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

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**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<sup>1</sup>.

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).

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<sup>1</sup> 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
<b>JdF</b>	3.41M	\$835	3.14M	\$775	0.27M	\$60.39	8.7%	7.8%
<b>SSI</b>	9.69M	\$1,456	8.97M	\$1,361	0.72M	\$94.78	8.0%	7.0%
<b>SGI</b>	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
<b>JdF</b>	3.41M	\$835	3.45M	\$853	(0.04M)	(\$17.40)	(1.2%)	(2.0%)
<b>SSI</b>	9.69M	\$1,456	9.70M	\$1,473	(0.01M)	(\$16.49)	(0.1%)	(1.1%)
<b>SGI</b>	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	%
<b>JdF</b>	(\$18.36)	(2.4%)	\$78.75	10.2%	\$60.39	7.8%
<b>SSI</b>	(\$11.73)	(0.9%)	\$106.51	7.8%	\$94.78	7.0%
<b>SGI</b>	\$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	
				\$	%
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%
<b>Total Joint Electoral Area</b>		<b>\$1,497,533</b>	<b>\$1,168,186</b>	<b>\$329,347</b>	<b>28.2%</b>

**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		Change in Requisition		Main Driver - Change in Requisition
	Final \$	Provisional \$	Final vs Provisional \$	%	
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%	
<b>Total Joint Electoral Area</b>	<b>1,497,533</b>	<b>1,498,217</b>	<b>(684)</b>	<b>0.0%</b>	

\*Requisition before cost apportionment

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

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	
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
<b>Total</b>		<b>32,700</b>	<b>90,000</b>				<b>122,700</b>			<b>122,700</b>				<b>122,700</b>

## **Appendix A-4: Jointly Funded Budgets**

- 1.029 GM - Electoral Area Services**
- 1.103 Elections**
- 1.104 UBCM**
- 1.108 Joint EA Admin**
- 1.318 Building Inspection**
- 1.320 Noise Control**
- 1.322 Nuisance & Unsightly Premises**
- 1.368 EA Fire Inspection & Investigation**
- 1.372 EA Emergency Coordination**
- 1.580 EA Utility Operations (SGI&SSI)**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **GM - Electoral Area Services**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.029 GM - Electoral Area Services

**Committee:** Electoral Area

**DEFINITION:**

The oversight of Electoral Area Services for the Capital Regional District Board

**SERVICE DESCRIPTION:**

The General Manager provides overall direction and supporting administrative oversight for all Electoral Area Services excluding fire protection and emergency management services.

The department and its divisions report to the Board, Hospital District Board, Electoral Area Services Committee and the Salt Spring Island Local Community Commission.

**PARTICIPATION:**

All municipalities and electoral areas

**MAXIMUM LEVY:**

N/A

**FUNDING:**

Requisition and Internal Recoveries

1.029 - GM - Electoral Area Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	191,995	191,045	412,595	-	-	412,595	424,536	436,817	447,254	457,933
Contract for Services	4,500	4,500	3,570	-	-	3,570	3,640	3,710	3,780	3,850
Internal Allocations	25,000	25,000	32,261	-	-	32,261	33,994	34,903	35,093	35,706
Operating Other	28,500	29,450	9,260	-	-	9,260	9,444	9,628	9,812	9,997
<b>TOTAL OPERATING COSTS</b>	<b>249,995</b>	<b>249,995</b>	<b>457,686</b>	<b>-</b>	<b>-</b>	<b>457,686</b>	<b>471,614</b>	<b>485,058</b>	<b>495,939</b>	<b>507,486</b>
*Percentage Increase over prior year						83.1%	3.0%	2.9%	2.2%	2.3%
<b>TOTAL COSTS</b>	<b>249,995</b>	<b>249,995</b>	<b>457,686</b>	<b>-</b>	<b>-</b>	<b>457,686</b>	<b>471,614</b>	<b>485,058</b>	<b>495,939</b>	<b>507,486</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Internal Recoveries	(174,997)	(174,997)	(320,380)	-	-	(320,380)	(330,130)	(339,541)	(347,157)	(355,240)
<b>TOTAL REVENUES</b>	<b>(174,997)</b>	<b>(174,997)</b>	<b>(320,380)</b>	<b>-</b>	<b>-</b>	<b>(320,380)</b>	<b>(330,130)</b>	<b>(339,541)</b>	<b>(347,157)</b>	<b>(355,240)</b>
<b>NET COSTS</b>	<b>74,998</b>	<b>74,998</b>	<b>137,306</b>	<b>-</b>	<b>-</b>	<b>137,306</b>	<b>141,484</b>	<b>145,517</b>	<b>148,782</b>	<b>152,246</b>
*Percentage increase over prior year Net Costs						83.1%	3.0%	2.9%	2.2%	2.3%
AUTHORIZED POSITIONS: Salaried	2.0		2.0			2.0	2.0	2.0	2.0	2.0

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Elections**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.103 Elections

**Committee:** Electoral Area

**DEFINITION:**

To maintain voters lists for electoral areas and to undertake elections as required (Sec. 52 and 75 of the Local Government Act).

**PARTICIPATION:**

All electoral areas on the basis of converted assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition and recovery from Islands Trust and school districts 61, 62, 63, 64

1.103 - Elections	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Electoral Area Elections	-	-	177,620	-	-	177,620	500	-	-	191,830
Islands Trust	-	-	81,870	-	-	81,870	-	-	-	88,430
Allocations and Insurance	162	50	13,660	-	-	13,660	-	3	-	-
<b>TOTAL OPERATING COSTS</b>	<b>162</b>	<b>50</b>	<b>273,150</b>	<b>-</b>	<b>-</b>	<b>273,150</b>	<b>500</b>	<b>3</b>	<b>-</b>	<b>280,260</b>
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	175	-	-	-	-	40,460	41,780	42,610	-
<b>TOTAL COSTS</b>	<b>162</b>	<b>225</b>	<b>273,150</b>	<b>-</b>	<b>-</b>	<b>273,150</b>	<b>40,960</b>	<b>41,783</b>	<b>42,610</b>	<b>280,260</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(151,280)	-	-	(151,280)	-	-	-	(148,370)
Recovery from Islands Trust	-	-	(81,870)	-	-	(81,870)	-	-	-	(88,430)
Other Income	(162)	(225)	-	-	-	-	(160)	(160)	(160)	(160)
<b>TOTAL REVENUE</b>	<b>(162)</b>	<b>(225)</b>	<b>(233,150)</b>	<b>-</b>	<b>-</b>	<b>(233,150)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(236,960)</b>
<b>REQUISITION</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>(40,800)</b>	<b>(41,623)</b>	<b>(42,450)</b>	<b>(43,300)</b>
*Percentage increase over prior year Requisition			NA			NA	2.0%	2.0%	2.0%	2.0%

## Reserve Schedule

### Reserve Fund: 1.103 Elections - Operating Reserve Fund

To stabilize requisition for Electoral Area Elections held every 4th year

### Reserve Cash Flow

Fund: Fund Centre:	1500 105515	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		247,586	258,617	107,337	147,797	189,577	232,187
Transfer from Op Budget		175	-	40,460	41,780	42,610	-
Transfer to Op Budget		-	(151,280)	-	-	-	(148,370)
Interest Income*		10,856					
<b>Ending Balance \$</b>		<b>258,617</b>	<b>107,337</b>	<b>147,797</b>	<b>189,577</b>	<b>232,187</b>	<b>83,817</b>

#### Assumptions/Background:

Budgeted transfers to reserve will provide funding for elections every 4 years

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**UBCM**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.104 Union of B.C. Municipalities

**Committee:** Electoral Area

**DEFINITION:**

To provide for membership dues and convention expenses. Section 787 (b) - SLP - February 1, 1966.

**PARTICIPATION:**

All electoral areas and those municipalities not maintaining their own membership (currently electoral areas only) on the basis of converted hospital assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition

**GENERAL INFORMATION:**

Association of Vancouver Island and Coastal Communities (AVICC)

Commencing 1982 costs relating to AVICC, which are incurred solely on behalf of the electoral areas, are included in the UBCM budget rather than Legislative and General Government.

1.104 - UBCM	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Membership Fee	12,700	13,063	13,300	-	-	13,300	13,935	14,210	14,490	14,780
Allocations & Other Expenses	722	747	741	-	-	741	753	767	781	795
<b>TOTAL COSTS</b>	<b>13,422</b>	<b>13,810</b>	<b>14,041</b>	<b>-</b>	<b>-</b>	<b>14,041</b>	<b>14,688</b>	<b>14,977</b>	<b>15,271</b>	<b>15,575</b>
*Percentage Increase over prior year						4.6%	4.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(445)	445	-	-	445	-	-	-	-
Balance c/fwd from 2024 to 2025	178	178	-	-	-	-	-	-	-	-
Other Revenue	(100)	(43)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>78</b>	<b>(310)</b>	<b>345</b>	<b>-</b>	<b>-</b>	<b>345</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(13,500)</b>	<b>(13,500)</b>	<b>(14,386)</b>	<b>-</b>	<b>-</b>	<b>(14,386)</b>	<b>(14,588)</b>	<b>(14,877)</b>	<b>(15,171)</b>	<b>(15,475)</b>
*Percentage increase over prior year Requisition						6.6%	1.4%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Joint EA Admin**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.108 Joint EA Admin

**Committee:** Electoral Area

**DEFINITION:**

The oversight of Electoral Area Services for the Capital Regional District Board

**SERVICE DESCRIPTION:**

The General Manager provides overall direction and supporting administrative oversight for all Electoral Area Services excluding fire protection and emergency management services.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

N/A

**FUNDING:**

Requisition

1.108 - Joint EA Admin	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	174,997	174,997	320,380	-	-	320,380	330,130	339,541	347,157	355,240
<b>TOTAL COSTS</b>	<b>174,997</b>	<b>174,997</b>	<b>320,380</b>	<b>-</b>	<b>-</b>	<b>320,380</b>	<b>330,130</b>	<b>339,541</b>	<b>347,157</b>	<b>355,240</b>
*Percentage Increase over prior year						NA	3.0%	2.9%	2.2%	2.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Other Revenue	-	-	(716)	-	-	(716)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>(716)</b>	<b>-</b>	<b>-</b>	<b>(716)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION</b>	<b>(174,997)</b>	<b>(174,997)</b>	<b>(319,664)</b>	<b>-</b>	<b>-</b>	<b>(319,664)</b>	<b>(330,130)</b>	<b>(339,541)</b>	<b>(347,157)</b>	<b>(355,240)</b>
*Percentage increase over prior year Requisition						82.7%	3.3%	2.9%	2.2%	2.3%

**Reserve Schedule**

**Reserve Fund: 1.108 - Joint EA Admin - Operating Reserve Fund**

**Reserve Cash Flow**

Fund: 1500 Fund Centre: 105574	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	-	7,590	7,590	7,590	7,590	7,590
Transfer from Ops Budget	7,590	-	-	-	-	-
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	-					
<b>Ending Balance \$</b>	<b>7,590</b>	<b>7,590</b>	<b>7,590</b>	<b>7,590</b>	<b>7,590</b>	<b>7,590</b>

**Assumptions/Backgrounds:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Building Inspection**

**FINAL BUDGET**

MARCH 2026

**Service: 1.318 Building Inspection**

**Committee: Electoral Area**

**DEFINITION:**

To carry out the Building Regulations function as specified by Section 818 of the Local Government Act (Letters Patent - January 1, 1970).

