Renfrew Refuse Disposal	206,571	182,171	-	-	-	24,400	206,571	-	50,103	-	82,890	-	-	73,578	73,578
1.525	Solid Waste Disposal - Debt	3,417,419	21,300	3,396,119	-	-	-	3,417,419	-	-	-	5,400	3,412,019	-	-	-
1.531	Stormwater Quality Management - Sooke	34,957	32,049	-	-	-	2,908	34,957	-	-	-	154	-	-	34,803	34,803
1.533	Stormwater Quality Management - SGI	46,770	46,770	-	-	-	-	46,770	-	-	-	576	-	-	46,194	46,194
1.535	Stormwater Quality Management - SSI	28,553	28,553	-	-	-	-	28,553	-	-	2,690	123	-	-	25,740	25,740
1.536	LWMP-Stormwater Quality Management-Core	853,512	853,512	-	-	-	-	853,512	-	-	53,698	88,554	-	-	711,260	711,260
1.537	Stormwater Quality Management - Peninsula	140,345	140,345	-	-	-	-	140,345	-	-	10,740	4,508	-	-	125,097	125,097
1.538	Source - Stormwater Quality - Peninsula	69,847	69,847	-	-	-	-	69,847	-	-	2,763	1,594	-	-	65,490	65,490
1.57X	Environmental Services	33,551,168	32,536,822	-	-	-	1,014,346	33,551,168	-	33,551,168	-	-	-	-	-	-
1.580	EA Utility Operations	2,077,273	1,920,148	-	-	-	157,125	2,077,273	-	2,077,273	-	-	-	-	-	-
1.911	911 Systems	2,742,501	1,684,487	1,011,949	-	-	46,065	2,742,501	-	-	-	1,929,182	102,199	-	711,120	711,120
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	536,978	-	-43,060	-	-	-493,918	-493,918
1.913	913 Fire Dispatch	525,780	525,780	-	-	-	-	525,780	-	-	3,610	19,780	-	-	502,390	502,390
1.921	Regional CREST Contribution	2,295,900	2,295,900	-	-	-	-	2,295,900	-	-	-	116,970	-	-	2,178,930	2,178,930
1.923	Emergency Comm - CREST - SGI	212,979	212,979	-	-	-	-	212,979	-	-	-	2,170	-	-	210,809	210,809
1.924	Emergency Comm - CREST - JDF	175,224	175,224	-	-	-	-	175,224	-	-	-	290	-	-	174,934	174,934
1.925	Emergency Comm - CREST - SSI	174,232	174,232	-	-	-	-	174,232	-	-	-	160	-	-	174,072	174,072
2.610	Saanich Peninsula Water Supply	14,272,726	12,395,642	1,277,084	-	-	600,000	14,272,726	-	-	-	550	14,272,176	-	-	-
2.620	SSI Highland Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.621	Highland / Fernwood Water - SSI	846,730	474,944	334,927	-	-	36,859	846,730	-	-	-	880	621,060	224,790	-	224,790
2.622	Cedars of Tuam	114,660	53,206	5,274	-	-	56,180	114,660	-	-	-	90	104,946	9,624	-	9,624
2.624	Beddis Water	423,640	245,500	50,080	-	-	128,060	423,640	-	-	-	150	253,210	170,280	-	170,280
2.626	Fulford Water	374,040	212,254	41,671	-	-	120,115	374,040	-	-	-	780	241,490	131,770	-	131,770
2.628	Cedar Lane Water (SSI)	166,445	80,810	23,595	-	-	62,040	166,445	-	-	-	160	107,320	58,965	-	58,965
2.630	Magic Lakes Estate Water System	1,469,099	947,546	246,063	-	-	275,490	1,469,099	-	-	-	10,400	621,709	836,990	-	836,990
2.640	Saturna Island Water System (Lyall Harbour)	471,655	229,060	147,615	-	-	94,980	471,655	-	-	-	900	178,680	292,075	-	292,075
2.642	Skana Water (Mayne)	242,353	86,651	37,941	-	-	117,761	242,353	-	-	-	-200	87,640	154,913	-	154,913
2.650	Port Renfrew Water	392,321	167,091	138,140	-	-	87,090	392,321	-	-	-	1,261	199,310	191,750	-	191,750
2.660	Fernwood Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.665	Sticks Allison Water (Galiano)	149,210	69,520	16,220	-	-	63,470	149,210	-	-	-	100	118,340	30,770	-	30,770
2.667	Surfside Park Estates (Mayne)	371,480	142,000	14,620	-	-	214,860	371,480	-	-	-	200	168,830	202,450	-	202,450
2.670	Regional Water Supply	79,792,060	27,279,819	19,786,491	-	32,000,000	725,750	79,792,060	-	1,113,981	-	903,351	77,774,728	-	-	-
2.680	Juan de Fuca Water Distribution	43,669,697	26,543,736	5,145,471	-	11,200,000	780,490	43,669,697	-	-	-	260,745	43,408,952	-	-	-
2.681	Florence Lake Water System Debt	19,108	70	19,038	-	-	-	19,108	-	-	-	107	-	19,001	-	19,001
2.682	Seagirt Water System Debt	144,036	-	144,036	-	-	-	144,036	-	-	-	-	-	144,036	-	144,036
2.691	Wilderness Mountain Water Service	260,510	158,851	54,259	-	-	47,400	260,510	-	-	4,000	50	152,780	103,680	-	103,680
3.700	Septage Disposal	180,590	180,590	-	-	-	-	180,590	-	-	-	180,209	381	-	-	-
3.701	Millstream Remediation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.705	SSI Liquid Waste Disposal	1,462,801	1,202,116	-	-	-	260,685	1,462,801	-	-	-	1,291	986,280	475,230	-	475,230
3.707	LWMP - On Site System Management Program	210,303	210,303	-	-	-	-	210,303	-	-	51,721	12,232	-	146,350	-	146,350
3.71X	Core Area Wastewater Operations	47,577,337	45,477,337	-	-	-	2,100,000	47,577,337	-	1,183,548	1,225,000	37,408,200	-	-	7,760,589	7,760,589
3.718	Peninsula Wastewater TP	6,463,256	4,930,559	755,853	-	-	776,844	6,463,256	-	150,432	55,000	3,308,926	-	-	2,948,898	2,948,898
3.720	LWMP - (Peninsula) - Implementation	40,870	40,870	-	-	-	-	40,870	-	-	4,594	949	-	-	35,327	35,327
3.750	LWMP - Core and West Shore	684,343	401,699	-	-	-	282,644	684,342	-	-	-	188,074	216,480	-	279,788	279,788
3.751	LWMP - Core and West Shore Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.752	LWMP - Harbour Studies	432,532	432,532	-	-	-	-	432,532	-	-	-	22,777	-	-	409,755	409,755
3.755	Regional Source Control	1,955,927	1,955,927	-	-	-	-	1,955,927	-	58,623	46,646	87,253	69,460	-	1,693,945	1,693,945
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.7XX	Core Area & Legacy Trunk Sewer - Debt	31,593,089	266,760	12,265,215	-	5,529,745	13,531,369	31,593,089	-	-	-	22,833,310	-	-	8,759,779	8,759,779
3.810	Ganges Sewer	1,940,831	1,074,196	478,925	-	-	387,710	1,940,831	-	-	-	3,143	1,841,990	95,698	-	95,698
3.820	Maliview Estates Sewer System	492,928	292,035	169,068	-	-	31,825	492,928	-	-	-	27,460	296,400	169,068	-	169,068
3.830	Magic Lake Estates Sewer System	1,212,649	889,221	167,533	-	-	155,895	1,212,649	-	13,150	-	4,460	402,510	792,529	-	792,529
3.830D	Magic Lake Estates Sewer Debt	232,445	1,760	230,685	-	-	-	232,445	-	-	-	2,961	-	229,484	-	229,484
3.850	Port Renfrew Sewer	195,301	134,421	37,000	-	-	23,880	195,301	-	-	-	1,630	96,821	96,850	-	96,850
21.ALL	Feasibility Study Reserve Fund - All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule B

Making a difference...together

CAPITAL REGIONAL DISTRICT

CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

EXPENDITURE / FUNDING SUMMARY (ALL SERVICES)	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE						
Buildings	37,620,849	30,067,500	3,491,000	2,986,500	3,815,500	77,981,349
Equipment	27,762,098	16,261,510	22,987,206	22,252,700	4,616,452	93,879,965
Land	8,060,350	5,295,000	3,795,000	3,045,000	2,695,000	22,890,350
Engineered Structures	191,831,134	120,133,020	166,346,565	117,073,375	107,966,000	703,350,094
Vehicles	8,450,336	3,793,500	4,567,000	2,690,000	785,500	20,286,336
	273,724,767	**175,550,530**	**201,186,771**	**148,047,575**	**119,878,452**	**918,388,094**
SOURCE OF FUNDS						
Capital Funds on Hand	115,729,908	31,540,485	33,785,200	34,971,800	38,050,000	254,077,393
Debenture Debt	80,560,416	102,103,867	130,789,000	94,189,000	68,407,000	476,049,283
ERF	14,342,915	7,363,622	8,222,506	4,981,900	3,899,952	38,810,895
Grants (Federal, Provincial)	17,516,139	8,478,657	11,259,000	2,574,781	1,745,000	41,573,577
Reserve Fund	37,034,526	25,833,898	16,751,065	10,580,094	7,776,500	97,976,083
Other	8,540,863	230,000	380,000	750,000	-	9,900,863
	273,724,767	**175,550,530**	**201,186,771**	**148,047,575**	**119,878,452**	**918,388,094**

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2026 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	801,000					801,000			801,000				801,000
1.014	CAO &Executive Operations	1,564					1,564			1,564				1,564
1.014B	Corporate Services	14,076					14,076			14,076				14,076
1.015	Real Estate	4,692					4,692			4,692				4,692
1.016	Human Resources	64,293					64,293	59,601		4,692				64,293
1.017	Finance	143,791					143,791	100,000		43,791				143,791
1.018	Health & Capital Planning Strategies	3,128					3,128			3,128				3,128
1.022	Information Technology	6,215,473	120,000	25,500			6,360,973	6,083,560		277,413				6,360,973
1.024	GM - Housing, Planning & Protective Services	2,203					2,203			2,203				2,203
1.025	Corporate Emergency	19,000					19,000			19,000				19,000
1.027	First Nations Relations	1,564					1,564			1,564				1,564
1.105	Facilities Management	35,000	250,000				285,000			285,000				285,000
1.106	Facilities and Risk	120,000		1,184,800			1,304,800	249,800					1,055,000	1,304,800
1.107	Corporate Satellite Facilities			3,057,500			3,057,500						3,057,500	3,057,500
1.109	JDF Admin. Expenditures	2,000					2,000			2,000				2,000
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	40,900	-				40,900			40,900				40,900
1.118	Corporate Communications & Engagement	195,955					195,955			12,919			183,036	195,955
1.123	Family Court Building			1,300,500			1,300,500	65,500				500,000	735,000	1,300,500
1.137	Galiano Island Community Use Building			49,500			49,500	30,000					19,500	49,500
1.141	SSI Public Library			100,000			100,000	25,000			35,000		40,000	100,000
1.226	Health Facilities - VIHA	440,000		2,258,400	75,000		2,773,400	1,563,400					1,210,000	2,773,400
1.235	SGI Small Craft Harbour Facilities				450,000		450,000	50,000			35,000		365,000	450,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				419,500		419,500	159,500			240,000		20,000	419,500
1.238B	Community Transportation (SSI)				1,199,300		1,199,300	157,000			877,300		165,000	1,199,300
1.280	Regional Parks	183,000	2,173,000	916,000	20,310,700	2,000,000	25,582,700	2,184,300	17,000,000	2,356,000	500,000		3,542,400	25,582,700
1.290	Royal Theatre	315,000		1,198,700			1,513,700	195,700			-	375,000	943,000	1,513,700
1.295	McPherson Theatre	318,000		776,500			1,094,500	211,500					883,000	1,094,500
1.297	Arts Grants and Development	3,800					3,800			3,800				3,800
1.309	Climate Action and Adaptation	868,886					868,886	231,706			637,180			868,886
1.310	Land Banking and Housing	5,000		1,410,208			1,415,208		325,000	5,000	935,208	150,000		1,415,208
1.313	Animal Care Services	38,000	50,000	28,000			116,000	58,000		58,000				116,000
1.318	Building Inspection	23,000	-				23,000			23,000				23,000
1.323	ByLaw Services	7,000	75,000				82,000			82,000				82,000
1.324	Regional Planning Services	48,000					48,000			48,000				48,000
1.325	Community Planning	65,000			365,000		430,000	15,000		65,000	350,000			430,000
1.326	Foodlands Access	175,000					175,000	175,000					-	175,000
1.329	Regional Transportation	70,000			642,000		712,000			70,000			642,000	712,000
1.335	Geo-Spatial Referencing	260,000					260,000			260,000				260,000
1.350	Willis Point Fire	19,186					19,186	3,186		16,000			-	19,186
1.352	South Galiano Fire	78,500					78,500			43,500			35,000	78,500
1.353	Otter Point Fire	25,000	300,000	60,000			385,000			325,000			60,000	385,000
1.356	Pender Island Fire	155,000		30,000			185,000			155,000			30,000	185,000
1.357	East Sooke Fire	40,660	530,000	8,000			578,660	3,300		551,360			24,000	578,660
1.358	Port Renfrew Fire	115,000					115,000			90,000			25,000	115,000
1.359	North Galiano Fire	10,000		4,556			14,556	4,556		10,000				14,556
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.371	SSI Emergency Program	55,500					55,500			1,000	22,000		32,500	55,500
1.372	Emergency Planning Coordination	2,500	-				2,500			2,500				2,500
1.373	SGI Emergency Program	78,000					78,000	53,000					25,000	78,000
1.375	Hazardous Material Incident Response	85,000	-				85,000			85,000				85,000
1.377	JDF Search and Rescue		120,000				120,000			7,000		113,000		120,000
1.405	JDF EA Community Parks & Recreation	20,000			507,500	275,000	802,500	392,500			320,000		90,000	802,500
1.408	JDF EA Community Recreation			1,100,000	68,000		1,168,000	68,000			1,100,000			1,168,000
1.40X	SEAPARC	638,000		2,852,150	865,750		4,355,900	335,400	2,910,000	434,750	150,000		525,750	4,355,900
1.44x	Panorama Recreation	1,148,109	126,000	4,523,400	512,000		6,309,509	670,400	340,000	669,909	800,000		3,829,200	6,309,509
1.45X	Salt Spring Island Parks & Recreation	135,000	-	3,635,151	1,162,500	335,000	5,267,651	887,340	1,500,000	65,000	1,683,000	427,811	704,500	5,267,651
1.465	Saturna Island Community Parks				63,020		63,020	9,020					54,000	63,020
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				1,475,010	1,000,000	2,475,010	401,658			519,200	1,145,052	409,100	2,475,010
1.495	Galiano Community Parks	7,000			136,013		143,013	49,513		2,000	-		91,500	143,013
1.521	Environmental Resource Management	460,000			25,691,399	-	26,151,399	12,353,125	7,330,000	610,000			5,858,274	26,151,399

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2026 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.523	Port Renfrew Refuse Disposal				189,500		189,500	162,000					27,500	189,500
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	5,000					5,000			5,000				5,000
1.576	Corporate Capital Project Delivery	40,000	170,000				210,000	-		210,000				210,000
1.577	Wastewater Operations	216,000	1,255,000				1,471,000			1,471,000		-		1,471,000
1.578	Environmental Protection	199,000	270,000				469,000	75,000		394,000				469,000
1.579	Environmental Water Quality	8,400					8,400			8,400				8,400
1.580	EA Utility Operations	7,200	90,000				97,200			97,200				97,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	1,184,000			17,434,500		18,618,500		13,450,000	200,000		100,000	4,868,500	18,618,500
2.620	Highland Water (SSI)				16,000		16,000	16,000						16,000
2.621	Highland & Fernwood Water (SSI)	40,000			1,032,000		1,072,000	89,000	400,000		280,000		303,000	1,072,000
2.622	Cedars of Tuam Water (SSI)	28,000		55,000	73,000		156,000	66,000	-		70,000		20,000	156,000
2.624	Beddis Water (SSI)				532,000		532,000	45,000	320,000		80,000		87,000	532,000
2.626	Fulford Water (SSI)				459,000		459,000	43,000	270,000		80,000		66,000	459,000
2.628	Cedar Lane Water (SSI)				353,000		353,000	28,000	190,000		120,000		15,000	353,000
2.630	Magic Lake Estates Water (Pender)	11,000			426,000		437,000	175,000	-				262,000	437,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	85,000			960,825		1,045,825	260,825	785,000				-	1,045,825
2.642	Skana Water (Mayne)	20,000			30,000		50,000		-		-		50,000	50,000
2.650	Port Renfrew Water	-			95,000		95,000	50,000	-		-		45,000	95,000
2.665	Sticks Allison Water (Galiano)				5,000		5,000		-				5,000	5,000
2.667	Surfside Park Estates (Mayne)	25,500			45,000		70,500	5,500	-		40,000		25,000	70,500
2.670	Regional Water Supply	9,522,000	2,147,336	12,617,500	50,017,000	4,295,000	78,598,836	65,278,753	882,747	1,397,336	5,500,000	5,540,000		78,598,836
2.680	JDF Water Distribution	700,000	774,000	367,500	26,870,000		28,711,500	18,969,831	6,352,669	774,000		190,000	2,425,000	28,711,500
2.691	Wilderness Mountain Water Service	10,000			55,000		65,000	10,000	-		20,000		35,000	65,000
3.701	Millstream Site Remediation					155,350	155,350	155,350						155,350
3.705	SSI Septage / Composting				175,000		175,000	35,000			-		140,000	175,000
3.718	Saanich Peninsula Wastewater	1,210,000			5,915,000		7,125,000		4,885,000	1,120,000	-		1,120,000	7,125,000
3.798C	Debt - Core Area Wastewater Treatment Program	175,000			27,593,000		27,768,000	2,550,000	21,840,000	795,000	200,000		2,383,000	27,768,000
3.810	Ganges Sewer Utility (SSI)	500,000			2,044,461		2,544,461	489,500	-	250,000	1,497,695		307,266	2,544,461
3.820	Maliview Sewer Utility (SSI)				3,299,556		3,299,556	95,000	1,780,000		1,424,556		-	3,299,556
3.830	Magic Lake Sewer Utility (Pender)	160,000			154,600		314,600	179,600	-	50,000			85,000	314,600
3.850	Port Renfrew Sewer				70,000		70,000	50,000	-				20,000	70,000
Total		**27,762,098**	**8,450,336**	**37,620,849**	**191,831,134**	**8,060,350**	**273,724,767**	**115,729,908**	**80,560,416**	**14,342,915**	**17,516,139**	**8,540,863**	**37,034,526**	**273,724,767**

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2027 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	-					-			-				-
1.014	CAO &Executive Operations	3,128					3,128			3,128				3,128
1.014B	Corporate Services	7,534					7,534			7,534				7,534
1.015	Real Estate	-					-			-				-
1.016	Human Resources	341,948					341,948	331,000		10,948				341,948
1.017	Finance	65,190					65,190	-		65,190				65,190
1.018	Health & Capital Planning Strategies	1,564					1,564			1,564				1,564
1.022	Information Technology	781,333	-	20,000			801,333	730,000		71,333				801,333
1.024	GM - Housing, Planning & Protective Services	3,128					3,128			3,128				3,128
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	5,331					5,331			5,331				5,331
1.105	Facilities Management	35,000	75,000				110,000			110,000				110,000
1.106	Facilities and Risk	-		2,540,000			2,540,000	-					2,540,000	2,540,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	91,150	-				91,150			91,150				91,150
1.118	Corporate Communications & Engagement	19,989					19,989			19,989			-	19,989
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			35,000			35,000	-			25,000		10,000	35,000
1.226	Health Facilities - VIHA	-		1,607,500	-		1,607,500	-					1,607,500	1,607,500
1.235	SGI Small Craft Harbour Facilities				100,000		100,000	-			-		100,000	100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				510,000		510,000	-			450,000		60,000	510,000
1.280	Regional Parks	74,000	650,000	1,250,000	20,123,000	2,000,000	24,097,000	-	18,500,000	724,000	598,000		4,275,000	24,097,000
1.290	Royal Theatre	180,000		235,000			415,000	-			-	-	415,000	415,000
1.295	McPherson Theatre	180,000		825,000			1,005,000	-					1,005,000	1,005,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	1,453,138					1,453,138	387,508			1,065,629			1,453,138
1.310	Land Banking and Housing	-		-			-		-	-	-	-		-
1.313	Animal Care Services	13,000	100,000	-			113,000	-		113,000				113,000
1.318	Building Inspection	6,000	92,500				98,500			98,500				98,500
1.323	ByLaw Services	4,000	25,000				29,000			29,000				29,000
1.324	Regional Planning Services	3,000					3,000			3,000				3,000
1.325	Community Planning	2,700			-		2,700	-		2,700	-			2,700
1.326	Foodlands Access	-					-	-					-	-
1.329	Regional Transportation	20,000			950,000		970,000			20,000			950,000	970,000
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	43,250					43,250	15,250		6,000			22,000	43,250
1.352	South Galiano Fire	44,700					44,700			9,700			35,000	44,700
1.353	Otter Point Fire	25,000	-	50,000			75,000			25,000			50,000	75,000
1.356	Pender Island Fire	35,000		-			35,000			35,000			-	35,000
1.357	East Sooke Fire	21,727	-	-			21,727	-		21,727			-	21,727
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-				-
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.371	SSI Emergency Program	10,900					10,900			6,900	4,000		-	10,900
1.372	Emergency Planning Coordination	-	70,000				70,000			70,000				70,000
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	300,000				300,000			300,000				300,000
1.377	JDF Search and Rescue		-				-			-		-		-
1.405	JDF EA Community Parks & Recreation	-			120,000	-	120,000	-			120,000		-	120,000
1.408	JDF EA Community Recreation			1,000,000	-		1,000,000	-			1,000,000			1,000,000
1.40X	SEAPARC	132,700		275,000	35,000		442,700	-	-	116,700	-		326,000	442,700
1.44x	Panorama Recreation	360,400	-	21,780,000	350,000		22,490,400	-	21,520,000	260,400	-		710,000	22,490,400
1.45X	Salt Spring Island Parks & Recreation	80,000	135,000	250,000	362,500	25,000	852,500	20,000	250,000	105,000	360,000	5,000	112,500	852,500
1.465	Saturna Island Community Parks				7,727		7,727	1,727					6,000	7,727
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-
1.485	Pender Island Community Parks				45,000	-	45,000	-			-	-	45,000	45,000
1.495	Galiano Community Parks	2,000			52,500		54,500	-		2,000	10,000		42,500	54,500
1.521	Environmental Resource Management	385,000			9,680,000	1,000,000	11,065,000	-	1,680,000	535,000			8,850,000	11,065,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	8,700					8,700			8,700				8,700
1.576	Corporate Capital Project Delivery	40,000	85,000				125,000	-		125,000				125,000
1.577	Wastewater Operations	81,400	606,000				687,400			687,400		-		687,400

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2027 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.578	Environmental Protection	388,000	-				388,000	275,000		113,000				388,000
1.579	Environmental Water Quality	8,400					8,400			8,400				8,400
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	1,000,000					1,000,000			1,000,000				1,000,000
2.610	Saanich Peninsula Water Supply	300,000			1,679,133		1,979,133		-	200,000		-	1,779,133	1,979,133
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			71,000		71,000	-	-		-		71,000	71,000
2.622	Cedars of Tuam Water (SSI)	-		-	58,000		58,000	5,000	-		25,000		28,000	58,000
2.624	Beddis Water (SSI)				50,000		50,000	-	-		40,000		10,000	50,000
2.626	Fulford Water (SSI)				95,000		95,000	-	-		30,000		65,000	95,000
2.628	Cedar Lane Water (SSI)				75,000		75,000	-	40,000		30,000		5,000	75,000
2.630	Magic Lake Estates Water (Pender)	-			1,080,000		1,080,000	-	925,000				155,000	1,080,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			415,000		415,000	-	415,000				-	415,000
2.642	Skana Water (Mayne)	545,000			-		545,000		-		500,000		45,000	545,000
2.650	Port Renfrew Water	50,000			2,100,000		2,150,000	-	916,667		1,233,333		-	2,150,000
2.665	Sticks Allison Water (Galiano)				30,000		30,000		-				30,000	30,000
2.667	Surfside Park Estates (Mayne)	-			955,000		955,000	-	-		950,000		5,000	955,000
2.670	Regional Water Supply	7,060,000	945,000	100,000	41,905,000	2,270,000	52,280,000	20,975,000	30,225,000	855,000	-	225,000		52,280,000
2.680	JDF Water Distribution	215,000	710,000	100,000	18,621,000		19,646,000	8,800,000	10,029,000	710,000		-	107,000	19,646,000
2.691	Wilderness Mountain Water Service	-			743,200		743,200	-	733,200		-		10,000	743,200
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				40,000		40,000	-			-		40,000	40,000
3.718	Saanich Peninsula Wastewater	1,800,000			2,500,000		4,300,000		3,150,000	200,000	500,000		450,000	4,300,000
3.798C	Debt - Core Area Wastewater Treatment Program	250,000			13,240,000		13,490,000	-	11,415,000	500,000	75,000		1,500,000	13,490,000
3.810	Ganges Sewer Utility (SSI)	-			2,999,960		2,999,960	-	1,575,000	-	1,347,695		77,265	2,999,960
3.820	Maliview Sewer Utility (SSI)				730,000		730,000	-	730,000		-		-	730,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			240,000		290,000	-	-	50,000			240,000	290,000
3.850	Port Renfrew Sewer				20,000		20,000	-	-				20,000	20,000
Total		**16,261,510**	**3,793,500**	**30,067,500**	**120,133,020**	**5,295,000**	**175,550,530**	**31,540,485**	**102,103,867**	**7,363,622**	**8,478,657**	**230,000**	**25,833,898**	**175,550,530**

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2028 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	-					-			-				-
1.014	CAO &Executive Operations	15,297					15,297			15,297				15,297
1.014B	Corporate Services	4,692					4,692			4,692				4,692
1.015	Real Estate	3,128					3,128			3,128				3,128
1.016	Human Resources	670,148					670,148	659,200		10,948				670,148
1.017	Finance	20,640					20,640	-		20,640				20,640
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	560,430	-	-			560,430	495,000		65,430				560,430
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	5,000					5,000			5,000				5,000
1.027	First Nations Relations	5,331					5,331			5,331				5,331
1.105	Facilities Management	35,000	75,000				110,000			110,000				110,000
1.106	Facilities and Risk	-		140,000			140,000	-					140,000	140,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	11,600	-				11,600			11,600				11,600
1.118	Corporate Communications & Engagement	6,663					6,663			6,663			-	6,663
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			50,000			50,000	-			25,000		25,000	50,000
1.226	Health Facilities - VIHA	-		-	-		-	-					-	-
1.235	SGI Small Craft Harbour Facilities				100,000		100,000	-			-		100,000	100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				1,160,000		1,160,000	-			1,050,000		110,000	1,160,000
1.280	Regional Parks	92,000	788,000	1,000,000	21,775,000	2,000,000	25,655,000	-	21,450,000	880,000	300,000		3,025,000	25,655,000
1.290	Royal Theatre	116,500		1,130,000			1,246,500	-			380,000	380,000	486,500	1,246,500
1.295	McPherson Theatre	141,500		115,000			256,500	-					256,500	256,500
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	8,000		-			8,000		-	8,000	-	-		8,000
1.313	Animal Care Services	5,000	50,000	-			55,000	-		55,000				55,000
1.318	Building Inspection	6,000	92,500				98,500			98,500				98,500
1.323	ByLaw Services	4,000	75,000				79,000			79,000				79,000
1.324	Regional Planning Services	4,000					4,000			4,000				4,000
1.325	Community Planning	-			-		-	-		-	-			-
1.326	Foodlands Access	300,000					300,000	-					300,000	300,000
1.329	Regional Transportation	-			1,400,000		1,400,000			-			1,400,000	1,400,000
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	6,000					6,000	-		6,000			-	6,000
1.352	South Galiano Fire	10,000					10,000			10,000			-	10,000
1.353	Otter Point Fire	25,000	600,000	50,000			675,000			625,000			50,000	675,000
1.356	Pender Island Fire	106,000		10,000			116,000			106,000			10,000	116,000
1.357	East Sooke Fire	22,102	800,000	-			822,102	-		822,102			-	822,102
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-				-
1.360	Shirley Fire Department	160,000					160,000			160,000				160,000
1.371	SSI Emergency Program	14,500					14,500			2,500	2,000		10,000	14,500
1.372	Emergency Planning Coordination	-	-				-			-				-
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.377	JDF Search and Rescue		-				-			-		-		-
1.405	JDF EA Community Parks & Recreation	-			30,000	-	30,000	-			30,000		-	30,000
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	188,850		351,000	36,800		576,650	-	45,000	127,350	-		404,300	576,650
1.44x	Panorama Recreation	755,207	-	555,000	-		1,310,207	-	-	715,207	-		595,000	1,310,207
1.45X	Salt Spring Island Parks & Recreation	80,000	100,000	10,000	47,500	-	237,500	-	-	70,000	120,000	-	47,500	237,500
1.465	Saturna Island Community Parks				6,000		6,000	-					6,000	6,000
1.475	Mayne Island Community Parks	-		-	5,000		5,000	-					5,000	5,000
1.485	Pender Island Community Parks				80,000	-	80,000	-			-	-	80,000	80,000
1.495	Galiano Community Parks	2,000			3,000		5,000	-		2,000	-		3,000	5,000
1.521	Environmental Resource Management	385,000			5,680,000	-	6,065,000	-	530,000	785,000			4,750,000	6,065,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	6,000					6,000			6,000				6,000
1.576	Corporate Capital Project Delivery	40,000	85,000				125,000	-		125,000				125,000
1.577	Wastewater Operations	124,800	566,500				691,300			691,300		-		691,300

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2028 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.578	Environmental Protection	83,000	-				83,000	-		83,000				83,000
1.579	Environmental Water Quality	2,400					2,400			2,400				2,400
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	300,000			2,000,000		2,300,000		-	200,000		-	2,100,000	2,300,000
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			2,510,000		2,510,000	-	2,415,000		40,000		55,000	2,510,000
2.622	Cedars of Tuam Water (SSI)	-		-	235,000		235,000	-	-		200,000		35,000	235,000
2.624	Beddis Water (SSI)				46,000		46,000	31,000	-		-		15,000	46,000
2.626	Fulford Water (SSI)				150,000		150,000	-	-		150,000		-	150,000
2.628	Cedar Lane Water (SSI)				73,000		73,000	-	-		-		73,000	73,000
2.630	Magic Lake Estates Water (Pender)	-			1,460,000		1,460,000	-	1,400,000				60,000	1,460,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			320,000		320,000	-	300,000				20,000	320,000
2.642	Skana Water (Mayne)	500,000			70,000		570,000		55,000		500,000		15,000	570,000
2.650	Port Renfrew Water	200,000			400,000		600,000	-	600,000		-		-	600,000
2.665	Sticks Allison Water (Galiano)				20,000		20,000		-				20,000	20,000
2.667	Surfside Park Estates (Mayne)	-			1,070,000		1,070,000	-	-		1,050,000		20,000	1,070,000
2.670	Regional Water Supply	15,520,500	585,000	40,000	77,712,500	1,795,000	95,653,000	23,000,000	72,158,000	495,000	-	-		95,653,000
2.680	JDF Water Distribution	205,500	750,000	40,000	17,817,500		18,813,000	9,600,000	8,186,000	750,000		-	277,000	18,813,000
2.691	Wilderness Mountain Water Service	-			6,632,000		6,632,000	-	-		6,632,000		-	6,632,000
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				50,000		50,000	-			40,000		10,000	50,000
3.718	Saanich Peninsula Wastewater	1,160,000			2,500,000		3,660,000		2,250,000	380,000	580,000		450,000	3,660,000
3.798C	Debt - Core Area Wastewater Treatment Program	1,000,000			19,925,000		20,925,000	-	18,825,000	600,000	-		1,500,000	20,925,000
3.810	Ganges Sewer Utility (SSI)	-			1,702,265		1,702,265	-	1,575,000	-	-		127,265	1,702,265
3.820	Maliview Sewer Utility (SSI)				55,000		55,000	-	-		45,000		10,000	55,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			925,000		975,000	-	800,000	50,000			125,000	975,000
3.850	Port Renfrew Sewer				200,000		200,000	-	200,000				-	200,000
Total		**22,987,206**	**4,567,000**	**3,491,000**	**166,346,565**	**3,795,000**	**201,186,771**	**33,785,200**	**130,789,000**	**8,222,506**	**11,259,000**	**380,000**	**16,751,065**	**201,186,771**

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2029 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	20,000					20,000			20,000				20,000
1.014	CAO &Executive Operations	-					-			-				-
1.014B	Corporate Services	3,128					3,128			3,128				3,128
1.015	Real Estate	-					-			-				-
1.016	Human Resources	101,800					101,800	101,800		-				101,800
1.017	Finance	15,948					15,948	-		15,948				15,948
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	80,628	-	-			80,628	40,000		40,628				80,628
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	-					-			-				-
1.105	Facilities Management	35,000	-				35,000			35,000				35,000
1.106	Facilities and Risk	-		140,000			140,000	-					140,000	140,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	11,750	65,000				76,750			76,750				76,750
1.118	Corporate Communications & Engagement	5,099					5,099			5,099			-	5,099
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			6,000			6,000	-			-		6,000	6,000
1.226	Health Facilities - VIHA	-		-	-		-	-					-	-
1.235	SGI Small Craft Harbour Facilities				100,000		100,000	-			-		100,000	100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				1,810,000		1,810,000	-			1,750,000		60,000	1,810,000
1.280	Regional Parks	466,000	560,000	1,300,000	6,770,000	2,000,000	11,096,000	-	6,500,000	726,000	-		3,870,000	11,096,000
1.290	Royal Theatre	-		620,000			620,000	-			-	-	620,000	620,000
1.295	McPherson Theatre	-		120,000			120,000	-					120,000	120,000
1.297	Arts Grants and Development	4,000					4,000			4,000				4,000
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	2,000		-			2,000		-	2,000	-	-		2,000
1.313	Animal Care Services	13,000	50,000	-			63,000	-		63,000				63,000
1.318	Building Inspection	6,000	92,500				98,500			98,500				98,500
1.323	ByLaw Services	4,000	25,000				29,000			29,000				29,000
1.324	Regional Planning Services	-					-			-				-
1.325	Community Planning	-			-		-	-		-	-			-
1.326	Foodlands Access	-					-	-					-	-
1.329	Regional Transportation	-			625,000		625,000			-			625,000	625,000
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	10,000					10,000	-		10,000			-	10,000
1.352	South Galiano Fire	10,000					10,000			10,000			-	10,000
1.353	Otter Point Fire	25,000	-	-			25,000			25,000			-	25,000
1.356	Pender Island Fire	155,000		-			155,000			155,000			-	155,000
1.357	East Sooke Fire	19,484	-	-			19,484	-		19,484			-	19,484
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-				-
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.371	SSI Emergency Program	5,800					5,800			1,800	4,000		-	5,800
1.372	Emergency Planning Coordination	-	-				-			-				-
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.377	JDF Search and Rescue		-				-			-		-		-
1.405	JDF EA Community Parks & Recreation	-			-	-	-	-			-		-	-
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	533,500		560,500	36,500		1,130,500	-	426,000	107,500	-		597,000	1,130,500
1.44x	Panorama Recreation	706,845	-	150,000	40,000		896,845	-	-	706,845	-		190,000	896,845
1.45X	Salt Spring Island Parks & Recreation	90,000	-	10,000	47,500	-	147,500	-	-	75,000	25,000	-	47,500	147,500
1.465	Saturna Island Community Parks				-		-	-					-	-
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-
1.485	Pender Island Community Parks				5,000	-	5,000	-			-	-	5,000	5,000
1.495	Galiano Community Parks	2,000			3,000		5,000	-		2,000	-		3,000	5,000
1.521	Environmental Resource Management	385,000			1,855,000	-	2,240,000	75,000	1,780,000	385,000			-	2,240,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	4,500					4,500			4,500				4,500
1.576	Corporate Capital Project Delivery	40,000	-				40,000	-		40,000				40,000
1.577	Wastewater Operations	70,200	1,112,500				1,182,700			632,700		550,000		1,182,700

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2029 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.578	Environmental Protection	109,000	-				109,000	-		109,000				109,000
1.579	Environmental Water Quality	8,600					8,600			8,600				8,600
1.580	EA Utility Operations	7,200	180,000				187,200			187,200				187,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	50,000			1,250,000		1,300,000		-	200,000		-	1,100,000	1,300,000
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			1,610,000		1,610,000	-	1,530,000		-		80,000	1,610,000
2.622	Cedars of Tuam Water (SSI)	-		-	30,000		30,000	-	-		-		30,000	30,000
2.624	Beddis Water (SSI)				205,000		205,000	-	100,000		100,000		5,000	205,000
2.626	Fulford Water (SSI)				300,000		300,000	-	-		225,000		75,000	300,000
2.628	Cedar Lane Water (SSI)				101,000		101,000	-	-		-		101,000	101,000
2.630	Magic Lake Estates Water (Pender)	-			1,080,000		1,080,000	-	1,000,000				80,000	1,080,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			500,000		500,000	-	500,000				-	500,000
2.642	Skana Water (Mayne)	-			130,000		130,000		130,000		-		-	130,000
2.650	Port Renfrew Water	-			350,000		350,000	-	350,000		-		-	350,000
2.665	Sticks Allison Water (Galiano)				180,000		180,000		150,000				30,000	180,000
2.667	Surfside Park Estates (Mayne)	-			50,000		50,000	-	50,000		-		-	50,000
2.670	Regional Water Supply	17,719,500	355,000	40,000	58,037,500	1,045,000	77,197,000	25,000,000	51,642,000	355,000	-	200,000		77,197,000
2.680	JDF Water Distribution	204,500	250,000	40,000	18,303,500		18,798,000	9,700,000	8,741,000	250,000		-	107,000	18,798,000
2.691	Wilderness Mountain Water Service	-			-		-	-	-		-		-	-
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				60,000		60,000	-			-		60,000	60,000
3.718	Saanich Peninsula Wastewater	250,000			950,000		1,200,000		250,000	200,000	-		750,000	1,200,000
3.798C	Debt - Core Area Wastewater Treatment Program	1,000,000			20,240,000		21,240,000	-	19,440,000	300,000	-		1,500,000	21,240,000
3.810	Ganges Sewer Utility (SSI)	-			634,375		634,375	55,000	-	-	355,781		223,594	634,375
3.820	Maliview Sewer Utility (SSI)				20,000		20,000	-	-		-		20,000	20,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			1,300,000		1,350,000	-	1,300,000	50,000			-	1,350,000
3.850	Port Renfrew Sewer				300,000		300,000	-	300,000				-	300,000
Total		**22,252,700**	**2,690,000**	**2,986,500**	**117,073,375**	**3,045,000**	**148,047,575**	**34,971,800**	**94,189,000**	**4,981,900**	**2,574,781**	**750,000**	**10,580,094**	**148,047,575**

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2030 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	70,000					70,000			70,000				70,000
1.014	CAO &Executive Operations	-					-			-				-
1.014B	Corporate Services	9,384					9,384			9,384				9,384
1.015	Real Estate	4,692					4,692			4,692				4,692
1.016	Human Resources	7,820					7,820	-		7,820				7,820
1.017	Finance	33,791					33,791	-		33,791				33,791
1.018	Health & Capital Planning Strategies	1,564					1,564			1,564				1,564
1.022	Information Technology	47,059	-	-			47,059	-		47,059				47,059
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	-					-			-				-
1.105	Facilities Management	35,000	-				35,000			35,000				35,000
1.106	Facilities and Risk	-		130,000			130,000	-					130,000	130,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	6,000	-				6,000			6,000				6,000
1.118	Corporate Communications & Engagement	13,326					13,326			13,326			-	13,326
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			-			-	-			-		-	-
1.226	Health Facilities - VIHA	-		-	-		-	-					-	-
1.235	SGI Small Craft Harbour Facilities				75,000		75,000	-			-		75,000	75,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				115,000		115,000	-			115,000		-	115,000
1.238B	Community Transportation (SSI)				150,000		150,000	-			100,000		50,000	150,000
1.280	Regional Parks	-	568,000	-	4,180,000	2,000,000	6,748,000	-	6,000,000	568,000	-		180,000	6,748,000
1.290	Royal Theatre	-		120,000			120,000	-			-	-	120,000	120,000
1.295	McPherson Theatre	-		120,000			120,000	-					120,000	120,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	-		-			-		-	-	-	-		-
1.313	Animal Care Services	5,000	50,000	-			55,000	-		55,000				55,000
1.318	Building Inspection	6,600	92,500				99,100			99,100				99,100
1.323	ByLaw Services	4,000	75,000				79,000			79,000				79,000
1.324	Regional Planning Services	-					-			-				-
1.325	Community Planning	-			-		-	-		-	-			-
1.326	Foodlands Access	-					-	-					-	-
1.329	Regional Transportation	-			900,000		900,000			-			900,000	900,000
1.335	Geo-Spatial Referencing	-					-			-				-
1.350	Willis Point Fire	-					-	-		-			-	-
1.352	South Galiano Fire	-					-			-			-	-
1.353	Otter Point Fire	25,000	-	-			25,000			25,000			-	25,000
1.356	Pender Island Fire	750,000		7,500			757,500			750,000			7,500	757,500
1.357	East Sooke Fire	19,873	-	-			19,873	-		19,873			-	19,873
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-				-
1.360	Shirley Fire Department	-					-			-				-
1.371	SSI Emergency Program	-					-			-	-		-	-
1.372	Emergency Planning Coordination	-	-				-			-				-
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.377	JDF Search and Rescue		-				-			-		-		-
1.405	JDF EA Community Parks & Recreation	-			-	-	-	-			-		-	-
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	265,430		2,283,000	38,500		2,586,930	-	1,850,000	248,430	-		488,500	2,586,930
1.44x	Panorama Recreation	505,313	-	1,065,000	-		1,570,313	-	-	405,313	-		1,165,000	1,570,313
1.45X	Salt Spring Island Parks & Recreation	90,000	-	10,000	47,500	-	147,500	-	-	75,000	25,000	-	47,500	147,500
1.465	Saturna Island Community Parks				-		-	-					-	-
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-
1.485	Pender Island Community Parks				25,000	-	25,000	-			-	-	25,000	25,000
1.495	Galiano Community Parks	2,000			3,000		5,000	-		2,000	-		3,000	5,000
1.521	Environmental Resource Management	385,000			2,980,000	-	3,365,000	850,000	2,130,000	385,000			-	3,365,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	4,500					4,500			4,500				4,500
1.576	Corporate Capital Project Delivery	40,000	-				40,000	-		40,000				40,000
1.577	Wastewater Operations	70,200	-				70,200			70,200		-		70,200

Table of Contents

2030 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.578	Environmental Protection	72,000	-				72,000	-		72,000				72,000
1.579	Environmental Water Quality	9,700					9,700			9,700				9,700
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	50,000			1,050,000		1,100,000		-	200,000		-	900,000	1,100,000
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			1,120,000		1,120,000	-	1,120,000		-		-	1,120,000
2.622	Cedars of Tuam Water (SSI)	-		-	435,000		435,000	-	435,000		-		-	435,000
2.624	Beddis Water (SSI)				1,585,000		1,585,000	-	1,580,000		-		5,000	1,585,000
2.626	Fulford Water (SSI)				1,800,000		1,800,000	-	1,800,000		-		-	1,800,000
2.628	Cedar Lane Water (SSI)				565,000		565,000	-	550,000		15,000		-	565,000
2.630	Magic Lake Estates Water (Pender)	-			-		-	-	-				-	-
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			-		-	-	-				-	-
2.642	Skana Water (Mayne)	-			1,000,000		1,000,000		1,000,000		-		-	1,000,000
2.650	Port Renfrew Water	-			-		-	-	-		-		-	-
2.665	Sticks Allison Water (Galiano)				500,000		500,000		500,000				-	500,000
2.667	Surfside Park Estates (Mayne)	-			450,000		450,000	-	450,000		-		-	450,000
2.670	Regional Water Supply	1,767,500	-	40,000	52,525,000	695,000	55,027,500	27,000,000	28,027,500	-	-	-		55,027,500
2.680	JDF Water Distribution	202,500	-	40,000	18,612,000		18,854,500	10,200,000	8,624,500	-		-	30,000	18,854,500
2.691	Wilderness Mountain Water Service	-			-		-	-	-		-		-	-
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				-		-	-			-		-	-
3.718	Saanich Peninsula Wastewater	50,000			1,650,000		1,700,000		50,000	200,000	1,450,000		-	1,700,000
3.798C	Debt - Core Area Wastewater Treatment Program	-			17,090,000		17,090,000	-	13,290,000	300,000	-		3,500,000	17,090,000
3.810	Ganges Sewer Utility (SSI)	-			50,000		50,000	-	-	-	40,000		10,000	50,000
3.820	Maliview Sewer Utility (SSI)				-		-	-	-		-		-	-
3.830	Magic Lake Sewer Utility (Pender)	50,000			1,000,000		1,050,000	-	1,000,000	50,000			-	1,050,000
3.850	Port Renfrew Sewer				-		-	-	-				-	-
Total		**4,616,452**	**785,500**	**3,815,500**	**107,966,000**	**2,695,000**	**119,878,452**	**38,050,000**	**68,407,000**	**3,899,952**	**1,745,000**	**-**	**7,776,500**	**119,878,452**

Drivers for Change in the Operating Budget

Since Provisional approval, the operating budget has increased by $11.9 million or 2.7%. Below are two tables detailing the major changes arising since Provisional approval.