**SERVICE DESCRIPTION:**

The building inspection department provides building inspection services to homeowners, builders and contractors in compliance with both the BC Building Code and CRD Building Bylaw 3741 (2010), Amendment 3780 (2011), and Amendment 4403 (2021). The Building inspection service includes receiving, reviewing and advising on building permit applications, processing of the applications including code analysis and referrals to other agencies, issuing building permits and verifying conditional requirements, arranging and carrying out site and construction inspections and granting final approval for occupancy. Staff also provides inspection services to other CRD departments on a cost recovery basis.

**PARTICIPATION:**

All Electoral Areas on the basis of their value of converted hospital assessments.

**MAXIMUM LEVY:**

Not stated.

**FUNDING:**

Fees and charges and requisition to all Electoral Areas

1.318 - Building Inspection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Salaries & Wages	1,537,403	1,467,574	1,591,929	-	-	1,591,929	1,636,470	1,682,239	1,721,743	1,762,154
Telecommunications	42,780	42,780	43,550	-	-	43,550	44,420	45,310	46,210	47,150
Legal Expenses	19,190	19,190	19,540	-	-	19,540	19,930	20,330	20,740	21,150
Building Rent	40,420	40,420	41,260	-	-	41,260	42,170	43,090	44,130	45,200
Supplies	24,780	24,780	25,230	-	-	25,230	25,740	26,260	26,790	27,330
Allocations	432,563	450,423	425,532	-	3,604	429,136	439,606	453,255	457,860	465,946
Digitizing Records (IBC)	75,000	-	-	-	150,000	150,000	-	-	-	-
Other Operating Expenses	177,806	197,942	212,068	-	-	212,068	215,993	220,333	224,761	229,307
<b>TOTAL OPERATING COSTS</b>	<b>2,349,942</b>	<b>2,243,109</b>	<b>2,359,109</b>	<b>-</b>	<b>153,604</b>	<b>2,512,713</b>	<b>2,424,329</b>	<b>2,490,817</b>	<b>2,542,234</b>	<b>2,598,237</b>
*Percentage Increase over prior year			0.4%		6.5%	6.9%	-3.5%	2.7%	2.1%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	30,000	30,000	-	-	-	-	60,000	60,000	62,000	62,000
Transfer to Operating Reserve Fund	-	69,093	-	-	-	-	-	-	59,105	148,240
<b>TOTAL CAPITAL / RESERVES</b>	<b>30,000</b>	<b>99,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>121,105</b>	<b>210,240</b>
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
<b>TOTAL COSTS</b>	<b>2,403,242</b>	<b>2,365,502</b>	<b>2,382,409</b>	<b>-</b>	<b>153,604</b>	<b>2,536,013</b>	<b>2,507,629</b>	<b>2,574,117</b>	<b>2,686,639</b>	<b>2,831,777</b>
*Percentage Increase over prior year			-0.9%		6.4%	5.5%	-1.1%	2.7%	4.4%	5.4%
Internal Recoveries	(33,016)	(33,016)	(33,610)	-	-	(33,610)	(34,280)	(34,960)	(35,660)	(36,380)
<b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>	<b>2,370,226</b>	<b>2,332,486</b>	<b>2,348,799</b>	<b>-</b>	<b>153,604</b>	<b>2,502,403</b>	<b>2,473,349</b>	<b>2,539,157</b>	<b>2,650,979</b>	<b>2,795,397</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(307,194)	(232,194)	(190,165)	-	(153,604)	(343,769)	(79,255)	(21,630)	-	-
Permit Fees Revenue	(1,350,000)	(1,350,000)	(1,374,300)	-	-	(1,374,300)	(1,401,790)	(1,429,830)	(1,458,430)	(1,487,600)
Contract Revenue	(41,190)	(41,190)	(41,930)	-	-	(41,930)	(42,760)	(43,620)	(44,490)	(45,380)
Grants in Lieu of Taxes	(2,340)	(2,340)	(2,728)	-	-	(2,728)	(2,430)	(2,480)	(2,530)	(2,580)
Revenue - Other	(2,740)	(40,000)	(2,790)	-	-	(2,790)	(2,850)	(2,910)	(2,970)	(3,030)
<b>TOTAL REVENUE</b>	<b>(1,703,464)</b>	<b>(1,665,724)</b>	<b>(1,611,913)</b>	<b>-</b>	<b>(153,604)</b>	<b>(1,765,517)</b>	<b>(1,529,085)</b>	<b>(1,500,470)</b>	<b>(1,508,420)</b>	<b>(1,538,590)</b>
<b>REQUISITION</b>	<b>(666,762)</b>	<b>(666,762)</b>	<b>(736,886)</b>	<b>-</b>	<b>-</b>	<b>(736,886)</b>	<b>(944,264)</b>	<b>(1,038,687)</b>	<b>(1,142,559)</b>	<b>(1,256,807)</b>
*Percentage increase over prior year										
Requisition			10.5%			10.5%	28.1%	10.0%	10.0%	10.0%
Per Fees Revenue			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	11.6		11.6			11.6	11.6	11.6	11.6	11.6

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

<b>Service No.</b>	<b>1.318</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Building Inspection</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$7,000	\$23,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,600	\$47,600
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$125,000	\$0	\$92,500	\$92,500	\$92,500	\$92,500	\$92,500	\$370,000
	<b>\$132,000</b>	<b>\$23,000</b>	<b>\$98,500</b>	<b>\$98,500</b>	<b>\$98,500</b>	<b>\$98,500</b>	<b>\$99,100</b>	<b>\$417,600</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$132,000	\$23,000	\$98,500	\$98,500	\$98,500	\$98,500	\$99,100	\$417,600
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$132,000</b>	<b>\$23,000</b>	<b>\$98,500</b>	<b>\$98,500</b>	<b>\$98,500</b>	<b>\$98,500</b>	<b>\$99,100</b>	<b>\$417,600</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.318

Service Name: Building Inspection

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
18-01	Replacement	Vehicle Replacement	Vehicle Replacement (\$75k vehicle + \$17.5k charging station)	\$ 370,000	V	ERF	\$ 125,000	\$ -	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ 370,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	\$ 30,600	E	ERF	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,600	\$ 30,600
25-01	New	New Workstation at JDF	Add new workstation at JDF for staff	\$ 7,000	E	ERF	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
26-01	New	Lobby Reconfiguration	Reconfigurre lobby to maximize space	\$ 10,000	E	ERF	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 417,600</b>				<b>\$ 23,000</b>	<b>\$ 98,500</b>	<b>\$ 98,500</b>	<b>\$ 98,500</b>	<b>\$ 99,100</b>	<b>\$ 417,600</b>

Service: **1.318** **Building Inspection**

**Project Number** 18-01

**Capital Project Title** Vehicle Replacement

**Capital Project Description** Vehicle Replacement

**Project Rationale** Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.

**Project Number** 19-01

**Capital Project Title** Computer Replacement

**Capital Project Description** Replacement of Computer equipment

**Project Rationale** As per IT's replacement schedule for department computers.

**Project Number** 25-01

**Capital Project Title** New Inspector Workstation at JDF

**Capital Project Description** Add new workstation at JDF for Building Inspector

**Project Rationale** Add workstation for new Building Inspector added in budget.

**Project Number** 26-01

**Capital Project Title** Furniture Replacement

**Capital Project Description** Salt Spring Island desks replacement

**Project Rationale** Reconfigure lobby area to reallocate unused area into usable space.

**Building Inspection  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	584,688	240,919	161,664	140,034	199,139	347,379
Equipment Replacement Fund	272,064	249,064	210,564	172,064	135,564	98,464
<b>Total</b>	<b>856,752</b>	<b>489,983</b>	<b>372,228</b>	<b>312,098</b>	<b>334,703</b>	<b>445,843</b>

## Reserve Schedule

### Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating permit fee revenues.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105544						
Beginning Balance		761,227	584,688	240,919	161,664	140,034	199,139
Transfer from Ops Budget		31,948	-	-	-	59,105	148,240
Transfer to Ops Budget		(232,194)	(343,769)	(79,255)	(21,630)	-	-
Interest Income*		23,707					
<b>Ending Balance \$</b>		<b>584,688</b>	<b>240,919</b>	<b>161,664</b>	<b>140,034</b>	<b>199,139</b>	<b>347,379</b>

#### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund**

ERF Group: BLDINS.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101425						
Beginning Balance		304,862	272,064	249,064	210,564	172,064	135,564
Transfer from Ops Budget		30,000	-	60,000	60,000	62,000	62,000
Planned Purchase		(65,121)	(23,000)	(98,500)	(98,500)	(98,500)	(99,100)
Interest Income		2,323					
<b>Ending Balance \$</b>		<b>272,064</b>	<b>249,064</b>	<b>210,564</b>	<b>172,064</b>	<b>135,564</b>	<b>98,464</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Noise Control**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.320 Noise Control

**Committee:** Electoral Area

**DEFINITION:**

To provide noise control to member electoral areas of the Capital Regional District (Letter Patent - September 3, 1981; amended January 18, 1984; Supplementary Letters Patent - January 22, 1987). This function is performed by Bylaw officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Administration and enforcement of the Noise Bylaws for the three Electoral Areas.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**MAXIMUM CAPITAL DEBT:**

Nil

**FUNDING:**

Requisition

1.320 - Noise Control	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Legal	7,580	7,580	7,720	-	-	7,720	7,870	8,030	8,190	8,350
Allocations	2,898	2,898	4,201	-	-	4,201	4,278	4,364	4,450	4,538
Bylaw Enforcement Charges	56,560	56,560	61,888	-	-	61,888	60,576	63,600	64,870	66,170
Other Operating Expenses	580	1,080	780	-	-	780	794	808	822	837
<b>TOTAL OPERATING COSTS</b>	<b>67,618</b>	<b>68,118</b>	<b>74,589</b>	-	-	<b>74,589</b>	<b>73,518</b>	<b>76,802</b>	<b>78,332</b>	<b>79,895</b>
*Percentage Increase over prior year			<b>10.3%</b>			<b>10.3%</b>	<b>-1.4%</b>	<b>4.5%</b>	<b>2.0%</b>	<b>2.0%</b>
Transfer to Operating Reserve Fund	-	-	6,000	-	-	6,000	8,690	7,050	7,200	7,355
<b>TOTAL COSTS</b>	<b>67,618</b>	<b>68,118</b>	<b>80,589</b>	-	-	<b>80,589</b>	<b>82,208</b>	<b>83,852</b>	<b>85,532</b>	<b>87,250</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fw from 2024 to 2025	10,000	10,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(269)	(269)	(316)	-	-	(316)	(280)	(290)	(300)	(310)
Revenue - Other	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>9,731</b>	<b>9,231</b>	<b>(316)</b>	-	-	<b>(316)</b>	<b>(280)</b>	<b>(290)</b>	<b>(300)</b>	<b>(310)</b>
<b>REQUISITION</b>	<b>(77,349)</b>	<b>(77,349)</b>	<b>(80,273)</b>	-	-	<b>(80,273)</b>	<b>(81,928)</b>	<b>(83,562)</b>	<b>(85,232)</b>	<b>(86,940)</b>
*Percentage increase over prior year Requisition			<b>3.8%</b>			<b>3.8%</b>	<b>2.1%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

## Reserve Schedule

### Reserve Fund: 1.320 Noise Control - Operating Reserve Fund - Bylaw 4146

- Capital Regional District Operating Reserve Fund was established in 2016 under Bylaw No. 4146. The funds in this reserve shall be expended for unforeseen legal expense or other operating costs. Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		9,590	15,734	21,734	30,424	37,474	44,674
Transfer from Ops Budget		5,723	6,000	8,690	7,050	7,200	7,355
Interest Income*		421					
<b>Ending Balance \$</b>		<b>15,734</b>	<b>21,734</b>	<b>30,424</b>	<b>37,474</b>	<b>44,674</b>	<b>52,029</b>

#### Assumptions/Background:

Maintain balance at reasonable level to cover unexpected operating expenses such as legal.

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Nuisance & Unsightly Premises**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.322 Nuisance & Unsightly Premises

**Committee:** Electoral Area

**DEFINITION:**

To provide regulation of nuisances and unsightly premises to the participating electoral areas (Letters Patent - May 19, 1977). This function is performed by Bylaw Officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Enforce the Nuisance and Unsightly Premises Bylaw for the three Electoral Areas as in accordance with procedures and provisions of the Local Government Act.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**FUNDING:**

Requisition

1.322 - Nuisance & Unsightly Premises	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Legal	2,000	-	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Allocations	3,600	3,600	3,815	-	-	3,815	3,885	3,963	4,041	4,122
Bylaw Enforcement Charges	53,970	53,970	56,669	-	2,500	59,169	57,802	60,690	61,900	63,140
Other Operating Expenses	330	330	320	-	-	320	333	346	359	372
<b>TOTAL OPERATING COSTS</b>	<b>59,900</b>	<b>57,900</b>	<b>62,844</b>	<b>-</b>	<b>2,500</b>	<b>65,344</b>	<b>64,100</b>	<b>67,119</b>	<b>68,460</b>	<b>69,834</b>
*Percentage Increase over prior year			4.9%		4.2%	9.1%	-1.9%	4.7%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,950	-	-	-	-	2,000	1,100	1,120	1,130
<b>TOTAL CAPITAL / RESERVE</b>	<b>-</b>	<b>1,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>1,100</b>	<b>1,120</b>	<b>1,130</b>
<b>TOTAL COSTS</b>	<b>59,900</b>	<b>59,850</b>	<b>62,844</b>	<b>-</b>	<b>2,500</b>	<b>65,344</b>	<b>66,100</b>	<b>68,219</b>	<b>69,580</b>	<b>70,964</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(3,350)	(3,350)	-	-	(2,500)	(2,500)	-	-	-	-
Grants in Lieu of Taxes	(214)	(214)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
Other Revenue	(100)	(50)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(3,664)</b>	<b>(3,614)</b>	<b>(320)</b>	<b>-</b>	<b>(2,500)</b>	<b>(2,820)</b>	<b>(320)</b>	<b>(320)</b>	<b>(320)</b>	<b>(320)</b>
<b>REQUISITION</b>	<b>(56,236)</b>	<b>(56,236)</b>	<b>(62,524)</b>	<b>-</b>	<b>-</b>	<b>(62,524)</b>	<b>(65,780)</b>	<b>(67,899)</b>	<b>(69,260)</b>	<b>(70,644)</b>
*Percentage increase over prior year Requisition			11.2%			11.2%	5.2%	3.2%	2.0%	2.0%

## Reserve Schedule

**Reserve Fund: 1.322 Nuisances & Unsightly Premises - Operating Reserve Fund**

For unforeseen expenses

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105403	2025	2026	2027	2028	2029	2030
Beginning Balance		13,173	12,373	9,873	11,873	12,973	14,093
Transfer from Ops Budget		2,094	-	2,000	1,100	1,120	1,130
Transfer to Ops Budget - Core		(3,350)	(2,500)	-	-	-	-
Interest Income*		456					
<b>Ending Balance \$</b>		<b>12,373</b>	<b>9,873</b>	<b>11,873</b>	<b>12,973</b>	<b>14,093</b>	<b>15,223</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**EA Fire Inspection & Investigation**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.368 EA Fire Inspection & Investigation

**Committee:** Electoral Area

**DEFINITION:**

A service for the purpose of delivering building fire safety inspection and fire cause determination investigation services throughout the electoral areas, as required by the Fire Safety Act brought into force August 1, 2024

**PARTICIPATION:**

All Electoral Areas, based on converted assessments.

**MAXIMUM LEVY:**

N/A

**FUNDING:**

Requisition

1.368 - EA Fire Inspection & Investigation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Operating Expenses			-	25,000	-	25,000	25,510	26,020	26,540	27,080
Allocations	-	-	-	-	-	-	1,250	1,280	1,310	1,340
<b>TOTAL COSTS</b>	-	-	-	<b>25,000</b>	-	<b>25,000</b>	<b>26,760</b>	<b>27,300</b>	<b>27,850</b>	<b>28,420</b>
*Percentage Increase over prior year						NA	7.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Other Revenue	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	-	-	-
<b>REQUISITION</b>	-	-	-	<b>(25,000)</b>	-	<b>(25,000)</b>	<b>(26,760)</b>	<b>(27,300)</b>	<b>(27,850)</b>	<b>(28,420)</b>
*Percentage increase over prior year Requisition						NA	7.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Electoral Area Emergency Planning Coordination**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.372 Emergency Planning Coordination

**Committee:** Planning & Protective Services

**DEFINITION:**

No establishment bylaw. Service is provided by CRD staff for coordination of emergency operations for the CRD.

**SERVICE DESCRIPTION:**

This service provides support to a range of Protective Services responsibilities and to carry out the responsibilities legislated under the *Emergency Program Act*. Costs for staff are placed in this budget and allocated based on percentages to the other services, such as 911, hazmat, and emergency management.

**FUNDING:**

Allocations from protection services and requisition.

1.372 - Electoral Area Emergency Planning Coordination	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Salaries	617,220	621,211	662,816	-	23,940	686,756	681,867	701,451	718,151	735,232
Contract for Services	50,000	-	-	-	50,000	50,000	-	-	-	-
Travel Expenses	2,050	2,050	2,090	-	-	2,090	2,130	2,170	2,210	2,250
Telecommunications	7,630	7,630	7,770	-	-	7,770	7,930	8,090	8,250	8,420
Staff Training & Development	1,810	1,810	1,840	-	-	1,840	1,880	1,920	1,960	2,000
Supplies	2,040	2,040	2,080	-	-	2,080	2,120	2,160	2,200	2,240
Allocations	74,080	74,080	79,196	-	-	79,196	84,209	86,632	86,712	88,151
FireSmart Grant Funded Programming	350,000	350,000	-	-	175,000	175,000	-	-	-	-
Other Operating Expenses	9,940	23,215	23,618	-	-	23,618	24,104	24,607	25,112	25,652
<b>TOTAL OPERATING COSTS</b>	<b>1,114,770</b>	<b>1,082,036</b>	<b>779,410</b>	<b>-</b>	<b>248,940</b>	<b>1,028,350</b>	<b>804,240</b>	<b>827,030</b>	<b>844,595</b>	<b>863,945</b>
*Percentage Increase over prior year			-30.1%		22.3%	-7.8%	-21.8%	2.8%	2.1%	2.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	8,750	11,765	7,875
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	10,000	15,000	20,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>18,750</b>	<b>26,765</b>	<b>27,875</b>
<b>TOTAL COSTS</b>	<b>1,119,770</b>	<b>1,087,036</b>	<b>784,410</b>	<b>-</b>	<b>248,940</b>	<b>1,033,350</b>	<b>809,240</b>	<b>845,780</b>	<b>871,360</b>	<b>891,820</b>
Internal Recoveries	(524,820)	(524,820)	(534,270)	-	-	(534,270)	(544,960)	(555,860)	(566,980)	(578,320)
<b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>	<b>594,950</b>	<b>562,216</b>	<b>250,140</b>	<b>-</b>	<b>248,940</b>	<b>499,080</b>	<b>264,280</b>	<b>289,920</b>	<b>304,380</b>	<b>313,500</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(64,570)	(31,616)	(30,246)	-	(73,940)	(104,186)	(640)	-	-	-
Grants in Lieu of Taxes	(688)	(688)	(734)	-	-	(734)	(710)	(720)	(730)	(740)
Grants for FireSmart Programming	(350,000)	(350,000)	-	-	(175,000)	(175,000)	-	-	-	-
Revenue - Other	(350)	(570)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
<b>TOTAL REVENUE</b>	<b>(415,608)</b>	<b>(382,874)</b>	<b>(31,340)</b>	<b>-</b>	<b>(248,940)</b>	<b>(280,280)</b>	<b>(1,720)</b>	<b>(1,100)</b>	<b>(1,120)</b>	<b>(1,140)</b>
<b>REQUISITION</b>	<b>(179,342)</b>	<b>(179,342)</b>	<b>(218,800)</b>	<b>-</b>	<b>-</b>	<b>(218,800)</b>	<b>(262,560)</b>	<b>(288,820)</b>	<b>(303,260)</b>	<b>(312,360)</b>
*Percentage increase over prior year Requisition			22.0%			22.0%	20.0%	10.0%	5.0%	3.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