Changes in Operating Expenses

Expenditure Type ($M)	2026 Final	2026 Prelim	$ Change	% Change
Operations	329.0	318.2	10.8	3.4%
Capital Funding	38.2	38.5	(0.3)	(0.8%)
Transfer to Reserves	29.5	29.7	(0.2)	(0.7%)
Debt Servicing	26.5	26.3	0.2	0.8%
Sub-Total	**423.2**	**412.7**	**10.5**	**2.5%**
Municipal Debt	22.5	21.1	1.4	6.6%
Total	**$445.7**	**$433.8**	**$11.9**	**2.7%**

Of the overall expenditure increase of $11.9 million, $10.8 million is primarily driven by an increase in ***Operations*** arising from:

- $2.8 million in carryforward of unspent funds (deferred to 2026) for the Village on the Green, Verdier and the Rural Housing Pilot Program for the Regional Housing Trust Fund.
- $2.7 million net increase for Regional Transportation due to the transfer of the regional trails function to Regional Parks. Cost includes Operations & Maintenance allocation, trail-related debt, additional regional trails expenses and carryforward of studies.
- $1.8 million increase for Core Area Wastewater Operations includes contracted annual payments for the Residual Treatment Facility (RTF) representing 30% of biosolids disposal costs, and other RTF costs for a condition assessment and additional operational expenses.
- $1.3 million increase for bird control and material processing contract costs, and the updated infrastructure impact agreement with Saanich for the Hartland Landfill.
- $0.5 million in carryforward of unspent funds for connectivity costs in the Southern Gulf Island (SGI) Economic Development Commission service.
- $0.3 million increase in carryforward of unspent funds for the Electronic Documents & Records Management System project, and the Enterprise Risk Management program in Corporate Services.
- $0.3 million increase for one-time auxiliary and consultant costs for support of procurement projects.
- $0.3 million increase for additional waste sludge disposal costs in Saanich Peninsula Wastewater.

Municipal Debt increased by $1.4 million primarily due to:

- $1.0 million in debt servicing costs for the District of Saanich borrowing $15 million in fall 2025.
- $0.4 million in debt servicing costs from the City of Victoria borrowing $5 million in fall 2025.

Changes in Operating Revenue

Revenue Type ($M)	2026 Final	2026 Prelim	$ Change	% Change
Sale of Services	211.4	210.7	0.7	0.3%
Requisition	102.5	101.9	0.6	0.6%
Internal Allocations	74.5	72.2	2.3	3.2%
Grants, Reserves & Other	34.8	27.9	6.9	24.7%
Sub-Total	**423.2**	**412.7**	**10.5**	**2.5%**
Municipal Debt	22.5	21.1	1.4	6.6%
Total	**$445.7**	**$433.8**	**$11.9**	**2.7%**

Of the overall revenue increase of $11.9 million, $6.9 million is primarily driven by an increase in ***Grants, Reserves & Other*** resulting from:

- $2.8 million surplus increase from a carryforward of unspent funds in 2025 for the Village on the Green, Verdier, and the Rural Housing Pilot Program for the Regional Housing Trust Fund.
- $1.3 million transfers from reserves increase due to higher contract for services costs and the updated infrastructure impact agreement with Saanich for the Hartland Landfill.

Allocations to Other Services increased by $2.3 million from:

- $2.2 million in Regional Parks recoveries from support and debt related to regional trails, allocated to the Regional Transportation Service.
- $0.5 million in recoveries anticipated for Core Area Wastewater Operations, with the acceptance of the Other Municipal Residual Solids (OMRS) equipment at the RTF.
- ($0.4) million decrease in internal labour recoveries from consolidating the Salt Spring Island (SSI) Parks and Recreation functions into one service.

Municipal Debt increased by $1.4 million primarily due to:

- $1.0 million requisition increase from the District of Saanich borrowing $15 million in fall 2025.
- $0.4 million requisition increase from the City of Victoria borrowing $5 million in fall 2025.

Sale of Services increased $0.7 million as a result of:

- $1.1 million increase related change between invoice by agreement and requisition funding, higher biosolids disposal costs, and added funding for joint condition assessments and increased operating costs for the RTF in Core Area Wastewater Operations.
- ($0.3) million decrease from receiving a MFA surplus payout for the repayment of the load for conceptual design and Seaterra work on Core Area Wastewater Debt. The payout was slightly offset from year-end sewer flow adjustments and PILT contributions.

- ($0.1) million decrease due to a change in invoice by agreements and requisition from year-end sewer flow adjustments and PILT contributions for Saanich Peninsula Wastewater.

Requisition net increased by $0.6 million due to:

- $0.2 million net in Regional Transportation due to increased operational expenses for regional trails function, including bylaw and encampment enforcement, wage reclassification trails roles, and ice management for trails.
- $0.2 million in Core Area Wastewater Operations due to additional funding to cover increased biosolids disposal costs, and joint condition assessment and increased operational costs for the RTF. Slightly offset from increased OMRS recoveries and PILT payments.
- $0.2 million in various SGI services, including Health, Fire, Parks and Utilities, primarily driven from Commission or Society requests following Provisional approval.
- $0.1 increase for Saanich Peninsula Wastewater from new cost apportionment updates based on year-end sewer flow adjustments and PILT contributions.
- ($0.1) million decrease due to an MFA surplus payout for the repayment of the loan for conceptual design and Seaterra work associated with Core Area Wastewater Debt.

Drivers for Changes in Capital Investment

Since Provisional approval, the capital budget has increased by $29.4 million or 12.0%. Below are two tables detailing the major changes arising since Provisional approval.

Changes in Capital Investment Funding

Investment Type ($M)	2026 Final	2026 Prelim	$ Change	% Change
Water	118.2	112.7	5.5	4.9%
Wastewater	41.6	36.8	4.8	13.0%
Solid Waste and Recycling	26.3	17.5	8.8	50.3%
Regional Parks	24.3	23.6	0.7	3.0%
Arts and Recreation	14.9	11.6	3.3	28.4%
Safety and Emergency Management	13.6	11.2	2.4	21.4%
Business Systems and Processes	12.1	10.5	1.6	15.2%
Climate Action	6.5	6.3	0.2	3.2%
Housing and Health[1]	6.1	5.4	0.7	13.0%
Local Government	5.3	3.9	1.4	35.9%
Transportation	3.4	3.6	-0.2	-5.6%
Planning	0.7	0.6	0.1	16.7%
People	0.7	0.6	0.1	16.7%
Total	**$273.7**	**$244.3**	**$29.4**	**12.0%**

[1]Includes the Land, Banking and Housing Service

Adjustments to the Capital Plan include the following major changes:

Water:

- $2.1 million in delayed work on system upgrades and expansion from 2025 to 2026 for Saanich Peninsula Water.
- $0.9 million in project delays related to the reservoir seismic isolation valves and asset management plan work for Saanich Peninsula Water.
- $0.5 million delayed construction from 2025 to 2026 for upgrades to Main No. 4 and Main No.1 in the Regional Water Supply.
- ($0.5) million deferred to 2027 for the storage tank replacement for the Skana Water service - Grant revenue funding will be pursed going forward, rather than pursing debt funding.
- ($0.8) million delayed to 2027 for the water storage tank replacement for Surfside Park Estates - Grant revenue funding will be pursed going forward, rather than pursing debt funding.

Wastewater:

- $2.0 million for project delays related to the optimization of the residual treatment facility operations for Core Area Wastewater (CAWTP) have resulted in work being carried forward from 2025 to 2026. This project is a multi-year project with costs expected to be carried forward until completion.
- $1.3 million for project delays related to the Harling pump station replacement for CAWTP have resulted in costs being carried forward from 2025 to 2026. This project is a multi-year project with costs expected to be carried forward until completion.
- $0.5 million for project delays related to the biosolids advanced thermal plant for CAWTP have resulted in costs being carried forward from 2025 to 2026.
- ($0.5) million due to increased progression in 2025 on the wastewater treatment plant upgrades for Maliview Sewer resulting in less costs being carried forward from 2025 to 2026.

Solid Waste & Recycling:

- $2.5 million for project delays from 2025 to 2026 on the Landfill Gas Utilization project and the associated Gas and Leachate Collection Pipe Extension project at Hartland Landfill, to accommodate plan logistics and material procurement.
- $1.7 million carried forward to 2026 for contract closeout and final acceptance of the Renewable Natural Gas Optimization project at Hartland Landfill.
- $1.2 million for additional carryforward from 2025 to 2026 for procurement of work for the Contractor Workshop Relocation project at Hartland Landfill.
- $1.0 million deferred from 2025 to 2026 for the Wheel Wash, Fence Replacement and Quarry Wall Liner projects at Hartland Landfill. This is due to prioritization of Cell 5A and 5B work in 2025.
- $1.0 million for contractor delays related to the Hartland Amenity project results in costs being carried forward from 2025 to 2026.
- $0.7 million for delays in project design for the Hartland North Electrical project, resulting in costs being carried forward from 2025 to 2026.
- $0.5 million for procurement being carried forward from 2025 to 2026 for the Hartland North driveway upgrades at Willis Point.

Arts & Recreation:

- $1.0 million for the planning of the new recreation facility within the Panorama Recreation service.
- $0.8 million in project delays related to loan authorization and Agricultural Land Commission approval for the skate park renewal within SEAPARC, delayed the project until Fall 2025. Remaining project costs being carried forward to 2026.
- $0.4 million for arena renovations at Panorama for the purpose of increasing accessibility.
- $0.4 million for SEAPARC for several projects including a new ice resurfacer and carryforward for painting the pool and arena exterior, and domestic hot water replacement.
- $0.3 million for Royal Theatre and McPherson Theatre services, including repairing the building envelope and stand alone canopies.

Safety and Emergency Management:

- $2.5 million in project delays related to the upgrades and improvements for the Sooke Lake and Deception Water Supply area dams within the Regional Water Supply service have resulted in costs being carried from 2025 to 2026.
- $0.3 million carried forward from 2025 to 2026 for the acquisition of a replacement Rescue/First Responder truck for East Sooke Fire Protection. Acquisition delayed due to lack of availability in 2025.
- ($1.0) million for the Nex-Gen 911 project for the 911 Call Answer service being moved from 2026 to 2027.

Changes in Capital Investment Funding

Investment Funding Source ($M)	2026 Final	2026 Prelim	$ Change	% Change
Operating and Work in Progress (WIP)	115.7	96.2	19.5	20.3%
Debenture Debt	80.6	77.0	3.6	4.7%
Reserve Funding	51.4	47.1	4.3	9.1%
Grants	17.5	17.0	0.5	2.9%
Donations and Third-Party Funding	8.5	7.0	1.5	21.4%
Total	**$273.7**	**$244.3**	**$29.4**	**12.0%**

Operating and Work in Progress:

- $7.5 million in timing adjustments for funding within Solid Waste and Recycling projects, including Landfill Gas utilization, Renewable Natural Gas optimization, contractor workshop relocation and the Hartland amenity project.
- $3.5 million in timing adjustments for funding several projects within Water across eight services including, Regional Water Supply, Juan De Fuca Water Distribution and Lyall Harbour Boot Cove Water.
- $3.3 million in timing adjustments for funding within Safety and Emergency Management across eight services, including regulatory compliance, dam safety and analyses of the Sooke Lake and Deception Water Supply Area and Goldstream Water Supply Area dams, upgrades and improvements to the Sooke Lake and Deception Water Supply Area Goldstream Water Supply Area dams and integrating dam performance and Hydromet to SCADA.
- $1.6 million in timing adjustments for funding within Wastewater across five services, including optimization of the Residual Treatment Facility Operations, replacement of electrical and instrumentation as part of the Ganges Wastewater Treatment Program and IT database programs for Environmental Protections.
- $1.5 million in timing adjustments for funding within Business Systems and Processes including the SAP Lifecycle replacement project and data centre replacements.
- $1.3 million in timing adjustments for funding within Arts and Recreation across five services, including lighting upgrades for the Panorama Recreation facility and parking lot, upgrading the flooring at Panorama Recreation and repairing standalone canopies at McPherson Theatre.
- The balance is related to capital funding changes across 39 services.

Debenture Debt:

- $3.0 million in timing adjustments for funding within Wastewater projects including the replacement of the Harling Pump Station, the Biosolids Advanced Thermal Plant, the Pump Station renewal program and the Shoreline Trunk Sewer Upgrade.
- $0.5 million in timing adjustments for funding within Water projects across six services including SCADA Upgrades and Expansion, and the deferral of Storage Tank replacements in both Surfside park estates and Skana Water.
- ($0.7) million in timing adjustments within Climate Action on the Heat Recovery System projects for both SEAPARC and Panorama Recreation.

Reserve Funding:

- $1.3 million in timing adjustments for funding within Solid Waste and Recycling including Gas and Leachate Collection Pipe extension, the North End Wheel Wash, north and east fence replacement and Quarry Wall liner.
- $1.1 million in new projects and timing adjustments for funding within Arts and Recreation including replacing the mower for the golf course, a new Ice Resurfacer, and Ball Field Development.
- $1.0 in new projects and timing adjustments for funding within Water including, including Reservoir Seismic Isolation Valves, updating the Asset Management Plan for Saanich Peninsula Water and the installation of the Throup Road Watermain for Juan de Fuca Water Distribution.
- $0.5 million in new projects and timing adjustments for funding within Wastewater across five services, including Microwave Radio Upgrades in both Core Area and Saanich-Peninsula Wastewater, and IT Core Infrastructure replacement.
- The balance is related to capital funding changes across 44 services.

CRD 2026 Capital Projects Greater than $500,000

SERVICE AREA	$M	FUNDING SOURCE	COMMUNITY NEED
Parks, Recreation & Environmental Services			
REGIONAL PARKS			
Regional Trestle Renewal, Trails Widening and Lighting Project	15.0	Debt	Regional Parks
Potential Land Acquisition Transactions	2.0	Debt	Regional Parks
Replace Two Bridges at Witty's Lagoon	0.7	Capital Funds on Hand, Reserves	Regional Parks
Weed Harvester	0.7	ERF	Regional Parks
Portal Signs	0.5	Capital Funds on Hand, Reserves	Regional Parks
SEAPARC			
Implement Heat Recovery System Phase 1	2.2	Debt, Grant	Climate Action
Skate Park Renewal	0.8	Debt	Arts & Recreation
PANORAMA RECREATION			
Heat Recovery Plant	1.7	Capital Funds on Hand, Reserves, Grant	Climate Action
New Recreation Facility	1.0	Reserves	Arts & Recreation
ENVIRONMENTAL RESOURCE MANAGEMENT			
Cell 5 Liner Construction	7.0	Capital Funds on Hand, Debt	Solid Waste & Recycling
Cell 5 & 6 Gravity Retaining Wall	2.8	Capital Funds on Hand, Debt	Solid Waste & Recycling
Landfill Gas Utilization	2.1	Capital Funds on Hand	Solid Waste & Recycling
Renewable Natural Gas Optimization Projects	1.7	Capital Funds on Hand	Solid Waste & Recycling
Existing Utilities - Relocate for Cell 5	1.2	Debt	Solid Waste & Recycling
Contractor Workshop Relocation	1.2	Capital Funds on Hand	Solid Waste & Recycling
Hartland Amenity Project	1.0	Capital Funds on Hand	Solid Waste & Recycling
Residuals Treatment Facility Biogas Tie-In to Renewable Natural Gas	1.0	Reserves	Solid Waste & Recycling
Sedimentation Pond Relining	1.0	Reserves	Solid Waste & Recycling
Progressive Closure of External Faces	1.0	Reserves	Solid Waste & Recycling
Gas & Leachate Collection Pipe Extension	0.9	Reserves	Solid Waste & Recycling
North End Wheel Wash	0.8	Reserves	Solid Waste & Recycling
Hartland North Electrical	0.7	Capital Funds on Hand	Solid Waste & Recycling
CLIMATE ACTION & ADAPTION			
Regional Electric Vehicle Charging Infrastructure	0.9	Capital Funds on Hand, Grant	Climate Action
Legislative & General Administration			
CORPORATE SATELLITE FACILITIES			
Corporate Space at IWS Field Office	3.0	Reserves	Business Systems & Processes
INFORMATION TECHNOLOGY			
S4HANA Enhancements	2.6	Capital Funds on Hand	Business Systems & Processes
SAP Lifecycle Replacement	2.5	Capital Funds on Hand	Business Systems & Processes
Regional Housing			
Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project	1.1	Grant, Other	Housing & Health
Family Court Building			
Mechanical Upgrades	1.1	Reserves, Other	Housing & Health
Infrastructure & Water Services			
SAANICH PENINSULA WATER SUPPLY			
SPW System Upgrade and Expansion	13.5	Debt	Water
SCADA Upgrades	0.8	Reserves	Water
Reservoir Seismic Isolation Valves	0.8	Reserves	Water
Hamsterly Pump Station Capacity Upgrade	0.6	Reserves	Water
Asset Capital Improvement/Replacement Program	0.6	Reserves	Water

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CRD 2026 Capital Projects Over $500,000

SERVICE AREA	$M	FUNDING SOURCE	COMMUNITY NEED
REGIONAL WATER SUPPLY			
Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension	21.5	Capital Funds on Hand, Grant	Water
Goldstream IWS Field Office	12.3	Capital Funds on Hand, Other	Water
RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	5.5	Capital Funds on Hand	Water
Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements	5.5	Capital Funds on Hand	Safety & Emergency Management
Critical Spare Equipment Storage & Pipe Yard	3.8	Capital Funds on Hand	Water
Land and Site Works	3.0	Capital Funds on Hand	Water
Master Plan Project Delivery	1.7	Capital Funds on Hand	Water
Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance	1.5	Capital Funds on Hand	Safety & Emergency Management
Vehicle & Equipment Replacement	1.4	ERF	Water
Goldstream Water Supply Area Dams - Upgrades and Improvements	1.4	Capital Funds on Hand	Safety & Emergency Management
Master Plan Program Management	1.1	Capital Funds on Hand	Water
Integrate Dam Performance and Hydromet to SCADA	1.1	Capital Funds on Hand	Safety & Emergency Management
Mount Tolmie Tank Assessment and Improvements	0.9	Capital Funds on Hand	Water
SCADA Master Plan Update & Upgrades	0.9	Capital Funds on Hand	Water
Goldstream Water Supply Area Dams - Regulatory Compliance	0.8	Capital Funds on Hand	Safety & Emergency Management
Microwave Radio Upgrades	0.8	Capital Funds on Hand	Water
Bulk Supply Meter Replacement and Backflow Prevention Program	0.7	Capital Funds on Hand	Water
Decommission & Conceptual Design of the Smith Hill Site	0.7	Capital Funds on Hand	Water
Asset Management Plan	0.7	Capital Funds on Hand	Water
Cecelia Meter Replacement	0.6	Capital Funds on Hand	Water
Water Treatment Plant Improvements Program	0.6	Capital Funds on Hand	Water
Road Improvements	0.6	Capital Funds on Hand	Water
Head Tank Valve & Main No. 4 & 5 Valve Replacement	0.5	Capital Funds on Hand	Water
JDF WATER DISTRIBUTION			
Sooke Road Water Main Replacement	7.1	Capital Funds on Hand	Water
AC Pipe Replacement Program	4.5	Capital Funds on Hand	Water
Residential Service & Meter Replacement	3.0	Capital Funds on Hand	Water
Hwy 14 Watermain Relocation	2.0	Capital Funds on Hand	Water
SCADA Master Plan Update & Upgrades	2.0	Capital Funds on Hand	Water
Pump Station Renewal Program	1.2	Capital Funds on Hand	Water
Large Meters & Pressure Control Stations Replacement Program	0.9	Capital Funds on Hand	Water
Vehicle & Equipment Replacement	0.8	ERF	Water
JDF WATER DISTRIBUTION (DCC)			
Sooke Henlyn Supply & Distribution Mains	1.0	Reserves	Water
Throup Road Watermain Installation	0.9	Reserves	Water
REGIONAL WATER SUPPLY AND JDF WATER DISTRIBUTION - COMBO			
Upgrades to Buildings at 479 Island Highway	0.7	Capital Funds on Hand	Water
SAANICH PENINSULA WASTEWATER			
Wastewater Treatment Plant Corrosion & Air Management Improvements	4.4	Debt, Reserves	Wastewater
Keating Pump Station - Pump Replacement	0.6	ERF	Wastewater
CORE AREA WASTEWATER			
Core Area Sewers, Manholes and Chamber Repairs & Upgrades	7.1	Debt	Wastewater
Shoreline Trunk Sewer Upgrade	2.8	Debt	Wastewater
Harling Pump Station - Complete Replacement	2.3	Debt	Wastewater

Continued on next page

CRD 2026 Capital Projects Greater than $500,000

Optimization of Residual Treatment Facility Operations	2.0	Debt	Wastewater
Marigold Electrical and Building Upgrades	1.6	Debt	Wastewater
Annual Provisional Emergency Repairs	1.5	Reserves	Wastewater
Biosolids Advanced Thermal Plant	1.1	Capital Funds on Hand, Debt	Wastewater
Electric Vehicle Charging	0.9	Debt, Grant	Climate Action
Process & Mechanical Upgrades	0.9	Debt	Wastewater
SCADA and Radio Assessment	0.9	Debt	Wastewater
Pump Station Renewal Program	0.9	Debt	Wastewater
Safety & Security Upgrades	0.6	Debt	Wastewater
Salt Spring Island (SSI)			
SALT SPRING ISLAND PARKS & RECREATION			
Pool Building Structural Upgrades	1.6	Reserves, Debt	Arts & Recreation
Ball Field Development	0.8	Reserves, Grant, Other	Arts & Recreation
Park Maintenance Facility	0.6	Capital Funds on Hand	Arts & Recreation
COMMUNITY TRANSPORTATION			
Ganges Roadside Pathway Construction	0.8	Reserves, Grant	Transportation
GANGES SEWER UTILITY			
Ganges Wastewater Treatment Plant Replacement of Electrical & Instrumentation	0.6	Capital Funds on Hand, Reserves, Grant	Wastewater
Kings Lane sewer extension	0.6	Grant	Housing & Health
MALIVIEW ESTATES SEWER SYSTEM			
Wastewater Treatment Plant Upgrade	2.9	Debt, Grant	Wastewater
Southern Gulf Island (SGI)			
PENDER ISLAND COMMUNITY PARKS			
Trail Development	1.1	Capital Funds on Hand, Grant, Other	Local Government
Land Acquisition	1.0	Reserves, Other	Local Government
LYALL HARBOUR BOOT COVE WATER (SATURNA)			
Dam Improvement and Regulatory Requirements	0.7	Capital Funds on Hand, Debt	Water
Juan de Fuce Electoral Area (JDF)			
JDF ELECTORAL AREA COMMUNITY RECREATION			
Otter Point Community Hall Construction	1.0	Grant	Arts & Recreation

Total Projects > $500K	205.5
Total Projects < $500K	68.2
Total 2026 Capital Projects	**273.7**

2026 Staff Establishment Chart PROPOSED

REGULAR POSITIONS - ONGOING	Approved		Proposed						
Department/Division	2024	2025	2026	2027	2028	2029	2030	Community Need	IBC Reference
Executive Services									
Executive Services	6.00	7.00	7.00	7.00	7.00	7.00	7.00		
Corporate Communications & Engagement	8.00	16.50	16.50	17.50	17.50	17.50	17.50	Open Government	(2025 Approval) 12c-1.1 Support Division IBC (2027: 1) CRD Evolves (2025: 8.5)
People Safety & Culture	17.00	18.00	18.00	22.00	23.00	23.00	23.00	People	11b-1.6 HRIS Talent Suite (Revised) (2028: 1) 11b-1.4 Corporate Recruiting (2027: 3) (2025 Approval) 11b-3.1 Benefits, Wellness & Abilities Management (2027: 1)
TOTAL EXECUTIVE SERVICES	**31.00**	**41.50**	**41.50**	**46.50**	**47.50**	**47.50**	**47.50**		
SSI Administration (Executive Svcs)									
SSI Administration	7.00	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -7)
SSI Parks & Recreation	11.93	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -11.93)
TOTAL SSI ADMINISTRATION	**18.93**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
Electoral Area Services									
Electoral Area Services		3.00	3.00	3.00	3.00	3.00	3.00		CRD Evolves (2025: 1)
Salt Spring Island Administration		19.23	19.23	21.43	21.43	21.43	21.43	Local Government	16b-1.5 SSI Admin & Recreation Staffing (2027: 2.2) CRD Evolves (2025: 19.23)
Building Inspection		11.60	11.60	11.60	11.60	11.60	11.60		CRD Evolves (2025: 11.2)
Juan de Fuca Administration		4.30	4.30	5.20	5.20	5.20	5.20	Local Government Local Government	16b-5.1 JdF Parks & Recreation Manager (2027: 0.4) 16f-5.1 JdF Planning Assistant (2027: 0.5) CRD Evolves (2025: 4.3)
Water Wastewater Services Operations		9.50	9.50	9.50	9.50	9.50	9.50		CRD Evolves (2025: 9.5)
TOTAL ELECTORAL AREA SERVICES	**0.00**	**47.63**	**47.63**	**50.73**	**50.73**	**50.73**	**50.73**		
Corporate Services									
Administration Legal & Risk Management	10.00	7.00	8.00	9.00	9.00	9.00	9.00	Business Systems & Processes Water	(2025 Approval) 13a-1.4 Departmental Administrator - Paralegal & Legal Assistant (2027: 1) 2a-2.3 Master Plan Program (2026: 1) CRD Evolves (2025: -3)
Privacy & Information Services	5.60	6.60	6.60	7.60	8.60	8.60	8.60	Business Systems & Processes	(2025 Approval) 13a-3.1 M365 SharePoint Online Transition to IM (2027: 1, 2028: 1)
Legislative Services	4.00	5.00	6.00	6.00	6.00	6.00	6.00		Reallocation from IWS (2026: 1) CRD Evolves (2025: 1)
First Nations Relations	5.00	6.00	7.00	7.00	7.00	7.00	7.00	Water	2a-2.3 Master Plan Program (2026: 1)
Real Estate & Facilities Management	4.00	14.00	14.00	14.00	14.00	14.00	14.00		CRD Evolves (2025: 10)
TOTAL CORPORATE SERVICES	**28.60**	**38.60**	**41.60**	**43.60**	**44.60**	**44.60**	**44.60**		
Finance & Technology									
Administration & Corporate Finance	7.50	5.00	5.00	5.00	5.00	5.00	5.00		CRD Evolves (2025: -2.5)
Financial Services	48.50	54.00	55.50	55.50	55.50	55.50	55.50		(2025 Approval) 13d-1.1 Support Division IBC - Financial Services - 2 new 2026 ongoing FTE replaced by repurposing 1.5 vacant term FTE to meet critical requirements (2026: 1.5) CRD Evolves (2025: 1.5)
Technology & Digital Transformation	49.27	54.77	54.77	60.77	61.27	61.27	61.27	Business Systems & Processes	(2025 Approval) 13a-4.1 Data Architect (2027: 1) (2025 Approval) 13a-4.5 Alternate Data Centre (2028: 0.5) 13a-6.4 SAP Developer (2027: 1 Term to Ongoing) 13a-6.5 SAP Analyst (2027: 1 Term to Ongoing) 13a-6.6 Service Desk Staffing (2027: 1) 13a-6.7 TDT Project Management Resource (2027: 1 Term to Ongoing) 13a-6.8 TDT Project Management Resource (2027: 1)
Arts & Culture	3.00	3.00	3.00	3.00	3.00	3.00	3.00	Arts & Recreation	10b-2.2 Scale Up Regional Participation in Performing Arts Facilities (2026: 1) is contingent on Service establishment
TOTAL FINANCE & TECHNOLOGY	**108.27**	**116.77**	**118.27**	**124.27**	**124.77**	**124.77**	**124.77**		
Infrastructure & Water Services									
IWS Administration	9.29	5.29	5.29	5.29	5.29	5.29	5.29		CRD Evolves (2025: -4)
Corporate Asset & Maintenance Management	17.00	26.00	26.00	28.00	29.00	29.00	29.00	Climate Action Water	2b-2.9 Reliability/Operational Performance (2026: 1, 2027: 2) 6b-2.2 Corporate Fleet Mechanic (2028: 1) Reallocation to Corporate Services (2026: -1) CRD Evolves (2025: 7)
Infrastructure Planning & Engineering	28.00	22.00	25.00	28.00	29.00	29.00	29.00	Climate Action Water Wastewater	(2024 Approval) 2b-1.1 Dam Safety Program (2026: 2, 2027: 1) 2a-2.3 Master Plan Program (2026: 1, 2027: 1, 2028: 1) 1b-2.1 Senior Project Manager Wastewater Engineering (2027: 1) CRD Evolves (2025: -9)
Corporate Capital Project Delivery Services		26.00	26.00	27.00	27.00	27.00	27.00	Water	2b-2.7 CCPDS - Contract Support Services (2027: 1) CRD Evolves (2025: 26)
Wastewater Infrastructure Operations	74.50	65.00	65.00	65.00	65.00	65.00	65.00		CRD Evolves (2025: -11.5)
Water Infrastructure Operations	51.00	54.00	57.00	58.00	59.00	59.00	59.00	Water Water Water	2a-2.3 Master Plan Program (2026: 1) 2b-2.6 Operations Coordinator (RWS/JdF) (2026: 1) 2b-2.5 Utility Operator Program (JdF/RWS) (2026: 1, 2027: 1, 2028: 1) CRD Evolves (2025: 1)
Watershed Protection	27.00	28.50	28.50	30.25	32.00	33.60	33.60	Water	2a-5.2 Equipment/Watershed Operator (2027: 1) 2a-5.3 Seasonal Watershed Protection Program (2027: 0.75, 2028: 0.75, 2029: 0.6) 2a-5.4 Forest Management Plan Implementation (2028: 1) 2a-5.5 Forest Hydrology Technician (2029:1)
TOTAL INFRASTRUCTURE & WATER SERVICES	**206.79**	**226.79**	**232.79**	**241.54**	**246.29**	**247.89**	**247.89**		
Parks Recreation & Environmental Services									
PRES Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
Environmental Innovation	5.00	7.00	7.00	7.00	7.00	7.00	7.00		
Environmental Protection	54.30	52.40	52.40	52.40	52.40	52.40	52.40		CRD Evolves (2025: -3.5)
Environmental Resource Management	28.70	31.70	31.70	32.20	32.20	32.20	32.20	Solid Waste & Recycling	3a-1.5 Port Renfrew Transfer Station Attendant (2027: 0.5)
Facility Management & Engineering	26.00	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -26)
Panorama Recreation	37.75	38.75	38.75	38.75	38.75	38.75	38.75		CRD Evolves (2025: -1)
Regional Parks	77.00	78.40	76.40	77.40	77.40	77.40	77.40	Regional Parks	7g-1.1 Regional Parks Operations Manager (2027: 1) CRD Evolves (2025: -5) Reallocation to Regional Planning (2025:-1 2026:- 2)
SEAPARC	20.10	20.60	20.60	20.60	20.60	20.60	20.60		
TOTAL PARKS RECREATION & ENVIRONMENTAL SERVICES	**251.85**	**231.85**	**229.85**	**231.35**	**231.35**	**231.35**	**231.35**		
Housing Planning & Protective Services									
HPPS Administration	3.00	2.00	2.00	2.00	2.00	2.00	2.00		CRD Evolves (2025: -1)
Building Inspection	11.20	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -11.6)
Health & Capital Planning Strategies	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Juan de Fuca Administration	4.30	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -4.3)
Protective Services	21.00	24.00	29.20	30.20	31.20	31.20	31.20	Local Government Solid Waste & Recycling Safety & Emergency Management	(2025 Approval) 16g-3.4 Bylaw Enforcement Staffing (2028: 1) 3a-1.3 Hartland 2100 (Revised) (2027: 1) 3a-1.3 Electoral Area Fire Chief Conversion to CRD Staff (2026: 5.2)
Regional Planning & Transportation	8.00	9.00	11.00	12.00	13.00	13.00	13.00	Transportation	4a-1.3 Regional Transportation Service Development (2027: 1, 2028: 1) Reallocation from Regional Parks (2025:1 2026: 2)
Regional Housing	62.00	71.00	71.00	75.00	75.00	75.00	75.00	Housing & Health	(2025 Approval) 5a-1.4 Maintaining CRHC Operations (2027: 4)
TOTAL HOUSING PLANNING & PROTECTIVE SERVICES	**111.50**	**108.00**	**115.20**	**121.20**	**123.20**	**123.20**	**123.20**		
TOTAL CRD REGULAR POSITIONS (ONGOING)	**756.94**	**811.14**	**826.84**	**859.19**	**868.44**	**870.04**	**870.04**		

REGULAR POSITIONS - FIXED DURATION	Approved		Proposed						
Department/Division	2024	2025	2026	2027	2028	2029	2030	Community Need	IBC Reference
Executive Services									
Corporate Communications & Engagement		2.00	2.00	1.00	1.00				CRD Evolves (2025: 1)
People Safety & Culture		0.50	0.50	2.00	2.00			People	11b-1.6 HRIS Talent Suite (Revised) (2027: 2)
Finance & Technology									
Financial Services	3.50	4.00	2.50	1.50	1.50	1.00			(2026: 1.5 vacant term FTE repurposed to fund ongoing positions)
Technology & Digital Transformation	4.00	3.00	3.00						(2027: -3 Term to Ongoing)
Parks Recreation & Environmental Services									
Environmental Innovation	1.00	2.00	2.00	1.00	1.00	1.00	1.00	Climate Action	6a-1.1 Implement Climate Action Strategy (Revised) (2026: 1 extended through 2030) (2025: 1 transfer from Environmental Protection)
Environmental Protection	3.50	2.50	2.50						(2025: -1 transfer to Environmental Innovation)
Environmental Resource Management	1.00								
Infrastructure & Water Services									
Corporate Capital Project Delivery Services	1.00	3.00	3.00	3.00	3.00				
Housing Planning & Protective Services									
Health & Capital Planning Strategies	2.00	2.00	2.00	1.00					
Regional Housing	14.00	19.00	18.00	17.00	16.00	8.00	3.00	Housing & Health Housing & Health	(2025 Approval) 5a-1.3 Increasing Housing Supply & Rural Pilot Program (2026: 1 year extension) 5a-1.7 Housing Capital Project Delivery Terms (2026: 3 extended through 2030) CRD Evolves (2025: -1)
Regional Planning & Transportation				0.50	0.50	0.50	0.50	Planning	(2024 Approval) 8b-1.1 Foodlands Access - Service Creation & Activation (2027:0.5)
TOTAL CRD REGULAR POSITIONS (FIXED DURATION)	**30.00**	**38.00**	**35.50**	**27.00**	**25.00**	**10.50**	**4.50**		
TOTAL CRD REGULAR POSITIONS (ALL)	**786.94**	**849.14**	**862.34**	**886.19**	**893.44**	**880.54**	**874.54**		

CRD 2026 Final vs. 2025 Final Budgets

The following charts summarize the change in operating and capital plans, year over year, after final adjustments to the 2025 budget.

Operating Expenditures
(in $ millions)

Expenditure Type	2026 Final	2025 Final[1]	$ Change	% of Total Change
Operations	329.0	307.7	21.3	5.1%
Debt Servicing	26.5	25.6	0.9	0.2%
Capital Funding	38.2	37.1	1.1	0.3%
Transfers to Reserves	29.5	30.2	(0.7)	(0.2%)
Sub-Total	**423.2**	**400.6**	**22.6**	**5.6%**
Municipal Debt	22.5	17.9	4.6	25.9%
Total	**$445.7**	**$418.5**	**$27.2**	**6.5%**

[1]2025 Final amounts as shown in Bylaw 4738

Operating Revenues
(in $ millions)

Revenue Source	2026 Final	2025 Final[1]	$ Change	% of Total Change
Sale of Services	211.4	188.4	23.0	5.5%
Requisition	102.5	96.2	6.3	1.5%
Allocation to Other Services	74.5	64.0	10.5	2.5%
Transfer from Reserves	9.1	18.4	(9.3)	(2.2%)
Rentals and Other Revenue	10.6	17.4	(6.8)	(1.6%)
Grants and PILT	7.8	8.5	(0.7)	(0.2%)
Surplus	7.3	7.7	(0.4)	(0.1%)
Sub-Total	**423.2**	**400.6**	**22.6**	**5.6%**
Municipal Debt	22.5	17.9	4.6	25.9%
Total	**$445.7**	**$418.5**	**$27.2**	**6.5%**

[1]2025 Final amounts as shown in Bylaw 4738

CRD 2026 Final vs. 2025 Final Budgets

Requisitions
(in $ millions)

Description	2026 Final	2025 Final	$ Change	% Change
Regional / Sub Regional	81.0	76.6	4.4	5.7%
Total Electoral Areas Only	21.5	19.6	1.9	9.7%
Sub-Total	**102.5**	**96.2**	**6.3**	**6.5%**
Municipal Debt	22.5	17.9	4.6	25.7%
Total	**$125.0**	**$114.1**	**$10.9**	**9.6%**

Capital Expenditures
(in $ millions)

Description	2026 Final	2025 Final	$ Change	% Change
Engineered Structures	191.8	183.1	8.7	2.8%
Equipment	27.8	29.3	(1.5)	(0.5%)
Buildings	37.6	56.3	(18.7)	(5.9%)
Land	8.1	37.8	(29.7)	(9.4%)
Vehicles	8.4	9.0	(0.6)	(0.2%)
Total	**$273.7**	**$315.5**	**($41.8)**	**(13.2%)**

[1]2025 Final amounts as shown in Bylaw 4738

Capital Revenues
(in $ millions)

Description	2026 Final	2025 Final	$ Change	% Change
Current Operating and WIP	115.7	101.0	14.7	4.7%
Debenture Debt	80.6	132.4	(51.8)	(16.4%)
Reserve Funding	51.4	53.9	(2.5)	(0.8%)
Grants	17.5	17.7	(0.2)	(0.1%)
Donations & Third Party Funding	8.5	10.5	(2.0)	(0.6%)
Total	**$273.7**	**$315.5**	**($41.8)**	**(13.2%)**

[1]2025 Final amounts as shown in Bylaw 4738

Reserve Forecasts

Tables 1 and 3 provide the change in the operating and capital reserve forecasts since Provisional budget. Detailed reserve schedules for each service were provided as part of the preliminary budget review process, and have been updated for Final budget for each service in Appendix K. Tables 2 and 4 provide a summary of significant reserve balances at the end of 2025.

Table 1: Changes in Operating Reserve Forecasts

Reserve Activity	2026 Final	2026 Prelim	$ Change	% Change
Opening Reserve Balance	$35.8	$39.0	(3.2)	(8.3%)
Transfers from Operating	5.2	5.2	0.0	0.0%
Interest Income	0.6	0.7	(0.1)	(14.3%)
Transfer to Operating	(9.1)	(6.0)	(3.1)	51.7%
Closing Reserve Balance	**$32.5**	**$38.9**	**($6.4)**	**(16.4%)**

The balance of all operating reserves through the end of 2025 are $35.8 million. Net budgeted transfers, interest income, and funding of operating costs result in a forecasted closing balance of $32.5 million at the end of 2026. Operating reserves reflect funds retained and segregated by services to fund future operating activities. The CRD currently manages 89 operating reserve funds.

Table 2 summarizes the significant operating reserve balances by service. A detailed listing of reserve balances will be included in the audited financial statements.

Table 2: December 31, 2025 Operating Reserve Balances by Service (>$1M)

Description	Amount ($M)
Core Area Wastewater	7.0
Solid Waste	6.4
Regional Planning	2.9
Regional Growth Strategy	2.2
S.P.W.W.S. Sewer Debt Reserve Fund	1.6
Climate Action	1.5
Land, Banking & Housing	1.2
IW Environmental Operations	1.1
Environmental Services Protection	1.0
Various (<$1M)	10.9
Total	**$35.8**

Table 3: Changes in Capital Reserve Forecasts

Reserve Activity	2026 Final	2026 Prelim	$ Change	% Change
Opening Reserve Balance	$184.1	$141.6	42.5	30.0%
Transfers from Operating	24.3	24.5	(0.2)	(0.8%)
Interest Income	3.3	2.5	0.8	29.5%
Transfer to Capital Plan	(51.4)	(47.1)	(4.3)	9.1%
Closing Reserve Balance	**$160.3**	**$121.5**	**$38.8**	**31.9%**

[1]Reserve balances restated to include specified purpose funds for Landfill Closure and Post Closure, and Development Cost Charges

Capital reserves at the end of 2025 are $184.1 million. Net of budgeted transfers, interest income, and funding to capital projects result in a forecasted closing balance of $160.3 million at the end of 2026. Capital reserves reflect funds retained and segregated by service to fund future capital activities. The CRD currently manages 65 capital reserve funds.

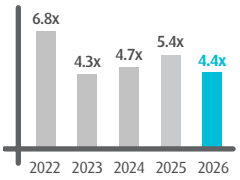
Table 4 summarizes the significant capital reserve balances by service and includes the consolidated balance for the Equipment Replacement Fund (ERF). The ERF is one fund established by bylaw, but covers all CRD services. Specified purpose funds for Landfill Closure and Post Closure, and Development Cost Charges have been shown separately. A detailed listing of reserve balances will be included in the audited financial statements.

Table 4: December 31, 2025 Capital Reserve Balances by Service, Including ERF (>$1M)

Description	Amount
Core Area Wastewater	47.1
Equipment Replacement Fund (All Services)	34.5
Regional Parks	11.4
Office Facilities & Equipment	10.6
Solid Waste	9.2
Saanich Peninsula Water Supply	7.8
Saanich Peninsula Ice Arena Facility	5.5
S.P.W.W.S. Sewer Debt Reserve Fund	3.0
McPherson Theatre	2.8
Magic Lake Estates Water System	1.5
Royal Theatre	1.3
Sidney Treatment Plant	1.2
Family Court Building	1.0
Various (<$1M)	9.9
Subtotal	**$146.8**
Development Cost Charges	22.0
Landfill Closure and Post-Closure	15.3
Total	**$184.1**

CRD 2026 Financial Indicators

BUILDING INFRASTRUCTURE



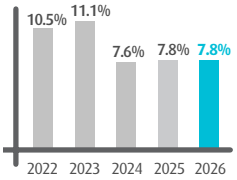
Benchmark target is at least 1.0.

Investment in capital is **4.4x** the rate of depreciation

This is the amount of capital invested in infrastructure for every dollar that assets depreciate each year. In 2026, the investment in capital will be $273.7M compared to an amortization of $62.7M*.

** Amortization based on net book value as per the audited financial statements from the preceding year.*

MANAGING DEBT



Benchmark target is less than 25%.

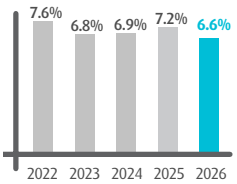
Debt servicing costs are **7.8%** of revenue

This is the amount of annual revenue committed to debt repayment for existing and new capital. In 2026, debt servicing costs will account for $26.5M* out of total revenue of $341.3M.**

**This excludes municipal borrowing.*

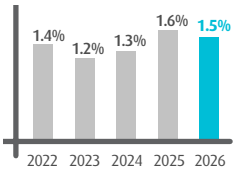
***This excludes municipal debt ($22.5M), internal allocations ($74.5M) and surplus carryforward ($7.3M).*

SAVING FOR THE FUTURE



Reserve transfers make up **6.6%** of the operating budget

This is the amount of total reserve contributions compared to the total CRD operating budget. In 2026, reserve transfers will total $29.5M while the operating budget will total $445.7M.



Reserve transfers make up **1.5%** of the depreciated value of assets

This is the amount of total reserve contributions compared to the total net book value of CRD assets. In 2026, reserve transfers will total $29.5M while the net book value will total $1,995.7M.*

**Based on net book value as per the audited statements from the preceding year.*

CAPITAL REGIONAL DISTRICT

2026 Financial Plan Summary

(Assessment data for cost apportionment purposes is based on Completed Roll Reports released Jan 1, 2026. This will be updated for the 2026 Final Billing when BC Assessment releases Revised Roll Reports by the end of March 2026. The resulting adjustment is not expected to be material.)