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

<b>Service No.</b>	<b>1.372</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Emergency Planning Coordination</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$2,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0	\$70,000
	<b>\$0</b>	<b>\$2,500</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$72,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$2,500	\$70,000	\$0	\$0	\$0	\$0	\$72,500
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$2,500</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$72,500</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.372

Service Name: Emergency Planning Coordination

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
20-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,000	E	ERF	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
23-01	Replacement	Vehicle Replacement	Vehicle replacement	\$ 70,000	V	ERF	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 75,000</b>				<b>\$ 2,500</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,500</b>

Service:

1.372

Emergency Planning Coordination

Project Number

20-01

Capital Project Title

Computer Equipment Replacement

Capital Project Description

Computer Equipment Replacement

Project Rationale

Project Number

23-01

Capital Project Title

Vehicle Replacement

Capital Project Description

Vehicle replacement

Project Rationale

Electoral Area Emergency Planning Coordination  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	136,102	31,916	31,276	40,026	51,791	59,666
Equipment Replacement Fund	75,290	77,790	12,790	22,790	37,790	57,790
<b>Total</b>	<b>211,392</b>	<b>109,706</b>	<b>44,066</b>	<b>62,816</b>	<b>89,581</b>	<b>117,456</b>

## Reserve Schedule

### Reserve Fund: 1.372 Emergency Planning Coordination - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to to enable one-time programs and to cover unforeseen emergency response costs.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105545	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		115,693	136,102	31,916	31,276	40,026	51,791
Transfer from Ops Budget		15,335	-	-	8,750	11,765	7,875
Transfer to Ops Budget		-	(104,186)	(640)	-	-	-
Deficit Recovery							
Interest Income*		5,073					
<b>Ending Balance \$</b>		<b>136,102</b>	<b>31,916</b>	<b>31,276</b>	<b>40,026</b>	<b>51,791</b>	<b>59,666</b>

### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund**

ERF Group: EMERGCOORD.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101985	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		69,696	75,290	77,790	12,790	22,790	37,790
<b>Transfer from Op Budget</b>		5,000	5,000	5,000	10,000	15,000	20,000
<b>Planned Purchase</b>		-	(2,500)	(70,000)	-	-	-
<b>Interest Income</b>		594					
<b>Ending Balance \$</b>		<b>75,290</b>	<b>77,790</b>	<b>12,790</b>	<b>22,790</b>	<b>37,790</b>	<b>57,790</b>

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **EA Utility Operations**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.580 EA Utility Operations

**Committee:** Electoral Area

**DEFINITION:**

To provide operations services support to wastewater and water functions of the Capital Regional District Electoral Areas.  
Cost of this service is fully allocated to functions utilizing this Operations Division.

**PARTICIPATION:**

Method of cost allocation is on an hourly basis for services rendered to water and wastewater functions.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

N/A

**COST RECOVERY:**

A mixture of allocations and time charges to Water and Wastewater services of the CRD.

**1.580 - EA Utility Operations**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
Salaries & Wages			1,395,154	-	-	1,395,154	1,434,288	1,474,508	1,509,177	1,544,636
Allocation - Overhead			129,964	-	-	129,964	138,512	144,032	143,497	145,776
Allocation - Operations			62,475	-	-	62,475	63,018	64,827	66,184	67,676
Vehicle Costs			67,917	-	-	67,917	69,271	70,661	72,082	73,530
Licences, Fees & Software			26,574	-	-	26,574	27,110	27,650	28,200	28,770
Operating - Other			57,391	-	-	57,391	58,475	57,420	58,580	59,760
<b>TOTAL OPERATING COSTS</b>	-	-	<b>1,739,475</b>	-	-	<b>1,739,475</b>	<b>1,790,674</b>	<b>1,839,098</b>	<b>1,877,720</b>	<b>1,920,148</b>
*Percentage Increase over prior year							2.94%	2.70%	2.10%	2.26%
<b>CAPITAL / RESERVE</b>										
Transfer to Equipment Replacement Fund			118,421	-	-	118,421	111,847	103,190	104,754	103,345
Transfer to Operating Reserve Fund			59,410	-	-	59,410	53,780	53,780	53,780	53,780
<b>TOTAL CAPITAL / RESERVES</b>	-	-	<b>177,831</b>	-	-	<b>177,831</b>	<b>165,627</b>	<b>156,970</b>	<b>158,534</b>	<b>157,125</b>
<b>TOTAL COSTS</b>	-	-	<b>1,917,306</b>	-	-	<b>1,917,306</b>	<b>1,956,301</b>	<b>1,996,068</b>	<b>2,036,254</b>	<b>2,077,273</b>
*Percentage Increase over prior year							2.03%	2.03%	2.01%	2.01%
Internal Recoveries			(1,917,306)	-	-	(1,917,306)	(1,956,301)	(1,996,068)	(2,036,254)	(2,077,273)
<b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year							2.03%	2.03%	2.01%	2.01%
<b>NET COSTS</b>	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year							2.03%	2.03%	2.01%	2.01%
Salaried			9.50	-	-	9.50	9.50	9.50	9.50	9.50

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

<b>Service No.</b>	<b>1.580</b>							
	<b>EA Utility Operations</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$36,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$90,000	\$0	\$0	\$180,000	\$0	\$270,000
	<b>\$0</b>	<b>\$97,200</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$187,200</b>	<b>\$7,200</b>	<b>\$306,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$97,200	\$7,200	\$7,200	\$187,200	\$7,200	\$290,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$97,200</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$187,200</b>	<b>\$7,200</b>	<b>\$306,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

Service #: 1.580

Service Name: EA Utility Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
18-02	Replacement	Replace Computer Equipment	Computer replacements per IT cycle.	\$ 20,000	E	ERF	\$ -	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 16,000
19-07	Replacement	Furniture and Office Equipment Replacement	End of life replacement of furniture and office equipment	\$ 20,000	E	ERF	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
22-02	Replacement	Burgoyne - Skid Steer F19005	Vehicle replacement - end of life	\$ 90,000	V	ERF	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
22-05	Replacement	Replace IWOps Vehicle F01028 2007 Kubota Tractor	Vehicle replacement - end of life	\$ 50,000	V	ERF	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
23-01	Replacement	Replace IWOps Vehicle F00444 1991 DDDG46 Generator Trailer Magic Lake	Vehicle replacement - end of life	\$ 40,000	V	ERF	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
26-04	Replacement	F18012 2018 Chevrolet Colorado	Vehicle replacement - end of life	\$ 90,000	V	ERF	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ 90,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 310,000</b>				<b>\$ 97,200</b>	<b>\$ 7,200</b>	<b>\$ 7,200</b>	<b>\$ 187,200</b>	<b>\$ 7,200</b>	<b>\$ 306,000</b>

Service:

1.580

EA Utility Operations

<b>Project Number</b>	18-02	<b>Capital Project Title</b>	Replace Computer Equipment	<b>Capital Project Description</b>	Computer replacements per IT cycle.
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**Project Rationale** Replace Computer Equipment - Computer replacements per IT cycle.

<b>Project Number</b>	19-07	<b>Capital Project Title</b>	Furniture and Office Equipment Replacement	<b>Capital Project Description</b>	End of life replacement of furniture and office equipment
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**Project Rationale** End of life replacement of furniture and office equipment

<b>Project Number</b>	22-02	<b>Capital Project Title</b>	Burgoyne - Skid Steer F19005	<b>Capital Project Description</b>	Vehicle replacement - end of life
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**Project Rationale** End of life replacement

<b>Project Number</b>	22-05	<b>Capital Project Title</b>	Replace IWOps Vehicle F01028 2007 Kubota Tractor	<b>Capital Project Description</b>	Vehicle replacement - end of life
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**Project Rationale** End of life replacement

Service: **1.580** **EA Utility Operations**

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Replace IWOps Vehicle F00444 1991 DDDG46 Generator Trailer Magic Lake	<b>Capital Project Description</b>	Vehicle replacement - end of life
<b>Project Rationale</b>	End of life replacement				

<b>Project Number</b>	26-04	<b>Capital Project Title</b>	F18012 2018 Chevrolet Colorado	<b>Capital Project Description</b>	Vehicle replacement - end of life
<b>Project Rationale</b>	End of life replacement				

**1.580 EA Utility Operations**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Equipment Replacement Fund	-	187,273	291,920	387,910	305,464	401,609
Operating Reserve Fund	-	201,195	254,975	308,755	362,535	416,315
<b>Total</b>	-	<b>388,468</b>	<b>546,895</b>	<b>696,665</b>	<b>667,999</b>	<b>817,924</b>

**Reserve Schedule**

**Reserve Fund: 1.580 EA Utility Operations - Equipment Replacement Fund**

**Reserve Cash Flow**

Fund: Fund Center:	1022 102321	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		-	166,052	187,273	291,920	387,910	305,464
Transfer from Ops Budget		-	118,421	111,847	103,190	104,754	103,345
Planned Purchases		-	(97,200)	(7,200)	(7,200)	(187,200)	(7,200)
Interest Income		-					
<b>Ending Balance \$</b>		-	<b>187,273</b>	<b>291,920</b>	<b>387,910</b>	<b>305,464</b>	<b>401,609</b>

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

**Reserve Schedule**

**Reserve Fund: 1.580 EA Utility Operations - Operating Reserve Fund**

Surplus monies from operation are transferred into this reserve to to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

**Operating Reserve Schedule**

Fund: Fund Centre:	1500 105567	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		-	141,785	201,195	254,975	308,755	362,535
<b>Transfer from Ops Budget</b>		-	59,410	53,780	53,780	53,780	53,780
<b>Transfer to Ops Budget</b>		-	-	-	-	-	-
<b>Interest Income*</b>		-					
<b>Ending Balance \$</b>		-	<b>201,195</b>	<b>254,975</b>	<b>308,755</b>	<b>362,535</b>	<b>416,315</b>

**Assumptions/Background:**

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

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Appendix B-1: Requisition Summary - Juan de Fuca

Electoral Area Juan de Fuca	Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2026		Final 2025		\$	%	\$	%
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%
<b>Total Regional</b>	<b>\$790,416</b>	<b>\$193.40</b>	<b>\$756,045</b>	<b>\$186.53</b>	<b>\$34,371</b>	<b>4.5%</b>	<b>\$6.87</b>	<b>3.7%</b>
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%
<b>Total Sub-Regional</b>	<b>\$131,891</b>	<b>\$32.27</b>	<b>\$143,324</b>	<b>\$35.36</b>	<b>(\$11,432)</b>	<b>-8.0%</b>	<b>(\$3.09)</b>	<b>-8.7%</b>
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%
<b>Total Joint Electoral Area</b>	<b>\$344,828</b>	<b>\$84.37</b>	<b>\$274,468</b>	<b>\$67.72</b>	<b>\$70,361</b>	<b>25.6%</b>	<b>\$16.66</b>	<b>24.6%</b>
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%
<b>Total JDF Electoral Area</b>	<b>\$1,682,917</b>	<b>\$411.78</b>	<b>\$1,494,426</b>	<b>\$368.70</b>	<b>\$188,491</b>	<b>12.6%</b>	<b>\$43.08</b>	<b>11.7%</b>
<b>Total Capital Regional District</b>	<b>\$2,950,053</b>	<b>\$721.83</b>	<b>\$2,668,262</b>	<b>\$658.31</b>	<b>\$281,790</b>	<b>10.6%</b>	<b>\$63.52</b>	<b>9.6%</b>
CRHD Capital Regional Hospital District	463,077	113.31	471,930	116.43	(8,853)	-1.9%	(3.13)	-2.7%
<b>Total CRD and CRHD</b>	<b>\$3,413,130</b>	<b>\$835.13</b>	<b>\$3,140,193</b>	<b>\$774.74</b>	<b>\$272,937</b>	<b>8.7%</b>	<b>\$60.39</b>	<b>7.8%</b>

Average residential assessment - 2026/2025

\$928,389

\$942,528

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

	Change in Requisition		Change in Cost / Avg. Res Asst	
	\$	%	\$	%
<b>REGIONAL</b>				
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%
<b>SUB-REGIONAL</b>				
913 Fire Dispatch	(7,865)	-0.3%	(2.04)	-0.3%
<b>JOINT EA</b>				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%
<b>JDF EA</b>				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%
<b>Capital Regional Hospital District</b>	(8,853)	-0.3%	(3.13)	-0.4%
<b>Other</b>	3,118	0.1%	0.12	0.0%
<b>TOTAL CRD &amp; CRHD</b>	<b>272,937</b>	<b>8.7%</b>	<b>\$60.39</b>	<b>7.8%</b>

Juan de Fuca Local/Specified/Defined Services		Cost per Avg. Residential		Cost per Avg. Residential		Change in Requisition		Change in Cost per Avg. Residential Assessment	
		Final 2026	Assessment	Final 2025	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%
<b>Total Local/Specified/Defined Services</b>		<b>4,202,798</b>		<b>3,988,058</b>		<b>\$214,740</b>			

**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		2026 Per Avg Res Asst		Chg in Requisition		Chg in Per Avg Res Asst		Main Driver - Change in Requisition
	Final \$	Provisional \$	Final \$	Provisional \$	\$ +/- \$	%	\$ +/- \$	%	
<b>Total Regional &amp; Sub-Regional</b>	<b>922,307</b>	<b>946,924</b>	<b>225.67</b>	<b>233.62</b>	<b>(24,616)</b>	<b>-2.6%</b>	<b>(7.95)</b>	<b>-3.4%</b>	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
<b>Total Joint Electoral Area</b>	<b>169,814</b>	<b>173,133</b>	<b>41.55</b>	<b>42.72</b>	<b>(3,319)</b>	<b>-1.9%</b>	<b>(1.16)</b>	<b>-2.7%</b>	
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 additional emergency communication devices
<b>Total JDF Electoral Area</b>	<b>243,180</b>	<b>244,993</b>	<b>59.50</b>	<b>60.44</b>	<b>(1,813)</b>	<b>-0.7%</b>	<b>(0.94)</b>	<b>-1.6%</b>	
Other <±\$3,000	2,077,828	2,090,460	508.41	515.76	(12,632)	-0.6%	(7.35)	-1.4%	
<b>Total CRD and CRHD (JDF)</b>	<b>3,413,130</b>	<b>3,455,510</b>	<b>835.13</b>	<b>852.54</b>	<b>(42,380)</b>	<b>-1.2%</b>	<b>(17.40)</b>	<b>-2.0%</b>	
<hr/>									
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%			
<b>Total Local/Specified/Defined Services</b>	<b>4,202,798</b>	<b>4,175,570</b>			<b>27,228</b>	<b>0.7%</b>			

**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	
<b>2025 Final</b>				<b>3,140,193</b>		<b>774.74</b>	
<b>2026 Provisional - (CRD&amp;CRHD)</b>			<b>10.0%</b>	<b>3,455,510</b>	<b>10.0%</b>	<b>852.54</b>	
<b>Change in Cost Apportionment</b>							
	<i>Regional &amp; Sub-Regional</i>	Various Services	-1.0%	(30,494)	-1.2%	(9.40)	
	<i>CRHD</i>	Capital Regional Hospital District	-0.3%	(9,005)	-0.4%	(3.16)	
	<i>Joint EA</i>	1.318 Building Inspection	-0.1%	(3,319)	-0.2%	(1.16)	
	<i>JDF Electoral Area</i>				-0.4%	(3.43)	Change in residential assessment
		Others <+/-3,000	-0.1%	(3,433)	-0.2%	(1.20)	
		<i>Subtotal</i>	<b>-1.5%</b>	<b>(46,251)</b>	<b>-2.4%</b>	<b>(18.36)</b>	
<b>Budget Changes</b>							
	<i>Regional &amp; Sub-Regional</i>	Various Services	0.2%	5,878	0.2%	1.45	To be discussed at the CRD Board Budget Review on March 11, 2026
	<i>Joint EA</i>	Various Services	0.0%	(161)	0.0%	(0.04)	
	<i>JDF Electoral Area</i>	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 additional emergency communication devices
		Others <+/-3,000	0.0%	(33)	0.0%	(0.01)	Changes related to 2025 surplus/deficit, GILT and minor budget changes
		<i>Subtotal</i>	<b>0.1%</b>	<b>3,871</b>	<b>0.1%</b>	<b>0.96</b>	
<b>2026 Final - CRD&amp;CRHD over 2025</b>			<b>8.7%</b>	<b>3,413,130</b>	<b>7.8%</b>	<b>835.13</b>	

\*Requisition excludes Local/Specified/Defined area services.

**Appendix B-4: Capital Plan Summary Overview by Service - Juan de Fuca  
 2026 Final Budget**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL	
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other		
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
<b>Total</b>		<b>306,846</b>	<b>950,000</b>	<b>1,168,000</b>	<b>1,350,000</b>	<b>275,000</b>	<b>4,049,846</b>	<b>753,986</b>		<b>1,066,360</b>	<b>1,790,000</b>	<b>326,500</b>	<b>113,000</b>		<b>4,049,846</b>

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**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
<b>Total Changes - Juan de Fuca</b>			<b>272,380</b>	<b>701,186</b>	<b>428,806</b>	

## **Appendix B-6: JDF Service Budgets**

### **JUAN DE FUCA (JDF) - EA WIDE**

**1.109 Administration**

**1.114 Grants in Aid**

**1.317 JDF Building Numbering**

**1.319 Soil Deposit and Removal**

**1.325 Community Planning**

**1.340 Livestock Injury Compensation**

**1.370 JDF Emergency Program**

**1.377 JDF Search and Rescue**

**1.405 JDF Community Parks**

**1.924 Emergency Communications – CREST**

### **LOCAL/SPECIFIED/DEFINED SERVICES**

**1.119 Vancouver Island Regional Library**

**1.129 Vancouver Island Regional Library-Debt**

**1.133 Greater Victoria Public Library**

**1.232 Port Renfrew Street Lighting**

**1.350 Willis Point Fire**

**1.353 Otter Point Fire**

**1.354 Malahat Fire**

**1.355 Durrance Road Fire**

## **Appendix B-6:JDF Service Budgets**

**1.357 East Sooke Fire Protection**

**1.358 Port Renfrew Fire Protection**

**1.360 Shirley Fire Protection**

**1.369 Electoral Area Fire Services**

**1.408 JDF Community Recreation**

**1.523 Port Renfrew Refuse Disposal**

**2.650 Port Renfrew Water**

**2.691 Wilderness Mountain Water**

**3.850 Port Renfrew Sewer**

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Admin. Expenditures (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.109 JDF Admin. Expenditures

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

None Stated

**FUNDING:**

Requisition

1.109 - Admin. Expenditures (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Director's Remuneration	50,825	50,358	51,740	-	-	51,740	52,770	53,830	54,910	56,010
Travel	5,000	48	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	14,292	14,292	14,541	-	-	14,541	24,825	25,320	25,827	26,345
Other Operating Expenses	3,660	10,267	7,190	-	5,000	12,190	7,341	7,492	7,643	7,794
<b>TOTAL OPERATING COSTS</b>	<b>73,777</b>	<b>74,965</b>	<b>75,971</b>	<b>-</b>	<b>5,000</b>	<b>80,971</b>	<b>87,486</b>	<b>89,242</b>	<b>91,030</b>	<b>92,849</b>
*Percentage Increase over prior year			3.0%		6.8%	9.8%	8.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	1,000	1,000	1,020	-	-	1,020	4,000	4,080	4,160	4,240
<b>TOTAL CAPITAL / RESERVE</b>	<b>1,000</b>	<b>1,000</b>	<b>1,020</b>	<b>-</b>	<b>-</b>	<b>1,020</b>	<b>4,000</b>	<b>4,080</b>	<b>4,160</b>	<b>4,240</b>
<b>TOTAL COSTS</b>	<b>74,777</b>	<b>75,965</b>	<b>76,991</b>	<b>-</b>	<b>5,000</b>	<b>81,991</b>	<b>91,486</b>	<b>93,322</b>	<b>95,190</b>	<b>97,089</b>
*Percentage Increase over prior year			3.0%		6.7%	9.6%	11.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(1,271)	-	-	-	-	-	-	-	-
Revenue - Other	(260)	(177)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
<b>TOTAL REVENUE</b>	<b>(260)</b>	<b>(1,448)</b>	<b>(260)</b>	<b>-</b>	<b>-</b>	<b>(260)</b>	<b>(260)</b>	<b>(260)</b>	<b>(260)</b>	<b>(260)</b>
<b>REQUISITION</b>	<b>(74,517)</b>	<b>(74,517)</b>	<b>(76,731)</b>	<b>-</b>	<b>(5,000)</b>	<b>(81,731)</b>	<b>(91,226)</b>	<b>(93,062)</b>	<b>(94,930)</b>	<b>(96,829)</b>
*Percentage increase over prior year Requisition			3.0%		6.7%	9.7%	11.6%	2.0%	2.0%	2.0%



## Definitions for the 5-year Capital Plan

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



Service:

1.109

JDF Admin. Expenditures

Project Number

26-01

Capital Project Title

Computer Replacement

Capital Project Description

Computer Replacement

Project Rationale

Computer replacement in keeping with CRD corporate schedule.