Prepared by CRD Financial Services
March 11, 2026

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CAPITAL REGIONAL DISTRICT - YEAR 2026 FINANCIAL PLAN

Regional	Service	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.010	Legislative & General Government	44,195,605	50,664,746	14.64%	1,050,000	28,268,983	6,940,133	14,405,630	13,476,789	6.89%
1.10X	Facilities Management	5,196,915	5,119,167	-1.50%	75,000	4,818,362	58,392	167,413	170,277	-1.68%
1.101	G.I.S.	682,011	700,341	2.69%	-	534,972	21,641	143,728	150,782	-4.68%
1.112	Regional Grant in Aid	1,692,433	1,765,351	4.31%	1,714,451	-	50,900	-	-	0.00%
1.224	Community Health	923,215	646,895	-29.93%	-	-	370,189	276,706	625,632	-55.77%
1.226	Health Facilities - VIHA	1,811,746	1,539,297	-15.04%	-	-	1,539,297	-	-	0.00%
1.280	Regional Parks	21,310,198	21,147,786	-0.76%	340,000	2,246,750	1,900,740	16,660,296	18,846,854	-11.60%
1.309	Climate Action and Adaptation	3,081,849	2,591,861	-15.90%	-	-	893,318	1,698,543	1,644,604	3.28%
1.310	Land Banking & Housing	5,641,538	5,382,770	-4.59%	495,326	683,840	1,081,665	3,121,939	3,279,542	-4.81%
1.312	Regional Goose Management	331,444	359,665	8.51%	-	-	61,398	298,267	252,226	18.25%
1.315	Biodiversity & Environmental Stewardship	212,803	235,274	10.56%	-	105,876	5,167	124,231	110,507	12.42%
1.323	By-Law Enforcement	833,421	1,215,109	45.80%	-	1,155,908	59,201	-	-	0.00%
1.324	Regional Planning Services	2,989,383	880,973	-70.53%	-	173,400	33,215	674,358	1,308,129	-48.45%
1.326	Foodlands Access	270,175	426,499	57.86%	-	-	75,300	351,199	270,175	29.99%
1.329	Regional Transportation	-	6,341,362	100.00%	14,000	-	1,029,535	5,297,827	-	100.00%
1.335	Geo-Spatial Referencing System	188,729	176,826	-6.31%	-	-	16,824	160,002	171,427	-6.66%
1.374	Regional Emergency Program Support	150,075	212,724	41.75%	-	-	70,255	142,469	142,469	0.00%
1.375	Hazardous Material Incident Response	531,470	554,520	4.34%	-	-	65,330	489,190	480,313	1.85%
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	52,223,347	51,483,224	-1.42%	-	-	51,483,224	-	-	0.00%
1.525	Solid Waste Disposal - Debt	2,026,178	2,737,520	35.11%	-	-	2,737,520	-	-	0.00%
1.57X	Environmental and Operational Support	29,482,795	31,860,647	8.07%	-	31,194,126	666,521	-	-	0.00%
1.911	911 Systems	2,677,917	2,644,068	-1.26%	-	-	2,112,928	531,140	481,907	10.22%
1.921	Regional CREST Contribution	2,008,152	2,105,968	4.87%	-	-	97,331	2,008,637	1,902,001	5.61%
2.670	Regional Water Supply	44,959,023	48,804,152	8.55%	-	-	48,804,152	-	-	0.00%
21.ALL	Feasibility Study Reserve Fund - All	162,876	132,367	-18.73%	66,537	-	355,830	(290,000)	132,000	-319.70%
Total Regional		**223,583,298**	**239,729,112**	**7.22%**	**3,755,314**	**69,182,217**	**120,530,006**	**46,261,575**	**43,445,634**	**6.48%**

Sub-Regional	Service	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.121	Sooke Regional Museum	299,972	307,275	2.43%	-	-	1,581	305,694	299,246	2.15%
1.123	Prov. Court of B.C. (Family Court)	149,360	149,360	0.00%	-	-	149,360	-	-	0.00%
1.126	Victoria Family Court Committee	48,652	41,558	-14.58%	25,841	-	717	15,000	15,000	0.00%
1.128	Greater Victoria Police Victim Services	332,841	340,090	2.18%	5,713	-	14,583	319,794	314,164	1.79%
1.230	Traffic Safety Commission	99,639	-	-100.00%	-	-	-	-	73,021	-100.00%
1.290	Royal Theatre	595,242	598,711	0.58%	-	-	-	598,711	595,242	0.58%
1.295	McPherson Theatre	783,045	781,013	-0.26%	-	-	31,013	750,000	750,000	0.00%
1.297	Arts Grants	3,301,886	3,375,641	2.23%	-	16,142	225,479	3,134,020	3,046,565	2.87%
1.311	Regional Housing Trust Fund	4,362,430	3,223,431	-26.11%	2,881,785	-	61,868	279,778	-	100.00%
1.313	Animal Care Services	1,888,210	2,077,586	10.03%	-	-	1,514,162	563,424	543,640	3.64%
1.330	Regional Growth Strategy	792,714	659,758	-16.77%	-	-	516,185	143,573	324,392	-55.74%
1.40X	SEAPARC	5,711,058	6,039,678	5.75%	-	-	2,297,887	3,741,791	3,492,827	7.13%
1.44X	Panorama Rec. Center.	11,508,989	12,436,172	8.06%	-	-	6,358,748	6,077,424	5,897,964	3.04%
1.531	Stormwater Quality Management - Sooke	41,810	72,726	73.94%	-	-	40,320	32,406	41,656	-22.21%
1.536	LWMP-Stormwater Quality Management-Core	788,233	799,395	1.42%	-	-	137,122	662,273	699,679	-5.35%
1.537	Stormwater Quality Management - Peninsula	128,753	130,662	1.48%	-	-	14,180	116,482	124,245	-6.25%
1.538	Source - Stormwater Quality - Peninsula	70,929	62,773	-11.50%	-	-	2,352	60,421	58,662	3.00%
1.912B	911 Call Answer - Municipalities	37,303	37,704	1.07%	-	582,173	(34,473)	(509,996)	(555,386)	-8.17%
1.913	913 Fire Dispatch	403,406	432,239	7.15%	-	-	19,027	413,212	370,807	11.44%
2.610	Saanich Peninsula Water Supply	8,325,361	9,251,293	11.12%	-	-	9,251,293	-	-	0.00%
2.680	Juan de Fuca Water Distribution	29,313,997	31,639,954	7.93%	-	-	31,639,954	-	-	0.00%
2.681	Florence Lake Water System Debt	19,038	19,077	0.20%	-	-	80	18,997	18,883	0.60%
3.700	Septage Disposal	163,563	166,503	1.80%	-	-	166,503	-	-	0.00%
3.701	Millstream Remediation Service	19,732	50,449	155.67%	-	-	50,449	-	9,129	-100.00%
3.707	LWMP - On Site System Management Program	201,727	183,788	-8.89%	-	-	52,232	131,556	167,527	-21.47%
3.718	Peninsula Wastewater TP	5,215,006	5,406,370	3.67%	-	138,991	2,804,066	2,463,313	2,246,952	9.63%
3.720	LWMP - (Peninsula) - Implementation	57,819	108,915	88.37%	-	-	76,021	32,894	56,870	-42.16%
3.750	LWMP - Core and West Shore	590,804	628,442	6.37%	-	-	372,640	255,802	232,727	9.91%
3.751	LWMP - Core and West Shore Debt	21,427	-	-100.00%	-	-	-	-	13,724	-100.00%
3.752	LWMP - Harbour Studies	375,614	383,960	2.22%	-	-	20,344	363,616	352,837	3.05%
3.755	Regional Source Control	1,755,201	1,795,828	2.31%	-	55,000	231,436	1,509,392	1,465,429	3.00%
3.756	Harbours Environmental Action	-	-	0.00%	-	-	-	-	-	0.00%
3.71X	Core Area Wastewater Operations	43,512,556	42,174,095	-3.08%	-	1,110,032	34,199,210	6,864,853	6,019,202	14.05%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	24,232,880	23,986,524	-1.02%	378,978	-	17,249,354	6,358,192	6,488,811	-2.01%
Total Sub-Regional		**145,149,197**	**147,360,970**	**1.52%**	**3,292,317**	**1,902,338**	**107,463,693**	**34,702,622**	**33,163,816**	**4.64%**
Total CRD - Regional & Sub-Regional		**368,732,495**	**387,090,082**	**4.98%**	**7,047,631**	**71,084,555**	**227,993,699**	**80,964,197**	**76,609,450**	**5.68%**
Total Electoral Areas Only		**31,830,732**	**36,008,840**	**13.13%**	**230,163**	**3,429,363**	**10,805,578**	**21,543,736**	**19,574,535**	**10.06%**
Total CRD excluding Municipal Debt		**400,563,227**	**423,098,922**	**5.63%**	**7,277,794**	**74,513,918**	**238,799,277**	**102,507,933**	**96,183,985**	**6.57%**
1.15X	Municipalities' Own Debt - M.F.A.	17,964,718	22,635,233	26.00%	-	-	119,747	22,515,486	17,869,668	26.00%
Total CRD		**418,527,945**	**445,734,155**	**6.50%**	**7,277,794**	**74,513,918**	**238,919,024**	**125,023,419**	**114,053,653**	**9.62%**
CRHD	Capital Regional Hospital District	33,096,568	32,746,405	-1.06%	-	-	6,274,592	26,471,813	26,463,302	0.03%
Total CRD, CRHD & Municipal Debt		**451,624,513**	**478,480,560**	**5.95%**	**7,277,794**	**74,513,918**	**245,193,616**	**151,495,232**	**140,516,955**	**7.81%**
Total CRD and CRHD		**433,659,795**	**455,845,327**	**5.12%**	**7,277,794**	**74,513,918**	**245,073,869**	**128,979,746**	**122,647,287**	**5.16%**

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CAPITAL REGIONAL DISTRICT - YEAR 2026 FINANCIAL PLAN

REQUISITION DETAIL

1.010	Legislative & General Government	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.011	Board Expenditures	1,412,255	1,462,680	3.57%	-	-	66,100	1,396,580	1,374,755	1.59%
1.012	Other Legislative	224,548	231,137	2.93%	-	-	-	231,137	224,548	2.93%
1.014	CAO & Executive Office	1,228,861	1,635,688	33.11%	-	-	75,000	1,560,688	1,228,861	27.00%
1.014B	Corporate Services	4,120,682	4,706,393	14.21%	-	640,339	1,075,339	2,990,715	2,657,254	12.55%
1.015	Real Estate	602,202	597,287	-0.82%	-	477,830	-	119,457	114,851	4.01%
1.016	Human Resources	4,251,511	4,717,631	10.96%	-	3,861,193	233,608	622,830	590,964	5.39%
1.017	Finance	9,301,624	9,964,160	7.12%	-	5,660,000	1,143,521	3,160,639	3,101,907	1.89%
1.018	Health Planning	746,886	803,589	7.59%	-	803,589	-	-	-	0.00%
1.022	Information Systems & ERP	15,392,770	16,332,816	6.11%	-	12,300,000	1,024,311	3,008,505	2,920,240	3.02%
1.024	Housing, Planning & Protective Services	627,059	670,364	6.91%	-	339,598	-	330,766	324,933	1.80%
1.025	Corporate Emergency	572,266	653,895	14.26%	-	121,944	38,295	493,656	404,302	22.10%
1.027	First Nations Negotiations	1,880,952	2,100,783	11.69%	-	121,000	490,585	1,489,198	1,407,951	5.77%
1.028	Environmental Services	505,679	549,627	8.69%	-	104	-	549,523	505,577	8.69%
1.029	Electoral Areas	249,995	457,686	83.08%	-	320,380	-	137,306	74,998	83.08%
1.118	Corporate Communications & Engagement	1,458,959	3,124,010	114.13%	-	966,006	1,616,030	541,974	530,959	2.07%
	(Surplus)/Deficit	-	-	0.00%	1,050,000	-	-	-	-	0.00%
	Other revenue - cc 100001	1,619,356	2,657,000	64.08%	-	2,657,000	1,177,344	(2,227,344)	(1,985,311)	12.19%
Total Legislative & General Government		**44,195,605**	**50,664,746**	**14.64%**	**1,050,000**	**28,268,983**	**6,940,133**	**14,405,630**	**13,476,789**	**6.89%**

1.10X	Facilities Management	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.105	Facility Management	2,158,469	2,073,623	-3.93%	75,000	1,798,318	32,892	167,413	170,277	-1.68%
1.106	CRD HQ Building	2,742,025	2,745,339	0.12%	-	2,719,839	25,500	-	-	0.00%
1.107	Corporate Satellite Offices	296,421	300,205	1.28%	-	300,205	-	-	-	0.00%
Total Facilities Management		**5,196,915**	**5,119,167**	**-1.50%**	**75,000**	**4,818,362**	**58,392**	**167,413**	**170,277**	**-1.68%**

1.15X	Municipalities' Own Debt - M.F.A.	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.151	Debt - Victoria	5,679,311	6,856,728	20.73%	-	-	40,740	6,815,988	5,641,761	20.81%
1.152	Debt - C. Saanich	608,588	1,177,984	93.56%	-	-	5,160	1,172,824	604,488	94.02%
1.153	Debt - Esquimalt	2,081,325	1,982,640	-4.74%	-	-	14,850	1,967,790	2,068,085	-4.85%
1.154	Debt - Saanich	6,422,216	9,395,386	46.30%	-	-	35,570	9,359,816	6,397,596	46.30%
1.155	Debt - Oak Bay	-	-	0.00%	-	-	-	-	-	0.00%
1.156	Debt - N. Saanich	679,783	684,113	0.64%	-	-	4,970	679,143	679,143	0.00%
1.157	Debt - Sidney	642,435	684,815	6.60%	-	-	5,190	679,625	638,295	6.48%
1.160	Debt - V. Royal	620,263	620,743	0.08%	-	-	3,580	617,163	617,163	0.00%
1.162	Debt - Highland	54,295	54,315	0.04%	-	-	200	54,115	54,115	0.00%
1.163	Debt - Colwood	695,427	696,414	0.14%	-	-	4,097	692,317	692,317	0.00%
1.164	Debt - Sooke	481,075	482,095	0.21%	-	-	5,390	476,705	476,705	0.00%
Total Municipalities' Own Debt - M.F.A.		**17,964,718**	**22,635,233**	**26.00%**	**-**	**-**	**119,747**	**22,515,486**	**17,869,668**	**26.00%**

1.57X	Environmental and Operational Support	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.574	Environmental Innovation	-	1,613,836	100.00%	-	1,613,836	-	-	-	0.00%
1.575	Env. Ser. - Administration	221,376	224,383	1.36%	-	224,383	-	-	-	0.00%
1.576	Corporate Capital Project Delivery	3,851,300	5,915,200	53.59%	-	5,815,200	100,000	-	-	0.00%
1.577	Wastewater Operations	15,682,076	14,314,490	-8.72%	-	13,874,490	440,000	-	-	0.00%
1.578	Env. Protection and Water Quality	9,728,043	9,792,738	0.67%	-	9,666,217	126,521	-	-	0.00%
Total Environmental and Operational Support		**29,482,795**	**31,860,647**	**8.07%**	**-**	**31,194,126**	**666,521**	**-**	**-**	**0.00%**

3.71X	Core Area Wastewater Operations	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.709	I & I Enhanced Program	430,633	443,552	3.00%	-	443,552	-	-	-	0.00%
3.717	Core Area Wastewater Operations	43,081,923	41,730,543	-3.14%	-	666,480	1,060,553	40,003,510	35,314,238	13.28%
	Core Area Wastewater - Operations Total	**43,512,556**	**42,174,095**	-3.08%	**-**	**1,110,032**	**1,060,553**	**40,003,510**	**35,314,238**	**13.28%**
	Invoice by Agreement						33,138,657	(33,138,657)	(29,295,036)	
Total Sewer Operating		**43,512,556**	**42,174,095**	**-3.08%**	**-**	**1,110,032**	**34,199,210**	**6,864,853**	**6,019,202**	**14.05%**

3.718	Peninsula Wastewater TP	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.718	Peninsula Wastewater TP	5,215,006	5,406,370	3.67%	-	138,991	44,432	5,222,947	4,928,862	5.97%
	Invoice by Agreement						2,759,634	(2,759,634)	(2,681,910)	
Total Peninsula Wastewater TP		**5,215,006**	**5,406,370**	**3.67%**	**-**	**138,991**	**2,804,066**	**2,463,313**	**2,246,952**	**9.63%**

3.750	LWMP - Core and West Shore	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.750	LWMP - Core and West Shore	590,804	628,442	6.37%	-	-	217,916	410,526	371,962	10.37%
	Invoice by Agreement						154,724	(154,724)	(139,235)	
Total LWMP - Core and West Shore		**590,804**	**628,442**	**6.37%**	**-**	**-**	**372,640**	**255,802**	**232,727**	**9.91%**

3.751	LWMP - Core and West Shore Debt	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.751	LWMP - Core and West Shore Debt	21,427	-	-100.00%	-	-	-	-	21,427	-100.00%
	Invoice by Agreement						-	-	(7,703)	
Total LWMP - Core and West Shore Debt		**21,427**	**-**	**-100.00%**	**-**	**-**	**-**	**-**	**13,724**	**-100.00%**

3.7XX	Core Area & Legacy Trunk Sewer - Debt	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	0.00%	-	-	-	-	(252)	-100.00%
3.792	Debt - Craigflower PS	-	-	0.00%	-	-	-	-	(8)	-100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	0.00%	-	-	-	-	(5,262)	-100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	735,643	-	-100.00%	378,978	-	-	(378,978)	535,234	-170.81%
3.798C	Debt - Core Area Wastewater Treatment Program	23,497,237	23,986,524	2.08%	-	-	703,673	23,282,851	22,827,625	1.99%
	Core Area & Legacy Trunk - Debt - Total	**24,232,880**	**23,986,524**	-1.02%	**378,978**	**-**	**703,673**	**22,903,873**	**23,357,337**	**-1.94%**
	Invoice by Agreement						16,545,681	(16,545,681)	(16,868,526)	
Total Sewer Debt		**24,232,880**	**23,986,524**	**-1.02%**	**378,978**	**-**	**17,249,354**	**6,358,192**	**6,488,811**	**-2.01%**

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CAPITAL REGIONAL DISTRICT - YEAR 2026 FINANCIAL PLAN

ELECTORAL AREAS ONLY

	Function	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
	Joint Electoral Area Services									
1.103	Elections	162	273,150	168511%	-	-	233,150	40,000	-	100.00%
1.104	U.B.C.M.	13,600	14,486	6.51%	-	-	100	14,386	13,500	6.56%
1.108	Joint Electoral Area Admin	174,997	320,380	83.08%	-	-	716	319,664	174,997	82.67%
1.318	Building Inspection	2,403,242	2,536,013	5.52%	-	33,610	1,765,517	736,886	666,762	10.52%
1.320	Noise Control	77,618	80,589	3.83%	-	-	316	80,273	77,349	3.78%
1.322	Nuisances & Unsightly Premises	59,900	65,344	9.09%	-	-	2,820	62,524	56,236	11.18%
1.368	Electoral Area Fire Inspection & Investigation	-	25,000	100.00%	-	-	-	25,000	-	100.00%
1.369	Electoral Area Fire Services (JDF & SGI)	491,492	514,909	4.76%	-	-	13,819	501,090	400,768	25.03%
1.372	Electoral Area Emergency Program	1,119,770	1,033,350	-7.72%	-	534,270	280,280	218,800	179,342	22.00%
1.580	EA Utility Operations (SSI & SGI)	-	1,917,306	100.00%	-	1,917,306	-	-	-	0.00%
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	0.00%	-	-	-	-	-	0.00%
	TOTAL JOINT ELECTORAL AREA SERVICES	**4,340,781**	**6,780,527**	**56.21%**	**-**	**2,485,186**	**2,296,718**	**1,998,623**	**1,568,954**	**27.39%**
	Juan de Fuca Electoral Area									
1.109	Electoral Area Admin Exp - JDF	74,777	81,991	9.65%	-	-	260	81,731	74,517	9.68%
1.114	Grant-in-Aid - Juan de Fuca	30,282	31,703	4.69%	19,927	-	300	11,476	11,476	0.00%
1.317	JDF Building Numbering	14,270	14,534	1.85%	37	-	50	14,447	14,169	1.96%
1.319	Soil Deposit Removal	26,294	31,338	19.18%	-	-	20,068	11,270	11,069	1.82%
1.325	Electoral Area Services - Planning	977,003	997,467	2.09%	-	34,791	121,303	841,373	816,916	2.99%
1.340	JDF Livestock Injury Compensation	3,158	3,158	0.00%	3,091	-	67	-	13	-100.00%
1.370	Juan de Fuca Emergency Program	109,407	115,521	5.59%	-	-	270	115,251	109,138	5.60%
1.377	JDF Search and Rescue	94,550	96,250	1.80%	-	-	22,900	73,350	72,050	1.80%
1.405	JDF EA - Community Parks	256,379	377,194	47.12%	-	-	4,624	372,570	255,374	45.89%
1.924	Emergency Comm - CREST - JDF	154,780	161,892	4.59%	191	-	252	161,449	129,704	24.47%
	Total JDF Regional	**1,740,900**	**1,911,048**	**9.77%**	**23,246**	**34,791**	**170,094**	**1,682,917**	**1,494,426**	**12.61%**
1.119	Vancouver Island Regional Library	426,494	442,490	3.75%	516	-	760	441,214	425,189	3.77%
1.129	Vancouver Island Regional Library - Debt	340,166	340,456	0.09%	-	-	340,456	-	-	0.00%
1.133	Langford E.A. - Greater Victoria Public Library	34,683	35,314	1.82%	962	-	100	34,252	33,860	1.16%
1.232	Port Renfrew Street Lighting	11,092	12,985	17.07%	4,015	-	4,750	4,220	4,148	1.74%
1.350	Willis Point Fire Protect & Recreation	195,629	222,440	13.71%	10,906	-	35,630	175,904	160,629	9.51%
1.353	Otter Point Fire Protection	750,559	772,038	2.86%	-	-	360	771,678	742,112	3.98%
1.354	Malahat Fire Protection	69,009	72,754	5.43%	-	-	-	72,754	66,234	9.84%
1.355	Durrance Road Fire Protection	3,016	3,016	0.00%	-	-	-	3,016	3,016	0.00%
1.357	East Sooke Fire Protection	721,891	834,604	15.61%	50,804	-	142,052	641,748	612,666	4.75%
1.358	Port Renfrew Fire Protection	228,171	259,476	13.72%	-	-	111,043	148,433	135,069	9.89%
1.360	Shirley Fire Protection	231,094	264,969	14.66%	-	-	5,220	259,749	230,874	12.51%
1.408	JDF EA - Community Recreation	95,380	67,657	-29.07%	1,466	-	23,030	43,161	72,750	-40.67%
1.523	Port Renfrew Refuse Disposal	164,775	183,396	11.30%	-	44,516	73,833	65,047	62,346	4.33%
2.650	Port Renfrew Water	184,040	197,885	7.52%	-	-	105,408	92,477	87,329	5.89%
2.682	Seagirt Water System Debt	114,767	114,767	0.00%	-	-	-	114,767	114,767	0.00%
2.691	Wilderness Mountain Water Service	205,500	209,290	1.84%	-	-	126,370	82,920	78,970	5.00%
3.850	Port Renfrew Sewer	142,348	149,480	5.01%	-	-	75,590	73,890	70,369	5.00%
	Total JDF Local/Specified/Defined Services	**3,918,614**	**4,183,017**	**6.75%**	**68,669**	**44,516**	**1,044,602**	**3,025,230**	**2,900,328**	**4.31%**
	TOTAL JUAN DE FUCA ELECTORAL AREA	**5,659,514**	**6,094,065**	**7.68%**	**91,915**	**79,307**	**1,214,696**	**4,708,147**	**4,394,754**	**7.13%**

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CAPITAL REGIONAL DISTRICT - YEAR 2026 FINANCIAL PLAN

ELECTORAL AREAS ONLY

	Function	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
	Salt Spring Island Electoral Area									
1.111	Electoral Area Admin Exp - SSI	1,598,333	1,654,529	3.52%	-	755,225	83,141	816,163	811,235	0.61%
1.116	Grant-in-Aid - Salt Spring Island	73,995	96,100	29.87%	-	-	20,140	75,960	73,725	3.03%
1.124	SSI Economic Development Commission	120,089	108,008	-10.06%	11,716	-	10,620	85,672	64,482	32.86%
1.236	Salt Spring Island Fernwood Dock	18,040	19,847	10.02%	-	-	170	19,677	17,870	10.11%
1.141	Salt Spring Island Public Library	768,618	806,113	4.88%	-	-	2,100	804,013	766,678	4.87%
1.238A	Community Transit (SSI)	672,382	733,695	9.12%	-	-	237,195	496,500	454,571	9.22%
1.238B	Community Transportation (SSI)	72,390	63,179	-12.72%	-	-	390	62,789	72,015	-12.81%
1.299	Salt Spring Island Arts	147,895	154,551	4.50%	-	-	190	154,361	145,393	6.17%
1.316	SSI Building Numbering	10,594	10,780	1.76%	-	-	10	10,770	10,575	1.84%
1.342	SSI Livestock Injury Compensation	3,158	3,158	0.00%	3,132	-	26	-	13	-100.00%
1.371	SSI Emergency Program	136,329	154,486	13.32%	-	-	8,076	146,410	124,080	18.00%
1.378	SSI Search and Rescue	27,525	31,831	15.64%	4,035	-	100	27,696	26,480	4.59%
1.45X	SSI Parks and Recreation	4,165,873	4,085,195	-1.94%	-	62,260	863,240	3,159,695	2,858,547	10.54%
1.535	Stormwater Quality Management - SSI	57,582	42,431	-26.31%	-	-	24,781	17,650	15,350	14.98%
1.925	Emergency Comm - CREST - SSI	156,054	160,977	3.15%	301	-	160	160,516	155,771	3.05%
3.705	SSI Liquid Waste Disposal	1,223,914	1,276,792	4.32%	-	-	860,301	416,491	406,177	2.54%
	Total S.S.I. Regional	**9,252,771**	**9,401,672**	**1.61%**	**19,184**	**817,485**	**2,110,640**	**6,454,363**	**6,002,962**	**7.52%**
1.234	SSI Street Lighting	32,872	34,394	4.63%	-	-	40	34,354	32,832	4.64%
2.620	SSI Highland Water System	13,844	13,848	0.03%	58	-	70	13,720	8,544	60.58%
2.621	Highland / Fernwood Water - SSI	584,314	641,760	9.83%	-	-	545,230	96,530	87,756	10.00%
2.622	Cedars of Tuam	54,026	69,056	27.82%	-	-	69,056	-	-	0.00%
2.624	Beddis Water	316,694	335,840	6.05%	-	-	234,490	101,350	94,523	7.22%
2.626	Fulford Water	246,858	265,130	7.40%	-	-	199,460	65,670	56,888	15.44%
2.628	Cedar Lane Water (SSI)	96,039	124,440	29.57%	-	-	100,190	24,250	19,117	26.85%
2.660	Fernwood Water	7,165	4,140	-42.22%	2,344	-	20	1,776	5,034	-64.72%
3.810	Ganges Sewer	1,298,564	1,458,401	12.31%	-	-	1,388,001	70,400	64,000	10.00%
3.820	Maliview Estates Sewer System	239,608	327,790	36.80%	-	-	267,270	60,520	5,220	1059.39%
	Total S.S.I. Local/Specified/Defined Services	**2,889,984**	**3,274,799**	**13.32%**	**2,402**	**-**	**2,803,827**	**468,570**	**373,914**	**25.31%**
	TOTAL S.S.I. ELECTORAL AREA	**12,142,755**	**12,676,471**	**4.40%**	**21,586**	**817,485**	**4,914,467**	**6,922,933**	**6,376,876**	**8.56%**
	Southern Gulf Islands Electoral Area									
1.110	Electoral Area Admin Exp - SGI	515,635	477,460	-7.40%	12,000	-	31,182	434,278	426,652	1.79%
1.117	Grant-in-Aid - Southern Gulf Islands	119,099	128,467	7.87%	8,197	-	1,280	118,990	113,352	4.97%
1.125	SGI Economic Development Commission	666,772	658,774	-1.20%	14,639	-	512,020	132,115	130,605	1.16%
1.138	Southern Gulf Islands Regional Library	252,930	267,489	5.76%	1,417	-	2,600	263,472	247,805	6.32%
1.235	SGI Small Craft Harbour Facilities	513,059	535,409	4.36%	-	-	177,342	358,067	344,599	3.91%
1.314	SGI House Numbering	10,412	10,600	1.81%	14	-	106	10,480	10,290	1.85%
1.341	SGI Livestock Injury Compensation	3,185	3,159	-0.82%	3,141	-	18	-	-	0.00%
1.373	SGI Emergency Program	332,706	289,615	-12.95%	-	-	22,684	266,931	255,098	4.64%
1.533	Stormwater Quality Management - SGI	42,828	43,589	1.78%	-	-	576	43,013	42,252	1.80%
1.923	Emergency Comm - CREST - SGI	191,570	196,749	2.70%	583	-	2,010	194,156	189,215	2.61%
	Total Southern Gulf Islands Regional	**2,648,196**	**2,611,311**	**-1.39%**	**39,991**	**-**	**749,818**	**1,821,502**	**1,759,868**	**3.50%**
1.137	Galiano Island Community Use Building	72,936	73,637	0.96%	-	-	350	73,287	70,106	4.54%
1.170	Gossip Island Electric Power Supply	63,552	63,667	0.18%	471	-	420	62,776	62,875	-0.16%
1.227	Saturna Island Medical Clinic	12,521	12,901	3.03%	12,304	-	597	-	9,623	-100.00%
1.228	Galiano Health Service	149,125	193,067	29.47%	450	-	130	192,487	148,509	29.61%
1.229	Pender Islands Health Care Centre	279,682	331,729	18.61%	1,970	-	2,474	327,285	277,376	17.99%
1.352	South Galiano Fire Protection	636,003	721,839	13.50%	-	35,235	1,550	685,054	634,583	7.95%
1.356	Pender Fire Protection	1,479,126	1,579,313	6.77%	-	-	109,402	1,469,911	1,354,104	8.55%
1.359	North Galiano Fire Protection	338,770	365,061	7.76%	-	-	1,372	363,689	327,495	11.05%
1.363	Saturna Island Fire	337,571	348,054	3.11%	320	-	16,908	330,826	321,909	2.77%
1.465	Saturna Island Comm. Parks	31,409	34,095	8.55%	1,445	-	1,443	31,207	28,594	9.14%
1.468	Saturna Island - Community Rec.	20,878	26,601	27.41%	8,967	-	824	16,810	16,514	1.79%
1.475	Mayne Is. Com. Parks & Rec	100,553	102,185	1.62%	-	-	300	101,885	100,253	1.63%
1.476	Mayne Is. Comm. Parks (reserve)	34,889	40,366	15.70%	29,286	-	11,080	-	-	0.00%
1.478	Mayne Is. Community Rec.	46,056	45,519	-1.17%	6,859	-	60	38,600	37,920	1.79%
1.485	North & South Pender Com. Parks	189,018	196,306	3.86%	-	-	2,390	193,916	186,761	3.83%
1.488	North & South Pender Com. Rec	75,708	79,699	5.27%	1,066	-	925	77,708	74,854	3.81%
1.495	Galiano Parks	165,600	170,196	2.78%	13,500	-	39,790	116,906	110,710	5.60%
1.498	Galiano Community Recreation	47,934	48,823	1.85%	33	-	30	48,760	47,764	2.09%
2.630	Magic Lakes Estate Water System	1,103,811	1,278,193	15.80%	-	-	576,228	701,965	597,460	17.49%
2.640	Saturna Island Water System (Lyall Harbour)	300,159	337,525	12.45%	-	-	167,955	169,570	147,829	14.71%
2.642	Skana Water (Mayne)	112,321	130,520	16.20%	-	-	76,090	54,430	28,441	91.38%
2.665	Sticks Allison Water (Galiano)	84,900	94,744	11.59%	-	-	88,070	6,674	5,560	20.04%
2.667	Surfside Park Estates (Mayne)	165,709	217,410	31.20%	-	-	143,180	74,230	30,529	143.15%
3.830	Magic Lake Estates Sewer System	959,050	1,122,571	17.05%	-	12,150	385,350	725,071	624,830	16.04%
3.830D	Magic Lake Estates Sewer Debt	232,205	232,445	0.10%	-	-	2,961	229,484	229,484	0.00%
	Total SGI Local/Specified/Defined Services	**7,039,486**	**7,846,466**	**11.46%**	**76,671**	**47,385**	**1,629,879**	**6,092,531**	**5,474,083**	**11.30%**
	TOTAL SGI ELECTORAL AREA	**9,687,682**	**10,457,777**	**7.95%**	**116,662**	**47,385**	**2,379,697**	**7,914,033**	**7,233,951**	**9.40%**
	TOTAL FOR ELECTORAL AREAS ONLY	**31,830,732**	**36,008,840**	**13.13%**	**230,163**	**3,429,363**	**10,805,578**	**21,543,736**	**19,574,535**	**10.06%**

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CAPITAL REGIONAL DISTRICT

Municipal Requisition & Cost Per Average Residential Assessment

Prepared by CRD Financial Services

March 11, 2026

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	CENTRAL SAANICH	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	637,269	74.91	601,666	70.24	35,603	5.92%	4.68	6.66%
1.10X	Facilities Management	7,406	0.87	7,602	0.89	(196)	-2.58%	(0.02)	-1.90%
1.101	G.I.S.	6,360	0.75	6,738	0.79	(378)	-5.61%	(0.04)	-4.95%
1.224	Community Health	12,244	1.44	27,959	3.26	(15,715)	-56.21%	(1.82)	-55.90%
1.280	Regional Parks	737,217	86.66	842,245	98.32	(105,028)	-12.47%	(11.66)	-11.86%
1.309	Climate Action and Adaptation	70,998	8.35	69,308	8.09	1,690	2.44%	0.26	3.15%
1.310	Land Banking & Housing	138,146	16.24	146,559	17.11	(8,413)	-5.74%	(0.87)	-5.08%
1.312	Regional Goose Management	12,467	1.47	10,629	1.24	1,838	17.29%	0.22	18.11%
1.315	Biodiversity & Environmental Stewardship	5,228	0.61	4,687	0.55	540	11.53%	0.07	12.31%
1.324	Regional Planning Services	29,840	3.51	58,459	6.82	(28,619)	-48.96%	(3.32)	-48.60%
1.326	Foodlands Access	14,778	1.74	11,459	1.34	3,319	28.96%	0.40	29.86%
1.329	Regional Transportation	235,576	27.69	-	-	235,576	100.00%	27.69	100.00%
1.335	Geo-Spatial Referencing System	7,115	0.84	7,695	0.90	(580)	-7.53%	(0.06)	-6.89%
1.374	Regional Emergency Program Support	5,955	0.70	6,004	0.70	(49)	-0.81%	(0.00)	-0.12%
1.375	Hazardous Material Incident Response	20,448	2.40	20,242	2.36	206	1.02%	0.04	1.73%
1.911	911 Systems	20,899	2.46	19,082	2.23	1,818	9.53%	0.23	10.29%
1.921	Regional CREST Contribution	79,729	9.37	75,975	8.87	3,753	4.94%	0.50	5.67%
21.ALL	Feasibility Study Reserve Fund - All	(12,895)	(1.52)	5,925	0.69	(18,820)	-317.65%	(2.21)	-319.17%
	Total Regional	**$2,028,779**	**$238.49**	**$1,922,232**	**$224.40**	**$106,547**	**5.54%**	**$14.09**	**6.28%**
1.126	Victoria Family Court Committee	687	0.08	685	0.08	3	0.38%	0.00	1.08%
1.128	Greater Victoria Police Victim Services	16,532	1.94	16,391	1.91	141	0.86%	0.03	1.56%
1.230	Traffic Safety Commission	-	-	3,437	0.40	(3,437)	-100.00%	(0.40)	-100.00%
1.311	Regional Housing Trust Fund	14,374	1.69	-	-	14,374	100.00%	1.69	100.00%
1.330	Regional Growth Strategy	6,747	0.79	15,390	1.80	(8,643)	-56.16%	(1.00)	-55.85%
1.44X	Panorama Rec. Center.	2,343,276	275.46	2,291,044	267.45	52,232	2.28%	8.01	3.00%
1.537	Stormwater Quality Management - Peninsula	30,483	3.58	33,813	3.95	(3,330)	-9.85%	(0.36)	-9.22%
1.538	Source - Stormwater Quality - Peninsula	24,626	2.89	23,778	2.78	849	3.57%	0.12	4.29%
1.912B	911 Call Answer - Municipalities	(32,401)	(3.81)	(35,424)	(4.14)	3,024	8.54%	0.33	7.90%
3.701	Millstream Remediation Service	-	-	432	0.05	(432)	-100.00%	(0.05)	-100.00%
3.718	Peninsula Wastewater TP	2,234,779	262.71	2,038,095	237.92	196,684	9.65%	24.79	10.42%
3.720	LWMP - (Peninsula) - Implementation	14,719	1.73	24,556	2.87	(9,838)	-40.06%	(1.14)	-39.64%
3.755	Regional Source Control	61,089	7.18	58,309	6.81	2,780	4.77%	0.37	5.50%
	Total Sub Regional	**$4,714,912**	**$554.25**	**$4,470,506**	**$521.87**	**$244,406**	**5.47%**	**$32.38**	**6.20%**
	Total Capital Regional District (excl. Muni Debt)	**$6,743,691**	**$792.74**	**$6,392,738**	**$746.27**	**$350,953**	**5.49%**	**$46.48**	**6.23%**
CRHD	Capital Regional Hospital District	1,171,376	137.70	1,182,615	138.05	(11,239)	-0.95%	(0.36)	-0.26%
	Total CRD & CRHD	**$7,915,067**	**$930.44**	**$7,575,353**	**$884.32**	**$339,714**	**4.48%**	**$46.12**	**5.22%**
1.15X	Municipalities' Own Debt - M.F.A.	1,172,824	137.87	604,488	70.57	568,336	94.02%	67.30	95.38%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$9,087,891**	**$1,068.31**	**$8,179,841**	**$954.89**	**$908,050**	**11.10%**	**$113.42**	**11.88%**
	Average residential assessment - 2026/2025	**$1,128,247**		**$1,117,547**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	35,603	0.44%	4.68	0.49%
Regional Parks	(105,028)	-1.28%	(11.66)	-1.22%
Regional Planning Services	(28,619)	-0.35%	(3.32)	-0.35%
Regional Transportation	235,576	2.88%	27.69	2.90%
Feasibility Study Reserve Fund - All	(18,820)	-0.23%	(2.21)	-0.23%
Regional Housing Trust Fund	14,374	0.18%	1.69	0.18%
Panorama Rec. Center.	52,232	0.64%	8.01	0.84%
Peninsula Wastewater TP	196,684	2.40%	24.79	2.60%
Municipalities' Own Debt - M.F.A.	568,336	6.95%	67.30	7.05%
Capital Regional Hospital District	(11,239)	-0.14%	(0.36)	-0.04%
Other	(31,051)	-0.38%	(3.20)	-0.33%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$908,050**	**11.10%**	**$113.42**	**11.88%**

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	COLWOOD	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	595,133	66.73	539,104	62.64	56,029	10.39%	4.09	6.53%
1.10X	Facilities Management	6,916	0.78	6,811	0.79	105	1.54%	(0.02)	-2.02%
1.101	G.I.S.	5,939	0.67	6,038	0.70	(98)	-1.63%	(0.04)	-5.07%
1.224	Community Health	11,435	1.28	25,052	2.91	(13,617)	-54.36%	(1.63)	-55.95%
1.280	Regional Parks	688,472	77.20	754,667	87.69	(66,195)	-8.77%	(10.49)	-11.96%
1.309	Climate Action and Adaptation	76,985	8.63	72,664	8.44	4,321	5.95%	0.19	2.24%
1.310	Land Banking & Housing	129,011	14.47	131,320	15.26	(2,308)	-1.76%	(0.79)	-5.20%
1.312	Regional Goose Management	13,519	1.52	11,144	1.29	2,374	21.31%	0.22	17.06%
1.315	Biodiversity & Environmental Stewardship	5,670	0.64	4,916	0.57	754	15.34%	0.06	11.31%
1.324	Regional Planning Services	27,867	3.12	52,380	6.09	(24,513)	-46.80%	(2.96)	-48.66%
1.326	Foodlands Access	16,029	1.80	12,019	1.40	4,011	33.37%	0.40	28.70%
1.329	Regional Transportation	220,000	24.67	-	-	220,000	100.00%	24.67	100.00%
1.335	Geo-Spatial Referencing System	6,644	0.75	6,894	0.80	(250)	-3.63%	(0.06)	-7.00%
1.374	Regional Emergency Program Support	6,457	0.72	6,295	0.73	163	2.58%	(0.01)	-1.01%
1.375	Hazardous Material Incident Response	22,172	2.49	21,222	2.47	950	4.48%	0.02	0.82%
1.911	911 Systems	26,198	2.94	23,288	2.71	2,910	12.50%	0.23	8.56%
1.921	Regional CREST Contribution	99,942	11.21	92,723	10.77	7,218	7.78%	0.43	4.01%
21.ALL	Feasibility Study Reserve Fund - All	(12,043)	(1.35)	5,309	0.62	(17,351)	-326.85%	(1.97)	-318.91%
	Total Regional	**$1,946,347**	**$218.24**	**$1,771,845**	**$205.88**	**$174,502**	**9.85%**	**$12.36**	**6.00%**
1.126	Victoria Family Court Committee	680	0.08	672	0.08	8	1.23%	(0.00)	-2.31%
1.128	Greater Victoria Police Victim Services	15,439	1.73	14,687	1.71	752	5.12%	0.02	1.44%
1.330	Regional Growth Strategy	6,301	0.71	13,790	1.60	(7,489)	-54.31%	(0.90)	-55.91%
1.536	LWMP-Stormwater Quality Management-Core	31,543	3.54	30,716	3.57	827	2.69%	(0.03)	-0.90%
3.701	Millstream Remediation Service	-	-	1,435	0.17	(1,435)	-100.00%	(0.17)	-100.00%
3.707	LWMP - On Site System Management Program	43,019	5.61	55,265	7.45	(12,246)	-22.16%	(1.84)	-24.70%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	934,886	104.83	852,043	99.00	82,843	9.72%	5.82	5.88%
3.750	LWMP - Core and West Shore	15,223	1.71	13,584	1.58	1,639	12.07%	0.13	8.14%
3.751	LWMP - Core and West Shore Debt	-	-	909	0.11	(909)	-100.00%	(0.11)	-100.00%
3.752	LWMP - Harbour Studies	24,047	2.70	22,941	2.67	1,106	4.82%	0.03	1.15%
3.755	Regional Source Control	50,223	5.63	47,898	5.57	2,325	4.85%	0.07	1.18%
	Total Sub Regional	**$1,121,361**	**$126.52**	**$1,053,940**	**$123.49**	**$67,422**	**6.40%**	**$3.03**	**2.45%**
	Total Capital Regional District (excl. Muni Debt)	**$3,067,708**	**$344.76**	**$2,825,784**	**$329.37**	**$241,923**	**8.56%**	**$15.39**	**4.67%**
CRHD	Capital Regional Hospital District	1,093,924	122.66	1,059,645	123.12	34,279	3.23%	(0.47)	-0.38%
	Total CRD & CRHD	**$4,161,632**	**$467.41**	**$3,885,430**	**$452.49**	**$276,202**	**7.11%**	**$14.93**	**3.30%**
1.15X	Municipalities' Own Debt - M.F.A.	692,317	77.63	692,317	80.44	-	0.00%	(2.82)	-3.50%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$4,853,949**	**$545.04**	**$4,577,747**	**$532.93**	**$276,202**	**6.03%**	**$12.11**	**2.27%**
	Average residential assessment - 2026/2025	**$1,005,003**		**$996,680**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	56,029	1.22%	4.09	0.77%
Regional Parks	(66,195)	-1.45%	(10.49)	-1.97%
Regional Planning Services	(24,513)	-0.54%	(2.96)	-0.56%
Regional Transportation	220,000	4.80%	24.67	4.62%
Feasibility Study Reserve Fund - All	(17,351)	-0.38%	(1.97)	-0.37%
LWMP - On Site System Management Program	(12,246)	-0.27%	(1.84)	-0.34%
Core Area & Legacy Trunk Sewer - Debt	82,843	1.81%	5.82	1.09%
Municipalities' Own Debt - M.F.A.	-	0.00%	(2.82)	-0.53%
Capital Regional Hospital District	34,279	0.75%	(0.47)	-0.09%
Other	3,356	0.07%	($1.93)	-0.36%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$276,202**	**6.03%**	**$12.11**	**2.27%**