Admin. Expenditures (JDF)  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Equipment Replacement Fund	15,663	13,663	13,663	13,663	13,663	13,663
Operating Reserve Fund	1,675	2,695	6,695	10,775	14,935	19,175
<b>Total</b>	<b>17,338</b>	<b>16,358</b>	<b>20,358</b>	<b>24,438</b>	<b>28,598</b>	<b>32,838</b>

**Reserve Schedule**

**Reserve Fund: 1.109 Admin Expenditures (JDF) - Equipment Replacement Fund**

ERF Group: JDFADMIN.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101839						
Beginning Balance		15,536	15,663	13,663	13,663	13,663	13,663
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase			(2,000)	-	-	-	-
Interest Income		127					
<b>Ending Balance \$</b>		<b>15,663</b>	<b>13,663</b>	<b>13,663</b>	<b>13,663</b>	<b>13,663</b>	<b>13,663</b>

**Assumptions/Background:**

## Reserve Schedule

### Reserve Fund: 1.109 Admin Expenditures (JDF) - Operating Reserve Fund

Bylaw No. 4584

## Reserve Cash Flow

Fund: Fund Centre:	1500 105556	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		1,848	1,675	2,695	6,695	10,775	14,935
Transfer from Ops Budget		1,000	1,020	4,000	4,080	4,160	4,240
Transfer to Ops Budget		-	-	-	-	-	-
Deficit Recovery		(1,271)					
Interest Income*		98					
<b>Ending Balance \$</b>		<b>1,675</b>	<b>2,695</b>	<b>6,695</b>	<b>10,775</b>	<b>14,935</b>	<b>19,175</b>

### Assumptions/Background:

For unforeseen legal and operating expenses;

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **JDF Grants in Aid**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.114 JDF Grants in Aid

**Committee:** Electoral Area

**DEFINITION:**

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area  
Establishment Bylaw 4696 September 2025

**SERVICE DESCRIPTION:**

Provide Grants to support organizations that are outside the existing services in an electoral area. Each electoral area budgets their anticipated requirements separately.

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

Greater of \$65,484 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements.

**COMMITTEE:**

Electoral Areas Committee

**FUNDING:**

Requisition

1.114 - JDF Grants in Aid	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grants in Aid	28,806	9,356	10,262	-	19,927	30,189	25,000	25,000	25,000	25,000
Allocations	1,476	1,476	1,514	-	-	1,514	1,541	1,572	1,604	1,636
Other Operating Expenses	-	187,000	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>30,282</b>	<b>197,832</b>	<b>11,776</b>	<b>-</b>	<b>19,927</b>	<b>31,703</b>	<b>26,541</b>	<b>26,572</b>	<b>26,604</b>	<b>26,636</b>
*Percentage Increase over prior year			-61.1%		65.8%	4.7%	-16.3%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	19,927	-	-	(19,927)	(19,927)	-	-	-	-
Balance c/fwd from 2024 to 2025	(18,516)	(18,516)	-	-	-	-	-	-	-	-
Other Income	(290)	(187,767)	(300)	-	-	(300)	(310)	(320)	(330)	(340)
<b>TOTAL REVENUE</b>	<b>(18,806)</b>	<b>(186,356)</b>	<b>(300)</b>	<b>-</b>	<b>(19,927)</b>	<b>(20,227)</b>	<b>(310)</b>	<b>(320)</b>	<b>(330)</b>	<b>(340)</b>
<b>REQUISITION</b>	<b>(11,476)</b>	<b>(11,476)</b>	<b>(11,476)</b>	<b>-</b>	<b>-</b>	<b>(11,476)</b>	<b>(26,231)</b>	<b>(26,252)</b>	<b>(26,274)</b>	<b>(26,296)</b>
*Requisition increase over prior year			0.0%			0.0%	128.6%	0.1%	0.1%	0.1%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Vancouver Island Regional Library**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.119 Vancouver Island Regional Library

**Committee:** Electoral Area

**DEFINITION:**

A local service within the Juan de Fuca Electoral Area under Part 3 of the Library Act.  
Bylaw No. 2248 (November 23, 1994). Amended by Bylaw No. 2346 (February 12, 1997).

**SERVICE DESCRIPTION:**

This service provides the services of the Vancouver Island Regional Library (VIRL) to the westerly portion of Juan de Fuca Electoral Area (JDFEA). The VIRL delivers service to the JDFEA through its Sooke and Port Renfrew Branches. Under the Library Act, S.B.C. 1994, the CRD was required to take over the library responsibilities belonging to School District No. 62 (Sooke) to participate in the regional library district. The library district is the Vancouver Island Regional Library District (VIRL), headquartered in Nanaimo. The CRD provides the service by funding a budget set by the VIRL and appointing a member to the library board. Service began in 1994.

**PARTICIPATION:**

Westerly portion of Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.119 - Vancouver Island Regional Library	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to Vancouver Island Regional Library	417,150	417,150	432,650	-	-	432,650	441,300	450,130	459,130	468,310
Allocations	8,054	8,054	8,530	-	-	8,530	8,683	8,857	9,034	9,215
Other Operating Expenses	1,290	1,718	1,310	-	-	1,310	1,340	1,370	1,400	1,430
<b>TOTAL COSTS</b>	<b>426,494</b>	<b>426,922</b>	<b>442,490</b>	<b>-</b>	<b>-</b>	<b>442,490</b>	<b>451,323</b>	<b>460,357</b>	<b>469,564</b>	<b>478,955</b>
*Percentage Increase over prior year			3.8%			3.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	516	(516)	-	-	(516)	-	-	-	-
Balance c/fwd from 2024 to 2025	(563)	(563)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(432)	(432)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
Other Revenue	(310)	(1,254)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
<b>TOTAL REVENUE</b>	<b>(1,305)</b>	<b>(1,733)</b>	<b>(1,276)</b>	<b>-</b>	<b>-</b>	<b>(1,276)</b>	<b>(780)</b>	<b>(800)</b>	<b>(820)</b>	<b>(840)</b>
<b>REQUISITION</b>	<b>(425,189)</b>	<b>(425,189)</b>	<b>(441,214)</b>	<b>-</b>	<b>-</b>	<b>(441,214)</b>	<b>(450,543)</b>	<b>(459,557)</b>	<b>(468,744)</b>	<b>(478,115)</b>
*Percentage increase over prior year Requisition			3.8%			3.8%	2.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Vancouver Island Regional Library-Debt**

**FINAL BUDGET**

MARCH 2026



# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Langford EA - GVPL**

**FINAL BUDGET**

MARCH 2026

Service: 1.133 Langford EA - GVPL

Committee: Electoral Area

**DEFINITION:**

To establish a local service for the purpose of contributing to the cost of library services that are provided within the service area by the Greater Victoria Public Library District. Bylaw No. 2357 adopted February 1997

**SERVICE DESCRIPTION:**

This service, established in 1997, provides the services of the Greater Victoria Public Library Board (GVPLB) to the Willis Point and Malaha areas within the Juan de Fuca Electoral Area. The service is on a contract basis because the service area is so small. The contract is annually renewed. Payment to the GVPLB is made in the form of a contribution to the GVLPB's budget. This service is one a number o services in which the CRD makes an annual contribution to a public library service.

**PARTICIPATION:**

A portion of the Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

Greater of \$17,850 or \$0.33 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.133 - Langford EA - GVPL	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to Greater Victoria Public Library	34,000	33,180	34,610	-	-	34,610	35,300	36,010	36,730	37,460
Allocations	673	673	694	-	-	694	706	720	735	749
Other Operating Expenses	10	-	10	-	-	10	10	10	10	10
<b>TOTAL OPERATING COSTS</b>	<b>34,683</b>	<b>33,853</b>	<b>35,314</b>	<b>-</b>	<b>-</b>	<b>35,314</b>	<b>36,016</b>	<b>36,740</b>	<b>37,475</b>	<b>38,219</b>
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	962	(962)	-	-	(962)	-	-	-	-
Balance c/fwd from 2024 to 2025	(723)	(723)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(101)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	-	(131)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(823)</b>	<b>7</b>	<b>(1,062)</b>	<b>-</b>	<b>-</b>	<b>(1,062)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(33,860)</b>	<b>(33,860)</b>	<b>(34,252)</b>	<b>-</b>	<b>-</b>	<b>(34,252)</b>	<b>(35,916)</b>	<b>(36,640)</b>	<b>(37,375)</b>	<b>(38,119)</b>
*Percentage increase over prior year Requisition			1.2%			1.2%	4.9%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Port Renfrew Street Lighting**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.232 Port Renfrew Street Lighting

**Committee:** Electoral Area

**DEFINITION:**

To provide, operate and maintain street lighting for the Port Renfrew Street Lighting Local Service Area.  
Bylaw No. 1746, November 8, 1989; Bylaw No. 1986, January 29, 1992; Bylaw No. 3861, January 9, 2013.

**PARTICIPATION:**

Port Renfrew Local Service Area # 4, D-762.

**MAXIMUM LEVY:**

Greater of \$7,500 or \$3.42 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Port Renfrew Street Lighting Commission established by Bylaw No. 1770 in 1989.  
Port Renfrew Utility Services Committee (Juan de Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

**USER CHARGE:**

50% of operating cost to be imposed as an annual user fee to each connected property.

**PARCEL TAX:**

50% of operating costs are collected as a parcel tax to be charged to every parcel within the Local Service Area.