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	Core Area Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	1,516,415	170.03	1,319,067	153.27	197,348	14.96%	16.76	10.94%
3.71X	Sewer Operating (INVOICE)	$1,516,415	$170.03	$1,319,067	$153.27	$197,348	14.96%	$16.76	10.94%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.792	Debt - Craigflower PS	-	-	(3)	(0.00)	3	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(290)	(0.03)	290	100.00%	0.03	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	(15,421)	(1.73)	16,634	1.93	(32,054)	-192.71%	(3.66)	-189.46%
3.798C	Debt - Core Area Wastewater Treatment Program	950,307	106.55	835,702	97.10	114,605	13.71%	9.45	9.73%
3.7XX	Sewer Debt	$934,886	$104.83	$852,043	$99.00	$82,843	9.72%	$5.82	5.88%

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	ESQUIMALT	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	471,788	73.43	438,204	67.75	33,584	7.66%	5.67	8.37%
1.10X	Facilities Management	5,483	0.85	5,537	0.86	(54)	-0.97%	(0.00)	-0.32%
1.101	G.I.S.	4,708	0.73	4,908	0.76	(199)	-4.06%	(0.03)	-3.43%
1.224	Community Health	9,065	1.41	20,363	3.15	(11,298)	-55.48%	(1.74)	-55.19%
1.280	Regional Parks	545,782	84.94	613,422	94.85	(67,640)	-11.03%	(9.90)	-10.44%
1.309	Climate Action and Adaptation	63,680	9.91	61,390	9.49	2,289	3.73%	0.42	4.41%
1.310	Land Banking & Housing	102,273	15.92	106,742	16.50	(4,469)	-4.19%	(0.59)	-3.56%
1.312	Regional Goose Management	11,182	1.74	9,415	1.46	1,767	18.77%	0.28	19.55%
1.315	Biodiversity & Environmental Stewardship	4,690	0.73	4,153	0.64	537	12.93%	0.09	13.67%
1.324	Regional Planning Services	22,092	3.44	42,577	6.58	(20,485)	-48.11%	(3.14)	-47.77%
1.326	Foodlands Access	13,260	2.06	10,155	1.57	3,105	30.58%	0.49	31.44%
1.329	Regional Transportation	174,404	27.14	-	-	174,404	100.00%	27.14	100.00%
1.335	Geo-Spatial Referencing System	5,267	0.82	5,604	0.87	(337)	-6.01%	(0.05)	-5.39%
1.374	Regional Emergency Program Support	5,341	0.83	5,318	0.82	23	0.43%	0.01	1.09%
1.375	Hazardous Material Incident Response	18,340	2.85	17,929	2.77	411	2.29%	0.08	2.96%
1.911	911 Systems	22,426	3.49	20,293	3.14	2,133	10.51%	0.35	11.24%
1.921	Regional CREST Contribution	85,552	13.31	80,798	12.49	4,754	5.88%	0.82	6.58%
21.ALL	Feasibility Study Reserve Fund - All	(9,547)	(1.49)	4,315	0.67	(13,862)	-321.24%	(2.15)	-322.69%
	Total Regional	**$1,555,786**	**$242.14**	**$1,451,123**	**$224.37**	**$104,663**	**7.21%**	**$17.76**	**7.92%**
1.126	Victoria Family Court Committee	593	0.09	592	0.09	1	0.15%	0.00	0.81%
1.128	Greater Victoria Police Victim Services	12,239	1.90	11,938	1.85	301	2.52%	0.06	3.20%
1.230	Traffic Safety Commission	-	-	2,503	0.39	(2,503)	-100.00%	(0.39)	-100.00%
1.297	Arts Grants	188,031	29.26	181,244	28.02	6,787	3.74%	1.24	4.43%
1.311	Regional Housing Trust Fund	12,930	2.01	-	-	12,930	100.00%	2.01	100.00%
1.330	Regional Growth Strategy	4,995	0.78	11,209	1.73	(6,214)	-55.44%	(0.96)	-55.14%
1.536	LWMP-Stormwater Quality Management-Core	60,380	9.40	61,153	9.46	(772)	-1.26%	(0.06)	-0.61%
1.912B	911 Call Answer - Municipalities	(34,767)	(5.41)	(37,673)	(5.82)	2,906	7.71%	0.41	7.11%
3.701	Millstream Remediation Service	-	-	234	0.04	(234)	-100.00%	(0.04)	-100.00%
3.717	Core Area Wastewater Operations	1,738,892	270.63	1,547,393	239.26	191,500	12.38%	31.38	13.11%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	936,469	145.75	1,098,150	169.80	(161,681)	-14.72%	(24.05)	-14.16%
3.750	LWMP - Core and West Shore	26,213	4.08	24,067	3.72	2,146	8.92%	0.36	9.63%
3.751	LWMP - Core and West Shore Debt	-	-	1,414	0.22	(1,414)	-100.00%	(0.22)	-100.00%
3.752	LWMP - Harbour Studies	20,585	3.20	19,991	3.09	594	2.97%	0.11	3.65%
3.755	Regional Source Control	86,480	13.46	84,861	13.12	1,619	1.91%	0.34	2.58%
	Total Sub Regional	**$3,053,041**	**$475.16**	**$3,007,075**	**$464.95**	**$45,966**	**1.53%**	**$10.21**	**2.20%**
	Total Capital Regional District (excl. Muni Debt)	**$4,608,828**	**$717.30**	**$4,458,198**	**$689.32**	**$150,630**	**3.38%**	**$27.97**	**4.06%**
CRHD	Capital Regional Hospital District	867,202	134.97	861,321	133.18	5,882	0.68%	1.79	1.34%
	Total CRD & CRHD	**$5,476,030**	**$852.27**	**$5,319,519**	**$822.50**	**$156,512**	**2.94%**	**$29.76**	**3.62%**
1.15X	Municipalities' Own Debt - M.F.A.	1,967,790	306.26	2,068,085	319.77	(100,295)	-4.85%	(13.51)	-4.22%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$7,443,820**	**$1,158.52**	**$7,387,604**	**$1,142.27**	**$56,217**	**0.76%**	**$16.26**	**1.42%**
	Average residential assessment - 2026/2025	**$1,105,867**		**$1,078,063**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	33,584	0.45%	5.67	0.50%
Regional Parks	(67,640)	-0.91%	(9.90)	-0.87%
Regional Planning Services	(20,485)	-0.28%	(3.14)	-0.27%
Regional Transportation	174,404	2.36%	27.14	2.37%
Feasibility Study Reserve Fund - All	(13,862)	-0.19%	(2.15)	-0.19%
Regional Housing Trust Fund	12,930	0.17%	2.01	0.18%
Core Area Wastewater Operations	191,500	2.59%	31.38	2.74%
Core Area & Legacy Trunk Sewer - Debt	(161,681)	-2.19%	(24.05)	-2.10%
Capital Regional Hospital District	5,882	0.08%	1.79	0.16%
Municipalities' Own Debt - M.F.A.	(100,295)	-1.36%	(13.51)	-1.18%
Other	1,879	0.03%	$1.02	0.09%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$56,217**	**0.76%**	**$16.26**	**1.42%**

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	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(280)	(0.04)	280	100.00%	0.04	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	(26,828)	(4.18)	26,841	4.15	(53,669)	-199.95%	(8.33)	-200.61%
3.798C	Debt - Core Area Wastewater Treatment Program	963,297	149.92	1,071,588	165.69	(108,292)	-10.11%	(15.77)	-9.51%
3.7XX	Sewer Debt	$936,469	$145.75	$1,098,150	$169.80	($161,681)	-14.72%	($24.05)	-14.16%

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	HIGHLANDS	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	87,662	84.90	84,045	81.55	3,617	4.30%	3.35	4.11%
1.10X	Facilities Management	1,019	0.99	1,062	1.03	(43)	-4.06%	(0.04)	-4.24%
1.101	G.I.S.	875	0.85	941	0.91	(66)	-7.05%	(0.07)	-7.23%
1.224	Community Health	1,684	1.63	3,905	3.79	(2,221)	-56.87%	(2.16)	-56.95%
1.280	Regional Parks	101,410	98.22	117,650	114.16	(16,240)	-13.80%	(15.94)	-13.96%
1.309	Climate Action and Adaptation	10,229	9.91	9,830	9.54	399	4.06%	0.37	3.87%
1.310	Land Banking & Housing	19,003	18.40	20,472	19.87	(1,469)	-7.18%	(1.46)	-7.35%
1.312	Regional Goose Management	1,796	1.74	1,508	1.46	289	19.15%	0.28	18.92%
1.315	Biodiversity & Environmental Stewardship	753	0.73	665	0.65	88	13.30%	0.08	13.09%
1.324	Regional Planning Services	4,105	3.98	8,166	7.92	(4,061)	-49.73%	(3.95)	-49.83%
1.326	Foodlands Access	2,129	2.06	1,625	1.58	504	31.01%	0.49	30.77%
1.329	Regional Transportation	32,406	31.39	-	-	32,406	100.00%	31.39	100.00%
1.335	Geo-Spatial Referencing System	979	0.95	1,075	1.04	(96)	-8.94%	(0.10)	-9.11%
1.374	Regional Emergency Program Support	858	0.83	852	0.83	6	0.76%	0.00	0.57%
1.375	Hazardous Material Incident Response	2,946	2.85	2,871	2.79	75	2.62%	0.07	2.43%
1.911	911 Systems	3,164	3.06	2,752	2.67	412	14.96%	0.39	14.74%
1.921	Regional CREST Contribution	12,071	11.69	10,959	10.63	1,112	10.15%	1.06	9.94%
21.ALL	Feasibility Study Reserve Fund - All	(1,774)	(1.72)	828	0.80	(2,601)	-314.33%	(2.52)	-313.93%
	Total Regional	**$281,315**	**$272.46**	**$269,205**	**$261.22**	**$12,109**	**4.50%**	**$11.24**	**4.30%**
1.126	Victoria Family Court Committee	97	0.09	98	0.09	(1)	-0.59%	(0.00)	-0.77%
1.128	Greater Victoria Police Victim Services	2,274	2.20	2,290	2.22	(16)	-0.68%	(0.02)	-0.86%
1.230	Traffic Safety Commission	-	-	480	0.47	(480)	-100.00%	(0.47)	-100.00%
1.297	Arts Grants	9,069	8.78	8,712	8.45	357	4.10%	0.33	3.91%
1.311	Regional Housing Trust Fund	2,073	2.01	-	-	2,073	100.00%	2.01	100.00%
1.313	Animal Care Services	28,646	27.74	28,241	27.40	406	1.44%	0.34	1.25%
1.330	Regional Growth Strategy	928	0.90	2,150	2.09	(1,222)	-56.83%	(1.19)	-56.91%
1.913	913 Fire Dispatch	17,389	16.84	12,466	12.10	4,923	39.49%	4.75	39.23%
3.701	Millstream Remediation Service	-	-	86	0.08	(86)	-100.00%	(0.08)	-100.00%
	Total Sub Regional	**$60,476**	**$58.57**	**$54,521**	**$52.90**	**$5,954**	**10.92%**	**$5.67**	**10.71%**
	Total Capital Regional District (excl. Muni Debt)	**$341,790**	**$331.03**	**$323,727**	**$314.12**	**$18,064**	**5.58%**	**$16.91**	**5.38%**
CRHD	Capital Regional Hospital District	161,133	156.06	165,196	160.30	(4,063)	-2.46%	(4.23)	-2.64%
	Total CRD & CRHD	**$502,923**	**$487.09**	**$488,922**	**$474.42**	**$14,001**	**2.86%**	**$12.67**	**2.67%**
1.15X	Municipalities' Own Debt - M.F.A.	54,115	52.41	54,115	52.51	-	0.00%	(0.10)	-0.19%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$557,038**	**$539.50**	**$543,037**	**$526.93**	**$14,001**	**2.58%**	**$12.57**	**2.39%**
	Average residential assessment - 2026/2025	**$1,278,690**		**$1,297,582**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	3,617	0.67%	3.35	0.64%
Regional Parks	(16,240)	-2.99%	(15.94)	-3.03%
Regional Planning Services	(4,061)	-0.75%	(3.95)	-0.75%
Regional Transportation	32,406	5.97%	31.39	5.97%
Feasibility Study Reserve Fund - All	(2,601)	-0.48%	(2.52)	-0.48%
Regional Housing Trust Fund	2,073	0.38%	2.01	0.38%
913 Fire Dispatch	4,923	0.91%	4.75	0.90%
Municipalities' Own Debt - M.F.A.	-	0.00%	(0.10)	-0.02%
Capital Regional Hospital District	(4,063)	-0.75%	(4.23)	-0.80%
Other	(2,052)	-0.38%	($2.17)	-0.41%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$14,001**	**2.58%**	**$12.57**	**2.39%**

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	LANGFORD	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	1,590,458	61.18	1,456,150	57.90	134,308	9.22%	3.28	5.66%
1.10X	Facilities Management	18,483	0.71	18,398	0.73	85	0.46%	(0.02)	-2.81%
1.101	G.I.S.	15,873	0.61	16,308	0.65	(435)	-2.67%	(0.04)	-5.84%
1.224	Community Health	30,558	1.18	67,666	2.69	(37,107)	-54.84%	(1.52)	-56.31%
1.280	Regional Parks	1,839,901	70.77	2,038,398	81.05	(198,497)	-9.74%	(10.28)	-12.68%
1.309	Climate Action and Adaptation	203,437	7.83	193,559	7.70	9,878	5.10%	0.13	1.68%
1.310	Land Banking & Housing	344,775	13.26	354,702	14.10	(9,926)	-2.80%	(0.84)	-5.97%
1.312	Regional Goose Management	35,724	1.37	29,685	1.18	6,039	20.34%	0.19	16.42%
1.315	Biodiversity & Environmental Stewardship	14,983	0.58	13,094	0.52	1,889	14.43%	0.06	10.70%
1.324	Regional Planning Services	74,474	2.86	141,482	5.63	(67,008)	-47.36%	(2.76)	-49.08%
1.326	Foodlands Access	42,357	1.63	32,013	1.27	10,344	32.31%	0.36	28.00%
1.329	Regional Transportation	587,937	22.62	-	-	587,937	100.00%	22.62	100.00%
1.335	Geo-Spatial Referencing System	17,757	0.68	18,622	0.74	(866)	-4.65%	(0.06)	-7.76%
1.374	Regional Emergency Program Support	17,064	0.66	16,768	0.67	296	1.77%	(0.01)	-1.55%
1.375	Hazardous Material Incident Response	58,591	2.25	56,530	2.25	2,061	3.65%	0.01	0.27%
1.911	911 Systems	68,574	2.64	61,313	2.44	7,260	11.84%	0.20	8.20%
1.921	Regional CREST Contribution	261,600	10.06	244,126	9.71	17,474	7.16%	0.36	3.67%
21.ALL	Feasibility Study Reserve Fund - All	(32,183)	(1.24)	14,339	0.57	(46,523)	-324.44%	(1.81)	-317.13%
	Total Regional	**$5,190,363**	**$199.65**	**$4,773,153**	**$189.78**	**$417,210**	**8.74%**	**$9.86**	**5.20%**
1.126	Victoria Family Court Committee	1,749	0.07	1,709	0.07	40	2.35%	(0.00)	-0.98%
1.128	Greater Victoria Police Victim Services	41,259	1.59	39,670	1.58	1,589	4.01%	0.01	0.62%
1.230	Traffic Safety Commission	-	-	8,318	0.33	(8,318)	-100.00%	(0.33)	-100.00%
1.330	Regional Growth Strategy	16,839	0.65	37,248	1.48	(20,408)	-54.79%	(0.83)	-56.26%
1.536	LWMP-Stormwater Quality Management-Core	73,638	2.83	77,020	3.06	(3,382)	-4.39%	(0.23)	-7.51%
3.701	Millstream Remediation Service	-	-	1,388	0.06	(1,388)	-100.00%	(0.06)	-100.00%
3.707	LWMP - On Site System Management Program	21,855	1.10	28,526	1.51	(6,670)	-23.38%	(0.40)	-26.72%
3.717	Core Area Wastewater Operations	4,964,467	190.96	4,326,962	172.04	637,505	14.73%	18.92	10.99%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	2,987,888	114.93	2,992,442	118.98	(4,553)	-0.15%	(4.05)	-3.41%
3.750	LWMP - Core and West Shore	50,021	1.92	44,723	1.78	5,298	11.85%	0.15	8.20%
3.751	LWMP - Core and West Shore Debt	-	-	2,706	0.11	(2,706)	-100.00%	(0.11)	-100.00%
3.752	LWMP - Harbour Studies	62,945	2.42	60,400	2.40	2,544	4.21%	0.02	0.82%
3.755	Regional Source Control	165,025	6.35	157,697	6.27	7,328	4.65%	0.08	1.24%
	Total Sub Regional	**$8,385,687**	**$322.82**	**$7,778,809**	**$309.66**	**$606,879**	**7.80%**	**$13.16**	**4.25%**
	Total Capital Regional District (excl. Muni Debt)	**$13,576,050**	**$522.47**	**$12,551,961**	**$499.45**	**$1,024,089**	**8.16%**	**$23.02**	**4.61%**
CRHD	Capital Regional Hospital District	2,923,449	112.45	2,862,162	113.80	61,287	2.14%	(1.35)	-1.19%
	Total CRD & CRHD	**$16,499,499**	**$634.92**	**$15,414,123**	**$613.25**	**$1,085,376**	**7.04%**	**$21.67**	**3.53%**
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$16,499,499**	**$634.92**	**$15,414,123**	**$613.25**	**$1,085,376**	**7.04%**	**$21.67**	**3.53%**
	Average residential assessment - 2026/2025	**$921,375**		**$921,219**					

	LANGFORD Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
2.681	Florence Lake Water System Debt	18,997	1,117.47	18,883	1,110.76	114	0.60%	6.71	0.60%
	Total Local	**$18,997**	**$1,117.47**	**$18,883**	**1,110.76**	**$114**	**0.60%**	**$6.71**	**0.60%**
	TOTAL CRD, CRHD, MUNICIPAL DEBT & LOCAL	**$16,518,496**	**$1,752.39**	**$15,433,006**	**1,724.01**	**$1,085,490**	**7.03%**		

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	134,308	0.87%	3.28	0.53%
Regional Parks	(198,497)	-1.29%	(10.28)	-1.67%
Regional Planning Services	(67,008)	-0.43%	(2.76)	-0.45%
Regional Transportation	587,937	3.81%	22.62	3.68%
Feasibility Study Reserve Fund - All	(46,523)	-0.30%	(1.81)	-0.29%
Core Area Wastewater Operations	637,505	4.14%	18.92	3.08%
Core Area & Legacy Trunk Sewer - Debt	(4,553)	-0.03%	(4.05)	-0.66%
Capital Regional Hospital District	61,287	0.40%	(1.35)	-0.22%
Other	(19,080)	-0.12%	($2.89)	-0.47%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$1,085,376**	**7.04%**	**$21.67**	**3.53%**

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	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.792	Debt - Craigflower PS	-	-	(3)	(0.00)	3	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(282)	(0.01)	282	100.00%	0.01	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	(26,491)	(1.02)	38,475	1.53	(64,966)	-168.85%	(2.55)	-166.61%
3.798C	Debt - Core Area Wastewater Treatment Program	3,014,379	115.95	2,954,251	117.46	60,128	2.04%	(1.51)	-1.29%
3.7XX	Sewer Debt	$2,987,888	$114.93	$2,992,442	$118.98	($4,553)	-0.15%	($4.05)	-3.41%

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	METCHOSIN	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	Difference Increase/(Decrease) %	Change in Cost per Avg. Household $	Change in Cost per Avg. Household %
1.010	Legislative & General Government	149,976	84.20	141,464	81.88	8,512	6.02%	2.33	2.84%
1.10X	Facilities Management	1,743	0.98	1,787	1.03	(44)	-2.49%	(0.06)	-5.41%
1.101	G.I.S.	1,497	0.84	1,584	0.92	(88)	-5.53%	(0.08)	-8.35%
1.224	Community Health	2,882	1.62	6,574	3.80	(3,692)	-56.16%	(2.19)	-57.48%
1.280	Regional Parks	173,498	97.41	198,028	114.62	(24,531)	-12.39%	(17.20)	-15.01%
1.309	Climate Action and Adaptation	18,413	10.34	18,204	10.54	210	1.15%	(0.20)	-1.88%
1.310	Land Banking & Housing	32,511	18.25	34,459	19.94	(1,948)	-5.65%	(1.69)	-8.48%
1.312	Regional Goose Management	3,233	1.82	2,792	1.62	442	15.82%	0.20	12.35%
1.315	Biodiversity & Environmental Stewardship	1,356	0.76	1,231	0.71	125	10.12%	0.05	6.83%
1.324	Regional Planning Services	7,023	3.94	13,745	7.96	(6,722)	-48.91%	(4.01)	-50.44%
1.326	Foodlands Access	3,834	2.15	3,011	1.74	823	27.34%	0.41	23.52%
1.329	Regional Transportation	55,441	31.13	-	-	55,441	100.00%	31.13	100.00%
1.335	Geo-Spatial Referencing System	1,674	0.94	1,809	1.05	(135)	-7.45%	(0.11)	-10.22%
1.374	Regional Emergency Program Support	1,544	0.87	1,577	0.91	(32)	-2.06%	(0.05)	-4.99%
1.375	Hazardous Material Incident Response	5,303	2.98	5,316	3.08	(13)	-0.25%	(0.10)	-3.24%
1.911	911 Systems	5,985	3.36	5,605	3.24	380	6.78%	0.12	3.58%
1.921	Regional CREST Contribution	22,830	12.82	22,315	12.92	515	2.31%	(0.10)	-0.76%
21.ALL	Feasibility Study Reserve Fund - All	(3,035)	(1.70)	1,393	0.81	(4,428)	-317.85%	(2.51)	-311.33%
	Total Regional	**$485,708**	**$272.70**	**$460,894**	**$266.76**	**$24,814**	**5.38%**	**$5.95**	**2.23%**
1.126	Victoria Family Court Committee	180	0.10	182	0.11	(2)	-1.12%	(0.00)	-4.08%
1.128	Greater Victoria Police Victim Services	3,891	2.18	3,854	2.23	37	0.95%	(0.05)	-2.07%
1.297	Arts Grants	16,320	9.16	16,127	9.33	193	1.20%	(0.17)	-1.83%
1.311	Regional Housing Trust Fund	3,734	2.10	-	-	3,734	100.00%	2.10	100.00%
1.313	Animal Care Services	49,009	27.52	47,535	27.51	1,475	3.10%	0.00	0.02%
1.330	Regional Growth Strategy	1,588	0.89	3,619	2.09	(2,031)	-56.12%	(1.20)	-57.43%
1.913	913 Fire Dispatch	66,376	37.27	56,007	32.42	10,368	18.51%	4.85	14.96%
3.701	Millstream Remediation Service	-	-	288	0.17	(288)	-100.00%	(0.17)	-100.00%
	Total Sub Regional	**$141,098**	**$79.22**	**$127,612**	**$73.86**	**$13,486**	**10.57%**	**$5.36**	**7.26%**
	Total Capital Regional District (excl. Muni Debt)	**$626,806**	**$351.92**	**$588,506**	**$340.62**	**$38,300**	**6.51%**	**$11.31**	**3.32%**
CRHD	Capital Regional Hospital District	275,673	154.78	278,056	160.93	(2,383)	-0.86%	(6.16)	-3.83%
	Total CRD & CRHD	**$902,479**	**$506.70**	**$866,562**	**$501.55**	**$35,917**	**4.14%**	**$5.15**	**1.03%**
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$902,479**	**$506.70**	**$866,562**	**$501.55**	**$35,917**	**4.14%**	**$5.15**	**1.03%**
	Average residential assessment - 2026/2025	**$1,268,188**		**$1,302,760**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	Change in Requisition % of Total	Change in Cost / Avg HH $	Change in Cost / Avg HH % of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	8,512	0.98%	2.33	0.47%
Regional Parks	(24,531)	-2.83%	(17.20)	-3.44%
Regional Planning Services	(6,722)	-0.78%	(4.01)	-0.80%
Regional Transportation	55,441	6.40%	31.13	6.23%
Feasibility Study Reserve Fund - All	(4,428)	-0.51%	(2.51)	-0.50%
Regional Housing Trust Fund	3,734	0.43%	2.10	0.42%
913 Fire Dispatch	10,368	1.20%	4.85	0.97%
Capital Regional Hospital District	(2,383)	-0.27%	(6.16)	-1.23%
Other	(4,075)	-0.47%	($5.37)	-1.07%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$35,917**	**4.14%**	**$5.15**	**1.03%**

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	NORTH SAANICH	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	Difference Increase/(Decrease) %	Change in Cost per Avg. Household $	Change in Cost per Avg. Household %
1.010	Legislative & General Government	625,299	104.58	573,451	96.75	51,848	9.04%	7.83	8.09%
1.10X	Facilities Management	7,267	1.22	7,245	1.22	21	0.29%	(0.01)	-0.58%
1.101	G.I.S.	6,240	1.04	6,422	1.08	(182)	-2.83%	(0.04)	-3.68%
1.224	Community Health	12,014	2.01	26,648	4.50	(14,633)	-54.91%	(2.49)	-55.31%
1.280	Regional Parks	723,369	120.98	802,748	135.43	(79,379)	-9.89%	(14.45)	-10.67%
1.309	Climate Action and Adaptation	60,739	10.16	58,955	9.95	1,784	3.03%	0.21	2.13%
1.310	Land Banking & Housing	135,551	22.67	139,686	23.57	(4,136)	-2.96%	(0.90)	-3.80%
1.312	Regional Goose Management	10,666	1.78	9,042	1.53	1,624	17.96%	0.26	16.94%
1.315	Biodiversity & Environmental Stewardship	4,471	0.75	3,986	0.67	485	12.17%	0.08	11.19%
1.324	Regional Planning Services	29,280	4.90	55,717	9.40	(26,438)	-47.45%	(4.50)	-47.91%
1.326	Foodlands Access	12,639	2.11	9,745	1.64	2,894	29.70%	0.47	28.57%
1.329	Regional Transportation	231,151	38.66	-	-	231,151	100.00%	38.66	100.00%
1.335	Geo-Spatial Referencing System	6,981	1.17	7,334	1.24	(353)	-4.81%	(0.07)	-5.64%
1.374	Regional Emergency Program Support	5,095	0.85	5,107	0.86	(13)	-0.25%	(0.01)	-1.11%
1.375	Hazardous Material Incident Response	17,493	2.93	17,218	2.90	275	1.60%	0.02	0.71%
1.911	911 Systems	14,925	2.50	14,025	2.37	901	6.42%	0.13	5.50%
1.921	Regional CREST Contribution	56,938	9.52	55,841	9.42	1,097	1.96%	0.10	1.08%
21.ALL	Feasibility Study Reserve Fund - All	(12,653)	(2.12)	5,647	0.95	(18,300)	-324.07%	(3.07)	-322.12%
	Total Regional	**$1,947,465**	**$325.70**	**$1,798,818**	**$303.48**	**$148,647**	**8.26%**	**$22.22**	**7.32%**
1.126	Victoria Family Court Committee	573	0.10	582	0.10	(10)	-1.66%	(0.00)	-2.52%
1.44X	Panorama Rec. Center.	1,949,767	326.08	1,878,798	316.97	70,969	3.78%	9.11	2.87%
1.230	Traffic Safety Commission	-	-	3,276	0.55	(3,276)	-100.00%	(0.55)	-100.00%
1.311	Regional Housing Trust Fund	12,267	2.05	-	-	12,267	100.00%	2.05	100.00%
1.330	Regional Growth Strategy	6,621	1.11	14,669	2.47	(8,048)	-54.87%	(1.37)	-55.26%
1.537	Stormwater Quality Management - Peninsula	47,044	7.87	43,104	7.27	3,940	9.14%	0.60	8.19%
1.538	Source - Stormwater Quality - Peninsula	17,587	2.94	17,476	2.95	110	0.63%	(0.01)	-0.24%
3.701	Millstream Remediation Service	-	-	445	0.08	(445)	-100.00%	(0.08)	-100.00%
3.707	LWMP - On Site System Management Program	33,955	6.40	41,895	7.89	(7,940)	-18.95%	(1.48)	-18.82%
3.720	LWMP - (Peninsula) - Implementation	5,011	0.84	9,448	1.59	(4,437)	-46.97%	(0.76)	-47.43%
3.755	Regional Source Control	23,970	4.01	25,441	4.29	(1,471)	-5.78%	(0.28)	-6.60%
	Total Sub Regional	**2,096,794**	**351.40**	**2,035,135**	**344.17**	**61,659**	**3.03%**	**7.23**	**2.10%**
	Total Capital Regional District (excl. Muni Debt)	**4,044,260**	**$677.10**	**$3,833,954**	**$647.65**	**$210,306**	**5.49%**	**$29.45**	**4.55%**
CRHD	Capital Regional Hospital District	1,149,373	192.22	1,127,157	190.16	22,216	1.97%	2.06	1.08%
	Total CRD & CRHD	**$5,193,633**	**$869.32**	**$4,961,111**	**$837.81**	**$232,522**	**4.69%**	**$31.51**	**3.76%**
1.15X	Municipalities' Own Debt - M.F.A.	679,143	113.58	679,143	114.58	-	0.00%	(1.00)	-0.87%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,872,776**	**$982.90**	**$5,640,254**	**$952.39**	**$232,522**	**4.12%**	**$30.51**	**3.20%**
	Average residential assessment - 2026/2025	**$1,574,996**		**$1,539,357**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	Change in Requisition % of Total	Change in Cost / Avg HH $	Change in Cost / Avg HH % of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	51,848	0.92%	7.83	0.82%
Regional Parks	(79,379)	-1.41%	(14.45)	-1.52%
Regional Planning Services	(26,438)	-0.47%	(4.50)	-0.47%
Regional Transportation	231,151	4.10%	38.66	4.05%
Feasibility Study Reserve Fund - All	(18,300)	-0.32%	(3.07)	-0.32%
Panorama Rec. Center.	70,969	1.26%	9.11	0.96%
Regional Housing Trust Fund	12,267	0.22%	2.05	0.22%
Capital Regional Hospital District	22,216	0.39%	2.06	0.22%
Municipalities' Own Debt - M.F.A.	-	0.00%	(1.00)	-0.10%
Other	(31,812)	-0.56%	($6.17)	-0.65%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$232,522**	**4.12%**	**$30.51**	**3.20%**

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	Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.718	Peninsula Wastewater TP	760,815	127.24	784,168	132.30	(23,353)	-2.98%	(5.06)	-3.82%
3.718	Sewer Operating (INVOICE)	$760,815	$127.24	$784,168	$132.30	($23,353)	-2.98%	($5.06)	-3.82%

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	OAK BAY	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	852,570	124.89	791,244	116.37	61,326	7.75%	8.52	7.32%
1.10X	Facilities Management	9,908	1.45	9,997	1.47	(89)	-0.89%	(0.02)	-1.29%
1.101	G.I.S.	8,509	1.25	8,861	1.30	(353)	-3.98%	(0.06)	-4.37%
1.224	Community Health	16,381	2.40	36,768	5.41	(20,387)	-55.45%	(3.01)	-55.63%
1.280	Regional Parks	986,285	144.47	1,107,626	162.90	(121,341)	-10.96%	(18.43)	-11.31%
1.309	Climate Action and Adaptation	84,506	12.38	82,076	12.07	2,431	2.96%	0.31	2.55%
1.310	Land Banking & Housing	184,818	27.07	192,738	28.35	(7,920)	-4.11%	(1.27)	-4.49%
1.312	Regional Goose Management	14,839	2.17	12,588	1.85	2,252	17.89%	0.32	17.42%
1.315	Biodiversity & Environmental Stewardship	6,221	0.91	5,549	0.82	671	12.10%	0.10	11.65%
1.324	Regional Planning Services	39,922	5.85	76,878	11.31	(36,957)	-48.07%	(5.46)	-48.28%
1.326	Foodlands Access	17,586	2.58	13,567	2.00	4,019	29.62%	0.58	29.10%
1.329	Regional Transportation	315,166	46.17	-	-	315,166	100.00%	46.17	100.00%
1.335	Geo-Spatial Referencing System	9,518	1.39	10,119	1.49	(600)	-5.93%	(0.09)	-6.31%
1.374	Regional Emergency Program Support	7,088	1.04	7,110	1.05	(22)	-0.31%	(0.01)	-0.71%
1.375	Hazardous Material Incident Response	24,338	3.57	23,971	3.53	368	1.53%	0.04	1.13%
1.911	911 Systems	21,407	3.14	19,779	2.91	1,629	8.24%	0.23	7.80%
1.921	Regional CREST Contribution	81,667	11.96	78,751	11.58	2,916	3.70%	0.38	3.29%
21.ALL	Feasibility Study Reserve Fund - All	(17,252)	(2.53)	7,792	1.15	(25,044)	-321.42%	(3.67)	-320.53%
	Total Regional	**$2,663,477**	**$390.16**	**$2,485,413**	**$365.54**	**$178,064**	**7.16%**	**$24.62**	**6.73%**
1.126	Victoria Family Court Committee	811	0.12	818	0.12	(6)	-0.76%	(0.00)	-1.16%
1.128	Greater Victoria Police Victim Services	22,117	3.24	21,556	3.17	561	2.60%	0.07	2.19%
1.230	Traffic Safety Commission	-	-	4,520	0.66	(4,520)	-100.00%	(0.66)	-100.00%
1.290	Royal Theatre	55,129	8.08	54,616	8.03	513	0.94%	0.04	0.53%
1.297	Arts Grants	250,033	36.63	242,585	35.68	7,447	3.07%	0.95	2.66%
1.311	Regional Housing Trust Fund	17,074	2.50	-	-	17,074	100.00%	2.50	100.00%
1.330	Regional Growth Strategy	9,027	1.32	20,240	2.98	(11,213)	-55.40%	(1.65)	-55.58%
1.536	LWMP-Stormwater Quality Management-Core	74,137	10.86	73,412	10.80	726	0.99%	0.06	0.58%
1.912B	911 Call Answer - Municipalities	(33,188)	(4.86)	(36,718)	(5.40)	3,530	9.61%	0.54	9.98%
3.701	Millstream Remediation Service	-	-	207	0.03	(207)	-100.00%	(0.03)	-100.00%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	1,498,949	219.57	1,546,177	227.40	(47,228)	-3.05%	(7.83)	-3.44%
3.750	LWMP - Core and West Shore	33,607	4.92	31,558	4.64	2,049	6.49%	0.28	6.07%
3.751	LWMP - Core and West Shore Debt	-	-	1,369	0.20	(1,369)	-100.00%	(0.20)	-100.00%
3.755	Regional Source Control	110,876	16.24	111,277	16.37	(401)	-0.36%	(0.12)	-0.76%
	Total Sub Regional	**$2,038,572**	**$298.62**	**$2,071,617**	**$304.68**	**($33,044)**	**-1.60%**	**($6.06)**	**-1.99%**
	Total Capital Regional District (excl. Muni Debt)	**$4,702,049**	**$688.77**	**$4,557,030**	**$670.22**	**$145,019**	**3.18%**	**$18.56**	**2.77%**
CRHD	Capital Regional Hospital District	1,567,124	229.56	1,555,243	228.74	11,881	0.76%	0.82	0.36%
	Total CRD & CRHD	**$6,269,173**	**$918.33**	**$6,112,273**	**$898.95**	**$156,900**	**2.57%**	**$19.38**	**2.16%**
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$6,269,173**	**$918.33**	**$6,112,273**	**$898.95**	**$156,900**	**2.57%**	**$19.38**	**2.16%**
	Average residential assessment - 2026/2025	**$1,880,902**		**$1,851,603**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	61,326	1.00%	8.52	0.95%
Regional Parks	(121,341)	-1.99%	(18.43)	-2.05%
Regional Planning Services	(36,957)	-0.61%	(5.46)	-0.61%
Regional Transportation	315,166	5.16%	46.17	5.15%
Feasibility Study Reserve Fund - All	(25,044)	-0.41%	(3.67)	-0.41%
Regional Housing Trust Fund	17,074	0.28%	2.50	0.28%
Core Area & Legacy Trunk Sewer - Debt	(47,228)	-0.77%	(7.83)	-0.87%
Capital Regional Hospital District	11,881	0.19%	0.82	0.09%
Other	(17,976)	-0.29%	(3.24)	-0.36%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$156,900**	**2.57%**	**$19.38**	**2.16%**

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	Core Area Wastewater Operations	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.717	Core Area Wastewater Operations	3,347,764	490.39	3,064,470	450.70	283,293	9.24%	39.69	8.81%
3.71X	Sewer Operating (INVOICE)	$3,347,764	$490.39	$3,064,470	$450.70	$283,293	9.24%	$39.69	8.81%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	(41)	(0.01)	41	100.00%	0.01	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(325)	(0.05)	325	100.00%	0.05	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	(32,031)	(4.69)	46,783	6.88	(78,814)	-168.47%	(11.57)	-168.19%
3.798C	Debt - Core Area Wastewater Treatment Program	1,530,980	224.26	1,499,760	220.58	31,220	2.08%	3.69	1.67%
3.7XX	Sewer Debt	$1,498,949	$219.57	$1,546,177	$227.40	($47,228)	-3.05%	($7.83)	-3.44%

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	SAANICH	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	3,638,722	78.69	3,425,171	74.06	213,551	6.23%	4.63	6.26%
1.10X	Facilities Management	42,287	0.91	43,276	0.94	(990)	-2.29%	(0.02)	-2.27%
1.101	G.I.S.	36,314	0.79	38,360	0.83	(2,045)	-5.33%	(0.04)	-5.31%
1.224	Community Health	69,913	1.51	159,164	3.44	(89,251)	-56.07%	(1.93)	-56.07%
1.280	Regional Parks	4,209,411	91.03	4,794,742	103.67	(585,331)	-12.21%	(12.64)	-12.19%
1.309	Climate Action and Adaptation	446,153	9.65	434,221	9.39	11,931	2.75%	0.26	2.77%
1.310	Land Banking & Housing	788,793	17.06	834,333	18.04	(45,540)	-5.46%	(0.98)	-5.44%
1.312	Regional Goose Management	78,345	1.69	66,595	1.44	11,750	17.64%	0.25	17.67%
1.315	Biodiversity & Environmental Stewardship	32,857	0.71	29,372	0.64	3,485	11.86%	0.08	11.89%
1.324	Regional Planning Services	170,384	3.68	332,795	7.20	(162,411)	-48.80%	(3.51)	-48.79%
1.326	Foodlands Access	92,885	2.01	71,810	1.55	21,075	29.35%	0.46	29.38%
1.329	Regional Transportation	1,345,110	29.09	-	-	1,345,110	100.00%	29.09	100.00%
1.335	Geo-Spatial Referencing System	40,624	0.88	43,803	0.95	(3,179)	-7.26%	(0.07)	-7.24%
1.374	Regional Emergency Program Support	37,422	0.81	37,616	0.81	(194)	-0.52%	(0.00)	-0.49%
1.375	Hazardous Material Incident Response	128,494	2.78	126,816	2.74	1,678	1.32%	0.04	1.35%
1.911	911 Systems	144,828	3.13	131,874	2.85	12,954	9.82%	0.28	9.85%
1.921	Regional CREST Contribution	552,503	11.95	525,072	11.35	27,431	5.22%	0.60	5.25%
21.ALL	Feasibility Study Reserve Fund - All	(73,631)	(1.59)	33,729	0.73	(107,359)	-318.30%	(2.32)	-318.35%
	Total Regional	**$11,781,415**	**$254.79**	**$11,128,750**	**$240.62**	**$652,665**	**5.86%**	**$14.17**	**5.89%**
1.536	LWMP-Stormwater Quality Management-Core	182,221	3.94	205,795	4.45	(23,574)	-11.46%	(0.51)	-11.44%
1.128	Greater Victoria Police Victim Services	94,395	2.04	93,312	2.02	1,083	1.16%	0.02	1.18%
3.701	Millstream Remediation Service	-	-	1,962	0.04	(1,962)	-100.00%	(0.04)	-100.00%
1.126	Victoria Family Court Committee	4,270	0.09	4,285	0.09	(15)	-0.35%	(0.00)	-0.33%
1.290	Royal Theatre	291,318	6.30	289,418	6.26	1,901	0.66%	0.04	0.68%
1.230	Traffic Safety Commission	-	-	19,566	0.42	(19,566)	-100.00%	(0.42)	-100.00%
1.297	Arts Grants	1,318,128	28.51	1,282,387	27.73	35,741	2.79%	0.78	2.81%
1.311	Regional Housing Trust Fund	90,468	1.96	-	-	90,468	100.00%	1.96	100.00%
1.330	Regional Growth Strategy	38,526	0.83	87,615	1.89	(49,089)	-56.03%	(1.06)	-56.02%
1.912B	911 Call Answer - Municipalities	(224,530)	(4.86)	(244,821)	(5.29)	20,291	8.29%	0.44	8.27%
3.707	LWMP - On Site System Management Program	31,894	0.78	40,759	1.01	(8,865)	-21.75%	(0.22)	-21.98%
3.750	LWMP - Core and West Shore	115,367	2.49	104,863	2.27	10,504	10.02%	0.23	10.04%
3.751	LWMP - Core and West Shore Debt	-	-	6,501	0.14	(6,501)	-100.00%	(0.14)	-100.00%
3.752	LWMP - Harbour Studies	132,940	2.87	129,911	2.81	3,029	2.33%	0.07	2.35%
3.755	Regional Source Control	380,613	8.23	369,758	7.99	10,856	2.94%	0.24	2.96%
	Total Sub Regional	**$2,455,611**	**$53.20**	**$2,391,312**	**$51.83**	**$64,300**	**2.69%**	**$1.37**	**2.65%**
	Total Capital Regional District (excl. Muni Debt)	**$14,237,026**	**$307.99**	**$13,520,062**	**$292.45**	**$716,965**	**5.30%**	**$15.54**	**5.31%**
CRHD	Capital Regional Hospital District	6,688,401	144.64	6,732,408	145.57	(44,007)	-0.65%	(0.92)	-0.63%
	Total CRD & CRHD	**$20,925,427**	**$452.63**	**$20,252,469**	**$438.02**	**$672,958**	**3.32%**	**$14.62**	**3.34%**
1.15X	Municipalities' Own Debt - M.F.A.	9,359,816	202.42	6,397,596	138.33	2,962,220	46.30%	64.09	46.33%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$30,285,243**	**$655.05**	**$26,650,065**	**$576.34**	**$3,635,178**	**13.64%**	**$78.71**	**13.66%**
	Average residential assessment - 2026/2025	**$1,185,158**		**$1,178,346**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	213,551	0.80%	4.63	0.80%
Regional Parks	(585,331)	-2.20%	(12.64)	-2.19%
Regional Planning Services	(162,411)	-0.61%	(3.51)	-0.61%
Regional Transportation	1,345,110	5.05%	29.09	5.05%
Feasibility Study Reserve Fund - All	(107,359)	-0.40%	(2.32)	-0.40%
Regional Housing Trust Fund	90,468	0.34%	1.96	0.34%
Capital Regional Hospital District	(44,007)	-0.17%	(0.92)	-0.16%
Municipalities' Own Debt - M.F.A.	2,962,220	11.11%	64.09	11.12%
Other	(77,062)	-0.29%	($1.67)	-0.29%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$3,635,178**	**13.64%**	**$78.71**	**13.66%**

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	Core Area Wastewater Operations	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.717	Core Area Wastewater Operations	11,492,177	248.53	10,182,844	220.17	1,309,333	12.86%	28.36	12.88%
3.71X	Sewer Operating (INVOICE)	$11,492,177	$248.53	$10,182,844	$220.17	$1,309,333	12.86%	$28.36	12.88%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	(57)	(0.00)	57	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(1,629)	(0.04)	1,629	100.00%	0.04	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	(114,565)	(2.48)	167,396	3.62	(281,961)	-168.44%	(6.10)	-168.45%
3.798C	Debt - Core Area Wastewater Treatment Program	7,271,179	157.25	7,122,730	154.00	148,449	2.08%	3.24	2.11%
3.7XX	Sewer Debt (INVOICE)	$7,156,614	$154.77	$7,288,440	$157.59	($131,825)	-1.81%	($2.82)	-1.79%

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	SIDNEY	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	524,498	61.95	485,326	57.68	39,173	8.07%	4.27	7.41%
1.10X	Facilities Management	6,095	0.72	6,132	0.73	(37)	-0.60%	(0.01)	-1.21%
1.101	G.I.S.	5,234	0.62	5,435	0.65	(201)	-3.70%	(0.03)	-4.28%
1.224	Community Health	10,077	1.19	22,553	2.68	(12,475)	-55.32%	(1.49)	-55.59%
1.280	Regional Parks	606,759	71.67	679,385	80.74	(72,626)	-10.69%	(9.07)	-11.24%
1.309	Climate Action and Adaptation	55,638	6.57	53,480	6.36	2,159	4.04%	0.22	3.40%
1.310	Land Banking & Housing	113,699	13.43	118,220	14.05	(4,520)	-3.82%	(0.62)	-4.41%
1.312	Regional Goose Management	9,770	1.15	8,202	0.97	1,568	19.12%	0.18	18.39%
1.315	Biodiversity & Environmental Stewardship	4,096	0.48	3,616	0.43	480	13.27%	0.05	12.58%
1.324	Regional Planning Services	24,560	2.90	47,155	5.60	(22,595)	-47.92%	(2.70)	-48.24%
1.326	Foodlands Access	11,580	1.37	8,842	1.05	2,739	30.97%	0.32	30.17%
1.329	Regional Transportation	193,889	22.90	-	-	193,889	100.00%	22.90	100.00%
1.335	Geo-Spatial Referencing System	5,856	0.69	6,207	0.74	(351)	-5.65%	(0.05)	-6.23%
1.374	Regional Emergency Program Support	4,667	0.55	4,633	0.55	34	0.73%	0.00	0.12%
1.375	Hazardous Material Incident Response	16,024	1.89	15,619	1.86	405	2.59%	0.04	1.97%
1.911	911 Systems	15,453	1.83	13,970	1.66	1,483	10.61%	0.16	9.94%
1.921	Regional CREST Contribution	58,950	6.96	55,623	6.61	3,327	5.98%	0.35	5.33%
21.ALL	Feasibility Study Reserve Fund - All	(10,613)	(1.25)	4,779	0.57	(15,393)	-322.08%	(1.82)	-320.72%
	Total Regional	**$1,656,234**	**$195.62**	**$1,539,176**	**$182.91**	**$117,058**	**7.61%**	**$12.71**	**6.95%**
1.126	Victoria Family Court Committee	522	0.06	524	0.06	(2)	-0.36%	(0.00)	-0.97%
1.128	Greater Victoria Police Victim Services	13,606	1.61	13,222	1.57	385	2.91%	0.04	2.28%
1.230	Traffic Safety Commission	-	-	2,772	0.33	(2,772)	-100.00%	(0.33)	-100.00%
1.311	Regional Housing Trust Fund	11,255	1.33	-	-	11,255	100.00%	1.33	100.00%
1.330	Regional Growth Strategy	5,553	0.66	12,414	1.48	(6,861)	-55.27%	(0.82)	-55.54%
1.44X	Panorama Rec. Center.	1,784,381	210.76	1,728,122	205.37	56,259	3.26%	5.39	2.62%
1.537	Stormwater Quality Management - Peninsula	23,071	2.73	30,971	3.68	(7,899)	-25.51%	(0.96)	-25.96%
1.538	Source - Stormwater Quality - Peninsula	18,208	2.15	17,408	2.07	800	4.60%	0.08	3.96%
3.701	Millstream Remediation Service	-	-	151	0.02	(151)	-100.00%	(0.02)	-100.00%
3.720	LWMP - (Peninsula) - Implementation	13,165	1.55	22,865	2.72	(9,701)	-42.43%	(1.16)	-42.78%
3.755	Regional Source Control	54,639	6.45	54,294	6.45	345	0.64%	0.00	0.02%
	Total Sub Regional	**$1,924,401**	**$227.29**	**$1,882,743**	**$223.74**	**$41,657**	**2.21%**	**$3.55**	**1.59%**
	Total Capital Regional District (excl. Muni Debt)	**$3,580,635**	**$422.92**	**$3,421,919**	**$406.66**	**$158,715**	**4.64%**	**$16.26**	**4.00%**
CRHD	Capital Regional Hospital District	964,090	113.87	953,941	113.37	10,149	1.06%	0.50	0.45%
	Total CRD & CRHD	**$4,544,724**	**$536.79**	**$4,375,860**	**$520.02**	**$168,864**	**3.86%**	**$16.76**	**3.22%**
1.15X	Municipalities' Own Debt - M.F.A.	679,625	80.27	638,295	75.85	41,330	6.48%	4.42	5.82%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,224,349**	**$617.06**	**$5,014,155**	**$595.88**	**$210,194**	**4.19%**	**$21.18**	**3.55%**
	Average residential assessment - 2026/2025	**$933,005**		**$917,690**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	39,173	0.78%	4.27	0.72%
Regional Parks	(72,626)	-1.45%	(9.07)	-1.52%
Regional Planning Services	(22,595)	-0.45%	(2.70)	-0.45%
Regional Transportation	193,889	3.86%	22.90	3.84%
Feasibility Study Reserve Fund - All	(15,393)	-0.31%	(1.82)	-0.31%
Regional Housing Trust Fund	11,255	0.22%	1.33	0.22%
Panorama Rec. Center.	56,259	1.12%	5.39	0.90%
Capital Regional Hospital District	10,149	0.20%	0.50	0.08%
Municipalities' Own Debt - M.F.A.	41,330	0.82%	4.42	0.74%
Other	(31,246)	-0.62%	($4.04)	-0.68%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$210,194**	**4.19%**	**$21.18**	**3.55%**

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	Core Area Wastewater Operations	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.718	Peninsula Wastewater TP	1,998,819	236.08	1,897,742	225.53	101,077	5.33%	10.56	4.68%
3.718	Sewer Operating (INVOICE)	$1,998,819	$236.08	$1,897,742	$225.53	$101,077	5.33%	$10.56	4.68%

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	SOOKE	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	393,302	52.65	370,467	50.30	22,836	6.16%	2.34	4.66%
1.10X	Facilities Management	4,571	0.61	4,681	0.64	(110)	-2.35%	(0.02)	-3.74%
1.101	G.I.S.	3,925	0.53	4,149	0.56	(224)	-5.39%	(0.04)	-6.74%
1.224	Community Health	7,557	1.01	17,215	2.34	(9,658)	-56.10%	(1.33)	-56.73%
1.280	Regional Parks	454,987	60.90	518,599	70.42	(63,613)	-12.27%	(9.51)	-13.51%
1.309	Climate Action and Adaptation	54,891	7.35	53,353	7.24	1,537	2.88%	0.10	1.42%
1.310	Land Banking & Housing	85,259	11.41	90,242	12.25	(4,982)	-5.52%	(0.84)	-6.86%
1.312	Regional Goose Management	9,639	1.29	8,183	1.11	1,456	17.80%	0.18	16.13%
1.315	Biodiversity & Environmental Stewardship	4,043	0.54	3,610	0.49	433	12.01%	0.05	10.42%
1.324	Regional Planning Services	18,416	2.47	35,995	4.89	(17,579)	-48.84%	(2.42)	-49.56%
1.326	Foodlands Access	11,430	1.53	8,826	1.20	2,605	29.51%	0.33	27.67%
1.329	Regional Transportation	145,390	19.46	-	-	145,390	100.00%	19.46	100.00%
1.335	Geo-Spatial Referencing System	4,391	0.59	4,738	0.64	(347)	-7.32%	(0.06)	-8.63%
1.374	Regional Emergency Program Support	4,604	0.62	4,622	0.63	(18)	-0.39%	(0.01)	-1.80%
1.375	Hazardous Material Incident Response	15,809	2.12	15,582	2.12	227	1.46%	0.00	0.02%
1.911	911 Systems	19,824	2.65	18,007	2.45	1,817	10.09%	0.21	8.53%
1.921	Regional CREST Contribution	75,625	10.12	71,697	9.74	3,928	5.48%	0.39	3.98%
21.ALL	Feasibility Study Reserve Fund - All	(7,959)	(1.07)	3,648	0.50	(11,607)	-318.16%	(1.56)	-315.06%
	Total Regional	**$1,305,704**	**$174.77**	**$1,233,613**	**$167.50**	**$72,091**	**5.84%**	**$7.27**	**4.34%**
1.126	Victoria Family Court Committee	507	0.07	506	0.07	0	0.09%	(0.00)	-1.33%
1.230	Traffic Safety Commission	-	-	2,116	0.29	(2,116)	-100.00%	(0.29)	-100.00%
1.297	Arts Grants	48,615	6.51	47,250	6.42	1,364	2.89%	0.09	1.43%
1.311	Regional Housing Trust Fund	11,151	1.49	-	-	11,151	100.00%	1.49	100.00%
1.313	Animal Care Services	128,524	17.20	124,484	16.90	4,040	3.25%	0.30	1.78%
1.330	Regional Growth Strategy	4,164	0.56	9,476	1.29	(5,312)	-56.06%	(0.73)	-56.68%
1.40X	SEAPARC	2,897,738	387.87	2,695,676	366.02	202,061	7.50%	21.85	5.97%
1.913	913 Fire Dispatch	144,437	19.33	129,045	17.52	15,392	11.93%	1.81	10.34%
3.701	Millstream Remediation Service	-	-	637	0.09	(637)	-100.00%	(0.09)	-100.00%
	Total Sub Regional	**$3,235,135**	**$433.04**	**$3,009,192**	**$408.59**	**$225,944**	**7.51%**	**$24.45**	**5.98%**
1.121	Sooke Regional Museum	198,469	26.57	192,701	26.17	5,768	2.99%	0.40	1.53%
1.531	Stormwater Quality Management - Sooke	32,406	4.34	41,656	5.66	(9,250)	-22.21%	(1.32)	-23.31%
	Total Local	**$230,875**	**$30.90**	**$234,357**	**$31.82**	**($3,482)**	**-1.49%**	**($0.92)**	**-2.88%**
	Total Capital Regional District (excl. Muni Debt)	**$4,771,715**	**$638.71**	**$4,477,162**	**$607.92**	**$294,552**	**6.58%**	**$30.80**	**5.07%**
CRHD	Capital Regional Hospital District	722,936	96.77	728,177	98.87	(5,241)	-0.72%	(2.10)	-2.13%
	Total CRD & CRHD	**$5,494,651**	**$735.48**	**$5,205,340**	**$706.79**	**$289,311**	**5.56%**	**$28.70**	**4.06%**
1.15X	Municipalities' Own Debt - M.F.A.	476,705	63.81	476,705	64.73	-	0.00%	(0.92)	-1.42%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,971,356**	**$799.29**	**$5,682,045**	**$771.52**	**$289,311**	**5.09%**	**$27.78**	**3.60%**
	Average residential assessment - 2026/2025	**$792,876**		**$800,372**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	22,836	0.40%	2.34	0.30%
Regional Parks	(63,613)	-1.12%	(9.51)	-1.23%
Regional Planning Services	(17,579)	-0.31%	(2.42)	-0.31%
Regional Transportation	145,390	2.56%	19.46	2.52%
Feasibility Study Reserve Fund - All	(11,607)	-0.20%	(1.56)	-0.20%
Regional Housing Trust Fund	11,151	0.20%	1.49	0.19%
SEAPARC	202,061	3.55%	21.85	2.83%
913 Fire Dispatch	15,392	0.27%	1.81	0.23%
Stormwater Quality Management - Sooke	(9,250)	-0.16%	(1.32)	-0.17%
Municipalities' Own Debt - M.F.A.	-	0.00%	(0.92)	-0.12%
Capital Regional Hospital District	(5,241)	-0.09%	(2.10)	-0.27%
Other	(230)	0.00%	($1.35)	-0.17%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$289,311**	**5.09%**	**$27.78**	**3.60%**

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	VICTORIA	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	3,315,176	69.44	3,152,472	65.49	162,704	5.16%	3.96	6.04%
1.10X	Facilities Management	38,527	0.81	39,831	0.83	(1,304)	-3.27%	(0.02)	-2.46%
1.101	G.I.S.	33,085	0.69	35,306	0.73	(2,220)	-6.29%	(0.04)	-5.50%
1.224	Community Health	63,696	1.33	146,492	3.04	(82,796)	-56.52%	(1.71)	-56.15%
1.280	Regional Parks	3,835,120	80.34	4,413,002	91.67	(577,882)	-13.09%	(11.34)	-12.37%
1.309	Climate Action and Adaptation	386,417	8.09	377,059	7.83	9,358	2.48%	0.26	3.34%
1.310	Land Banking & Housing	718,655	15.05	767,907	15.95	(49,251)	-6.41%	(0.90)	-5.63%
1.312	Regional Goose Management	67,855	1.42	57,828	1.20	10,028	17.34%	0.22	18.32%
1.315	Biodiversity & Environmental Stewardship	28,455	0.60	25,502	0.53	2,953	11.58%	0.07	12.51%
1.324	Regional Planning Services	155,234	3.25	306,299	6.36	(151,065)	-49.32%	(3.11)	-48.90%
1.326	Foodlands Access	80,441	1.69	62,349	1.30	18,092	29.02%	0.39	30.10%
1.329	Regional Transportation	1,225,506	25.67	-	-	1,225,506	100.00%	25.67	100.00%
1.335	Geo-Spatial Referencing System	37,012	0.78	40,316	0.84	(3,304)	-8.19%	(0.06)	-7.43%
1.374	Regional Emergency Program Support	32,412	0.68	32,664	0.68	(252)	-0.77%	0.00	0.06%
1.375	Hazardous Material Incident Response	111,290	2.33	110,121	2.29	1,169	1.06%	0.04	1.91%
1.911	911 Systems	119,402	2.50	108,135	2.25	11,267	10.42%	0.25	11.34%
1.921	Regional CREST Contribution	455,503	9.54	430,552	8.94	24,951	5.80%	0.60	6.68%
21.ALL	Feasibility Study Reserve Fund - All	(67,083)	(1.41)	31,044	0.64	(98,127)	-316.09%	(2.05)	-317.90%
	Total Regional	**$10,636,703**	**$222.81**	**$10,136,878**	**$210.58**	**$499,825**	**4.93%**	**$12.23**	**5.81%**
1.126	Victoria Family Court Committee	3,617	0.08	3,638	0.08	(22)	-0.60%	0.00	0.23%
1.128	Greater Victoria Police Victim Services	86,001	1.80	85,883	1.78	119	0.14%	0.02	0.98%
1.230	Traffic Safety Commission	-	-	18,008	0.37	(18,008)	-100.00%	(0.37)	-100.00%
1.290	Royal Theatre	252,264	5.28	251,208	5.22	1,056	0.42%	0.07	1.26%
1.295	McPherson Theatre	750,000	15.71	750,000	15.58	-	0.00%	0.13	0.84%
1.297	Arts Grants	1,142,008	23.92	1,113,806	23.14	28,202	2.53%	0.78	3.39%
1.311	Regional Housing Trust Fund	78,293	1.64	-	-	78,293	100.00%	1.64	100.00%
1.330	Regional Growth Strategy	35,100	0.74	80,639	1.68	(45,539)	-56.47%	(0.94)	-56.11%
1.536	LWMP-Stormwater Quality Management-Core	201,349	4.22	208,651	4.33	(7,302)	-3.50%	(0.12)	-2.69%
1.912B	911 Call Answer - Municipalities	(185,110)	(3.88)	(200,750)	(4.17)	15,640	7.79%	0.29	7.02%
3.701	Millstream Remediation Service	-	-	1,228	0.03	(1,228)	-100.00%	(0.03)	-100.00%
3.752	LWMP - Harbour Studies	109,600	2.30	106,525	2.21	3,075	2.89%	0.08	3.75%
3.755	Regional Source Control	510,458	10.69	490,955	10.20	19,503	3.97%	0.49	4.84%
	Total Sub Regional	**$2,983,580**	**$62.50**	**$2,909,791**	**$60.45**	**$73,789**	**2.54%**	**$2.05**	**3.39%**
	Total Capital Regional District (excl. Muni Debt)	**$13,620,283**	**$285.31**	**$13,046,669**	**$271.03**	**$573,614**	**4.40%**	**$14.28**	**5.27%**
CRHD	Capital Regional Hospital District	6,093,684	127.65	6,196,398	128.72	(102,713)	-1.66%	(1.07)	-0.83%
	Total CRD & CRHD	**$19,713,967**	**$412.96**	**$19,243,067**	**$399.75**	**$470,901**	**2.45%**	**$13.21**	**3.30%**
1.15X	Municipalities' Own Debt - M.F.A.	6,815,988	142.78	5,641,761	117.20	1,174,227	20.81%	25.58	21.82%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$26,529,955**	**$555.74**	**$24,884,828**	**$516.95**	**$1,645,128**	**6.61%**	**$38.79**	**7.50%**
	Average residential assessment - 2026/2025	**$1,045,886**		**$1,041,992**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	162,704	0.65%	3.96	0.77%
Regional Parks	(577,882)	-2.32%	(11.34)	-2.19%
Regional Planning Services	(151,065)	-0.61%	(3.11)	-0.60%
Regional Transportation	1,225,506	4.92%	25.67	4.96%
Feasibility Study Reserve Fund - All	(98,127)	-0.39%	(2.05)	-0.40%
Regional Housing Trust Fund	78,293	0.31%	1.64	0.32%
Capital Regional Hospital District	(102,713)	-0.41%	(1.07)	-0.21%
Municipalities' Own Debt - M.F.A.	1,174,227	4.72%	25.58	4.95%
Other	(65,815)	-0.26%	($0.48)	-0.09%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$1,645,128**	**6.61%**	**$38.79**	**7.50%**

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	Core Area Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	15,412,680	322.86	13,520,507	280.87	1,892,173	13.99%	41.99	14.95%
3.71X	Sewer Operating (INVOICE)	$15,412,680	$322.86	$13,520,507	$280.87	$1,892,173	13.99%	$41.99	14.95%

	Liquid Waste Management	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.750	LWMP - Core and West Shore	154,724	3.24	139,235	2.89	15,490	11.12%	0.35	12.06%
3.751	LWMP - Core and West Shore Debt	-	-	7,703	0.16	(7,703)	-100.00%	(0.16)	-100.00%
3.750	LWMP (INVOICE)	$154,724	$3.24	$146,938	$3.05	$7,787	5.30%	$0.19	6.18%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	(155)	(0.00)	155	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(2,199)	(0.05)	2,199	100.00%	0.05	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	(153,649)	(3.22)	224,503	4.66	(378,152)	-168.44%	(7.88)	-169.01%
3.798C	Debt - Core Area Wastewater Treatment Program	8,615,652	180.48	8,439,754	175.32	175,898	2.08%	5.15	2.94%
3.7XX	Sewer Debt (INVOICE)	$8,462,003	$177.26	$8,661,903	$179.94	($199,900)	-2.31%	($2.68)	-1.49%

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	VIEW ROYAL	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	Difference Increase/(Decrease) %	Change in Cost per Avg. Household $	Change in Cost per Avg. Household %
1.010	Legislative & General Government	356,339	72.72	323,939	67.93	32,400	10.00%	4.80	7.06%
1.10X	Facilities Management	4,141	0.85	4,093	0.86	48	1.18%	(0.01)	-1.52%
1.101	G.I.S.	3,556	0.73	3,628	0.76	(72)	-1.97%	(0.03)	-4.59%
1.224	Community Health	6,847	1.40	15,053	3.16	(8,207)	-54.52%	(1.76)	-55.73%
1.280	Regional Parks	412,226	84.13	453,468	95.09	(41,242)	-9.09%	(10.96)	-11.52%
1.309	Climate Action and Adaptation	44,527	9.09	42,423	8.90	2,105	4.96%	0.19	2.16%
1.310	Land Banking & Housing	77,246	15.77	78,908	16.55	(1,662)	-2.11%	(0.78)	-4.72%
1.312	Regional Goose Management	7,819	1.60	6,506	1.36	1,313	20.18%	0.23	16.97%
1.315	Biodiversity & Environmental Stewardship	3,279	0.67	2,870	0.60	410	14.27%	0.07	11.22%
1.324	Regional Planning Services	16,686	3.41	31,474	6.60	(14,789)	-46.99%	(3.19)	-48.40%
1.326	Foodlands Access	9,271	1.89	7,016	1.47	2,254	32.13%	0.42	28.60%
1.329	Regional Transportation	131,726	26.88	-	-	131,726	100.00%	26.88	100.00%
1.335	Geo-Spatial Referencing System	3,978	0.81	4,143	0.87	(164)	-3.97%	(0.06)	-6.53%
1.374	Regional Emergency Program Support	3,735	0.76	3,675	0.77	60	1.63%	(0.01)	-1.09%
1.375	Hazardous Material Incident Response	12,824	2.62	12,390	2.60	434	3.51%	0.02	0.74%
1.911	911 Systems	14,706	3.00	13,267	2.78	1,439	10.85%	0.22	7.89%
1.921	Regional CREST Contribution	56,100	11.45	52,823	11.08	3,278	6.21%	0.37	3.37%
21.ALL	Feasibility Study Reserve Fund - All	(7,211)	(1.47)	3,190	0.67	(10,401)	-326.04%	(2.14)	-320.01%
	Total Regional	**$1,157,796**	**$236.29**	**$1,058,865**	**$222.03**	**$98,931**	**9.34%**	**$14.26**	**6.42%**
1.126	Victoria Family Court Committee	412	0.08	411	0.09	1	0.33%	(0.00)	-2.35%
1.128	Greater Victoria Police Victim Services	9,244	1.89	8,825	1.85	419	4.75%	0.04	1.95%
1.230	Traffic Safety Commission	-	-	1,850	0.39	(1,850)	-100.00%	(0.39)	-100.00%
1.297	Arts Grants	131,538	26.85	125,273	26.27	6,265	5.00%	0.58	2.20%
1.311	Regional Housing Trust Fund	9,032	1.84	-	-	9,032	100.00%	1.84	100.00%
1.330	Regional Growth Strategy	3,773	0.77	8,286	1.74	(4,513)	-54.47%	(0.97)	-55.68%
1.536	LWMP-Stormwater Quality Management-Core	37,264	7.61	38,969	8.17	(1,705)	-4.38%	(0.57)	-6.93%
3.701	Millstream Remediation Service	-	-	261	0.05	(261)	-100.00%	(0.05)	-100.00%
3.707	LWMP - On Site System Management Program	833	0.20	1,083	0.27	(250)	-23.05%	(0.07)	-25.14%
3.750	LWMP - Core and West Shore	10,679	2.18	9,485	1.99	1,195	12.60%	0.19	9.59%
3.751	LWMP - Core and West Shore Debt	-	-	681	0.14	(681)	-100.00%	(0.14)	-100.00%
3.752	LWMP - Harbour Studies	13,499	2.75	13,069	2.74	429	3.29%	0.01	0.53%
3.755	Regional Source Control	35,233	7.19	33,444	7.01	1,789	5.35%	0.18	2.54%
	Total Sub Regional	**$251,507**	**$51.36**	**$241,637**	**$50.71**	**$9,869**	**4.08%**	**$0.65**	**1.28%**
	Total Capital Regional District (excl. Muni Debt)	**$1,409,302**	**$287.66**	**$1,300,502**	**$272.74**	**$108,800**	**8.37%**	**$14.91**	**5.47%**
CRHD	Capital Regional Hospital District	654,993	133.68	636,724	133.51	18,268	2.87%	0.16	0.12%
	Total CRD & CRHD	**$2,064,295**	**$421.33**	**$1,937,226**	**$406.26**	**$127,068**	**6.56%**	**$15.07**	**3.71%**
1.15X	Municipalities' Own Debt - M.F.A.	617,163	125.96	617,163	129.41	-	0.00%	(3.46)	-2.67%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$2,681,458**	**$547.29**	**$2,554,389**	**$535.67**	**$127,068**	**4.97%**	**$11.62**	**2.17%**
	Average residential assessment - 2026/2025	**$1,095,285**		**$1,080,783**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	Change in Requisition % of Total	Change in Cost / Avg HH $	Change in Cost / Avg HH % of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	32,400	1.27%	4.80	0.90%
Regional Parks	(41,242)	-1.61%	(10.96)	-2.05%
Regional Planning Services	(14,789)	-0.58%	(3.19)	-0.60%
Regional Transportation	131,726	5.15%	26.88	5.02%
Feasibility Study Reserve Fund - All	(10,401)	-0.41%	(2.14)	-0.40%
Regional Housing Trust Fund	9,032	0.35%	1.84	0.34%
Capital Regional Hospital District	18,268	0.71%	0.16	0.03%
Municipalities' Own Debt - M.F.A.	-	0.00%	(3.46)	-0.65%
Other	2,074	0.08%	($2.32)	-0.43%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$127,068**	**4.97%**	**$11.62**	**2.17%**

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	Core Area Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	1,063,813	217.11	921,014	193.13	142,798	15.50%	23.99	12.42%
3.71X	Sewer Operating (INVOICE)	$1,063,813	$217.11	$921,014	$193.13	$142,798	15.50%	$23.99	12.42%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.792	Debt - Craigflower PS	-	-	(2)	(0.00)	2	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(256)	(0.05)	256	100.00%	0.05	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	(9,994)	(2.04)	14,602	3.06	(24,596)	-168.44%	(5.10)	-166.61%
3.798C	Debt - Core Area Wastewater Treatment Program	762,108	155.54	746,548	156.54	15,559	2.08%	(1.00)	-0.64%
3.7XX	Sewer Debt (INVOICE)	$752,114	$153.50	$760,892	$159.55	($8,778)	-1.15%	($6.05)	-3.79%

CAPITAL REGIONAL DISTRICT

Electoral Area Requisition & Cost Per Average Residential Assessment

Prepared by CRD Financial Services

March 11, 2026

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	JUAN DE FUCA Electoral Area	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	Difference Increase/(Decrease) %	Change in Cost per Avg. Household $	Change in Cost per Avg. Household %
1.010	Legislative & General Government	251,930	61.64	240,099	59.24	11,831	4.93%	2.41	4.06%
1.10X	Facilities Management	2,928	0.72	3,034	0.75	(106)	-3.49%	(0.03)	-4.29%
1.101	G.I.S.	2,514	0.62	2,689	0.66	(175)	-6.50%	(0.05)	-7.27%
1.224	Community Health	4,840	1.18	11,157	2.75	(6,317)	-56.62%	(1.57)	-56.97%
1.280	Regional Parks	291,442	71.31	336,103	82.92	(44,661)	-13.29%	(11.61)	-14.00%
1.309	Climate Action and Adaptation	25,668	6.28	25,302	6.24	365	1.44%	0.04	0.61%
1.310	Land Banking & Housing	54,613	13.36	58,485	14.43	(3,873)	-6.62%	(1.07)	-7.39%
1.312	Regional Goose Management	4,507	1.10	3,881	0.96	627	16.15%	0.15	15.19%
1.315	Biodiversity & Environmental Stewardship	1,890	0.46	1,711	0.42	179	10.45%	0.04	9.54%
1.324	Regional Planning Services	11,797	2.89	23,328	5.76	(11,532)	-49.43%	(2.87)	-49.85%
1.326	Foodlands Access	5,342	1.31	4,183	1.03	1,159	27.71%	0.28	26.66%
1.329	Regional Transportation	93,130	22.79	-	-	93,130	100.00%	22.79	100.00%
1.335	Geo-Spatial Referencing System	2,813	0.69	3,071	0.76	(258)	-8.40%	(0.07)	-9.15%
1.374	Regional Emergency Program Support	2,153	0.53	2,192	0.54	(39)	-1.78%	(0.01)	-2.59%
1.375	Hazardous Material Incident Response	7,392	1.81	7,390	1.82	3	0.04%	(0.01)	-0.79%
1.911	911 Systems	6,762	1.65	6,234	1.54	527	8.46%	0.12	7.56%
1.921	Regional CREST Contribution	25,794	6.31	24,823	6.12	972	3.91%	0.19	3.06%
21.ALL	Feasibility Study Reserve Fund - All	(5,098)	(1.25)	2,364	0.58	(7,462)	-315.62%	(1.83)	-313.84%
	Total Regional	**$790,416**	**$193.40**	**$756,045**	**$186.53**	**$34,371**	**4.55%**	**$6.87**	**3.68%**
1.126	Victoria Family Court Committee	248	0.06	244	0.06	3	1.28%	0.00	0.45%
1.230	Traffic Safety Commission	-	-	1,372	0.34	(1,372)	-100.00%	(0.34)	-100.00%
1.313	Animal Care Services	82,326	20.14	80,678	19.90	1,648	2.04%	0.24	1.20%
1.330	Regional Growth Strategy	2,667	0.65	6,142	1.52	(3,474)	-56.57%	(0.86)	-56.93%
1.913	913 Fire Dispatch	46,650	11.41	54,515	13.45	(7,865)	-14.43%	(2.04)	-15.13%
3.701	Millstream Remediation Service	-	-	373	0.09	(373)	-100.00%	(0.09)	-100.00%
	Total Sub-Regional	**$131,891**	**$32.27**	**$143,324**	**$35.36**	**($11,432)**	**-7.98%**	**($3.09)**	**-8.74%**
1.103	Elections	8,943	2.19	-	-	8,943	100.00%	2.19	100.00%
1.104	U.B.C.M.	3,315	0.81	3,172	0.78	143	4.52%	0.03	3.66%
1.108	Joint Electoral Area Admin	73,666	18.02	41,116	10.14	32,550	79.17%	7.88	77.69%
1.318	Building Inspection	169,814	41.55	156,657	38.65	13,157	8.40%	2.90	7.50%
1.320	Noise Control	18,499	4.53	18,173	4.48	325	1.79%	0.04	0.95%
1.322	Nuisances & Unsightly Premises	14,409	3.53	13,213	3.26	1,196	9.05%	0.27	8.15%
1.368	Electoral Area Fire Inspection & Investigation	5,761	1.41	-	-	5,761	100.00%	1.41	100.00%
1.372	Electoral Area Emergency Program	50,422	12.34	42,137	10.40	8,285	19.66%	1.94	18.68%
	Total Joint Electoral Area	**$344,828**	**$84.37**	**$274,468**	**$67.72**	**$70,361**	**25.64%**	**$16.66**	**24.60%**
1.109	Electoral Area Admin Exp - JDF	81,731	20.00	74,517	18.38	7,214	9.68%	1.61	8.78%
1.114	Grant-in-Aid - Juan de Fuca	11,476	2.81	11,476	2.83	-	0.00%	(0.02)	-0.83%
1.317	JDF Building Numbering	14,447	3.53	14,169	3.50	278	1.96%	0.04	1.12%
1.319	Soil Deposit Removal	11,270	2.76	11,069	2.73	201	1.82%	0.03	0.98%
1.325	Electoral Area Services - Planning	841,373	205.87	816,916	201.55	24,457	2.99%	4.32	2.14%
1.340	JDF Livestock Injury Compensation	-	-	13	0.00	(13)	-100.00%	(0.00)	-100.00%
1.370	Juan de Fuca Emergency Program	115,251	28.20	109,138	26.93	6,113	5.60%	1.27	4.73%
1.377	JDF Search and Rescue	73,350	17.95	72,050	17.78	1,300	1.80%	0.17	0.96%
1.405	JDF EA - Community Parks	372,570	91.16	255,374	63.01	117,196	45.89%	28.16	44.69%
1.924	Emergency Comm - CREST - JDF	161,449	39.50	129,704	32.00	31,745	24.47%	7.50	23.45%
	Total JDF Electoral Area	**$1,682,917**	**$411.78**	**$1,494,426**	**$368.70**	**$188,491**	**12.61%**	**$43.08**	**11.68%**
	Total Capital Regional District	**$2,950,053**	**$721.83**	**$2,668,262**	**$658.31**	**$281,790**	**10.56%**	**$63.52**	**9.65%**
CRHD	Capital Regional Hospital District	463,077	113.31	471,930	116.43	(8,853)	-1.88%	(3.13)	-2.69%
	Total CRD and CRHD	**$3,413,130**	**$835.13**	**$3,140,193**	**$774.74**	**$272,937**	**8.69%**	**$60.39**	**7.79%**
	Average residential assessment - 2026/2025	**$928,389**		**$942,528**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	Change in Requisition %	Change in Cost / Avg HH $	Change in Cost / Avg HH %
REGIONAL				
Legislative & General Government	11,831	0.38%	2.41	0.31%
Regional Parks	(44,661)	-1.42%	(11.61)	-1.50%
Regional Planning Services	(11,532)	-0.37%	(2.87)	-0.37%
Regional Transportation	93,130	2.97%	22.79	2.94%
Feasibility Study Reserve Fund - All	(7,462)	-0.24%	(1.83)	-0.24%
SUB-REGIONAL				
913 Fire Dispatch	(7,865)	-0.25%	(2.04)	-0.26%
JOINT EA				
Elections	8,943	0.28%	2.19	0.28%
Joint Electoral Area Admin	32,550	1.04%	7.88	1.02%
Building Inspection	13,157	0.42%	2.90	0.37%
Electoral Area Fire Inspection & Investigation	5,761	0.18%	1.41	0.18%
Electoral Area Emergency Program	8,285	0.26%	1.94	0.25%
JDF EA				
Electoral Area Admin Exp - JDF	7,214	0.23%	1.61	0.21%
Electoral Area Services - Planning	24,457	0.78%	4.32	0.56%
Juan de Fuca Emergency Program	6,113	0.19%	1.27	0.16%
JDF EA - Community Parks	117,196	3.73%	28.16	3.63%
Emergency Comm - CREST - JDF	31,745	1.01%	7.50	0.97%
Capital Regional Hospital District	(8,853)	-0.28%	(3.13)	-0.40%
Other	(7,072)	-0.23%	(2.52)	-0.32%
TOTAL CRD & CRHD	**$272,937**	**8.69%**	**$60.39**	**7.79%**

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	JUAN DE FUCA Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.119	Vancouver Island Regional Library	441,214	122.80	425,189	119.31	16,025	3.77%	3.49	2.93%
1.121	Sooke Regional Museum	107,225	29.85	106,545	29.90	680	0.64%	(0.05)	-0.15%
1.128	Greater Victoria Police Victim Services	976	2.01	935	1.92	41	4.40%	0.09	4.53%
1.133	Langford E.A. - Greater Victoria Public Library	34,252	70.38	33,860	69.48	392	1.16%	0.89	1.29%
1.232	Port Renfrew Street Lighting	4,220	47.95	4,148	47.14	72	1.74%	0.82	1.74%
1.350	Willis Point Fire Protect & Recreation	199,133	831.92	178,550	744.04	20,583	11.53%	87.88	11.81%
1.353	Otter Point Fire Protection	846,326	715.80	804,055	682.74	42,271	5.26%	33.07	4.84%
1.354	Malahat Fire Protection	80,996	847.76	72,762	761.41	8,234	11.32%	86.34	11.34%
1.355	Durrance Road Fire Protection	3,885	431.70	3,665	407.18	221	6.02%	24.52	6.02%
1.357	East Sooke Fire Protection	717,306	805.90	672,797	756.11	44,509	6.62%	49.78	6.58%
1.358	Port Renfrew Fire Protection	164,341	409.93	147,570	386.88	16,770	11.36%	23.05	5.96%
1.360	Shirley Fire Protection	285,876	823.90	253,584	729.22	32,291	12.73%	94.67	12.98%
1.40X	SEAPARC	844,053	262.72	797,151	248.57	46,903	5.88%	14.15	5.69%
1.408	JDF EA - Community Recreation	43,161	12.02	72,750	20.41	(29,589)	-40.67%	(8.40)	-41.14%
1.523	Port Renfrew Refuse Disposal	65,047	160.69	62,346	161.35	2,701	4.33%	(0.67)	-0.41%
2.650	Port Renfrew Water	92,477	338.74	87,329	339.80	5,148	5.89%	(1.06)	-0.31%
2.682	Seagirt Water System Debt	114,767	1,334.50	114,767	1,334.50	-	0.00%	-	0.00%
2.691	Wilderness Mountain Water Service	82,920	1,023.70	78,970	974.94	3,950	5.00%	48.77	5.00%
3.755	Regional Source Control	733	8.02	717	7.88	16	2.30%	0.14	1.74%
3.850	Port Renfrew Sewer	73,890	839.66	70,369	799.65	3,521	5.00%	40.01	5.00%
	Total Local/Specified/Defined Services	**$4,202,798**		**$3,988,058**		**$214,740**			
	Average residential assessment - 2026/2025	**$928,389**		**$942,528**					

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	SALT SPRING ISLAND Electoral Area	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	471,670	70.40	438,355	66.10	33,315	7.60%	4.30	6.50%
1.10X	Facilities Management	5,481	0.82	5,539	0.84	(57)	-1.03%	(0.02)	-2.04%
1.101	G.I.S.	4,707	0.70	4,909	0.74	(202)	-4.12%	(0.04)	-5.10%
1.224	Community Health	9,062	1.35	20,370	3.07	(11,307)	-55.51%	(1.72)	-55.97%
1.280	Regional Parks	545,645	81.44	613,633	92.53	(67,988)	-11.08%	(11.09)	-11.99%
1.309	Climate Action and Adaptation	50,656	7.56	49,104	7.40	1,552	3.16%	0.16	2.11%
1.310	Land Banking & Housing	102,247	15.26	106,778	16.10	(4,531)	-4.24%	(0.84)	-5.22%
1.312	Regional Goose Management	8,895	1.33	7,531	1.14	1,364	18.12%	0.19	16.91%
1.315	Biodiversity & Environmental Stewardship	3,730	0.56	3,321	0.50	409	12.32%	0.06	11.17%
1.324	Regional Planning Services	22,086	3.30	42,591	6.42	(20,505)	-48.14%	(3.13)	-48.67%
1.326	Foodlands Access	10,543	1.57	8,118	1.22	2,425	29.87%	0.35	28.54%
1.329	Regional Transportation	174,360	26.02	-	-	174,360	100.00%	26.02	100.00%
1.335	Geo-Spatial Referencing System	5,266	0.79	5,606	0.85	(340)	-6.07%	(0.06)	-7.03%
1.374	Regional Emergency Program Support	4,249	0.63	4,254	0.64	(5)	-0.12%	(0.01)	-1.14%
1.375	Hazardous Material Incident Response	14,589	2.18	14,341	2.16	248	1.73%	0.01	0.69%
1.911	911 Systems	14,285	2.13	13,087	1.97	1,198	9.16%	0.16	8.04%
1.921	Regional CREST Contribution	54,496	8.13	52,107	7.86	2,389	4.58%	0.28	3.51%
21.ALL	Feasibility Study Reserve Fund - All	(9,544)	(1.42)	4,317	0.65	(13,861)	-321.11%	(2.08)	-318.85%
	Total Regional	**$1,492,424**	**$222.75**	**$1,393,961**	**$210.21**	**$98,463**	**7.06%**	**$12.55**	**5.97%**
1.230	Traffic Safety Commission	-	-	2,504	0.38	(2,504)	-100.00%	(0.38)	-100.00%
1.311	Regional Housing Trust Fund	10,250	1.53	-	-	10,250	100.00%	1.53	100.00%
1.313	Animal Care Services	154,133	23.01	147,296	22.21	6,837	4.64%	0.79	3.57%
1.913	913 Fire Dispatch	68,526	10.23	62,152	9.37	6,374	10.25%	0.86	9.13%
	Total Sub-Regional	**$232,909**	**$34.76**	**$211,952**	**$31.96**	**$20,956**	**9.89%**	**$2.80**	**8.76%**
1.103	Elections	16,743	2.50	-	-	16,743	100.00%	2.50	100.00%
1.104	U.B.C.M.	6,207	0.93	5,791	0.87	416	7.18%	0.05	6.09%
1.108	Joint Electoral Area Admin	137,919	20.59	75,067	11.32	62,853	83.73%	9.27	81.85%
1.318	Building Inspection	317,930	47.45	286,013	43.13	31,917	11.16%	4.32	10.02%
1.320	Noise Control	34,634	5.17	33,180	5.00	1,454	4.38%	0.17	3.32%
1.322	Nuisances & Unsightly Premises	26,976	4.03	24,123	3.64	2,853	11.83%	0.39	10.68%
1.368	Electoral Area Fire Inspection & Investigation	10,786	1.61	-	-	10,786	100.00%	1.61	100.00%
1.372	Electoral Area Emergency Program	94,401	14.09	76,930	11.60	17,471	22.71%	2.49	21.46%
	Total Joint Electoral Area	**$645,597**	**$96.36**	**$501,104**	**$75.57**	**$144,493**	**28.83%**	**$20.79**	**27.52%**
1.116	Grant-in-Aid - Salt Spring Island	75,960	11.34	73,725	11.12	2,235	3.03%	0.22	1.98%
1.124	SSI Economic Development Commission	85,672	12.79	64,482	9.72	21,190	32.86%	3.06	31.50%
1.141	Salt Spring Island Public Library	804,013	120.00	766,678	115.61	37,335	4.87%	4.39	3.80%
1.236	Salt Spring Island Fernwood Dock	19,677	3.36	17,870	3.05	1,807	10.11%	0.31	10.11%
1.238A	Community Transit (SSI)	496,500	74.11	454,571	68.55	41,929	9.22%	5.56	8.11%
1.238B	Community Transportation (SSI)	62,789	9.37	72,015	10.86	(9,226)	-12.81%	(1.49)	-13.70%
1.299	Salt Spring Island Arts	154,361	23.04	145,393	21.92	8,968	6.17%	1.11	5.08%
1.342	SSI Livestock Injury Compensation	-	-	13	0.00	(13)	-100.00%	(0.00)	-100.00%
1.378	SSI Search and Rescue	27,696	4.13	26,480	3.99	1,216	4.59%	0.14	3.52%
1.45X	SSI Parks and Recreation	3,159,695	471.60	2,858,547	431.06	301,148	10.54%	40.54	9.41%
3.705	SSI Liquid Waste Disposal	416,491	71.17	406,177	69.28	10,314	2.54%	1.89	2.73%
	Total SSI LCC Services	**$5,302,854**	**$800.91**	**$4,885,951**	**$745.17**	**$416,903**	**8.53%**	**$55.74**	**7.48%**
1.111	Electoral Area Admin Exp - SSI	816,163	121.82	811,235	122.33	4,928	0.61%	(0.52)	-0.42%
1.316	SSI Building Numbering	10,770	1.61	10,575	1.59	195	1.84%	0.01	0.80%
1.371	SSI Emergency Program	146,410	21.85	124,080	18.71	22,330	18.00%	3.14	16.79%
1.535	Stormwater Quality Management - SSI	17,650	2.63	15,350	2.31	2,300	14.98%	0.32	13.81%
1.925	Emergency Comm - CREST - SSI	160,516	23.96	155,771	23.49	4,745	3.05%	0.47	1.99%
	Total Other SSI Electoral Area	**$1,151,509**	**$171.87**	**$1,117,011**	**$168.44**	**$34,498**	**3.09%**	**$3.43**	**2.03%**
	Total SSI Electoral Area (Including SSI LCC Services)	**$6,454,363**	**$972.77**	**$6,002,962**	**$913.61**	**$451,401**	**7.52%**	**$59.16**	**6.48%**
	Total Capital Regional District	**$8,825,292**	**$1,326.65**	**$8,109,980**	**$1,231.34**	**$715,313**	**8.82%**	**$95.30**	**7.74%**
CRHD	Capital Regional Hospital District	866,985	129.40	861,617	$129.93	5,368	0.62%	(0.53)	-0.41%
	Total CRD and CRHD	**$9,692,277**	**$1,456.05**	**$8,971,596**	**$1,361.27**	**$720,680**	**8.03%**	**$94.78**	**6.96%**
	Average residential assessment - 2026/2025	**$1,060,265**		**$1,051,776**					

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Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	Change in Requisition %	Change in Cost / Avg HH $	Change in Cost / Avg HH %
REGIONAL				
Legislative & General Government	33,315	0.37%	4.30	0.32%
Regional Parks	(67,988)	-0.76%	(11.09)	-0.81%
Regional Planning Services	(20,505)	-0.23%	(3.13)	-0.23%
Regional Transportation	174,360	1.94%	26.02	1.91%
Feasibility Study Reserve Fund - All	(13,861)	-0.15%	(2.08)	-0.15%
SUB-REGIONAL				
Regional Housing Trust Fund	10,250	0.11%	1.53	0.11%
JOINT EA				
Elections	16,743	0.19%	2.50	0.18%
Joint Electoral Area Admin	62,853	0.70%	9.27	0.68%
Building Inspection	31,917	0.36%	4.32	0.32%
Electoral Area Fire Inspection & Investigation	10,786	0.12%	1.61	0.12%
Electoral Area Emergency Program	17,471	0.19%	2.49	0.18%
SSI LCC EA				
SSI Economic Development Commission	21,190	0.24%	3.06	0.22%
Salt Spring Island Public Library	37,335	0.42%	4.39	0.32%
Community Transit (SSI)	41,929	0.47%	5.56	0.41%
Community Transportation (SSI)	(9,226)	-0.10%	(1.49)	-0.11%
Salt Spring Island Arts	8,968	0.10%	1.11	0.08%
SSI Parks and Recreation	301,148	3.36%	40.54	2.98%
SSI Liquid Waste Disposal	10,314	0.11%	1.89	0.14%
OTHER SSI EA				
SSI Emergency Program	22,330	0.25%	3.14	0.23%
Capital Regional Hospital District	5,368	0.06%	(0.53)	-0.04%
Other	25,986	0.29%	1.35	0.10%
TOTAL CRD & CRHD	**$720,680**	**8.03%**	**$94.78**	**6.96%**