1.232 - Port Renfrew Street Lighting	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Electricity	7,810	6,698	8,100	-	-	8,100	8,260	8,430	8,600	8,770
Allocations	460	460	555	-	-	555	565	576	587	599
Contingency	2,722	-	1,110	-	3,120	4,230	1,130	1,150	1,170	1,190
Other Operating Expenses	100	65	100	-	-	100	100	100	100	100
<b>TOTAL COSTS</b>	<b>11,092</b>	<b>7,223</b>	<b>9,865</b>	<b>-</b>	<b>3,120</b>	<b>12,985</b>	<b>10,055</b>	<b>10,256</b>	<b>10,457</b>	<b>10,659</b>
*Percentage Increase over prior year			-11.1%		28.1%	17.1%	-22.6%	2.0%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	4,015	(895)	-	(3,120)	(4,015)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,274)	(2,274)	-	-	-	-	-	-	-	-
User Charges	(4,310)	(4,308)	(4,390)	-	-	(4,390)	(4,480)	(4,570)	(4,660)	(4,750)
Grants in Lieu of Taxes	(80)	(85)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(280)	(423)	(280)	-	-	(280)	(290)	(300)	(310)	(320)
<b>TOTAL REVENUE</b>	<b>(6,944)</b>	<b>(3,075)</b>	<b>(5,645)</b>	<b>-</b>	<b>(3,120)</b>	<b>(8,765)</b>	<b>(4,850)</b>	<b>(4,950)</b>	<b>(5,050)</b>	<b>(5,150)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(4,148)</b>	<b>(4,148)</b>	<b>(4,220)</b>	<b>-</b>	<b>-</b>	<b>(4,220)</b>	<b>(5,205)</b>	<b>(5,306)</b>	<b>(5,407)</b>	<b>(5,509)</b>
*Percentage increase over prior year										
User Fee			1.9%			1.9%	2.1%	2.0%	2.0%	1.9%
Requisition			1.7%			1.7%	23.3%	1.9%	1.9%	1.9%
<b>Combined</b>			<b>1.8%</b>			<b>1.8%</b>	<b>12.5%</b>	<b>2.0%</b>	<b>1.9%</b>	<b>1.9%</b>

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**JDF Building Numbering**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.317 JDF Building Numbering

**Committee:** Electoral Area

**DEFINITION:**

To provide the extended service of implementing a civic addressing system for the Juan de Fuca Electoral Area. Establishment Bylaw No. 2010, adopted September 1992. Amendment Bylaw No. 2093 (February 1993).

**SERVICE DESCRIPTION:**

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.317 - JDF Building Numbering	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Building Inspection	13,211	13,211	13,450	-	-	13,450	13,720	13,990	14,270	14,560
Allocations	694	694	714	-	-	714	726	741	756	771
Other Operating Expenses	365	318	370	-	-	370	380	390	400	410
<b>TOTAL COSTS</b>	<b>14,270</b>	<b>14,223</b>	<b>14,534</b>	<b>-</b>	<b>-</b>	<b>14,534</b>	<b>14,826</b>	<b>15,121</b>	<b>15,426</b>	<b>15,741</b>
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	37	(37)	-	-	(37)	-	-	-	-
Balance c/fwd from 2024 to 2025	(52)	(52)	-	-	-	-	-	-	-	-
Other Income	(49)	(39)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(101)</b>	<b>(54)</b>	<b>(87)</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>
<b>REQUISITION</b>	<b>(14,169)</b>	<b>(14,169)</b>	<b>(14,447)</b>	<b>-</b>	<b>-</b>	<b>(14,447)</b>	<b>(14,776)</b>	<b>(15,071)</b>	<b>(15,376)</b>	<b>(15,691)</b>
*Percentage increase over prior year Requisition			2.0%			2.0%	2.3%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Soil Deposit and Removal**

**FINAL BUDGET**

MARCH 2026

**Service: 1.319 Soil Deposit and Removal**

**Committee: Electoral Area**

**DEFINITION:**

The regulation of the deposit or removal of soil, sand, gravel, rock or other material on land in the municipality or in any area in the municipality (see 930(d)(e) of the Municipal Act). Authority received under SLP issued February 12, 1973, and as amended by SLP August 25, 1986. This function is performed by CRD Bylaw Officers , who ensure that permits are purchased by any person who deposits or removes said materials.

**SERVICE DESCRIPTION:**

Administration and enforcement of the Soil Deposit and Removal Bylaw for the Juan de Fuca Electoral Area (JdF EA).

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

Net cost of this function not to exceed \$50,000.

**FUNDING:**

Requisition

1.319 - Soil Deposit and Removal	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	1,347	1,347	2,629	-	-	2,629	2,677	2,730	2,785	2,841
Bylaw Enforcement Charges	24,837	24,837	26,079	-	2,500	28,579	26,600	27,930	28,490	29,060
Other Operating Expenses	110	110	130	-	-	130	132	134	136	138
<b>TOTAL OPERATING COSTS</b>	<b>26,294</b>	<b>26,294</b>	<b>28,838</b>	<b>-</b>	<b>2,500</b>	<b>31,338</b>	<b>29,409</b>	<b>30,794</b>	<b>31,411</b>	<b>32,039</b>
*Percentage Increase over prior year			9.7%		10%	19.2%	-6.2%	4.7%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(15,185)	(15,185)	(17,528)	10,000	(2,500)	(10,028)	(7,669)	(8,624)	(8,801)	(8,979)
Processing Fee Revenue	-	-	-	(10,000)	-	(10,000)	(10,200)	(10,400)	(10,610)	(10,820)
Interest Income	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(15,225)</b>	<b>(15,225)</b>	<b>(17,568)</b>	<b>-</b>	<b>(2,500)</b>	<b>(20,068)</b>	<b>(17,909)</b>	<b>(19,064)</b>	<b>(19,451)</b>	<b>(19,839)</b>
<b>REQUISITION</b>	<b>(11,069)</b>	<b>(11,069)</b>	<b>(11,270)</b>	<b>-</b>	<b>-</b>	<b>(11,270)</b>	<b>(11,500)</b>	<b>(11,730)</b>	<b>(11,960)</b>	<b>(12,200)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

**Reserve Schedule**

**Reserve Fund: 1.319 Soil Deposit and Removal - Operating Reserve Fund**

**Reserve Cash Flow**

Fund: 1500 Fund Centre: 105405	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	61,109	47,902	37,874	30,205	21,581	12,780
<b>Transfer from Ops Budget</b>	-	-	-	-	-	-
<b>Deficit Recovery</b>	(151)					
<b>Transfer to Ops Budget</b>	(15,185)	(10,028)	(7,669)	(8,624)	(8,801)	(8,979)
<b>Interest Income*</b>	2,129					
<b>Ending Balance \$</b>	<b>47,902</b>	<b>37,874</b>	<b>30,205</b>	<b>21,581</b>	<b>12,780</b>	<b>3,801</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Community Planning (JDF)**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.325 Community Planning

**Committee:** Electoral Area

**DEFINITION:**

To provide land use planning services at the community level for the JDF electoral area (Supplementary Letters Patent - January 1, 1970).

**SERVICE DESCRIPTION:**

Community Planning service involves preparation, review and amendment of five official community plans and two comprehensive community development plans.

Development Services involves preparation and administration of Land Use Bylaws, subdivision Bylaw, and process zoning amendments, development permits, development variance permits, soil deposit/removal permits, and review land and water referrals, subdivisions referrals, and ALR exclusions.

Administrative Services involves preparation of agendas, minutes and providing administrative support for the Juan de Fuca (JdF) Land Use Committee (LUC), six advisory planning commissions (APC), three board of variances, the Agricultural Advisory Planning Commission (AAPC), and the Economic Development Commission (EDC).

**PARTICIPATION:**

JDF Electoral Area on the basis of converted hospital assessments.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition and user fees.

**1.325 - Community Planning (JDF)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	565,900	565,900	603,105	-	-	603,105	669,005	688,143	704,627	721,494
Consultants	5,590	5,590	5,690	-	-	5,690	5,810	5,930	6,050	6,170
Legal Expenses	8,000	8,000	8,140	-	-	8,140	8,300	8,470	8,640	8,810
LIDAR Photography	17,000	10,500	-	-	-	-	-	18,000	-	20,000
Supplies	6,000	5,500	6,050	-	-	6,050	6,170	6,290	6,410	6,530
Land Use and Advisory Planning Cttees	17,160	11,690	17,520	-	10,000	27,520	17,880	18,240	18,610	29,804
Allocations	180,773	180,773	160,135	-	3,604	163,739	166,999	170,415	172,353	175,592
Bylaw & Real Estate Labour Charges	44,470	44,995	46,253	-	2,500	48,753	47,177	49,110	50,090	51,090
Other Operating Expenses	61,340	49,640	62,430	-	-	62,430	63,727	65,038	66,402	67,800
<b>TOTAL OPERATING COSTS</b>	<b>906,233</b>	<b>882,588</b>	<b>909,323</b>	<b>-</b>	<b>16,104</b>	<b>925,427</b>	<b>985,068</b>	<b>1,029,636</b>	<b>1,033,182</b>	<b>1,087,290</b>
*Percentage Increase over prior year			0.3%		1.8%	2.1%	6.4%	4.5%	0.3%	5.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	17,145	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>17,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Building Borrowing Repayment to Facilities Reserve	70,770	70,770	72,040	-	-	72,040	73,480	74,950	76,450	77,980
<b>TOTAL COSTS</b>	<b>977,003</b>	<b>970,503</b>	<b>981,363</b>	<b>-</b>	<b>16,104</b>	<b>997,467</b>	<b>1,058,548</b>	<b>1,104,586</b>	<b>1,109,632</b>	<b>1,165,270</b>
Internal Recoveries	(34,176)	(34,176)	(34,791)	-	-	(34,791)	(45,487)	(46,400)	(47,330)	(48,280)
<b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>	<b>942,827</b>	<b>936,327</b>	<b>946,572</b>	<b>-</b>	<b>16,104</b>	<b>962,676</b>	<b>1,013,061</b>	<b>1,058,186</b>	<b>1,062,302</b>	<b>1,116,990</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(77,274)	(70,774)	(55,640)	-	(16,104)	(71,744)	(53,830)	(52,515)	(17,430)	(31,369)
Processing Fee Revenue	(46,350)	(46,350)	(47,180)	-	-	(47,180)	(48,120)	(49,080)	(50,060)	(51,060)
Grants in Lieu of Taxes	(1,197)	(1,197)	(1,269)	-	-	(1,269)	(1,240)	(1,260)	(1,290)	(1,320)
Revenue - Other	(1,090)	(1,090)	(1,110)	-	-	(1,110)	(1,130)	(1,150)	(1,170)	(1,190)
<b>TOTAL REVENUE</b>	<b>(125,911)</b>	<b>(119,411)</b>	<b>(105,199)</b>	<b>-</b>	<b>(16,104)</b>	<b>(121,303)</b>	<b>(104,320)</b>	<b>(104,005)</b>	<b>(69,950)</b>	<b>(84,939)</b>
<b>REQUISITION</b>	<b>(816,916)</b>	<b>(816,916)</b>	<b>(841,373)</b>	<b>-</b>	<b>-</b>	<b>(841,373)</b>	<b>(908,741)</b>	<b>(954,181)</b>	<b>(992,352)</b>	<b>(1,032,051)</b>
*Percentage increase over prior year Requisition			3.0%			3.0%	8.0%	5.0%	4.0%	4.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried	3.7	3.7	3.7			3.7	3.7	3.7	3.7	3.7