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	SALT SPRING ISLAND Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.234	SSI Street Lighting (LCC Service)	34,354	5.26	32,832	5.08	1,522	4.64%	0.18	3.54%
2.620	SSI Highland Water System	13,720	54.02	8,544	33.64	5,176	60.58%	20.38	60.58%
2.621	Highland / Fernwood Water - SSI	96,530	289.88	87,756	263.53	8,774	10.00%	26.35	10.00%
2.624	Beddis Water	101,350	762.03	94,523	695.02	6,827	7.22%	67.01	9.64%
2.626	Fulford Water	65,670	643.82	56,888	557.73	8,782	15.44%	86.10	15.44%
2.628	Cedar Lane Water (SSI)	24,250	655.41	19,117	516.68	5,133	26.85%	138.73	26.85%
2.660	Fernwood Water	1,776	22.48	5,034	63.72	(3,258)	-64.72%	(41.24)	-64.72%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	7,371	9.21	7,896	10.47	(525)	-6.65%	(1.26)	-12.00%
3.810	Ganges Sewer	70,400	169.23	64,000	153.85	6,400	10.00%	15.38	10.00%
3.820	Maliview Estates Sewer System	60,520	643.83	5,220	55.53	55,300	1059.39%	588.30	1059.39%
	Total Local/Specified/Defined Services	**$475,941**		**$381,810**		**$94,131**			
	Average residential assessment - 2026/2025	**$1,060,265**		**$1,051,776**					

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	SOUTHERN GULF ISLANDS Electoral Area	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	Difference Increase/(Decrease) %	Change in Cost per Avg. Household $	Change in Cost per Avg. Household %
1.010	Legislative & General Government	369,618	53.78	343,451	50.16	26,167	7.62%	3.62	7.22%
1.10X	Facilities Management	4,295	0.62	4,339	0.63	(44)	-1.01%	(0.01)	-1.38%
1.101	G.I.S.	3,689	0.54	3,846	0.56	(158)	-4.10%	(0.03)	-4.45%
1.224	Community Health	7,102	1.03	15,960	2.33	(8,858)	-55.50%	(1.30)	-55.67%
1.280	Regional Parks	427,588	62.21	480,782	70.21	(53,194)	-11.06%	(8.00)	-11.39%
1.309	Climate Action and Adaptation	34,093	4.96	32,898	4.80	1,195	3.63%	0.16	3.25%
1.310	Land Banking & Housing	80,125	11.66	83,661	12.22	(3,536)	-4.23%	(0.56)	-4.58%
1.312	Regional Goose Management	5,987	0.87	5,045	0.74	941	18.66%	0.13	18.22%
1.315	Biodiversity & Environmental Stewardship	2,509	0.37	2,224	0.32	285	12.84%	0.04	12.42%
1.324	Regional Planning Services	17,307	2.52	33,370	4.87	(16,063)	-48.14%	(2.36)	-48.33%
1.326	Foodlands Access	7,094	1.03	5,437	0.79	1,657	30.47%	0.24	29.99%
1.329	Regional Transportation	136,635	19.88	-	-	136,635	100.00%	19.88	100.00%
1.335	Geo-Spatial Referencing System	4,127	0.60	4,392	0.64	(266)	-6.05%	(0.04)	-6.40%
1.374	Regional Emergency Program Support	2,860	0.42	2,850	0.42	10	0.34%	(0.00)	-0.03%
1.375	Hazardous Material Incident Response	9,819	1.43	9,608	1.40	211	2.20%	0.03	1.82%
1.911	911 Systems	7,690	1.12	6,986	1.02	704	10.08%	0.10	9.67%
1.921	Regional CREST Contribution	29,337	4.27	27,816	4.06	1,521	5.47%	0.21	5.08%
21.ALL	Feasibility Study Reserve Fund - All	(7,479)	(1.09)	3,382	0.49	(10,861)	-321.14%	(1.58)	-320.32%
	Total Regional	**$1,142,394**	**$166.21**	**$1,066,047**	**$155.68**	**$76,347**	**7.16%**	**$10.53**	**6.76%**
1.230	Traffic Safety Commission	-	-	1,962	0.29	(1,962)	-100.00%	(0.29)	-100.00%
1.297	Arts Grants	30,279	4.41	29,180	4.26	1,099	3.76%	0.14	3.38%
1.311	Regional Housing Trust Fund	6,878	1.00	-	-	6,878	100.00%	1.00	100.00%
1.313	Animal Care Services	120,785	17.57	115,406	16.85	5,378	4.66%	0.72	4.27%
1.913	913 Fire Dispatch	69,835	10.16	56,622	8.27	13,213	23.34%	1.89	22.88%
	Total Sub-Regional	**$227,777**	**$33.14**	**$203,171**	**$29.67**	**$24,606**	**12.11%**	**$3.47**	**11.69%**
1.103	Elections	13,120	1.91	-	-	13,120	100.00%	1.91	100.00%
1.104	U.B.C.M.	4,864	0.71	4,537	0.66	327	7.20%	0.05	6.80%
1.108	Joint Electoral Area Admin	108,079	15.72	58,815	8.59	49,264	83.76%	7.14	83.08%
1.318	Building Inspection	249,142	36.25	224,092	32.73	25,050	11.18%	3.52	10.77%
1.320	Noise Control	27,140	3.95	25,996	3.80	1,144	4.40%	0.15	4.01%
1.322	Nuisances & Unsightly Premises	21,139	3.08	18,900	2.76	2,239	11.85%	0.32	11.43%
1.368	Electoral Area Fire Inspection & Investigation	8,453	1.23	-	-	8,453	100.00%	1.23	100.00%
1.372	Electoral Area Emergency Program	73,976	10.76	60,275	8.80	13,702	22.73%	1.96	22.28%
	Total Joint Electoral Area	**$505,913**	**$73.61**	**$392,615**	**$57.34**	**$113,299**	**28.86%**	**$16.27**	**28.38%**
1.110	Electoral Area Admin Exp - SGI	434,278	63.18	426,652	62.31	7,626	1.79%	0.88	1.41%
1.117	Grant-in-Aid - Southern Gulf Islands	118,990	17.31	113,352	16.55	5,638	4.97%	0.76	4.58%
1.125	SGI Economic Development Commission	132,115	19.22	130,605	19.07	1,510	1.16%	0.15	0.78%
1.138	Southern Gulf Islands Regional Library	263,472	38.33	247,805	36.19	15,667	6.32%	2.14	5.93%
1.235	SGI Small Craft Harbour Facilities	358,067	58.51	344,599	56.31	13,468	3.91%	2.20	3.91%
1.314	SGI House Numbering	10,480	1.52	10,290	1.50	190	1.85%	0.02	1.47%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.373	SGI Emergency Program	266,931	38.84	255,098	37.25	11,833	4.64%	1.58	4.25%
1.533	Stormwater Quality Management - SGI	43,013	6.26	42,252	6.17	761	1.80%	0.09	1.42%
1.923	Emergency Comm - CREST - SGI	194,156	28.25	189,215	27.63	4,941	2.61%	0.62	2.23%
	Total SGI Electoral Area	**$1,821,502**	**$271.43**	**$1,759,868**	**$262.99**	**$61,634**	**3.50%**	**$8.44**	**3.21%**
	Total Capital Regional District	**$3,697,587**	**$544.39**	**$3,421,701**	**$505.67**	**$275,886**	**8.06%**	**$38.71**	**7.66%**
CRHD	Capital Regional Hospital District	679,401	98.85	675,077	98.59	4,324	0.64%	0.26	0.27%
	Total CRD and CRHD	**$4,376,988**	**$643.23**	**$4,096,777**	**$604.26**	**$280,210**	**6.84%**	**$38.97**	**6.45%**
	Average residential assessment - 2026/2025	**$809,920**		**$798,044**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	Change in Requisition %	Change in Cost / Avg HH $	Change in Cost / Avg HH %
REGIONAL				
Legislative & General Government	26,167	0.64%	3.62	0.60%
Regional Parks	(53,194)	-1.30%	(8.00)	-1.32%
Regional Planning Services	(16,063)	-0.39%	(2.36)	-0.39%
Regional Transportation	136,635	3.34%	19.88	3.29%
Feasibility Study Reserve Fund - All	(10,861)	-0.27%	(1.58)	-0.26%
SUB-REGIONAL				
Regional Housing Trust Fund	6,878	0.17%	1.00	0.17%
JOINT EA				
Elections	13,120	0.32%	1.91	0.32%
Joint Electoral Area Admin	49,264	1.20%	7.14	1.18%
Building Inspection	25,050	0.61%	3.52	0.58%
Electoral Area Fire Inspection & Investigation	8,453	0.21%	1.23	0.20%
Electoral Area Emergency Program	13,702	0.33%	1.96	0.32%
SGI EA				
Southern Gulf Islands Regional Library	15,667	0.38%	2.14	0.35%
SGI Small Craft Harbour Facilities	13,468	0.33%	2.20	0.36%
SGI Emergency Program	11,833	0.29%	1.58	0.26%
Capital Regional Hospital District	4,324	0.11%	0.26	0.04%
Other	35,767	0.87%	4.46	0.74%
TOTAL CRD & CRHD	**$280,210**	**6.84%**	**$38.97**	**6.45%**

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	SOUTHERN GULF ISLANDS Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.137	Galiano Island Community Use Building	73,287	47.82	70,106	46.19	3,181	4.54%	1.63	3.53%
1.170	Gossip Island Electric Power Supply	62,776	1,121.00	62,875	1,122.77	(99)	-0.16%	(1.77)	-0.16%
1.227	Saturna Island Medical Clinic	-	-	9,623	14.91	(9,623)	-100.00%	(14.91)	-100.00%
1.228	Galiano Health Service	192,487	125.61	148,509	97.85	43,978	29.61%	27.76	28.37%
1.229	Pender Islands Health Care Centre	327,285	132.09	277,376	111.88	49,909	17.99%	20.21	18.07%
1.352	South Galiano Fire Protection	747,960	831.62	685,608	767.86	62,352	9.09%	63.76	8.30%
1.356	Pender Fire Protection	1,621,831	658.00	1,473,288	597.35	148,544	10.08%	60.65	10.15%
1.359	North Galiano Fire Protection	392,272	973.67	350,701	890.47	41,571	11.85%	83.20	9.34%
1.363	Saturna Island Fire	363,927	556.92	346,879	535.28	17,048	4.91%	21.64	4.04%
1.465	Saturna Island Comm. Parks	31,207	47.75	28,594	44.12	2,613	9.14%	3.63	8.23%
1.468	Saturna Island - Community Rec.	16,810	25.72	16,514	25.48	296	1.79%	0.24	0.95%
1.475	Mayne Is. Com. Parks & Rec	101,885	59.61	100,253	58.91	1,632	1.63%	0.71	1.20%
1.478	Mayne Is. Community Rec.	38,600	22.58	37,920	22.28	680	1.79%	0.30	1.36%
1.485	North & South Pender Com. Parks	193,916	78.51	186,761	75.46	7,155	3.83%	3.05	4.04%
1.488	North & South Pender Com. Rec	77,708	31.44	74,854	30.22	2,854	3.81%	1.22	4.03%
1.495	Galiano Parks	116,906	88.10	110,710	84.41	6,196	5.60%	3.68	4.36%
1.498	Galiano Community Recreation	48,760	36.74	47,764	36.42	996	2.09%	0.33	0.89%
2.630	Magic Lakes Estate Water System	701,965	586.93	597,460	499.97	104,505	17.49%	86.96	17.39%
2.640	Saturna Island Water System (Lyall Harbour)	169,570	974.54	147,829	854.50	21,741	14.71%	120.04	14.05%
2.642	Skana Water (Mayne)	54,430	755.97	28,441	389.60	25,989	91.38%	366.37	94.04%
2.665	Sticks Allison Water (Galiano)	6,674	175.63	5,560	146.32	1,114	20.04%	29.32	20.04%
2.667	Surfside Park Estates (Mayne)	74,230	706.95	30,529	290.75	43,701	143.15%	416.20	143.15%
3.755	Regional Source Control	4,130	5.82	4,228	5.95	(98)	-2.32%	(0.14)	-2.31%
3.830	Magic Lake Estates Sewer System	725,071	1,022.67	624,830	881.28	100,241	16.04%	141.38	16.04%
3.830D	Magic Lake Estates Sewer Debt	229,484	400.50	229,484	400.50	-	0.00%	-	0.00%
	Total Local/Specified/Defined Services	**$6,373,171**		**$5,696,696**		**$676,475**			
	Average residential assessment - 2026/2025	**$809,920**		**$798,044**					

Services with 2025 Year-End Operating Deficits - to be recovered in 2026

Service #	Service Name	Total 2025 Budget*	Total 2025 Deficit**	Impact
2.630	Magic Lakes Estate Water System	1,103,811	**88,515**	Local Area - SGI
1.912B	911 Call Answer - Municipalities	37,303	**37,704**	Sub-Regional
1.911	911 Systems	2,677,917	**16,324**	Regional
2.667	Surfside Park Estates (Mayne)	165,709	**14,970**	Local Area - SGI
			$157,513	

*Based on Operating Budget Amendment #4738 (Nov 12, 2025)

**7 other services totaling $2.5M of the 2025 budget ended with total deficit of $5k.

Services with 2025 Year-End Operating Deficits - resolved by adjustments as shown

Service #	Service Name	Total 2025 Budget*	Total 2025 Deficit	Impact	Treatment for Deficit
3.830	Magic Lake Estates Sewer	959,050	102,610	Local Area - SGI	Reduced transfer to Capital Reserve Fund ($46k); reduce transfer to Operating Reserve ($15k); Transfer from Operating Reserve ($42k)
1.521	Solid Waste Disposal	52,223,347	119,596	Regional	Transfer from Operating Reserve ($120k)
3.810	Ganges Sewer	1,298,564	44,115	Local Area - SSI	Reduced transfer to Capital Reserve Fund ($12k); reduce transfer to Operating Reserve ($32k)
1.523	Port Renfrew Refuse Disposal	137,542	17,986	Local Area - JDF	Reduce transfer to Capital Reserve Fund ($16k); reduce transfer to Equipment Reserve Fund (2k)
1.323	Bylaw Enforcement	833,421	49,796	Regional	Reduced transfer to Equipment Replacement Fund ($50k)
2.640	Lyall Harbour	300,159	49,160	Local Area - SGI	Reduced transfer to Operating Reserve Fund ($19.2k); reduced transfer to Capital Reserve Fund ($30k)
1.313	Animal Care	1,888,210	46,081	Sub-Regional	Transfer from Operating Reserve Fund ($21k); reduced transfer to Equipment Replacement Fund ($25k)
2.621	Highland/Fernwood Water	584,314	40,623	Local Area - SSI	Transfer from Operating Reserve Fund ($11k); reduced transfer to Operating Reserve ($30k)
1.577	Wastewater Operations	15,682,076	10,075	Regional	Transfer from Operating Reserve ($10k)
			$480,042		

*Based on Operating Budget Amendment #4738 (Nov 12, 2025)

Making a difference...together

REPORT TO CAPITAL REGIONAL DISTRICT BOARD
MEETING OF WEDNESDAY, MARCH 11, 2026

SUBJECT **2026 Final Electoral Area Budgets**

ISSUE SUMMARY

To present the final 2026 Electoral Area (EA) budgets and to the Capital Regional District (CRD) Board.

BACKGROUND

The Electoral Areas Committee (EAC) brings together the three unincorporated areas within the CRD: Juan de Fuca (JdF) EA, Salt Spring Island (SSI) EA and Southern Gulf Islands (SGI) EA.

The CRD provides a range of regional, sub-regional and local services to its residents. Regional services are provided to the entire region, sub-regional services are provided to a sub-group of participating municipalities and EAs, while local services are provided to individual municipalities, EAs, or to groups of residents within a defined area. The CRD provides services to more than 23,000 EA residents[1].

Final budgets for review are specific to services in the JdF EA, the SSI EA and the 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

Section 374 of the *Local Government Act* requires CRD to develop and approve a five-year Financial Plan by March 31 each year, inclusive of all EA services. Under budget direction provided by the Board, review and recommendation for approval of EA service budgets, including local service commission budgets, is delegated to the EAC and SSI Local Community Commission (LCC) for applicable local services. These budgets will be included in the 2026 to 2030 CRD Five-Year Financial Plan Bylaw to be presented to the Board on March 11, 2026.

On October 29, 2025, the Board approved 2026 Service Plans and the Provisional 2026 to 2030 Financial Plan, inclusive of EA service budgets through EAC and LCC recommendations.

Since provisional approval changes to the plan have been incorporated to account for new information, year-end results, recommendations from local commissions and committees and updated information from BC Assessments. In addition to approvals from each EA director, all commissions and committees have recommended their respective budgets. A summary of the changes to budgets for Joint EA Services and each EA is included in this report and supported by Appendix A (Joint EA), Appendix B (JdF), Appendix C (SSI) and Appendix D (SGI).

[1] 2021 Census

IMPLICATIONS

Financial Implications

Tax Requisition - Joint Electoral Area Services

Joint EA Services provide services to the three unincorporated areas within the CRD: JdF EA, SSI EA and SGI EA. The requisition for joint EA services is cost apportioned to each EA on the basis of converted assessments. The analysis in Table 1 and 2 and Appendix A represents the service budgets and requisition without cost apportionment to each EA.

Table 1 summarizes total 2026 final requisition change over 2025 for all Joint EA services. Detailed requisition summary by service is further included in Appendix A-1.

Table 1: 2026 Final versus 2025 Final Requisition (Joint EA)

2026 Final $	2025 Final $	Change $	Change %
1.50M	1.17M	0.33M	28.2%

Table 2 compares the changes from total 2026 Provisional to Final Requisition for all Joint EA services. Details of significant changes from Provisional by service are included in Appendix A-2.

Table 2: 2026 Final versus Provisional Requisition (Joint EA)

2026 Final $	2026 Provisional $	Change $	Change %
1.50M	1.50M	(0.00M)	(0.0%)

Tax Requisition – Each Electoral Area

The final requisition change over the prior year is listed in Table 3. Requisition summaries by service area for each EA with changes from 2025 are included in Appendix B-1 (JdF), C-1 (SSI) and D-1 (SGI).

Table 3: 2026 Final versus 2025 Final Requisition

	2026 Final $ (2026 Assessment)		2025 Final $ (2025 Assessment)		Change $		Change %	
	Requisition	Cost / Avg HH*	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH
JdF	3.41M	$835	3.14M	$775	0.27M	$60.39	8.7%	7.8%
SSI	9.69M	$1,456	8.97M	$1,361	0.72M	$94.78	8.0%	7.0%
SGI	4.38M	$643	4.10M	$604	0.28M	$38.97	6.8%	6.4%

*Cost/Avg HH includes CRD and CRHD services but excludes local/specified/defined services. The cost per average residential assessment (Cost/Avg HH) is a theoretical calculation that provides a directional indicator on impacts to a rate payer. The Cost/Avg HH does not reflect factors that vary by home, such as service participation and actual assessed value. This calculation is most directly impacted by changes in apportionment, folios and assessed values. It can be used as an approximation of cost per residential household if a home is valued at or near the 'Average Residential Assessed Value' in Appendix B-1, C-1 and D-1.

Changes from 2026 provisional approval are the result of new information, year-end adjustments, assessment values, local commission or committee recommendations and EA director input.

Table 4 compares the changes from Provisional to Final requisition for each EA. Details of these changes are included in Appendix B-2 (JdF), C-2 (SSI) and D-2 (SGI).

Table 4: 2026 Final versus Provisional Requisition

	2026 Final $ (2026 Assessment)		2026 Provisional $ (2025 Assessment)		Change $		Change %	
	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH
JdF	3.41M	$835	3.45M	$853	(0.04M)	($17.40)	(1.2%)	(2.0%)
SSI	9.69M	$1,456	9.70M	$1,473	(0.01M)	($16.49)	(0.1%)	(1.1%)
SGI	4.38M	$643	4.33M	$639	0.05M	$3.96	1.0%	0.6%

Table 3 and 4 include changes in regional, sub-regional, joint EA, individual EA wide services and Capital Regional Hospital District (CRHD) requisition but excludes local-specified-defined area services. Property specific impacts will vary depending on the participation in defined service areas and assessment values.

Impact of Assessment Values

Included in the total requisition are regional, sub-regional and joint EA service budgets, where the majority are cost apportioned on converted assessments.

Based on data from BC Assessment, the region experienced an average increase in assessment of +1.3% in 2026. Both SSI and SGI experienced changes in assessment values above the average at +1.8% and +1.9% respectively. JDF experienced a decrease of (0.7%).

When assessments increase less than the average, the percentage share of costs for the jurisdiction will decrease, and vice versa. Appendix E contains key assessment data points for each EA.

Increases in assessments also impact the theoretical calculation of an ‘Average Residential Assessed Value’ included in Appendix B-1 (JdF), C-1 (SSI) and D-1 (SGI). The impact is greater if the rate of change in Average Residential Assessed Value outpaces the rate of change in Converted Assessed Values in an area, and vice versa.

Table 5 summarizes the change in cost per average residential household by separating the change driven by cost apportionment versus changes driven by budget changes. Details are included in Appendix B-3 (JdF), C-3 (SSI) and D-3 (SGI).

Table 5: Change in Cost/Avg HH by Cost Driver (2026 Final versus 2025 Final)

	Change in Cost Apportionment		Change in Budget		Total Change 2026 Final vs 2025 Final	
	Cost / Avg HH	%	Cost / Avg HH	%	Cost / Avg HH	%
JdF	($18.36)	(2.4%)	$78.75	10.2%	$60.39	7.8%
SSI	($11.73)	(0.9%)	$106.51	7.8%	$94.78	7.0%
SGI	$1.03	0.2%	$37.94	6.3%	$38.97	6.4%

Capital Budget

The 2026 Capital Plan has been adjusted since provisional approval. All changes have been recommended through local commissions or committees, the EA director or identified by staff through review with the EA director.

The Final 2026 Capital Plan Summary overview by service is included as Appendix A-3 (Joint EA), B-4 (JdF), C-4 (SSI) and D-4 (SGI).

A summary of all changes since provisional approval by project is shown in Appendix B-5 (JdF), C-5 (SSI) and D-5 (SGI). There were no changes to Joint EA services.

Financial Plan Bylaw

The 2026 final budget packages by service are included in Appendix A (A-4 Jointly Funded Service Budgets), Appendix B (B-6 JdF Service Budgets), Appendix C (C-6 SSI Service Budgets) and Appendix D (D-6 SGI Service Budgets). Each of the EA financial plans will be incorporated for final approval in the 2026 to 2030 CRD Five-Year Financial Plan Bylaw at the Board meeting on March 11, 2026.

As in prior years, final adjustments are made ahead of billing with the release of BC Assessment final data for the region. This is typically distributed at the end of March. No material changes or impacts are expected.

CONCLUSION

EA budgets have been delegated to the EAC and SSI LCC (fourteen SSI Services) by the CRD Board for review and recommendation and they have been prepared based on approved service plans.

RECOMMENDATION

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

Submitted by:	Varinia Somosan, CPA, CGA, Acting Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Stephen Henderson, MBA, P.G.Dip.Eng, BSc, General Manager, Electoral Area Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2026 Final Electoral Area Budget – Joint Electoral Area Services
Appendix B: 2026 Final Electoral Area Budget – Juan de Fuca Services
Appendix C: 2026 Final Electoral Area Budget – Salt Spring Island Services
Appendix D: 2026 Final Electoral Area Budget – Southern Gulf Islands Services
Appendix E: 2026 Assessment Data for Electoral Area

March 11, 2026
2026 Final Electoral Area Budget

Appendix A-1: Requisition Summary (Joint EA Services)

	Joint EA Services	Final 2026	Final 2025	Change in Requisition $	Change in Requisition %
1.103	Elections	40,000	-	40,000	100.0%
1.104	U.B.C.M.	14,386	13,500	886	6.6%
1.108	Joint Electoral Area Admin	319,664	174,997	144,667	82.7%
1.318	Building Inspection	736,886	666,762	70,124	10.5%
1.320	Noise Control	80,273	77,349	2,924	3.8%
1.322	Nuisances & Unsightly Premises	62,524	56,236	6,288	11.2%
1.368	Electoral Area Fire Inspection & Investigation	25,000	-	25,000	100.0%
1.372	Electoral Area Emergency Program	218,800	179,342	39,458	22.0%
	Total Joint Electoral Area	**$1,497,533**	**$1,168,186**	**$329,347**	**28.2%**

Appendix A2: Joint EA - Change in Requisition from Provisional to Final - Budget Review 2026

Change in Requisition (2026 Final vs Provisional) - Joint EA

	Joint EA Services	2026 Requisition Final $	2026 Requisition Provisional $	Change in Requisition Final vs Provisional $	Change in Requisition Final vs Provisional %	Main Driver - Change in Requisition
1.103	Elections	40,000	40,000	-	0.0%	
1.104	U.B.C.M.	14,386	14,308	78	0.5%	Increased due to higher 2025 deficit carryover to be recovered by Requisition
1.108	Joint Electoral Area Admin	319,664	320,380	(716)	-0.2%	Increased GILT revenue offset by reduced requisition
1.318	Building Inspection	736,886	736,886	-	0.0%	
1.320	Noise Control	80,273	80,319	(46)	-0.1%	Increased GILT revenue offset by reduced requisition
1.322	Nuisances & Unsightly Premises	62,524	62,524	-	0.0%	
1.368	Electoral Area Fire Inspection & Investigation	25,000	25,000	-	0.0%	
1.372	Electoral Area Emergency Program	218,800	218,800	-	0.0%	
	Total Joint Electoral Area	**1,497,533**	**1,498,217**	**(684)**	**0.0%**	

*Requisition before cost apportionment

Appendix A-3: Capital Plan Summary Overview by Service - Joint EA
2026 Final Budget

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.318	Building Inspection	23,000					**23,000**			23,000				**23,000**
1.372	Emergency Planning Coordination	2,500					**2,500**			2,500				**2,500**
1.580	EA Utility Operations	7,200	90,000				**97,200**			97,200				**97,200**
	Total	**32,700**	**90,000**				**122,700**			**122,700**				**122,700**

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2026 Final Electoral Area Budget

Appendix B-1: Requisition Summary - Juan de Fuca

	Electoral Area Juan de Fuca	Final 2026	Cost per Avg. Residential Assessment	Final 2025	Cost per Avg. Residential Assessment	Change in Requisition $	Change in Requisition %	Change in Cost per Avg. Residential Assessment $	Change in Cost per Avg. Residential Assessment %
1.010	Legislative & General Government	251,930	61.64	240,099	59.24	11,831	4.9%	2.41	4.1%
1.10X	Facilities Management	2,928	0.72	3,034	0.75	(106)	-3.5%	(0.03)	-4.3%
1.101	G.I.S.	2,514	0.62	2,689	0.66	(175)	-6.5%	(0.05)	-7.3%
1.224	Community Health	4,840	1.18	11,157	2.75	(6,317)	-56.6%	(1.57)	-57.0%
1.280	Regional Parks	291,442	71.31	336,103	82.92	(44,661)	-13.3%	(11.61)	-14.0%
1.309	Climate Action and Adaptation	25,668	6.28	25,302	6.24	365	1.4%	0.04	0.6%
1.310	Land Banking & Housing	54,613	13.36	58,485	14.43	(3,873)	-6.6%	(1.07)	-7.4%
1.312	Regional Goose Management	4,507	1.10	3,881	0.96	627	16.2%	0.15	15.2%
1.315	Biodiversity & Environmental Stewardship	1,890	0.46	1,711	0.42	179	10.5%	0.04	9.5%
1.324	Regional Planning Services	11,797	2.89	23,328	5.76	(11,532)	-49.4%	(2.87)	-49.8%
1.326	Foodlands Access	5,342	1.31	4,183	1.03	1,159	27.7%	0.28	26.7%
1.329	Regional Transportation	93,130	22.79	-	-	93,130	100.0%	22.79	100.0%
1.335	Geo-Spatial Referencing System	2,813	0.69	3,071	0.76	(258)	-8.4%	(0.07)	-9.2%
1.374	Regional Emergency Program Support	2,153	0.53	2,192	0.54	(39)	-1.8%	(0.01)	-2.6%
1.375	Hazardous Material Incident Response	7,392	1.81	7,390	1.82	3	0.0%	(0.01)	-0.8%
1.911	911 Systems	6,762	1.65	6,234	1.54	527	8.5%	0.12	7.6%
1.921	Regional CREST Contribution	25,794	6.31	24,823	6.12	972	3.9%	0.19	3.1%
21.ALL	Feasibility Study Reserve Fund - All	(5,098)	(1.25)	2,364	0.58	(7,462)	-315.6%	(1.83)	-313.8%
	Total Regional	**$790,416**	**$193.40**	**$756,045**	**$186.53**	**$34,371**	**4.5%**	**$6.87**	**3.7%**
1.126	Victoria Family Court Committee	248	0.06	244	0.06	3	1.3%	0.00	0.4%
1.230	Traffic Safety Commission	-	-	1,372	0.34	(1,372)	-100.0%	(0.34)	-100.0%
1.313	Animal Care Services	82,326	20.14	80,678	19.90	1,648	2.0%	0.24	1.2%
1.330	Regional Growth Strategy	2,667	0.65	6,142	1.52	(3,474)	-56.6%	(0.86)	-56.9%
1.913	913 Fire Dispatch	46,650	11.41	54,515	13.45	(7,865)	-14.4%	(2.04)	-15.1%
3.701	Millstream Remediation Service	-	-	373	0.09	(373)	-100.0%	(0.09)	-100.0%
	Total Sub-Regional	**$131,891**	**$32.27**	**$143,324**	**$35.36**	**($11,432)**	**-8.0%**	**($3.09)**	**-8.7%**
1.103	Elections	8,943	2.19	-	-	8,943	100.0%	2.19	100.0%
1.104	U.B.C.M.	3,315	0.81	3,172	0.78	143	4.5%	0.03	3.7%
1.108	Joint Electoral Area Admin	73,666	18.02	41,116	10.14	32,550	79.2%	7.88	77.7%
1.318	Building Inspection	169,814	41.55	156,657	38.65	13,157	8.4%	2.90	7.5%
1.320	Noise Control	18,499	4.53	18,173	4.48	325	1.8%	0.04	1.0%
1.322	Nuisances & Unsightly Premises	14,409	3.53	13,213	3.26	1,196	9.1%	0.27	8.2%
1.368	Electoral Area Fire Inspection & Investigation	5,761	1.41	-	-	5,761	100.0%	1.41	100.0%
1.372	Electoral Area Emergency Program	50,422	12.34	42,137	10.40	8,285	19.7%	1.94	18.7%
	Total Joint Electoral Area	**$344,828**	**$84.37**	**$274,468**	**$67.72**	**$70,361**	**25.6%**	**$16.66**	**24.6%**
1.109	Electoral Area Admin Exp - JDF	81,731	20.00	74,517	18.38	7,214	9.7%	1.61	8.8%
1.114	Grant-in-Aid - Juan de Fuca	11,476	2.81	11,476	2.83	-	0.0%	(0.02)	-0.8%
1.317	JDF Building Numbering	14,447	3.53	14,169	3.50	278	2.0%	0.04	1.1%
1.319	Soil Deposit Removal	11,270	2.76	11,069	2.73	201	1.8%	0.03	1.0%
1.325	Electoral Area Services - Planning	841,373	205.87	816,916	201.55	24,457	3.0%	4.32	2.1%
1.340	JDF Livestock Injury Compensation	-	-	13	0.00	(13)	-100.0%	(0.00)	-100.0%
1.370	Juan de Fuca Emergency Program	115,251	28.20	109,138	26.93	6,113	5.6%	1.27	4.7%
1.377	JDF Search and Rescue	73,350	17.95	72,050	17.78	1,300	1.8%	0.17	1.0%
1.405	JDF EA - Community Parks	372,570	91.16	255,374	63.01	117,196	45.9%	28.16	44.7%
1.924	Emergency Comm - CREST - JDF	161,449	39.50	129,704	32.00	31,745	24.5%	7.50	23.4%
	Total JDF Electoral Area	**$1,682,917**	**$411.78**	**$1,494,426**	**$368.70**	**$188,491**	**12.6%**	**$43.08**	**11.7%**
	Total Capital Regional District	**$2,950,053**	**$721.83**	**$2,668,262**	**$658.31**	**$281,790**	**10.6%**	**$63.52**	**9.6%**
CRHD	Capital Regional Hospital District	463,077	113.31	471,930	116.43	(8,853)	-1.9%	(3.13)	-2.7%
	Total CRD and CRHD	**$3,413,130**	**$835.13**	**$3,140,193**	**$774.74**	**$272,937**	**8.7%**	**$60.39**	**7.8%**
	Average residential assessment - 2026/2025	**$928,389**		**$942,528**					

Major Impacts (Changes in $/Avg HH >+/-$1.00)	Change in Requisition $	Change in Requisition %	Change in Cost / Avg. Res Asst $	Change in Cost / Avg. Res Asst %
REGIONAL				
Legislative & General Government	11,831	0.4%	2.41	0.3%
Community Health	(6,317)	-0.2%	(1.57)	-0.2%
Regional Parks	(44,661)	-1.4%	(11.61)	-1.5%
Land Banking & Housing	(3,873)	-0.1%	(1.07)	-0.1%
Regional Planning Services	(11,532)	-0.4%	(2.87)	-0.4%
Regional Transportation	93,130	3.0%	22.79	2.9%
Feasibility Study Reserve Fund - All	(7,462)	-0.2%	(1.83)	-0.2%
SUB-REGIONAL				
913 Fire Dispatch	(7,865)	-0.3%	(2.04)	-0.3%
JOINT EA				0.0%
Elections	8,943	0.3%	2.19	0.3%
Joint Electoral Area Admin	32,550	1.0%	7.88	1.0%
Building Inspection	13,157	0.4%	2.90	0.4%
Electoral Area Fire Inspection & Investigation	5,761	0.2%	1.41	0.2%
Electoral Area Emergency Program	8,285	0.3%	1.94	0.3%
JDF EA				0.0%
Electoral Area Admin Exp - JDF	7,214	0.2%	1.61	0.2%
Electoral Area Services - Planning	24,457	0.8%	4.32	0.6%
Juan de Fuca Emergency Program	6,113	0.2%	1.27	0.2%
JDF EA - Community Parks	117,196	3.7%	28.16	3.6%
Emergency Comm - CREST - JDF	31,745	1.0%	7.50	1.0%
Capital Regional Hospital District	(8,853)	-0.3%	(3.13)	-0.4%
Other	3,118	0.1%	0.12	0.0%
TOTAL CRD & CRHD	**272,937**	**8.7%**	**$60.39**	**7.8%**

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	Juan de Fuca Local/Specified/Defined Services	Final 2026	Cost per Avg. Residential Assessment	Final 2025	Cost per Avg. Residential Assessment	Change in Requisition $	 %	Change in Cost per Avg. Residential Assessment $	 %
1.119	Vancouver Island Regional Library	441,214	122.80	425,189	119.31	16,025	3.8%	3.49	2.9%
1.121	Sooke Regional Museum	107,225	29.85	106,545	29.90	680	0.6%	(0.05)	-0.2%
1.128	Greater Victoria Police Victim Services	976	2.01	935	1.92	41	4.4%	0.09	4.5%
1.133	Langford E.A. - Greater Victoria Public Library	34,252	70.38	33,860	69.48	392	1.2%	0.89	1.3%
1.232	Port Renfrew Street Lighting	4,220	47.95	4,148	47.14	72	1.7%	0.82	1.7%
1.350	Willis Point Fire Protect & Recreation	199,133	831.92	178,550	744.04	20,583	11.5%	87.88	11.8%
1.353	Otter Point Fire Protection	846,326	715.80	804,055	682.74	42,271	5.3%	33.07	4.8%
1.354	Malahat Fire Protection	80,996	847.76	72,762	761.41	8,234	11.3%	86.34	11.3%
1.355	Durrance Road Fire Protection	3,885	431.70	3,665	407.18	221	6.0%	24.52	6.0%
1.357	East Sooke Fire Protection	717,306	805.90	672,797	756.11	44,509	6.6%	49.78	6.6%
1.358	Port Renfrew Fire Protection	164,341	409.93	147,570	386.88	16,770	11.4%	23.05	6.0%
1.360	Shirley Fire Protection	285,876	823.90	253,584	729.22	32,291	12.7%	94.67	13.0%
1.40X	SEAPARC	844,053	262.72	797,151	248.57	46,903	5.9%	14.15	5.7%
1.408	JDF EA - Community Recreation	43,161	12.02	72,750	20.41	(29,589)	-40.7%	(8.40)	-41.1%
1.523	Port Renfrew Refuse Disposal	65,047	160.69	62,346	161.35	2,701	4.3%	(0.67)	-0.4%
2.650	Port Renfrew Water	92,477	338.74	87,329	339.80	5,148	5.9%	(1.06)	-0.3%
2.682	Seagirt Water System Debt	114,767	1,334.50	114,767	1,334.50	-	0.0%	-	0.0%
2.691	Wilderness Mountain Water Service	82,920	1,023.70	78,970	974.94	3,950	5.0%	48.77	5.0%
3.755	Regional Source Control	733	8.02	717	7.88	16	2.3%	0.14	1.7%
3.850	Port Renfrew Sewer	73,890	839.66	70,369	799.65	3,521	5.0%	40.01	5.0%
	Total Local/Specified/Defined Services	**4,202,798**		**3,988,058**		**$214,740**			

Appendix B2: JDF - Change in Requisition from Provisional to Final - Budget 2026

Change in Requisition (2026 Final vs Provisional) - Juan de Fuca
(Requisition Changes > ±$3,000) by Services

	Electoral Area Juan De Fuca	2026 Requisition Final $	 Provisional $	2026 Per Avg Res Asst Final $	 Provisional $	Chg in Requisition Final vs Provisional $ +/(-)	 %	Chg in Per Avg Res Asst Final vs Provisional $ +/(-)	 %	Main Driver - Change in Requisition
	Total Regional & Sub-Regional	**922,307**	**946,924**	**225.67**	**233.62**	**(24,616)**	**-2.6%**	**(7.95)**	**-3.4%**	To be discussed at the CRD Board Budget Review on March 11, 2026
1.318	Building Inspection	169,814	173,133	41.55	42.72	(3,319)	-1.9%	(1.16)	-2.7%	Decrease related to change in assessment values
	Total Joint Electoral Area	**169,814**	**173,133**	**41.55**	**42.72**	**(3,319)**	**-1.9%**	**(1.16)**	**-2.7%**	
1.109	Electoral Area Admin Exp - JDF	81,731	89,434	20.00	22.07	(7,703)	-8.6%	(2.07)	-9.4%	Decrease due to lower 2025 deficit carryover to be recovered by requisition
1.924	Emergency Comm - Crest - J.D.F.	161,449	155,559	39.50	38.38	5,890	3.8%	1.12	2.9%	Increase due to higher CREST levy for additioanl emergency communication devices
	Total JDF Electoral Area	**243,180**	**244,993**	**59.50**	**60.44**	**(1,813)**	**-0.7%**	**(0.94)**	**-1.6%**	
	Other <±$3,000	2,077,828	2,090,460	508.41	515.76	(12,632)	-0.6%	(7.35)	-1.4%	
	Total CRD and CRHD (JDF)	**3,413,130**	**3,455,510**	**835.13**	**852.54**	**(42,380)**	**-1.2%**	**(17.40)**	**-2.0%**	
1.119	Vancouver Island Regional Library	441,214	433,740	122.80	121.71	7,474	1.7%	1.09	0.9%	Increased contribution payment requested by Society
1.353	Otter Point Fire Protection	846,326	835,302	715.80	709.27	11,024	1.3%	6.53	0.9%	Commission recommended ongoing operating costs increase
1.360	Shirley Fire Protection	285,876	263,244	823.90	757.00	22,631	8.6%	66.90	8.8%	Commission recommended ongoing increase to operating costs and Equipment Replacement Fund contribution
	Other <±$3,000	2,629,382	2,643,284			(13,901)	-0.5%			
	Total Local/Specified/Defined Services	**4,202,798**	**4,175,570**			**27,228**	**0.7%**			

Appendix B-3: Change in Requisition over 2025 Final by Cost Driver (2026 Final vs Provisional) - Juan de Fuca

(Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition $		Requisition per Avg Res Asst		Comments
			% Increase over 2025	$ Requisition	% Increase over 2025	$/Avg Res	
2025 Final				**3,140,193**		**774.74**	
2026 Provisional - (CRD&CRHD)			**10.0%**	**3,455,510**	**10.0%**	**852.54**	
Change in Cost Apportionment							
Regional & Sub-Regional	Various Services		-1.0%	(30,494)	-1.2%	(9.40)	
CRHD	Capital Regional Hospital District		-0.3%	(9,005)	-0.4%	(3.16)	
Joint EA	1.318	Building Inspection	-0.1%	(3,319)	-0.2%	(1.16)	
JDF Electoral Area					-0.4%	(3.43)	Change in residential assessment
	Others	<+/-3,000	-0.1%	(3,433)	-0.2%	(1.20)	
	Subtotal		**-1.5%**	**(46,251)**	**-2.4%**	**(18.36)**	
Budget Changes							
Regional & Sub-Regional	Various Services		0.2%	5,878	0.2%	1.45	To be discussed at the CRD Board Budget Review on March 11, 2026
Joint EA	Various Services		0.0%	(161)	0.0%	(0.04)	
JDF Electoral Area	1.109	Electoral Area Admin Exp - JDF	-0.2%	(7,703)	-0.2%	(1.90)	Decrease due to lower 2025 deficit carryover to be recovered by requisition
	1.924	Emergency Comm - CREST - JDF	0.2%	5,890	0.2%	1.45	Increase due to higher CREST levy for additioanl emergency communication devices
	Others	<+/-3,000	0.0%	(33)	0.0%	(0.01)	Changes related to 2025 surplus/deficit, GILT and minor budget changes
	Subtotal		**0.1%**	**3,871**	**0.1%**	**0.96**	
2026 Final - CRD&CRHD over 2025			**8.7%**	**3,413,130**	**7.8%**	**835.13**	

**Requisition excludes Local/Specified/Defined area services.*

Appendix B-4: Capital Plan Summary Overview by Service - Juan de Fuca
2026 Final Budget

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.109	JDF Admin. Expenditures	2,000					**2,000**			2,000				**2,000**
1.325	Community Planning	65,000			365,000		**430,000**	15,000		65,000	350,000			**430,000**
1.350	Willis Point Fire	19,186					**19,186**	3,186		16,000				**19,186**
1.353	Otter Point Fire	25,000	300,000	60,000			**385,000**			325,000		60,000		**385,000**
1.357	East Sooke Fire	40,660	530,000	8,000			**578,660**	3,300		551,360		24,000		**578,660**
1.358	Port Renfrew Fire	115,000					**115,000**			90,000		25,000		**115,000**
1.360	Shirley Fire Department	10,000					**10,000**			10,000				**10,000**
1.377	JDF Search and Rescue		120,000				**120,000**			7,000			113,000	**120,000**
1.405	JDF EA Community Parks & Recreation	20,000			507,500	275,000	**802,500**	392,500			320,000	90,000		**802,500**
1.408	JDF EA Community Recreation			1,100,000	68,000		**1,168,000**	68,000			1,100,000			**1,168,000**
1.523	Port Renfrew Refuse Disposal				189,500		**189,500**	162,000				27,500		**189,500**
2.650	Port Renfrew Water				95,000		**95,000**	50,000				45,000		**95,000**
2.691	Wilderness Mountain Water Service	10,000			55,000		**65,000**	10,000			20,000	35,000		**65,000**
3.850	Port Renfrew Sewer				70,000		**70,000**	50,000				20,000		**70,000**
Total		**306,846**	**950,000**	**1,168,000**	**1,350,000**	**275,000**	**4,049,846**	**753,986**		**1,066,360**	**1,790,000**	**326,500**	**113,000**	**4,049,846**

Appendix B-5: Change in Capital Plan (2026 Final vs Provisional) - Juan de Fuca

Service	Service Name	Project Description	Amount $			Comments
			Provisional	Final	Change	
1.325	Community Planning	Port Renfrew OCP	-	15,000	15,000	Revised budget spending in 2026
1.350	Willis Point Fire Protection	Washroom Refresh	20,000	-	(20,000)	Project completed; No carryforward to 2026
		Willis Point Water Supply for Fire Fighting	-	3,186	3,186	Carryforward from 2025 to 2026
1.353	Otter Point Fire	Building expansion	55,000	60,000	5,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
		Fire Equipment	25,000	20,000	(5,000)	Revised budget spending in 2026
		Laptops	-	5,000	5,000	Two laptops
1.357	East Sooke Fire Protection	Paving Project	-	8,000	8,000	Community Hall paving project
		Squad Car	-	300,000	300,000	Carryforward from 2025 to 2026
1.358	Port Renfrew Fire Protection	Electrical Upgrade	15,000	-	(15,000)	Project completed; No carryforward to 2026
		Overhead Door Motors	10,000	-	(10,000)	Project completed; No carryforward to 2026
		Fire Hose	15,000	-	(15,000)	Project completed; No carryforward to 2026
		SCBA Replacements	85,000	90,000	5,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
		Fitness Room Upgrade	-	15,000	15,000	Fitness Equipment
		Building Security	-	10,000	10,000	Alarm System and Cameras
1.360	Shirley Fire Department	Structural Firefighting Hose	2,380	-	(2,380)	Project completed; No carryforward to 2026
1.377	JDF Search and Rescue	Vehicle Replacement	-	120,000	120,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
2.691	Wilderness Mountain Water	Island Health Compliance - Assessment	45,000	55,000	10,000	Revised budget spending in 2026
Total Changes - Juan de Fuca			**272,380**	**701,186**	**428,806**	

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Appendix C-1: Requisition Summary - Salt Spring Island

	Electoral Area Salt Spring Island	Final 2026	Cost per Avg. Residential Assessment	Final 2025	Cost per Avg. Residential Assessment	Change in Requisition $	 %	Change in Cost per Avg. Residential Assessment $	 %
1.010	Legislative & General Government	471,670	70.40	438,355	66.10	33,315	7.6%	4.30	6.5%
1.10X	Facilities Management	5,481	0.82	5,539	0.84	(57)	-1.0%	(0.02)	-2.0%
1.101	G.I.S.	4,707	0.70	4,909	0.74	(202)	-4.1%	(0.04)	-5.1%
1.224	Community Health	9,062	1.35	20,370	3.07	(11,307)	-55.5%	(1.72)	-56.0%
1.280	Regional Parks	545,645	81.44	613,633	92.53	(67,988)	-11.1%	(11.09)	-12.0%
1.309	Climate Action and Adaptation	50,656	7.56	49,104	7.40	1,552	3.2%	0.16	2.1%
1.310	Land Banking & Housing	102,247	15.26	106,778	16.10	(4,531)	-4.2%	(0.84)	-5.2%
1.312	Regional Goose Management	8,895	1.33	7,531	1.14	1,364	18.1%	0.19	16.9%
1.315	Biodiversity & Environmental Stewardship	3,730	0.56	3,321	0.50	409	12.3%	0.06	11.2%
1.324	Regional Planning Services	22,086	3.30	42,591	6.42	(20,505)	-48.1%	(3.13)	-48.7%
1.326	Foodlands Access	10,543	1.57	8,118	1.22	2,425	29.9%	0.35	28.5%
1.329	Regional Transportation	174,360	26.02	-	-	174,360	100.0%	26.02	100.0%
1.335	Geo-Spatial Referencing System	5,266	0.79	5,606	0.85	(340)	-6.1%	(0.06)	-7.0%
1.374	Regional Emergency Program Support	4,249	0.63	4,254	0.64	(5)	-0.1%	(0.01)	-1.1%
1.375	Hazardous Material Incident Response	14,589	2.18	14,341	2.16	248	1.7%	0.01	0.7%
1.911	911 Systems	14,285	2.13	13,087	1.97	1,198	9.2%	0.16	8.0%
1.921	Regional CREST Contribution	54,496	8.13	52,107	7.86	2,389	4.6%	0.28	3.5%
21.ALL	Feasibility Study Reserve Fund - All	(9,544)	(1.42)	4,317	0.65	(13,861)	-321.1%	(2.08)	-318.8%
	Total Regional	**$1,492,424**	**$222.75**	**$1,393,961**	**$210.21**	**$98,463**	**7.1%**	**$12.55**	**6.0%**
1.230	Traffic Safety Commission	-	-	2,504	0.38	(2,504)	-100.0%	(0.38)	-100.0%
1.311	Regional Housing Trust Fund	10,250	1.53	-	-	10,250	100.0%	1.53	100.0%
1.313	Animal Care Services	154,133	23.01	147,296	22.21	6,837	4.6%	0.79	3.6%
1.913	913 Fire Dispatch	68,526	10.23	62,152	9.37	6,374	10.3%	0.86	9.1%
	Total Sub-Regional	**$232,909**	**$34.76**	**$211,952**	**$31.96**	**$20,956**	**9.9%**	**$2.80**	**8.8%**
1.103	Elections	16,743	2.50	-	-	16,743	100.0%	2.50	100.0%
1.104	U.B.C.M.	6,207	0.93	5,791	0.87	416	7.2%	0.05	6.1%
1.108	Joint Electoral Area Admin	137,919	20.59	75,067	11.32	62,853	83.7%	9.27	81.9%
1.318	Building Inspection	317,930	47.45	286,013	43.13	31,917	11.2%	4.32	10.0%
1.320	Noise Control	34,634	5.17	33,180	5.00	1,454	4.4%	0.17	3.3%
1.322	Nuisances & Unsightly Premises	26,976	4.03	24,123	3.64	2,853	11.8%	0.39	10.7%
1.368	Electoral Area Fire Inspection & Investigation	10,786	1.61	-	-	10,786	100.0%	1.61	100.0%
1.372	Electoral Area Emergency Program	94,401	14.09	76,930	11.60	17,471	22.7%	2.49	21.5%
	Total Joint Electoral Area	**$645,597**	**$96.36**	**$501,104**	**$75.57**	**$144,493**	**28.8%**	**$20.79**	**27.5%**
1.116	Grant-in-Aid - Salt Spring Island	75,960	11.34	73,725	11.12	2,235	3.0%	0.22	2.0%
1.124	SSI Economic Development Commission	85,672	12.79	64,482	9.72	21,190	32.9%	3.06	31.5%
1.141	Salt Spring Island Public Library	804,013	120.00	766,678	115.61	37,335	4.9%	4.39	3.8%
1.236	Salt Spring Island Fernwood Dock	19,677	3.36	17,870	3.05	1,807	10.1%	0.31	10.1%
1.238A	Community Transit (SSI)	496,500	74.11	454,571	68.55	41,929	9.2%	5.56	8.1%
1.238B	Community Transportation (SSI)	62,789	9.37	72,015	10.86	(9,226)	-12.8%	(1.49)	-13.7%
1.299	Salt Spring Island Arts	154,361	23.04	145,393	21.92	8,968	6.2%	1.11	5.1%
1.342	SSI Livestock Injury Compensation	-	-	13	0.00	(13)	-100.0%	(0.00)	-100.0%
1.378	SSI Search and Rescue	27,696	4.13	26,480	3.99	1,216	4.6%	0.14	3.5%
1.45X	SSI Parks and Recreation	3,159,695	471.60	2,858,547	431.06	301,148	10.5%	40.54	9.4%
3.705	SSI Liquid Waste Disposal	416,491	71.17	406,177	69.28	10,314	2.5%	1.89	2.7%
	Total SSI LCC Services	**$5,302,854**	**$800.91**	**$4,885,951**	**$745.17**	**$416,903**	**8.5%**	**$55.74**	**7.5%**
1.111	Electoral Area Admin Exp - SSI	816,163	121.82	811,235	122.33	4,928	0.6%	(0.52)	-0.4%
1.316	SSI Building Numbering	10,770	1.61	10,575	1.59	195	1.8%	0.01	0.8%
1.371	SSI Emergency Program	146,410	21.85	124,080	18.71	22,330	18.0%	3.14	16.8%
1.535	Stormwater Quality Management - SSI	17,650	2.63	15,350	2.31	2,300	15.0%	0.32	13.8%
1.925	Emergency Comm - CREST - SSI	160,516	23.96	155,771	23.49	4,745	3.0%	0.47	2.0%
	Total Other SSI Electoral Area	**$1,151,509**	**$171.87**	**$1,117,011**	**$168.44**	**$34,498**	**3.1%**	**$3.43**	**2.0%**
	Total SSI Electoral Area (Including SSI LCC Services)	**$6,454,363**	**$972.77**	**$6,002,962**	**$913.61**	**$451,401**	**7.5%**	**$59.16**	**6.5%**
	Total Capital Regional District	**$8,825,293**	**$1,326.65**	**$8,109,980**	**$1,231.34**	**$715,313**	**8.8%**	**$95.30**	**7.7%**
CRHD	Capital Regional Hospital District	866,985	129.40	861,617	$129.93	5,368	0.6%	(0.53)	-0.4%
	Total CRD and CRHD	**$9,692,277**	**$1,456.05**	**$8,971,596**	**$1,361.27**	**$720,681**	**8.0%**	**$94.78**	**7.0%**
	Average residential assessment - 2026/2025	**$1,060,265**		**$1,051,776**					

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

	Change in Requisition $	 %	Change in Cost / Avg. Res Asst $	 %
REGIONAL				
Legislative & General Government	33,315	0.4%	4.30	0.3%
Community Health	(11,307)	-0.1%	(1.72)	-0.1%
Regional Parks	(67,988)	-0.8%	(11.09)	-0.8%
Regional Planning Services	(20,505)	-0.2%	(3.13)	-0.2%
Regional Transportation	174,360	1.9%	26.02	1.9%
Feasibility Study Reserve Fund - All	(13,861)	-0.2%	(2.08)	-0.2%
SUB-REGIONAL				
Regional Housing Trust Fund	10,250	0.1%	1.53	0.1%
JOINT EA				
Elections	16,743	0.2%	2.50	0.2%
Joint Electoral Area Admin	62,853	0.7%	9.27	0.7%
Building Inspection	31,917	0.4%	4.32	0.3%
Electoral Area Fire Inspection & Investigation	10,786	0.1%	1.61	0.1%
Electoral Area Emergency Program	17,471	0.2%	2.49	0.2%
SSI LCC EA				
SSI Economic Development Commission	21,190	0.2%	3.06	0.2%
Salt Spring Island Public Library	37,335	0.4%	4.39	0.3%
Community Transit (SSI)	41,929	0.5%	5.56	0.4%
Community Transportation (SSI)	(9,226)	-0.1%	(1.49)	-0.1%
Salt Spring Island Arts	8,968	0.1%	1.11	0.1%
SSI Parks and Recreation	301,148	3.4%	40.54	3.0%
SSI Liquid Waste Disposal	10,314	0.1%	1.89	0.1%
OTHER SSI EA				
SSI Emergency Program	22,330	0.2%	3.14	0.2%
Capital Regional Hospital District	5,368	0.1%	(0.53)	0.0%
Other	37,293	0.4%	3.07	0.2%
TOTAL CRD & CRHD	**720,681**	**8.0%**	**$94.78**	**7.0%**

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	Local/Specified/Defined Services Salt Spring Island	Final 2026	Cost per Avg. Residential Assessment	Final 2025	Cost per Avg. Residential Assessment	Change in Requisition $	 %	Change in Cost per Avg. Residential Assessment $	 %
1.234	SSI Street Lighting (LCC Service)	34,354	5.26	32,832	5.08	1,522	4.6%	0.18	3.5%
2.620	SSI Highland Water System	13,720	54.02	8,544	33.64	5,176	60.6%	20.38	60.6%
2.621	Highland / Fernwood Water - SSI	96,530	289.88	87,756	263.53	8,774	10.0%	26.35	10.0%
2.624	Beddis Water	101,350	762.03	94,523	695.02	6,827	7.2%	67.01	9.6%
2.626	Fulford Water	65,670	643.82	56,888	557.73	8,782	15.4%	86.10	15.4%
2.628	Cedar Lane Water (SSI)	24,250	655.41	19,117	516.68	5,133	26.9%	138.73	26.9%
2.660	Fernwood Water	1,776	22.48	5,034	63.72	(3,258)	-64.7%	(41.24)	-64.7%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	7,371	9.21	7,896	10.47	(525)	-6.7%	(1.26)	-12.0%
3.810	Ganges Sewer	70,400	169.23	64,000	153.85	6,400	10.0%	15.38	10.0%
3.820	Maliview Estates Sewer System	60,520	643.83	5,220	55.53	55,300	1059.4%	588.30	1059.4%
	Total Local/Specified/Defined Services	**475,941**		**381,810**		**94,131**			

Appendix C2: SSI - Change in Requisition from Provisional to Final - Budget 2026 Change in Requisition (2026 Final vs Provisional) - Salt Spring Island

(Requisition Changes > ±$3,000) by Services

	Electoral Area Salt Spring Island	2026 Requisition Final $	 Provisional $	2026 Per Avg Res Asst Final $	 Provisional $	Chg in Requisition Final vs Provisional $ +/(-)	 %	Chg in Per Avg Res Asst Final vs Provisional $ +/(-)	 %	Main Driver - Change in Requisition
	Total Regional and Sub-Regional	**1,725,333**	**1,706,883**	**257.52**	**257.39**	**18,450**	**1.1%**	**0.12**	**0.0%**	To be discussed at the CRD Board Budget Review on March 11, 2026
	Total Joint Electoral Area	**645,597**	**642,184**	**96.36**	**96.84**	**3,412**	**0.5%**	**(0.48)**	**-0.5%**	
1.236	Salt Spring Island Fernwood Dock	19,677	27,677	3.36	4.72	(8,000)	-28.9%	(1.36)	-28.9%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.238A	Community Transit (SSI)	496,500	506,500	74.11	76.38	(10,000)	-2.0%	(2.27)	-3.0%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.238B	Community Transportation (SSI)	62,789	77,789	9.37	11.73	(15,000)	-19.3%	(2.36)	-20.1%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.45X	SSI Parks and Recreation	3,159,695	3,164,430	471.60	477.19	(4,735)	-0.1%	(5.59)	-1.2%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition; Ongoing operating costs increase to auxiliary wages and Ganges Fire hall
3.705	SSI Liquid Waste Disposal	416,491	426,491	71.17	72.74	(10,000)	-2.3%	(1.57)	-2.2%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
	Total SSI LCC Services	**4,155,152**	**4,202,887**	**629.61**	**642.76**	**(47,735)**	**-1.1%**	**(13.16)**	**-2.0%**	
1.111	Electoral Area Admin Exp - SSI	816,163	811,240	121.82	122.33	4,923	0.6%	(0.52)	-0.4%	LCC Motion - One-time governance training funded by Requisition, offset by a minor GILT adjustment
	Total Other SSI Electoral Area	**816,163**	**811,240**	**121.82**	**122.33**	**4,923**	**0.6%**	**(0.52)**	**-0.4%**	
	Other <±$3,000	2,350,033	2,342,267	350.75	353.21	7,766	0.3%	(2.45)	-0.7%	
	Total CRD and CRHD (SSI)	**9,692,277**	**9,705,462**	**1,456.05**	**1,472.54**	**(13,185)**	**-0.1%**	**(16.49)**	**-1.1%**	
	Total Local/Specified/Defined Services	**475,941**	**477,162**			**(1,221)**	**-0.3%**			

**SSI Local Community Commission (LCC) budgets highlighted*

Appendix C-3: Change in Requisition over 2025 Final by Cost Driver (2026 Final vs Provisional) - Salt Spring Island
(Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition $		Requisition per Avg Res Asst		Comments
			% Increase over 2025	$ Requisition	% Increase over 2025	$/Avg Res	
2025 Final				**8,971,596**		**1,361.27**	
2026 Provisional - (CRD&CRHD)			**8.2%**	**9,705,462**	**8.2%**	**1,472.54**	
Change in Cost Apportionment							
Regional & Sub-Regional	Various Services		0.1%	8,070	-0.1%	(1.44)	
CRHD	Capital Regional Hospital District		0.1%	5,091	0.0%	(0.57)	
SSI LCC Services					-0.6%	(7.51)	Change in residential assessment
Other SSI EA Wide Services	Excluding LCC SSI EA Wide Services				-0.1%	(1.78)	Change in residential assessment
	Others	<+/-3,000	0.0%	3,706	0.0%	(0.44)	
	Subtotal		**0.2%**	**16,866**	**-0.9%**	**(11.73)**	
Budget Changes							
Regional & Sub-Regional	Various Services		0.1%	10,380	0.1%	1.57	To be discussed at the CRD Board Budget Review - March 11, 2026
Joint EA	Various Services		0.0%	(293)	0.0%	(0.04)	
SSI LCC Services	1.236	Salt Spring Island Fernwood Dock	-0.1%	(8,000)	-0.1%	(1.36)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
	1.238A	Community Transit (S.S.I.)	-0.1%	(10,000)	-0.1%	(1.51)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
	1.238B	Community Transportation (S.S.I.)	-0.2%	(15,000)	-0.2%	(2.26)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
	1.45X	SSI Parks and Recreation	-0.1%	(4,735)	-0.1%	(0.72)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition; Ongoing operating costs increase to auxiliary wages and Ganges Fire hall
	3.705	S.S.I. Liquid Waste Disposal	-0.1%	(10,000)	-0.1%	(1.57)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
Other SSI EA Wide Services	1.111	Electoral Area Admin Exp-SSI	0.1%	4,923	0.1%	0.74	One-time governance training funded by Requisition
	Others	<+/-3,000	0.0%	2,675	0.0%	0.40	Changes related to 2025 surplus/deficit, GILT and minor budget changes
	Subtotal		**-0.3%**	**(30,050)**	**-0.3%**	**(4.76)**	
2026 Final - CRD&CRHD over 2025			**8.0%**	**9,692,277**	**7.0%**	**1,456.05**	

**Requisition excludes Local/Specified/Defined area services.*
***SSI Local Community Commission (LCC) budgets highlighted*

Appendix C-4: Capital Plan Summary Overview by Service - Salt Spring Island
2026 Final Budget

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.111	SSI Admin. Expenditures	40,900					**40,900**			40,900				**40,900**
1.141	SSI Public Library			100,000			**100,000**	25,000			35,000	40,000		**100,000**
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		**20,000**					20,000		**20,000**
1.238A	Community Transit (SSI)				419,500		**419,500**	159,500			240,000	20,000		**419,500**
1.238B	Community Transportation (SSI)				1,199,300		**1,199,300**	157,000			877,300	165,000		**1,199,300**
1.371	SSI Emergency Program	55,500					**55,500**			1,000	22,000	32,500		**55,500**
1.45X	SSI Community Parks	135,000		3,635,151	1,162,500	335,000	**5,267,651**	887,340	1,500,000	65,000	1,683,000	704,500	427,811	**5,267,651**
2.620	Highland Water (SSI)				16,000		**16,000**	16,000						**16,000**
2.621	Highland & Fernwood Water (SSI)	40,000			1,032,000		**1,072,000**	89,000	400,000		280,000	303,000		**1,072,000**
2.622	Cedars of Tuam Water (SSI)	28,000		55,000	73,000		**156,000**	66,000	-		70,000	20,000		**156,000**
2.624	Beddis Water (SSI)				532,000		**532,000**	45,000	320,000		80,000	87,000		**532,000**
2.626	Fulford Water (SSI)				459,000		**459,000**	43,000	270,000		80,000	66,000		**459,000**
2.628	Cedar Lane Water (SSI)				353,000		**353,000**	28,000	190,000		120,000	15,000		**353,000**
3.705	SSI Septage / Composting				175,000		**175,000**	35,000			-	140,000		**175,000**
3.810	Ganges Sewer Utility (SSI)	500,000			2,044,461		**2,544,461**	489,500		250,000	1,497,695	307,266		**2,544,461**
3.820	Maliview Sewer Utility (SSI)				3,299,556		**3,299,556**	95,000	1,780,000		1,424,556			**3,299,556**
Total		**799,400**		**3,790,151**	**10,785,317**	**335,000**	**15,709,868**	**2,135,340**	**4,460,000**	**356,900**	**6,409,551**	**1,920,266**	**427,811**	**15,709,868**

Appendix C-5: Change in Capital Plan (2026 Final vs Provisional) - Salt Spring Island

Service	Service Name	Project Description	Amount $			Comments
			Provisional	Final	Change	
1.371	SSI Emergency Program	EOC office upgrades	-	7,500	7,500	Upgrades to office equipment in new EOC location
1.45X	SSI Parks & Recreation	Ball Field Development	658,500	750,000	91,500	Revised budget spending in 2026
		Park Maintenance Facility	633,195	632,340	(855)	Updated carryforward from 2025 to 2026
		SIMS Upgrades	-	90,000	90,000	Advanced from 2027 to 2026; Revised budget spending in 2026
		Ganges Harbour Walk (Detailed Design & Construction Documents)	-	25,000	25,000	Carryforward from 2025 to 2026
		Portlock Maintenance Shed and Pump Shed Replacement	127,811	242,811	115,000	Revised budget spending in 2026
		Park Land Acquisition	-	25,000	25,000	Carryforward from 2025 to 2026
		Tennis Court Resurfacing	55,000	105,000	50,000	Revised budget spending 2026
		Phoenix Upgrades	-	30,000	30,000	Advanced from 2027 to 2026; Revised budget spending in 2026
		Centennial Gardens	-	5,000	5,000	Centennial Gardens
2.621	Highland & Fernwood Water (SSI)	Safety Improvements for WTP	18,000	-	(18,000)	Project completed; No carryforward to 2026
		Replace or re-line Middle Reservoir - Design	15,000	80,000	65,000	Advanced from 2027 to 2026; Revised budget spending in 2026
		H-F Intake Location	60,000	160,000	100,000	Changed scope and revised budget spending in 2026
2.622	Cedars of Tuam Water (SSI)	Sand separator and chlorine analyzer	-	8,000	8,000	Carryforward from 2025 to 2026
		Abandon unused wells	8,000	-	(8,000)	Moved from 2026 to 2027
		WTP H&S improvement	-	55,000	55,000	H&S improvement required (building, electrical)
		Installation of Water Meters	-	25,000	25,000	Installation of Water Meters
		Update Asset Management Plan	35,000	-	(35,000)	Moved from 2026 to 2027
2.624	Beddis Water (SSI)	Replacement of flocculator mixer motors at WTP	10,000	18,000	8,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
		Review of Sky Valley Reservoir	-	15,000	15,000	Carryforward from 2025 to 2026
2.626	Fulford Water (SSI)	Replace Air Valves in raw water line on Sunnyside	-	11,000	11,000	Replace Air Valves in raw water line on Sunnyside
		WTP SCADA Upgrades - WTP Communications and Control Upgrades	300,000	310,000	10,000	Revised budget spending in 2026
		Fulford Reservoir Security Improvements	-	40,000	40,000	Ssecurity required for vandalized reservoir and WTP
2.628	Cedar Lane Water (SSI)	WTP Manganese treatment construction / chlorine exhaust	288,000	328,000	40,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
		WTP provide spare pressure pump and sub-drive unit	40,000	-	(40,000)	Moved from 2026 to 2027
3.705	SSI Septage / Composting	Facility safety upgrades	50,000	80,000	30,000	Revised budget spending in 2026
3.810	Ganges Sewer Utility (SSI)	Chemical storage, lab room, crew room Central Facility	-	95,000	95,000	Advanced from 2029 to 2026; Revised budget spending in 2026
		Ganges WWTP Replacement of Electrical & Instrumentation	475,000	634,500	159,500	Carryforward from 2025 to 2026; Revised budget spending in 2026
		Ganges WWTP Construction of Performance Improvements	-	125,000	125,000	Advanced from 2027 to 2026; Revised budget spending in 2026
		Ganges Replace 75% Surcharged Sewer Pipelines	217,423	-	(217,423)	Moved from 2026 to 2029
		Ganges WWTP detail design of Performance improvements	60,000	-	(60,000)	No longer required
		Ganges H&S catwalk grates and railings	-	20,000	20,000	Ganges H&S catwalk grates and railings
3.820	Maliview Sewer Utility (SSI)	Wastewater Treatment Plant Upgrade	3,384,000	2,924,556	(459,444)	Updated carryforward from 2025 to 2026
Total Changes - Salt Spring Island			**6,434,929**	**6,841,707**	**406,778**	

Appendix D-1: Requisition Summary - Southern Gulf Islands

	Electoral Area Southern Gulf Islands	Final 2026	Cost per Avg. Residential Assessment	Final 2025	Cost per Avg. Residential Assessment	Change in Requisition $	 %	Change in Cost per Avg. Residential Assessment $	 %
1.010	Legislative & General Government	369,618	53.78	343,451	50.16	26,167	7.6%	3.62	7.2%
1.10X	Facilities Management	4,295	0.62	4,339	0.63	(44)	-1.0%	(0.01)	-1.4%
1.101	G.I.S.	3,689	0.54	3,846	0.56	(158)	-4.1%	(0.03)	-4.5%
1.224	Community Health	7,102	1.03	15,960	2.33	(8,858)	-55.5%	(1.30)	-55.7%
1.280	Regional Parks	427,588	62.21	480,782	70.21	(53,194)	-11.1%	(8.00)	-11.4%
1.309	Climate Action and Adaptation	34,093	4.96	32,898	4.80	1,195	3.6%	0.16	3.2%
1.310	Land Banking & Housing	80,125	11.66	83,661	12.22	(3,536)	-4.2%	(0.56)	-4.6%
1.312	Regional Goose Management	5,987	0.87	5,045	0.74	941	18.7%	0.13	18.2%
1.315	Biodiversity & Environmental Stewardship	2,509	0.37	2,224	0.32	285	12.8%	0.04	12.4%
1.324	Regional Planning Services	17,307	2.52	33,370	4.87	(16,063)	-48.1%	(2.36)	-48.3%
1.326	Foodlands Access	7,094	1.03	5,437	0.79	1,657	30.5%	0.24	30.0%
1.329	Regional Transportation	136,635	19.88	-	-	136,635	100.0%	19.88	100.0%
1.335	Geo-Spatial Referencing System	4,127	0.60	4,392	0.64	(266)	-6.0%	(0.04)	-6.4%
1.374	Regional Emergency Program Support	2,860	0.42	2,850	0.42	10	0.3%	(0.00)	0.0%
1.375	Hazardous Material Incident Response	9,819	1.43	9,608	1.40	211	2.2%	0.03	1.8%
1.911	911 Systems	7,690	1.12	6,986	1.02	704	10.1%	0.10	9.7%
1.921	Regional CREST Contribution	29,337	4.27	27,816	4.06	1,521	5.5%	0.21	5.1%
21.ALL	Feasibility Study Reserve Fund - All	(7,479)	(1.09)	3,382	0.49	(10,861)	-321.1%	(1.58)	-320.3%
	Total Regional	**$1,142,395**	**$166.21**	**$1,066,047**	**$155.68**	**$76,348**	**7.2%**	**$10.53**	**6.8%**
1.230	Traffic Safety Commission	-	-	1,962	0.29	(1,962)	-100.0%	(0.29)	-100.0%
1.297	Arts Grants	30,279	4.41	29,180	4.26	1,099	3.8%	0.14	3.4%
1.311	Regional Housing Trust Fund	6,878	1.00	-	-	6,878	100.0%	1.00	100.0%
1.313	Animal Care Services	120,785	17.57	115,406	16.85	5,378	4.7%	0.72	4.3%
1.913	913 Fire Dispatch	69,835	10.16	56,622	8.27	13,213	23.3%	1.89	22.9%
	Total Sub-Regional	**$227,777**	**$33.14**	**$203,171**	**$29.67**	**$24,606**	**12.1%**	**$3.47**	**11.7%**
1.103	Elections	13,120	1.91	-	-	13,120	100.0%	1.91	100.0%
1.104	U.B.C.M.	4,864	0.71	4,537	0.66	327	7.2%	0.05	6.8%
1.108	Joint Electoral Area Admin	108,079	15.72	58,815	8.59	49,264	83.8%	7.14	83.1%
1.318	Building Inspection	249,142	36.25	224,092	32.73	25,050	11.2%	3.52	10.8%
1.320	Noise Control	27,140	3.95	25,996	3.80	1,144	4.4%	0.15	4.0%
1.322	Nuisances & Unsightly Premises	21,139	3.08	18,900	2.76	2,239	11.8%	0.32	11.4%
1.368	Electoral Area Fire Inspection & Investigation	8,453	1.23	-	-	8,453	100.0%	1.23	100.0%
1.372	Electoral Area Emergency Program	73,976	10.76	60,275	8.80	13,702	22.7%	1.96	22.3%
	Total Joint Electoral Area	**$505,913**	**$73.61**	**$392,615**	**$57.34**	**$113,299**	**28.9%**	**$16.27**	**28.4%**
1.110	Electoral Area Admin Exp - SGI	434,278	63.18	426,652	62.31	7,626	1.8%	0.88	1.4%
1.117	Grant-in-Aid - Southern Gulf Islands	118,990	17.31	113,352	16.55	5,638	5.0%	0.76	4.6%
1.125	SGI Economic Development Commission	132,115	19.22	130,605	19.07	1,510	1.2%	0.15	0.8%
1.138	Southern Gulf Islands Regional Library	263,472	38.33	247,805	36.19	15,667	6.3%	2.14	5.9%
1.235	SGI Small Craft Harbour Facilities	358,067	58.51	344,599	56.31	13,468	3.9%	2.20	3.9%
1.314	SGI House Numbering	10,480	1.52	10,290	1.50	190	1.8%	0.02	1.5%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.0%	-	0.0%
1.373	SGI Emergency Program	266,931	38.84	255,098	37.25	11,833	4.6%	1.58	4.2%
1.533	Stormwater Quality Management - SGI	43,013	6.26	42,252	6.17	761	1.8%	0.09	1.4%
1.923	Emergency Comm - CREST - SGI	194,156	28.25	189,215	27.63	4,941	2.6%	0.62	2.2%
	Total SGI Electoral Area	**$1,821,502**	**$271.43**	**$1,759,868**	**$262.99**	**$61,634**	**3.5%**	**$8.44**	**3.2%**
	Total Capital Regional District	**$3,697,587**	**$544.39**	**$3,421,701**	**$505.67**	**$275,886**	**8.1%**	**$38.71**	**7.7%**
CRHD	Capital Regional Hospital District	679,401	98.85	675,077	98.59	4,324	0.6%	0.26	0.3%
	Total CRD and CRHD	**$4,376,988**	**$643.23**	**$4,096,777**	**$604.26**	**$280,211**	**6.8%**	**$38.97**	**6.4%**
	Average residential assessment - 2026/2025	**$809,920**		**$798,044**					

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

	Change in Requisition $	 %	Change in Cost / Avg. Res Asst $	 %
REGIONAL				
Legislative & General Government	26,167	0.6%	3.62	0.6%
Community Health	(8,858)	-0.2%	(1.30)	-0.2%
Regional Parks	(53,194)	-1.3%	(8.00)	-1.3%
Regional Planning Services	(16,063)	-0.4%	(2.36)	-0.4%
Regional Transportation	136,635	3.3%	19.88	3.3%
Feasibility Study Reserve Fund - All	(10,861)	-0.3%	(1.58)	-0.3%
SUB-REGIONAL				
Regional Housing Trust Fund	6,878	0.2%	1.00	0.2%
JOINT EA				
Elections	13,120	0.3%	1.91	0.3%
Joint Electoral Area Admin	49,264	1.2%	7.14	1.2%
Building Inspection	25,050	0.6%	3.52	0.6%
Electoral Area Fire Inspection & Investigation	8,453	0.2%	1.23	0.2%
Electoral Area Emergency Program	13,702	0.3%	1.96	0.3%
SGI EA				
Southern Gulf Islands Regional Library	15,667	0.4%	2.14	0.4%
SGI Small Craft Harbour Facilities	13,468	0.3%	2.20	0.4%
SGI Emergency Program	11,833	0.3%	1.58	0.3%
Capital Regional Hospital District	4,324	0.1%	0.26	0.0%
Other	44,626	1.1%	5.76	1.0%
TOTAL CRD & CRHD	**280,211**	**6.8%**	**$38.97**	**6.4%**

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	Southern Gulf Islands Local/Specified/Defined Services	Final 2026	Cost per Avg. Residential Assessment	Final 2025	Cost per Avg. Residential Assessment	Change in Requisition $	 %	Change in Cost per Avg. Residential Assessment $	 %
1.137	Galiano Island Community Use Building	73,287	47.82	70,106	46.19	3,181	4.5%	1.63	3.5%
1.170	Gossip Island Electric Power Supply	62,776	1,121.00	62,875	1,122.77	(99)	-0.2%	(1.77)	-0.2%
1.227	Saturna Island Medical Clinic	-	-	9,623	14.91	(9,623)	-100.0%	(14.91)	-100.0%
1.228	Galiano Health Service	192,487	125.61	148,509	97.85	43,978	29.6%	27.76	28.4%
1.229	Pender Islands Health Care Centre	327,285	132.09	277,376	111.88	49,909	18.0%	20.21	18.1%
1.352	South Galiano Fire Protection	747,960	831.62	685,608	767.86	62,352	9.1%	63.76	8.3%
1.356	Pender Fire Protection	1,621,831	658.00	1,473,288	597.35	148,544	10.1%	60.65	10.2%
1.359	North Galiano Fire Protection	392,272	973.67	350,701	890.47	41,571	11.9%	83.20	9.3%
1.363	Saturna Island Fire	363,927	556.92	346,879	535.28	17,048	4.9%	21.64	4.0%
1.465	Saturna Island Comm. Parks	31,207	47.75	28,594	44.12	2,613	9.1%	3.63	8.2%
1.468	Saturna Island - Community Rec.	16,810	25.72	16,514	25.48	296	1.8%	0.24	0.9%
1.475	Mayne Is. Com. Parks & Rec	101,885	59.61	100,253	58.91	1,632	1.6%	0.71	1.2%
1.478	Mayne Is. Community Rec.	38,600	22.58	37,920	22.28	680	1.8%	0.30	1.4%
1.485	North & South Pender Com. Parks	193,916	78.51	186,761	75.46	7,155	3.8%	3.05	4.0%
1.488	North & South Pender Com. Rec	77,708	31.44	74,854	30.22	2,854	3.8%	1.22	4.0%
1.495	Galiano Parks	116,906	88.10	110,710	84.41	6,196	5.6%	3.68	4.4%
1.498	Galiano Community Recreation	48,760	36.74	47,764	36.42	996	2.1%	0.33	0.9%
2.630	Magic Lakes Estate Water System	701,965	586.93	597,460	499.97	104,505	17.5%	86.96	17.4%
2.640	Saturna Island Water System (Lyall Harbour)	169,570	974.54	147,829	854.50	21,741	14.7%	120.04	14.0%
2.642	Skana Water (Mayne)	54,430	755.97	28,441	389.60	25,989	91.4%	366.37	94.0%
2.665	Sticks Allison Water (Galiano)	6,674	175.63	5,560	146.32	1,114	20.0%	29.32	20.0%
2.667	Surfside Park Estates (Mayne)	74,230	706.95	30,529	290.75	43,701	143.1%	416.20	143.1%
3.755	Regional Source Control	4,130	5.82	4,228	5.95	(98)	-2.3%	(0.14)	-2.3%
3.830	Magic Lake Estates Sewer System	725,071	1,022.67	624,830	881.28	100,241	16.0%	141.38	16.0%
3.830D	Magic Lake Estates Sewer Debt	229,484	400.50	229,484	400.50	-	0.0%	-	0.0%
	Total Local/Specified/Defined Services	**6,373,171**		**5,696,696**		**676,475**			

Appendix D2: SGI - Change in Requisition from Provisional to Final - Budget 2026

Change in Requisition (2026 Final vs Provisional) - Southern Gulf Islands

(Requisition Changes > ±$3,000) by Services

	Electoral Area Southern Gulf Islands	2026 Requisition Final $	 Provisional $	2026 Per Avg Res Asst Final $	 Provisional $	Chg in Requisition Final vs Provisional $ +/(-)	 %	Chg in Per Avg Res Asst Final vs Provisional $ +/(-)	 %	Main Driver - Change in Requisition
	Total Regional & Sub-Regional	**1,370,171**	**1,347,187**	**199.35**	**196.74**	**22,984**	**1.7%**	**2.61**	**1.3%**	To be discussed at the CRD Board Budget Review on March 11, 2026
	Total Joint Electoral Area	**505,913**	**503,152**	**73.61**	**73.48**	**2,762**	**0.5%**	**0.13**	**0.2%**	
1.138	Southern Gulf Islands - Public Library	263,472	253,439	38.33	37.01	10,033	4.0%	1.32	3.6%	Increased contribution payment requested by Society for staffing costs
	Other <$3,000	2,237,431	2,231,154	331.94	332.05	6,277	0.3%	(0.11)	0.0%	
	Total CRD and CRHD (SGI)	**4,376,988**	**4,334,931**	**643.23**	**639.28**	**42,057**	**1.0%**	**3.96**	**0.6%**	
1.228	Galiano Health Service	192,487	151,713	125.61	99.96	40,774	26.9%	25.64	25.7%	Increased contribution payment requested by Society
1.229	Pender Islands Health Care Centre	327,285	281,769	132.09	113.65	45,516	16.2%	18.44	16.2%	Increased contribution payment requested by Society, partially offset by higher 2025 surplus carryover to reduce requisition
1.352	South Galiano Fire Protection	747,960	737,107	831.62	824.13	10,853	0.0%	7.49	0.0%	Commission recommended decrease in Fire Chief salary allocation to N. Galiano Fire Service
1.359	North Galiano Fire Protection	392,272	401,061	973.67	1,017.15	(8,789)	0.0%	(43.47)	0.0%	Commission recommended decrease in Fire Chief salary allocation from S. Galiano Fire Service, partially offset by increase in operating costs.
1.485	Pender Island Community Parks	193,916	186,751	78.51	75.45	7,165	0.0%	3.05	0.0%	Commission recommended increase in operating cost and contribution to capital reserve fund
2.630	Magic Lakes Estate Water System	701,965	650,368	586.93	544.24	51,597	7.9%	42.69	7.8%	Commission Recommended increase due to 2025 deficit carryover, partially recovered by parcel tax
2.640	Saturna Island Water System (Lyall Harbour)	169,570	163,210	974.54	943.41	6,360	3.9%	31.13	3.3%	Commission recommended increase in contribution to capital reserve partially funded by parcel tax
	Other <$3,000	3,647,717	3,636,613			11,103	0.3%			
	Total Local/Specified/Defined Services	**6,373,171**	**6,208,592**			**164,579**	**2.7%**			

Appendix D-3: Change in Requisition over 2025 Final by Cost Driver (2026 Final vs Provisional) - Southern Gulf Islands

(Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition $		Requisition per Avg Res Asst		Comments
			% Increase over 2025	$ Requisition	% Increase over 2025	$/Avg Res	
2025 Final				**4,096,777**		**604.26**	
2026 Provisional - (CRD&CRHD)			**5.8%**	**4,334,931**	**5.8%**	**639.28**	
Change in Cost Apportionment							
Regional & Sub-Regional	Various Services		0.4%	14,905	0.2%	1.43	
CRHD	Capital Regional Hospital District		0.1%	4,107	0.0%	0.23	
Joint EA	Various Services		0.1%	2,992	0.0%	0.16	
SGI Electoral Area					-0.1%	(0.79)	Change in residential assessment
	Others	<+/-3,000	0.0%	0	0.0%	0.00	
	Subtotal		**0.5%**	**22,004**	**0.1%**	**1.03**	
Budget Changes							
Regional & Sub-Regional	Various Services		0.2%	8,079	0.2%	1.18	To be discussed at the CRD Board Budget Review - March 11, 2026
Joint EA	Various Services		0.0%	(230)	0.0%	(0.03)	
SGI EA Wide Services	1.138	Southern Gulf Islands Regional Library	0.2%	10,033	0.2%	1.47	Increased contribution payment requested by Society for staffing costs
	Others	<+/-3,000	0.1%	2,170	0.1%	0.31	Changes related to 2025 surplus/deficit, GILT and minor budget changes
	Subtotal		**0.5%**	**20,053**	**0.5%**	**2.92**	
2026 Final - CRD&CRHD over 2025			**6.8%**	**4,376,988**	**6.4%**	**643.23**	

**Requisition excludes Local/Specified/Defined area services.*

Appendix D-4: Capital Plan Summary Overview by Service - Southern Gulf Islands
2026 Final Budget

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.110	SGI Admin. Expenditures	2,218					**2,218**			2,218				**2,218**
1.137	Galiano Island Community Use Building			49,500			**49,500**	30,000				19,500		**49,500**
1.235	SGI Small Craft Harbour Facilities				450,000		**450,000**	50,000			35,000	365,000		**450,000**
1.352	South Galiano Fire	78,500					**78,500**			43,500		35,000		**78,500**
1.356	Pender Island Fire	155,000		30,000			**185,000**			155,000		30,000		**185,000**
1.359	North Galiano Fire	10,000		4,556			**14,556**	4,556		10,000				**14,556**
1.373	SGI Emergency Program	78,000					**78,000**	53,000				25,000		**78,000**
1.465	Saturna Island Community Parks				63,020		**63,020**	9,020				54,000		**63,020**
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				1,475,010	1,000,000	**2,475,010**	401,658			519,200	409,100	1,145,052	**2,475,010**
1.495	Galiano Community Parks	7,000			136,013		**143,013**	49,513		2,000		91,500		**143,013**
2.630	Magic Lake Estates Water (Pender)	11,000			426,000		**437,000**	175,000				262,000		**437,000**
2.640	Lyall Harbour Boot Cove Water (Saturna)	85,000			960,825		**1,045,825**	260,825	785,000					**1,045,825**
2.642	Skana Water (Mayne)	20,000			30,000		**50,000**					50,000		**50,000**
2.665	Sticks Allison Water (Galiano)				5,000		**5,000**					5,000		**5,000**
2.667	Surfside Park Estates (Mayne)	25,500			45,000		**70,500**	5,500			40,000	25,000		**70,500**
3.830	Magic Lake Sewer Utility (Pender)	160,000			154,600		**314,600**	179,600		50,000		85,000		**314,600**
Total		**673,218**		**146,040**	**3,769,468**	**1,000,000**	**5,588,726**	**1,274,656**	**785,000**	**262,718**	**594,200**	**1,527,100**	**1,145,052**	**5,588,726**

Appendix D-5: Change in Capital Plan (2026 Final vs Provisional) - Southern Gulf Islands

Service	Service Name	Project Description	Amount $			Comments
			Provisional	Final	Change	
1.352	South Galiano Fire Protection	Structure Protection Unit	5,000	-	(5,000)	Project completed; No carryforward to 2026
		Water Storage	70,000	35,000	(35,000)	Revised budget spending in 2026
		Command Unit	115,000	-	(115,000)	Project completed; No carryforward to 2026
		Rescue Air Lift Bags	-	22,500	22,500	Replacement of MVI rescue lift bags
1.359	North Galiano Fire	SCBA Replacement	170,000	-	(170,000)	Project completed; No carryforward to 2026
		#1 Hall Cook Road Improvements	20,000	4,556	(15,444)	Carryforward from 2025 to 2026; Revised budget spending in 2026
1.465	Saturna Island Community Parks	Replace Saturna Parks Picnic Tables and Benches	8,225	5,020	(3,205)	Carryforward from 2025 to 2026; Revised budget spending in 2026
		Signage for Thompson Park	-	6,000	6,000	Signage for Thompson Park
1.475	Mayne Island Community Parks	Fitness Circuit & Putting Green	107,734	58,984	(48,750)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Miners Bay parking wall	2,000	-	(2,000)	Project completed; No carryforward to 2026
		Dinner Bay well pumps	5,000	-	(5,000)	Moved from 2026 to 2028
		Miners Bay bike repair station	2,500	-	(2,500)	No longer required
		Miners Bay art installation	5,000	25,000	20,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Picnic Tables	-	5,000	5,000	Replace two picnic tables
1.485	Pender Island Community Parks	Shingle Bay Improvements	33,800	22,113	(11,687)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Thieves Bay Improvements	90,000	112,751	22,751	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Trail Development	729,930	1,080,928	350,998	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Magic Lake Park Upgrades	16,000	22,434	6,434	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Disc Park Improvements	10,000	6,784	(3,216)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Ball Park Improvements	32,000	-	(32,000)	Project completed; No carryforward to 2026
		Dog Park	50,000	25,000	(25,000)	Moved from 2026 to 2027
		Land Acquisition	8,145	-	(8,145)	Project completed; No carryforward to 2026
		Land Acquisition	-	1,000,000	1,000,000	11.7 ha. property adjacent to our Community Hall
		Bouldering Wall	-	130,000	130,000	Bouldering Wall
		Ball Park Improvements	-	50,000	50,000	Batting cage, pump track extension and trail work
		Trail Development	-	20,000	20,000	Connector trail from fire hall to disc golf parking
		Trail Development	-	5,000	5,000	Connector trail through ball park
1.495	Galiano Community Parks	Study Bay Trail Extension	12,000	20,000	8,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Galiano Island Park Upgrades	11,678	12,678	1,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Galiano Island Park Upgrades	21,359	14,835	(6,524)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Galiano Island Park Upgrades	5,000	-	(5,000)	Moved from 2026 to 2027
		Galiano Island Park Upgrades	1,000	-	(1,000)	Project completed; No carryforward to 2026
		GIPRC Equipment and Tools Purchase	4,616	2,000	(2,616)	Revised budget spending in 2026
		Morning Beach trail improvement	35,000	-	(35,000)	No longer required
		Zuker trail improvement	15,000	20,000	5,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Scorpion Beach Access Improvement	-	8,000	8,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Cayzer Beach Access Improvements	-	7,000	7,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Multisport Development	-	20,000	20,000	Collaboration, planning & development of multisport court
		Trail Mapping Coordination	-	5,000	5,000	Development of coordinated island trail mapping
		Sturdies Bay Trail	-	6,000	6,000	Improvements to the existing Sturdies Bay trail
		BK Irrigation upgrade	-	10,000	10,000	Automation of garden irrigation - Betty Kennedy property
		BK water tank upgrade	-	5,000	5,000	New potable water tank for rental house - Betty Kennedy property
		BK walking trail	-	12,500	12,500	Construction of public walking trail in Betty Kennedy property
2.630	Magic Lake Estates Water (Pender)	MLE Safety Improvements	-	11,000	11,000	Carryforward from 2025 to 2026
		Captains Tank Upgrade - Concept Design	-	21,000	21,000	Carryforward from 2025 to 2026
2.640	Lyall Harbour Boot Cove Water	Dam Improvement and Regulatory Requirements	700,000	730,825	30,825	Updated carryforward from 2025 to 2026
2.642	Skana Water (Mayne)	Storage Tanks Replacement	500,000	-	(500,000)	Moved from 2026 to 2027
		Source Water Surveillance	65,000	20,000	(45,000)	Moved from 2026 to 2027
2.665	Sticks Allison Water (Galiano)	Petition / Alternative Approval Process	20,000	-	(20,000)	Moved from 2026 to 2028
2.667	Surfside Park Estates (Mayne)	Wood Dale Drive Water Main Replacement	150,000	-	(150,000)	Moved from 2026 to 2028
		Water Storage Tank Replacement	800,000	-	(800,000)	Moved from 2026 to 2027
		Replacement of UV Equipment	-	5,500	5,500	Carryforward from 2025 to 2026
3.830	Magic Lake Sewer Utility (Pender)	MLE Safety Upgrades	-	19,600	19,600	Carryforward from 2025 to 2026
		Wastewater Improvements - Pump Station and Treatment Plant Upgrades	200,000	100,000	(100,000)	Carryforward from 2025 to 2026 and revised budget spending in 2026
Total Changes - Southern Gulf Islands			**4,020,987**	**3,688,008**	**(332,979)**	

March 11, 2026
2026 Final Electoral Area Budget

Appendix E: Assessment Data - Electoral Area

Juan de Fuca	2026	2025	Change	% Change
Total Converted Assessment	379,425,204	382,025,479	(2,600,275)	**-0.7%** *
Actual Residential Assessment	3,050,685,249	3,079,240,512	(28,555,263)	-0.9%
Residential Folios	3,286	3,267	19	0.6%
Average Residential Assessment	928,389	942,528	(14,140)	-1.5%

Salt Spring Island	2026	2025	Change	% Change
Total Converted Assessment	710,369,723	697,475,183	12,894,540	**1.8%** *
Actual Residential Assessment	6,493,062,648	6,449,487,699	43,574,949	0.7%
Residential Folios	6,124	6,132	(8)	-0.1%
Average Residential Assessment	1,060,265	1,051,776	8,489	0.8%

Southern Gulf Island	2026	2025	Change	% Change
Total Converted Assessment	556,672,054	546,471,803	10,200,251	**1.9%** *
Actual Residential Assessment	5,283,918,683	5,219,210,191	64,708,492	1.2%
Residential Folios	6,524	6,540	(16)	-0.2%
Average Residential Assessment	809,920	798,044	11,876	1.5%

***Regional - Average Change in Converted Assessment is 1.3% in 2026 over 2025**

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2 Year Budget

Variance Summary

2024 - 2026

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Three Year Consolidated Financial Schedules - 2026, 2025, and 2024

Operating Expenditures
(in $ millions)

	(a)	(b)	(c)	(a-c)
Expenditure Type	**2026 Final**	**2025 Final**	**2024 Final**	**% of Total Change**
Operations	329.0	301.5	271.5	21.2%
Debt Servicing	49.0	43.4	39.9	22.8%
Capital Funding	38.2	37.1	32.7	16.8%
Transfers to Reserves	29.5	30.2	25.4	16.1%
Total	**$445.7**	**$412.2**	**$369.5**	**20.6%**

Operating Revenues
(in $ millions)

Revenue Source	**2026 Final**	**2025 Final**	**2024 Final**	**% of Total Change**
Sale of services	211.4	188.5	172.7	22.4%
Requisitions*	125.0	114.1	106.6	17.3%
Allocation to other services	74.5	64.0	57.7	29.1%
Transfer from reserve for capital	9.1	18.4	11.1	-17.6%
Rentals and other revenue	10.6	17.4	8.2	29.1%
Grants and PILT	7.8	8.4	6.7	16.1%
Surplus	7.3	7.7	6.5	12.0%
Total	**$445.7**	**$418.5**	**$369.5**	**20.6%**

*Includes Municipal Debt

Requisitions
(in $ millions)

Description	**2026 Final**	**2025 Final**	**2024 Final**	**% of Total Change**
Total Electoral Areas Only	81.0	76.6	17.8	355.1%
Regional / Sub Regional	21.5	19.6	70.7	-69.6%
Total Before Municipal Debt	**102.5**	**96.2**	**88.5**	**15.8%**
Municipal Debt	22.5	17.9	18.1	24.3%
Total	**$125.0**	**$114.1**	**$106.6**	**17.3%**

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Capital Expenditures
(in $ millions)

Description	2026 Final	2025 Final	2024 Final	% of Total Change
Engineered Structures	191.8	183.1	179.3	7.0%
Equipment	27.8	29.3	35.9	-22.6%
Buildings	37.6	56.3	32.0	17.5%
Land	8.1	37.8	11.2	-27.7%
Vehicles	8.4	9.0	8.6	-2.3%
Total	**$273.7**	**$315.5**	**$267.0**	**2.5%**

Capital Funding
(in $ millions)

Description	2026 Final	2025 Final	2024 Final	% of Total Change
Current Operating and WIP	115.7	101.0	89.1	29.9%
Debenture Debt	80.6	132.4	84.4	-4.5%
Reserve Funding	51.4	53.9	64.2	-19.9%
Grants	17.5	17.7	22.7	-22.9%
Donations & Third Party Funding	8.5	10.5	6.6	28.8%
Total	**$273.7**	**$315.5**	**$267.0**	**2.5%**

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Committee Of The Whole Budget Review Package

Committee of the Whole Budget Package was presented on October 29, 2025 and is the preliminary budget. The final budget is presented to the Board each year and accounts for yearly surpluses and deficits by service area and also new initiatives. The preliminary budget contains the full detail for each service which includes the following:

1. Service Description/Overview
2. Bridging document details major changes from 2025 to 2026
3. Operating Committee Summary
4. Capital Plan Summary
5. Reserve Schedules

The packages are split into 3 sections:

Part A can be found here
Part B can be found here
Part C can be found here

Electoral Area Committee Package

Electoral Area Committee Budget Package was presented October 29, 2025 and is the preliminary budget. The final budget is presented to the Board each year and accounts for yearly surpluses and deficits by service area and also new initiatives. The preliminary budget contains the full detail for each service which includes the following:

1. Service Descriptions Overview
2. Bridging document details major changes from 2025 to 2026
3. Operating Committee Summary
4. Capital Plan Summary
5. Reserve Schedules

The full package can be found here

Final Budget Packages

Subsequent to the preliminary budget, the Final Budget Packages were presented and approved on March 11, 2026. Prior to advancing the Financial Plan Bylaw in March, plans are amended based on year-end results, payments in lieu of taxes, revised assessment information and other committee directed changes. The final budget packages contains the full detail for each service which includes the following:

1. Service Description/ Overview
2. Operating Committee Summary
3. Capital Plan Summary
4. Reserve Schedules

The CRD Regional and Sub-Regional Final Budget Package can be found here.

The Final Budget Packages for:
Juan de Fuca Electoral Services (71-270);
Salt Spring Island Electoral Services (p.277-510); and
Southern Gulf Islands Electoral Services (p. 517-765) can be found here.

Long-Term Debt

The CRD uses long-term borrowing to fund capital projects where costs are appropriately recovered over the period in which related assets provide service, or where pay-as-you-go reserve funding would create undue rate or requisition volatility. Borrowing decisions are made at the service level and are assessed against project needs, asset life, reserve balances, grant funding, affordability, and projected debt servicing capacity.

Unlike municipalities, regional districts are not subject to the municipal 25% liability servicing limit. CRD borrowing nevertheless remains subject to statutory and procedural controls, including service-specific loan authorization, inclusion of debt-servicing expenditures in the financial plan, participating-area approval - by assent, alternative approval process or consent, as applicable - Inspector of Municipalities approvals or certifications, security issuing requirements, and Municipal Finance Authority borrowing processes.

Debt servicing costs are included in the relevant service budget and recovered through that service's authorized funding sources, such as requisitions, parcel taxes, user fees, or other service-specific revenues. As a result, debt decisions are considered alongside reserve contributions, life-cycle funding requirements, and service affordability.

Future borrowing requirements are identified through the capital planning process and reviewed annually during service-level budget development. Existing and projected debt requirements are summarized in **Schedule A** of the 2026-2030 Five-Year Financial Plan Bylaw (p. 206-216). The CRD also monitors debt through annual financial indicators (p. 242) and an internal credit-rating self-assessment using Morningstar DBRS local government methodology.

This approach supports prudent debt management, long-term infrastructure renewal, intergenerational equity, and continued financial flexibility.

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CAPITAL REGIONAL DISTRICT **Schedule B**

LONG-TERM DEBT
General Capital Fund (Unaudited)

Issue Date	LA Bylaw	CRD Security Issue Bylaw	MFA Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
Regional Parks												
2017	4142	4198	142	2032	560,000	3.150%	329,289	-	30,109	6,921	37,031	292,258
2018	4142	4222	145	2033	4,000,000	3.150%	2,608,863	-	215,066	41,734	256,800	2,352,062
2021	4142	4399	153	2031	1,040,000	2.410%	751,917	-	93,899	6,482	100,381	651,536
2022	4142	4476	157	2032	500,000	3.360%	409,626	-	44,629	2,259	46,889	362,737
2024	4506	4621	162	2039	5,000,000	3.830%	5,000,000	-	261,044	-	261,044	4,738,956
Total Regional Parks					11,100,000		9,099,694	-	644,748	57,397	702,145	8,397,549
South Galiano Fire												
2022	4239	4476	157	2047	2,100,000	3.360%	1,975,504	-	61,479	3,112	64,592	1,910,912
2022	4239	4503	158	2047	135,000	4.090%	127,947	-	3,466	247	3,713	124,234
Total South Galiano Fire					2,235,000		2,103,451	-	64,945	3,359	68,305	2,035,146
Seaparc Golf Course												
2017	4052	4175	141	2032	660,000	2.800%	388,090	-	35,486	8,157	43,643	344,447
Total Seaparc Golf Course					660,000		388,090	-	35,486	8,157	43,643	344,447
Peninsula Recreation - Community Recreation												
2017	4116	4175	141	2032	1,080,000	2.800%	635,057	-	58,068	13,348	71,416	563,641
Total Peninsula Recreation - Community Rec.					1,080,000		635,057	-	58,068	13,348	71,416	563,641
Solid Waste - Refuse Disposal												
2011	3518	3769	116	2026	2,200,000	1.470%	370,629	-	118,099	64,028	182,127	188,502
2023	4515	4562	160	2038	7,450,000	4.970%	7,066,744	-	383,256	13,797	397,053	6,669,692
2024	4515	4597	161	2039	4,300,000	4.440%	4,300,000	-	222,848	-	222,848	4,077,152
2024	4515	4621	162	2039	5,500,000	3.830%	5,500,000	-	287,148	-	287,148	5,212,852
2025	4515	4659	166	2040	4,900,000	4.130%	-	4,900,000	-	-	-	4,900,000
2025	4515	4701	167	2040	3,500,000	3.730%	-	3,500,000	-	-	-	3,500,000
Total Solid Waste - Refuse Disposal					27,850,000		17,237,374	8,400,000	1,011,351	77,825	1,089,176	24,548,198
Saltspring Island - Library												
2011	3613	3800	117	2026	2,000,000	1.470%	336,936	-	107,363	58,207	165,570	171,365
2013	3613	3910	126	2028	100,000	3.850%	32,573	-	5,368	2,360	7,728	24,845
Total Saltspring Island - Library					2,100,000		369,509	-	112,731	60,567	173,298	196,211
Gossip Island - Electrification												
2012	3579	3850	121	2027	715,000	2.900%	177,644	-	38,382	18,807	57,190	120,454
Total Gossip Island - Electrification					715,000		177,644	-	38,382	18,807	57,190	120,454
Galiano Island Public Building												
2013	3793	3910	126	2028	310,000	3.850%	100,978	-	16,641	7,316	23,957	77,021
Total Gossip Island - Electrification					310,000		100,978	-	16,641	7,316	23,957	77,021

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CAPITAL REGIONAL DISTRICT **Schedule B**

LONG-TERM DEBT
General Capital Fund (Unaudited)

Issue Date	LA Bylaw	CRD Security Issue Bylaw	MFA Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
Galiano Island Fire												
2013	3793	3910	126	2028	290,000	3.850%	94,463	-	15,568	6,844	22,411	72,052
Total Galiano Island Fire					290,000		94,463	-	15,568	6,844	22,411	72,052
North Galiano Fire												
2014	3844	3936	127	2029	280,000	3.300%	112,112	-	15,031	5,876	20,907	91,206
Total North Galiano Fire					280,000		112,112	-	15,031	5,876	20,907	91,206
East Sooke Fire												
2014	3863	3966	130	2029	1,800,000	3.000%	720,723	-	93,259	40,473	133,732	586,992
2016	3863	4114	139	2031	150,000	2.100%	78,283	-	8,065	2,152	10,216	68,067
Total East Sooke Fire					1,950,000		799,007	-	101,324	42,624	143,948	655,059
Land Banking and Housing												
2015	3715	4009	131	2030	9,413,000	2.200%	1,093,557	-	802,377	291,180	1,093,557	-
2024	3715	4621	162	2039	9,075,000	3.830%	9,075,000	-	473,794	-	473,794	8,601,206
2025	3715	4659	165	2040	6,425,000	4.130%	-	6,425,000	-	-	-	6,425,000
2025	4327	4659	165	2040	10,000,000	4.130%	-	10,000,000	-	-	-	10,000,000
Total Land Banking and Housing					34,913,000		10,168,557	16,425,000	1,276,171	291,180	1,567,352	25,026,206
911 Call Answer												
2019	4119	4198	147	2034	7,000,000	2.660%	5,001,821	-	376,366	59,945	436,311	4,565,510
2019	4119	4318	149	2034	5,900,000	2.240%	4,215,821	-	317,223	50,525	367,748	3,848,073
Total 911 Call Answer					12,900,000		9,217,642	-	693,589	110,471	804,060	8,413,583
Southern Gulf Island Small Craft Harbour												
2022	4408	4476	157	2042	710,000	3.360%	653,716	-	27,794	1,407	29,201	624,515
2022	4408	4503	158	2042	470,000	4.090%	436,179	-	16,620	1,184	17,804	418,375
Total Southern Gulf Island Small Craft Harbour					1,180,000		1,089,895	-	44,414	2,591	47,005	1,042,890
Total General - Debenture Debt					**97,563,000**		**51,593,473**	**24,825,000**	**4,128,449**	**706,362**	**4,834,813**	**71,583,663**
Non-Debenture Debt												
Panorama Recreation					2,400,000		1,300,000	1,100,000	-	-	-	2,400,000
Panorama Recreation					1,500,000		650,000	850,000	-	-	-	1,500,000
Regional Parks					605,000		-	605,000	-	-	-	605,000
Regonal Parks					500,000		-	500,000	-	-	-	500,000
SEAPARC					350,000		-	350,000	-	-	-	350,000
Equipment Financing Loan - SEAPARC					227,000		1,326	-	1,326	-	1,326	-
Equipment Financing Loan - Pender Firetruck					545,000		198,295	-	106,509	-	106,509	91,786
Total General - Non-Debenture Debt					**6,127,000**		**2,149,621**	**3,405,000**	**107,835**	**-**	**107,835**	**5,446,786**
Total Debt - General					**$ 103,690,000**		**53,743,094**	**28,230,000**	**4,236,284**	**706,362**	**4,942,648**	**77,030,449**

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CAPITAL REGIONAL DISTRICT **Schedule B**

LONG-TERM DEBT
Municipalities

Issue Date	CRD Security Issue Bylaw	MFA Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
MUNICIPALITIES											
Victoria											
2003	3026	79	2033	10,000,000	2.250%	4,623,740	-	150,514	268,813	419,327	4,204,413
2003	3026	80	2033	10,000,000	2.850%	4,604,721	-	219,303	215,811	435,113	4,169,608
2004	3026	81	2034	10,000,000	2.850%	5,023,099	-	219,303	199,076	418,379	4,604,721
2010	3515	110	2025	5,200,000	1.280%	445,550	-	279,144	166,406	445,550	-
2011	3770	115	2031	10,200,000	3.890%	4,479,167	-	569,002	-	569,002	3,910,165
2014	3770	130	2034	23,200,000	3.000%	13,846,083	-	815,918	350,772	1,166,689	12,679,394
2016	3770	139	2036	5,500,000	2.100%	3,679,860	-	204,686	54,604	259,291	3,420,569
2017	3770	142	2037	9,600,000	3.150%	6,862,426	-	357,271	82,127	439,398	6,423,028
2025	4662	166	2045	14,700,000	4.130%	-	14,700,000	-	-	-	14,700,000
2025	4662	167	2045	5,000,000	3.730%	-	5,000,000	-	-	-	5,000,000
Total Victoria				103,400,000		43,564,646	19,700,000	2,815,140	1,337,609	4,152,748	59,111,898
Central Saanich											
2010	3674	110	2025	1,000,000	1.280%	85,683	-	53,682	32,001	85,683	-
2011	3772	116	2026	1,333,333	1.470%	224,624	-	71,575	38,805	110,380	114,244
2015	4032	133	2040	8,523,540	2.750%	6,254,564	-	218,834	79,414	298,248	5,956,316
2025	4661	166	2040	6,570,000	4.130%	-	6,570,000	-	-	-	6,570,000
Total Central Saanich				17,426,873		6,564,870	6,570,000	344,091	150,220	494,311	12,640,560
Esquimalt											
2005	3293	95	2025	2,012,000	0.910%	138,200	-	81,986	56,214	138,200	-
2006	3369	99	2026	1,129,000	1.530%	156,685	-	37,914	38,893	76,806	79,879
2007	3464	102	2027	2,353,000	2.250%	478,276	-	88,358	65,615	153,974	324,303
2021	4439	156	2051	35,000,000	2.580%	32,455,159	-	829,477	57,259	886,736	31,568,424
Total Esquimalt				40,494,000		33,228,321	-	1,037,735	217,981	1,255,716	31,972,605
Saanich											
2003	3051	79	2028	1,500,000	2.250%	377,391	-	31,429	56,130	87,559	289,832
2010	3726	111	2025	1,797,000	3.350%	149,361	-	149,361	-	149,361	-
2010	3726	112	2025	1,150,000	1.280%	98,535	-	61,734	36,801	98,535	-
2011	3771	114	2026	8,400,000	3.650%	1,397,306	-	686,131	-	686,131	711,175
2014	3968	130	2029	4,725,000	3.000%	1,891,898	-	244,804	106,241	351,045	1,540,853
2016	4061	137	2031	8,064,600	2.600%	4,281,462	-	417,948	132,410	550,358	3,731,103
2017	4163	141	2032	2,800,000	2.800%	1,646,444	-	150,546	34,607	185,153	1,461,291
2017	4199	142	2032	3,695,800	3.150%	2,173,188	-	198,711	45,678	244,389	1,928,799
2018	4163	144	2028	836,630	3.410%	292,821	-	83,663	-	83,663	209,158
2019	4283	147	2034	4,605,000	2.660%	3,290,484	-	247,595	39,435	287,031	3,003,453
2019	4319	149	2034	5,910,000	2.240%	4,222,966	-	317,761	50,611	368,372	3,854,595
2020	4361	152	2025	695,000	0.910%	143,864	-	134,219	9,645	143,864	-
2020	4361	152	2035	2,585,000	0.910%	1,960,040	-	152,198	10,937	163,135	1,796,905
2021	4400	153	2036	7,200,000	2.410%	5,945,562	-	408,877	28,225	437,102	5,508,459
2021	4438	156	2036	3,200,000	1.980%	2,642,472	-	181,723	12,544	194,268	2,448,204

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CAPITAL REGIONAL DISTRICT **Schedule B**

LONG-TERM DEBT
Municipalities

Issue Date	CRD Security Issue Bylaw	MFA Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
2022	4504	158	2037	5,355,000	4.090%	4,790,240	-	277,523	19,767	297,290	4,492,950
2023	4563	160	2053	1,925,400	4.970%	1,889,314	-	36,086	1,335	37,422	1,851,892
2023	4563	160	2038	10,324,400	4.970%	9,793,275	-	531,125	19,121	550,246	9,243,029
2025	4663	165	2040	9,200,000	3.880%	-	9,200,000	-	-	-	9,200,000
2025	4663	165	2055	25,000,000	3.880%	-	25,000,000	-	-	-	25,000,000
2025	4702	167	2035	2,200,000	3.730%	-	2,200,000	-	-	-	2,200,000
2025	4702	167	2040	800,000	3.730%	-	800,000	-	-	-	800,000
2025	4702	167	2055	12,000,000	3.730%	-	12,000,000	-	-	-	12,000,000
Total Saanich				123,968,830		46,986,621	49,200,000	4,311,436	603,488	4,914,923	91,271,698
North Saanich											
2007	3465	102	2032	7,722,907	2.250%	3,314,144	-	211,829	154,307	366,136	2,948,009
2014	3938	127	2029	1,680,000	3.300%	672,675	-	90,185	35,256	125,441	547,234
Total North Saanich				9,402,907		3,986,819	-	302,014	189,563	491,577	3,495,242
Sidney											
2010	3676	110	2035	1,448,000	1.280%	805,442	-	38,798	22,490	61,288	744,154
2011	3801	117	2036	1,073,000	1.470%	640,730	-	28,750	15,129	43,880	596,850
2012	3817	118	2037	479,000	3.400%	303,700	-	14,187	5,259	19,446	284,254
2017	4200	142	2047	3,000,000	3.150%	2,516,822	-	63,058	14,495	77,553	2,439,269
2019	4284	147	2049	2,500,000	2.660%	2,221,015	-	52,548	8,370	60,918	2,160,097
2020	4346	150	2050	3,000,000	1.990%	2,695,208	-	73,950	6,096	80,046	2,615,162
2024	4623	162	2044	1,300,000	3.830%	1,300,000	-	45,969	-	45,969	1,254,031
Total Sidney				12,800,000		10,482,916	-	317,260	71,839	389,099	10,093,817
View Royal											
2011	3802	117	2026	2,445,000	1.470%	411,904	-	131,251	71,158	202,410	209,494
2014	3937	127	2034	5,490,000	3.300%	3,276,508	-	201,822	77,472	279,294	2,997,214
Total View Royal				7,935,000		3,688,412	-	333,073	148,631	481,704	3,206,708
Highlands											
2016	4115	139	2026	500,000	2.100%	112,159	-	43,615	11,635	55,250	56,908
Total Highlands				500,000		112,159	-	43,615	11,635	55,250	56,908
Colwood											
2012	3852	121	2038	3,710,323	2.100%	2,442,533	-	93,803	44,373	138,176	2,304,357
2016	4060	137	2046	4,501,000	2.600%	3,711,780	-	87,190	27,623	114,813	3,596,967
2024	4622	162	2054	4,656,000	3.830%	4,656,000	-	90,193	-	90,193	4,565,807
Total Colwood				12,867,323		10,810,313	-	271,186	71,995	343,182	10,467,131
Sooke											
2006	3360	99	2026	8,800,000	1.530%	1,221,283	-	295,519	303,149	598,668	622,615
2007	3413	101.00	2027	617,101	2.250%	124,853	-	25,626	14,767	40,394	84,459
Total Sooke				9,417,101		1,346,136	-	321,146	317,916	639,062	707,074

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CAPITAL REGIONAL DISTRICT **Schedule B**

LONG-TERM DEBT
Municipalities

Issue Date	CRD Security Issue Bylaw	MFA Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
Vancouver Island Regional Library - Sooke											
2022	3915	157	2052	6,000,000	3.360%	5,723,252	-	136,666	6,919	143,585	5,579,667
Total VIRL				6,000,000		5,723,252	-	136,666	6,919	143,585	5,579,667
Total Municipal Debenture				**344,212,034**		**166,494,465**	**75,470,000**	**10,233,362**	**3,127,796**	**13,361,157**	**228,603,308**
Total General Debenture				**97,563,000**		**51,593,473**	**24,825,000**	**4,128,449**	**706,362**	**4,834,813**	**71,583,663**
Total Debenture				**441,775,034**		**218,087,938**	**100,295,000**	**14,361,811**	**3,834,158**	**18,195,970**	**300,186,971**
Total General Non-Debenture				**6,127,000**		**2,149,621**	**3,405,000**	**107,835**	**-**	**107,835**	**5,446,786**
Total Non-Debenture Debt				**6,127,000**		**2,149,621**	**3,405,000**	**107,835**	**-**	**107,835**	**5,446,786**
Grand Total				**$ 447,902,034**		**220,237,559**	**103,700,000**	**14,469,646**	**3,834,158**	**18,303,805**	**305,633,757**

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CAPITAL REGIONAL DISTRICT **Schedule C**

LONG-TERM DEBT
Sewer Capital Fund

Issue Date	LA Bylaw	CRD Security Issue Bylaw	MFA\ Security Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
Function: 3.701												
Millstream Site Remediation												
2010	3513	3725	112	2025	288,234	1.280%	24,697	-	15,473	9,224	24,697	-
Total Millstream Site Remediation					288,234		24,697	-	15,473	9,224	24,697	-
Function: 3.705												
Septage/Composting - Saltspring Island												
2010	3564	3677	110	2025	650,000	1.280%	55,694	-	34,893	20,801	55,694	-
2013	3564	3910	126	2028	770,000	3.850%	250,815	-	41,335	18,171	59,506	191,309
Total Septage/Composting - SSI					2,100,000		306,509	-	76,228	38,972	115,200	191,309
Function: 3.798B							-					
Debt - Core Sewage Integrated Treatment Facilities												
2010	3615	3677	110	2025	12,000,000	1.280%	1,028,192	-	644,178	384,013	1,028,192	-
Total Core Sewage Integrated Trtmnt. Facs.					12,000,000		1,028,192	-	644,178	384,013	1,028,192	-
Function: 3.798C												
Debt - Core Area Wastewater Treatment Program												
2018	3887	4253	146	2043	15,000,000	3.200%	12,338,779	-	411,418	79,837	491,255	11,847,525
2019	4204	4282	147	2044	60,000,000	2.660%	51,262,902	-	1,645,672	262,113	1,907,785	49,355,117
2021	4204	4347	155	2031	20,000,000	3.030%	13,000,000	-	2,000,000	-	2,000,000	11,000,000
2023	4374	4562	160	2038	10,470,000	4.970%	9,931,384	-	538,616	19,390	558,006	9,373,379
2025	4375	4659	166	2040	10,000,000	4.130%	-	10,000,000	-	-	-	10,000,000
Total Core Area Wastewater Trtmnt Pgrm.					115,470,000		86,533,066	10,000,000	4,595,706	361,340	4,957,046	91,576,021
Function: 3.810												
Debt - Ganges Sewer (S.S.I.)												
2016	4007	4114	139	2036	350,000	2.100%	234,173	-	13,026	3,475	16,500	217,673
2017	4007	4198	142	2042	1,500,000	3.150%	1,184,752	-	41,142	9,457	50,599	1,134,153
2018	4007	4253	146	2038	1,800,000	3.200%	1,366,692	-	66,988	12,999	79,988	1,286,705
2019	4007	4318	149	2044	250,000	2.240%	213,595	-	6,857	1,092	7,949	205,646
Total Debt - Ganges Sewer (S.S.I.)					3,900,000		2,999,213	-	128,013	27,024	155,036	2,844,177
Function: 3.830												
Debt - Magic Lake Estates (P.I.)												
2016	4048	4114	139	2026	745,000	2.100%	167,116	-	64,987	17,337	82,323	84,793
2017	4048	4198	142	2027	250,000	3.150%	82,900	-	21,808	5,013	26,821	56,079
2018	4048	4253	146	2028	535,000	3.200%	233,130	-	46,668	9,056	55,724	177,406
2021	4320	4399	153	2051	2,500,000	2.410%	2,318,226	-	59,248	4,090	63,338	2,254,887
2021	4320	4437	156	2051	1,260,000	1.980%	1,168,386	-	29,861	2,061	31,922	1,136,463
2022	4320	4476	157	2052	1,000,000	3.360%	953,875	-	22,778	1,153	23,931	929,945
Total Debt - Magic Lake Estates (P.I.)					6,290,000		4,923,633	-	245,350	38,710	284,060	4,639,573
Total Sewer - Debenture Debt					**140,048,234**		**95,815,310**	**10,000,000**	**5,704,948**	**859,283**	**6,564,231**	**99,251,080**

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CAPITAL REGIONAL DISTRICT **Schedule C**

LONG-TERM DEBT
Sewer Capital Fund

Issue Date	LA Bylaw	CRD Security Issue Bylaw	MFA\ Security Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
MFA Non Debenture Debt												
2021	4374	4424			500,000	Variable	500,000	-	-	-	-	500,000
2021	4375	4425			1,000,000	Variable	1,000,000	-	-	-	-	1,000,000
2023	4374	4424			5,000,000	Variable	5,000,000	-	-	-	-	5,000,000
2023	4375	4425			1,000,000	Variable	5,000,000	10,000,000	-	-	-	15,000,000
Total Sewer - MFA Non Debenture Debt					**7,500,000**		**11,500,000**	**10,000,000**	**-**	**-**	**-**	**21,500,000**
P3 Agreement Non Debenture Debt												
2025				2040	63,391,394	6.293%	56,347,020	-	2,142,911	-	2,142,911	54,204,109
Total Sewer - P3 Agreement Non Debenture Debt					**63,391,394**		**56,347,020**	**-**	**2,142,911**	**-**	**2,142,911**	**54,204,109**
Total Sewer - Non Debenture Debt					**70,891,394**		**67,847,020**	**10,000,000**	**2,142,911**	**-**	**2,142,911**	**75,704,109**
Total Debt - Sewer					**$ 210,939,628**		**163,662,330**	**20,000,000**	**7,847,859**	**859,283**	**8,707,142**	**174,955,189**

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CAPITAL REGIONAL DISTRICT **Schedule D**

LONG-TERM DEBT
Water Capital Fund

Issue Date	LA Bylaw	CRD Security Issue Bylaw	MFA/ Security Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
Highland Water												
2012	3580	3817	118	2027	150,680	3.400%	37,264	-	8,653	3,402	12,056	25,208
Total Highland Water					150,680		37,264	-	8,653	3,402	12,056	25,208
Highland & Fernwood Water (SSI)												
2011	3754	3800	117	2026	500,000	1.470%	84,234	-	26,841	14,552	41,393	42,841
Total Highland & Fernwood Water (SSI)					500,000		84,234	-	26,841	14,552	41,393	42,841
Fulford Water												
2012	3758	3817	118	2027	145,000	3.400%	35,859	-	8,327	3,274	11,602	24,258
2012	3758	3850	121	2027	25,000	2.900%	6,211	-	1,342	658	2,000	4,212
Total Fulford Water					170,000		42,070	-	9,669	3,932	13,601	28,469
Magic Lakes Water												
2010	3633	3677	110	2025	723,000	1.280%	61,949	-	38,812	23,137	61,949	-
2011	3633	3769	116	2026	250,000	1.470%	42,117	-	13,420	7,276	20,696	21,421
2012	3633	3850	121	2027	559,500	2.900%	139,010	-	30,035	14,717	44,752	94,258
2013	3633	3882	124	2028	1,002,500	3.150%	326,549	-	53,816	23,658	77,474	249,075
2013	3633	3882	126	2028	25,000	3.850%	8,143	-	1,342	590	1,932	6,211
Total Magic Lakes Water					2,560,000		577,767	-	137,425	69,378	206,803	370,964
Lyall Harbour/Boot Cove Water												
2010	3587	3677	110	2025	180,000	1.280%	15,423	-	9,663	5,760	15,423	-
Total Lyall Harbour/Boot Cove Water					180,000		15,423	-	9,663	5,760	15,423	-
Fernwood Water												
2010	3581	3677	110	2025	50,000	1.280%	4,284	-	2,684	1,600	4,284	-
2012	3581	3817	118	2027	45,000	3.400%	11,129	-	2,584	1,016	3,600	7,528
Total Fernwood Water					95,000		15,413	-	5,268	2,616	7,885	7,528
Wilderness Mountain Water												
2012	3504	3817	118	2027	281,000	3.400%	69,493	-	16,138	6,345	22,483	47,010
Total Wilderness Mountain Water					281,000		69,493	-	16,138	6,345	22,483	47,010
Regional Water Supply												
2010	3661	3725	112	2025	6,500,000	1.280%	556,937	-	348,930	208,007	556,937	-
2011	3661	3769	116	2026	1,500,000	1.470%	252,702	-	80,522	43,655	124,178	128,524
2012	3661	3817	118	2027	4,500,000	3.400%	1,112,869	-	258,433	101,614	360,047	752,822
2013	3661	3882	124	2028	1,700,000	3.150%	553,748	-	91,259	40,119	131,377	422,371
2015	3902	4009	131	2030	3,000,000	2.200%	1,387,956	-	155,475	56,422	211,897	1,176,059
2016	3902	4059	137	2031	1,500,000	2.600%	796,344	-	77,738	24,628	102,366	693,978
2018	3902	4222	145	2033	5,000,000	3.150%	3,261,079	-	268,833	52,168	321,001	2,940,078
2023	4382	4536	159	2038	4,000,000	4.150%	3,792,700	-	207,300	7,256	214,556	3,578,144
Total Regional Water Supply					27,700,000		11,714,334	-	1,488,490	533,868	2,022,358	9,691,976

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CAPITAL REGIONAL DISTRICT **Schedule D**

LONG-TERM DEBT
Water Capital Fund

Issue Date	LA Bylaw	CRD Security Issue Bylaw	MFA/ Security Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2024 Previous Outstanding	Additions 2025	Principal 2025	Actuarial 2025	Debt Retirement 2025	December 31, 2025 Outstanding
Juan De Fuca Water Distribution												
2012	3782	3817	118	2027	2,500,000	3.400%	618,261	-	143,574	56,452	200,026	418,235
2013	3782	3882	124	2028	4,500,000	3.150%	1,465,804	-	241,567	106,197	347,764	1,118,041
2014	3782	3936	127	2029	5,000,000	3.300%	2,002,009	-	268,408	104,930	373,337	1,628,672
2016	3981	4059	137	2031	2,000,000	2.600%	1,061,791	-	103,650	32,837	136,487	925,304
2018	3981	4222	145	2033	3,000,000	3.150%	1,956,647	-	161,300	31,301	192,600	1,764,047
2020	3981	4344	150	2035	5,100,000	1.990%	3,884,497	-	294,910	24,310	319,220	3,565,277
2023	4379	4562	160	2038	6,000,000	4.970%	5,691,338	-	308,662	11,112	319,774	5,371,564
2024	4379	4621	162	2039	1,500,000	3.830%	1,500,000	-	78,313	-	78,313	1,421,687
Total Juan De Fuca Water Distribution					29,600,000		18,180,347	-	1,600,384	367,138	1,967,522	16,212,825
Florence Lake Water System												
2023	4394	4536	159	2038	204,000	4.150%	193,428	-	10,572	370	10,942	182,485
Total Florence Lake Water System					204,000		193,428	-	10,572	370	10,942	182,485
Total Water - Debenture Debt					**61,440,680**		**30,929,773**	**-**	**3,313,103**	**1,007,361**	**4,320,466**	**26,609,306**
MFA Non Debenture Debt												
2024	4532	4488			2,100,000	Variable	2,100,000	-	-	-	-	2,100,000
2025	4700	4664			32,300,000		-	32,300,000	-	-	-	32,300,000
Total Water - Non Debenture Debt					**34,400,000**		**2,100,000**	**32,300,000**	**-**	**-**	**-**	**34,400,000**
Total Debt - Water					**$ 95,840,680**		**33,029,773**	**32,300,000**	**3,313,103**	**1,007,361**	**4,320,466**	**61,009,306**

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The following definitions have been provided to support the Service Planning process.

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Accrual: A basis of accounting in which revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Audit: An examination of an organization's financial statements and the utilization of resources by independent bodies.

Balanced Budget: A budget adopted by the legislative body and authorized by ordinance where proposed expenditures are equal to or less than proposed revenues.

Bond: A bond is a formal debt instrument used by governments, corporations, or other entities to raise funds from investors. In British Columbia, local governments such as the CRD do not issue bonds directly - instead, the **Municipal Finance Authority of BC (MFA)** issues bonds on behalf of regional districts and municipalities, then **on-lends** the proceeds to finance long-term infrastructure projects. Bonds may also appear as **investments** in local government portfolios, such as in MFA's pooled funds, where they help preserve capital and generate stable returns.

Budget: A planning tool to develop a financial plan, that enhances local government accountability and service delivery, and sets out the legal expenditure authority. Legislation establishes requirements and deadlines for adoption of financial plans, and a local government may amend its plan during the year for unexpected expenditures. The financial plan must set out the proposed expenditures for the service; the proposed funding sources for the service; and the proposed transfers between funds in respect of the service.

Business case: A business case justifies a proposed project/initiative on the basis of expected benefits. It clearly lays out the reasoning for proceeding with a project/initiative by documenting: the need for it or the problem it solves, its alignment with corporatestrategies and goals, exploring options and costs, and analyzing impacts a range offactors, including existing resources and risks.

An Initiative Business Cases (IBCs) facilitates a review of strategic fit by providing detailed information about alignment with strategies and plans, and information about financial and resource impacts.

Capital Expenditure: The amount of consideration given up to acquire, construct, develop or better a capital asset, and includes all costs directly attributable to the acquisition, construction, development or betterment of the capital asset.

Capital Plan: Capital investment pays for new or enhanced infrastructure. These types of assets are known as tangible capital assets. All of CRD's capital projects are captured in the Capital Plan.
In order to be included in the Capital Plan, a project must meet the following requirement:

- It is a purchase of a major equipment, or major maintenance or rehabilitation costing greater than $2,500
- It is a Feasibility Study where the study leads directly to the acquisition of a capital asset and are essentially part of the design
- It is a new construction, expansion, renovation, or replacement project for an existing asset. The project must have a total cost of at least $10,000 over the life of the project. Project costs can include the cost of acquisition, soft and hard costs. Essentially all the costs associated to complete the project.

Capital Regional District (CRD): The regional government for 13 municipalities and 3 electoral areas on southern Vancouver Island and the Gulf Islands, serving more than 425,500 people.

Capital Regional Hospital District (CRHD): Partners with Island Health and community stakeholder agencies to develop and improve healthcare facilities in the region and provide capital funding for infrastructure such as acute care, residential care and hospital equipment.

Established by the provincial government (Hospital District Act) to provide the local share of capital funding for healthcare infrastructure in the capital region.

Capital Region Housing Corporation (CRHC): The Capital Region Housing Corporation (CRHC) is a wholly-owned subsidiary of the Capital Regional District (CRD). Our mandate is to develop and manage affordable housing to meet the needs of people living within the capital region.

Committee of The Whole (COW): The Capital Regional District (CRD) Board may resolve into Committee of the Whole at any time to examine and provide advice to the Board on various matters of regional interest. The purpose of the Committee of the Whole is to consider items of regional interest and/or that apply to more than one Board standing committee.

Core Area Wastewater Treatment Plant: Tertiary treatment for wastewater from the core area municipalities of Victoria, Esquimalt, Saanich, Oak Bay, View Royal, Langford and Colwood, and the Esquimalt and Songhees Nations.

Core Budget: The core budget is defined as the operating cost to provide a service at a level that is consistent and recurring year after year. Costs that are supplementary to the core budget will be costs associated with either (1) a one-time expenditure or (2) an ongoing expenditure that will result from an increase in the core level of services.

Deficit: A year-end corporate financial position in which total expenditures exceed total revenues.

Depreciation: A non-cash business expense calculated over the useful life of an asset. An assets depreciation value is determinedby use or wear and tear and is used to help determinewhen certain assets should be replaced.

Dominion Bond Rating Service (DBRS): A globally recognized credit rating agency that provides third-party evaluations of corporate and government issues.

Electoral Area (EA): Communities outside municipal boundaries, often referred to as rural or unincorporated areas. As a regional district, the CRD is responsible for administration and delivery of local services in the Juan de Fuca, Salt Spring Island and Southern Gulf Islands electoral areas.

Executive Leadership Team (ELT): Consists of the Chief Administrative Officer, Chief Financial Officer, Corporate Officer and the General Managers, who are also officers of the organization. These officers direct the departments and divisions of the CRD. The ELT ensures that corporate policies are clear and appropriate and that there are effective management actions to meet statutory obligations, mitigate risks, and report on progress outcomes and concerns.

Full-time Employee (FTE): One person working 1,820 hours in one year based on a 7-hour work day or 2,080 hours based on an 8-hour work day.

Fund: A Regional District service area is an accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is the consolidation of service areas, established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

Government Finance Officers Association (GFOA): The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance the professional management of government financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit

Initiative: Initiatives are actions or projects identified in the 2019-2022 Corporate Business Plan as necessary in order to deliver the 15 Community Needs and Board Priorities. They refer to improvements and changes made to services. This is different from projects identified in the Capital Plan.

Juan de Fuca (JDF): The JDF Electoral Area encompasses the southwest coast of Vancouver Island from the community of Otter Point to Port Renfrew, and includes the geographically separate communities of East Sooke, Malahat and Willis Point. The Capital Regional District (CRD) serves as local government for electoral areas and most administrative functions are handled from offices in Otter Point, Langford and Victoria.

Labour: The cost of labour is the sum of all wages paid to employees, as well as the cost of employee benefits and payroll taxes paid by the CRD.

Municipal Finance Authority of BC (MFA): The MFA provides long-term, short-term, and equipment financing, investment management, and other financial services to communities and public institutions in BC.

The MFA is independent from the Province of British Columbia and operates under the governance of a Board of Members appointed from the various Regional Districts within the province.

One-Time Cost: A cost that will not result in an ongoing increase to the Core Budget. Examples include: a capital expenditure funded from the operating budget, a non-recurring project such as a study, a one-time term position for a consultant or employee.

Ongoing Cost: A cost that will result in an ongoing increase to the Core Budget. Examples include: a new permanent FTE position, an ongoing increase in the budget as a result of an increase in the level of service, the cost of servicing new debt which results in an increase in the budget.

Parcel Tax: A parcel tax is a form of real estate tax that, unlike most real estate taxes or a land value tax, is not directly based on property value. Parcel taxes are local government taxes levied on the unit, frontage or area of a property**.**

Property Tax: Property owners are required to pay annual taxes based on assessed property values.

Regulation: Acts are laws made by Parliament or the Legislature. In the context of Service Planning and IBCs, we refer to regulations as the rules created by government to address the details and practical applications of an act. This can include licensing requirements, performance specifications, exemptions, etc.

Requisition: Regional districts cannot directly tax properties. Instead, each Municipality and Electoral Area within the District is requisitioned for their portion of each service in which they participate. These funds are then levied by the Municipalities and the Province (for Electoral Areas) to individual taxpayers and turned over to the District by August 1 of each year.

Reserve Fund: A reserve fund is a designated pool of funds set aside by an organization to address future costs, unexpected expenditures, or to provide financial stability for the service.

Risk: The effect of uncertainty on specific objectives

Risk Assessment: The process of determining and evaluating risks. May be quantitative or qualitative assessments of risk and involve applying rating levels to prioritize mitigation. The risk rating is calculated by multiplying the Likelihood of an event occurring with the likely Consequence (i.e. impact) of a risk materializing.

Salt Spring Island (SSI): An unincorporated rural Electoral District under the jurisdiction of the Capital Regional District (CRD). The CRD serves as the local government for electoral areas.

Service: The CRD currently delivers approximately 200 services. A service is authorized through Letters of Patent or a bylaw. It has a defined set of participants (municipalities/electoral areas), a defined purpose and boundary, method of cost recovery and, in some case, a maximum amount to be requisitioned. A service can be regional, sub-regional or local (in areas where the CRD is the local government).

Service Mandate: A service may only be delivered where a clear mandate (i.e. authority) has been provided to the CRD to do so. A service is authorized through a bylaw or Letters of Patent . In some cases, it may be authorized through the Local Government Act or Community Charter.

Southern Gulf Islands (SGI): The Southern Gulf Islands of Galiano, Mayne, North and South Pender Islands, Saturna, Piers and associated islands make up an unincorporated rural Electoral Area under the jurisdiction of the Capital Regional District (CRD). The CRD serves as local government for electoral areas.

Tangible Capital Asset: Tangible Capital Assets are identifiable assets that meet the following criteria:

a) Are held for use in the provision of services, for administrative purposes, for production of goods or for the maintenance, repair development or construction of other tangible capital assets;
b) Have useful economic lives greater than one year;
c) Are to be used on a continuing basis;
d) Are not for sale in the ordinary course of operations.