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

<b>Service No.</b>	<b>1.325 Community Planning</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$40,000	\$65,000	\$2,700	\$0	\$0	\$0	\$0	\$67,700
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$350,000	\$365,000	\$0	\$0	\$0	\$0	\$0	\$365,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$390,000</b>	<b>\$430,000</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$432,700</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$40,000	\$65,000	\$2,700	\$0	\$0	\$0	\$0	\$67,700
Grants (Federal, Provincial)	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$390,000</b>	<b>\$430,000</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$432,700</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.325

**Service Nar** Community Planning

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
20-01	Replacement	Computer Equipment	Computer Replacement	\$ 15,845	E	ERF	\$ -	\$ 5,000	\$ 2,700	\$ -	\$ -	\$ -	\$ 7,700
22-01	Replacement	Vehicle	Vehicle Replacement	\$ 60,000	E	ERF	\$ 40,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
22-02	Study	Groundwater Study	Study of ground water availability to aid in land use decision making and support OCP policy	\$ 100,000	S	Grant	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
23-01	Study	Port Renfrew OCP	Port Renfrew OCP	\$ 150,000	S	Cap	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-01	Study	Willis Point OCP	Willis Point Official Community Plan Review and Update	\$ 150,000	S	Grant	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
25-01	Study	Malahat OCP	Malahat Official Community Plan Review and Update	\$ 150,000	S	Grant	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
25-02	Study	JdF OCP Consolidation	Consolidate JdF EA OCPs	\$ 150,000	S	Grant	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
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			<b>Grand Total</b>	<b>\$ 775,845</b>				<b>\$ 430,000</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 432,700</b>

2,700

Service: 1.325 Community Planning

Project Number 20-01 Capital Project Title Computer Equipment Capital Project Description Computer Replacement

Project Rationale Computer replacement in keeping with CRD corporate schedule. Replace large monitor and peripheral equipment for video conferencing in 2026.

Project Number 24-01 Capital Project Title Willis Point OCP Capital Project Description Willis Point Official Community Plan Review and Update

Project Rationale Willis Point OCP requires review and update to address emerging community needs.

Project Number 25-01 Capital Project Title Malahat OCP Capital Project Description Malahat Official Community Plan Review and Update

Project Rationale Malahat OCP requires review and update to address emerging community needs.

Project Number 25-02 Capital Project Title JdF OCP Consolidation Capital Project Description Consolidate JdF EA OCPs

Project Rationale Single OCP allows for more efficient and accurate administration and is more responsive to changes in Provincial legislation.

Service: 1.325 Community Planning

Project Number 22-01 Capital Project Title Vehicle Capital Project Description Vehicle Replacement

Project Rationale Replacement of aging vehicle with EV of similar spec.

Project Number 22-02 Capital Project Title Groundwater Study Capital Project Description Study of ground water availability to aid in land use decision making and support OCP policy

Project Rationale Identified as a community concern and supported by the EA Director.

Project Number 23-01 Capital Project Title Port Renfrew OCP Capital Project Description Port Renfrew OCP

Project Rationale

Community Planning (JDF)  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	376,932	305,188	251,358	198,843	181,413	150,044
Equipment Replacement Fund	195,624	130,624	127,924	127,924	127,924	127,924
<b>Total</b>	<b>572,556</b>	<b>435,812</b>	<b>379,282</b>	<b>326,767</b>	<b>309,337</b>	<b>277,968</b>

**Reserve Schedule**

**Reserve Fund: 1.325 Community Planning - Operating Reserve Fund**

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105408	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		392,411	376,932	305,188	251,358	198,843	181,413
Transfer from Ops Budget		44,943	-	-	-	-	-
Transfer to Ops Budget - Core		(60,274)	(61,744)	(53,830)	(34,515)	(17,430)	(545)
Transfer to Ops Budget - Orthophotos		(17,000)	-	-	(18,000)	-	(20,000)
Transfer to Ops Budget - Polling			(10,000)	-	-	-	(10,824)
Interest Income*		16,852					
<b>Ending Balance \$</b>		<b>376,932</b>	<b>305,188</b>	<b>251,358</b>	<b>198,843</b>	<b>181,413</b>	<b>150,044</b>

**Assumptions/Background:**

For unforeseen legal expenses; ongoing air photo updates; election expenses

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

**Reserve Schedule**

**Reserve Fund: 1.325 Community Planning - Equipment Replacement Fund**

ERF Group: CMPLAN.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101428						
Beginning Balance		197,126	195,624	130,624	127,924	127,924	127,924
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(3,098)	(65,000)	(2,700)	-	-	-
Interest Income		1,596					
<b>Ending Balance \$</b>		<b>195,624</b>	<b>130,624</b>	<b>127,924</b>	<b>127,924</b>	<b>127,924</b>	<b>127,924</b>

**Assumptions/Background:**

Maintain balance sufficient to fund required asset replacements

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**JDF Livestock Injury Compensation**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.340 JDF Livestock Injury Compensation

**Committee:** Electoral Area

**DEFINITION:**

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*.  
(Livestock Injury Compensation Service (Juan de Fuca) Bylaw 4417, No. 1, 2021)

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.340 - JDF Livestock Injury Compensation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	161	164	167	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
<b>TOTAL COSTS</b>	<b>3,158</b>	<b>158</b>	<b>3,158</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>3,161</b>	<b>3,164</b>	<b>3,167</b>	<b>3,171</b>
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	3,091	(3,091)	-	-	(3,091)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,104)	(3,104)	-	-	-	-	-	-	-	-
Other Income	(41)	(132)	(67)	-	-	(67)	(41)	(44)	(47)	(51)
<b>TOTAL REVENUE</b>	<b>(3,145)</b>	<b>(145)</b>	<b>(3,158)</b>	<b>-</b>	<b>-</b>	<b>(3,158)</b>	<b>(41)</b>	<b>(44)</b>	<b>(47)</b>	<b>(51)</b>
<b>REQUISITION</b>	<b>(13)</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,120)</b>	<b>(3,120)</b>	<b>(3,120)</b>	<b>(3,120)</b>
*Percentage increase over prior year Requisition						NA	NA	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Willis Point Fire Protection & Recreation**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.350 Willis Point Fire

**Committee:** Electoral Area

**DEFINITION:**

A service area for the purposes of constructing a fire hall/community centre and to provide fire protection and emergency response services and recreational facilities in the Willis Point Section of the Juan de Fuca Electoral Area.

Local Service Establishment Bylaw No. 1951 (January 15, 1992). Amended by Bylaw 2296 (1995) & 3214 (2004).

**PARTICIPATION:**

Based on converted hospital assessments - Willis Point Local Service Area #15 - A(763).

**COMMISSION:**

Willis Point Fire Protection and Recreation Facilities Commission established by Bylaw to oversee this function (Bylaw No. 3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010).

**MAXIMUM LEVY:**

Greater of \$41,000 or \$1.71 / \$1,000.

**FUNDING:**

Requisition



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

<b>Service No.</b>	<b>1.350</b> <b>Willis Point Fire</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$50,436	\$19,186	\$43,250	\$6,000	\$10,000	\$0	\$0	\$78,436
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$50,436</b>	<b>\$19,186</b>	<b>\$43,250</b>	<b>\$6,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,436</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$18,436	\$3,186	\$15,250	\$0	\$0	\$0	\$0	\$18,436
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$10,000	\$16,000	\$6,000	\$6,000	\$10,000	\$0	\$0	\$38,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$22,000	\$0	\$22,000	\$0	\$0	\$0	\$0	\$22,000
	<b>\$50,436</b>	<b>\$19,186</b>	<b>\$43,250</b>	<b>\$6,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,436</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.350  
 Service Name: Willis Point Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-01	Replacement	Turn Out Gear	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.	\$ 36,000	E	ERF	\$ 6,000	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 30,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall	\$ 40,000	E	Res	\$ 22,000	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall		E	Cap	\$ 15,250	\$ -	\$ 15,250	\$ -	\$ -	\$ -	\$ 15,250
24-02	Replacement	Willis Point Water Supply for Fire Fighting	Purchase and install water tank	\$ 144,000	E	Cap	\$ 3,186	\$ 3,186	\$ -	\$ -	\$ -	\$ -	\$ 3,186
24-04	Replacement	Computer	Replace 2 computers	\$ 8,000	E	ERF	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ 8,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>GRAND TOTAL</b>	<b>\$ 228,000</b>				<b>\$ 19,186</b>	<b>\$ 43,250</b>	<b>\$ 6,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 78,436</b>

Service:

1.350

Willis Point Fire

<b>Project Number</b>	21-01	<b>Capital Project Title</b>	Turn Out Gear	<b>Capital Project Description</b>	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.
<b>Project Rationale</b>					

<b>Project Number</b>	22-03	<b>Capital Project Title</b>	Paving entrance for hall	<b>Capital Project Description</b>	Paving apron in front of hall
<b>Project Rationale</b>					

<b>Project Number</b>	24-02	<b>Capital Project Title</b>	Willis Point Water Supply for Fire Fighting	<b>Capital Project Description</b>	Purchase and install water tank
<b>Project Rationale</b>					

<b>Project Number</b>	24-04	<b>Capital Project Title</b>	Computer	<b>Capital Project Description</b>	Replace 2 computers
<b>Project Rationale</b>					

**Willis Point Fire Protection & Recreation  
 Reserves Summary Schedule  
 2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	155,545	155,545	133,545	133,545	133,545	133,545
Equipment Replacement Fund	124,047	168,287	233,607	300,207	364,117	439,507
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>279,592</b>	<b>323,832</b>	<b>367,152</b>	<b>433,752</b>	<b>497,662</b>	<b>573,052</b>

**Reserve Schedule**

**Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Capital Reserve Fund - Bylaw 2189**

Surplus money from the operation of the fire protection service and recreational facilities may be paid from time to time into the reserve fund.

**Reserve Cash Flow**

Fund: Fund Centre:	1014 101358	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		121,693	155,545	155,545	133,545	133,545	133,545
Transfer from Ops Budget		15,804	-	-	-	-	-
Transfer from Cap Fund		1,607					
Transfer from ERF		30,703					
Transfer to Cap Fund		(20,000)	-	(22,000)	-	-	-
Interest Income*		5,738					
<b>Ending Balance \$</b>		<b>155,545</b>	<b>155,545</b>	<b>133,545</b>	<b>133,545</b>	<b>133,545</b>	<b>133,545</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Equipment Replacement Fund**

For replacement of firefighting equipment, fire trucks, tenders and pumpers.  
ERF Group: WILLISPT.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101429						
<b>Beginning Balance</b>		185,368	124,047	168,287	233,607	300,207	364,117
<b>Transfer from Ops Budget</b>		44,383	60,240	71,320	72,600	73,910	75,390
<b>Proceeds of Disposal</b>		-					
<b>Transfer to CRF</b>		(30,703)					
<b>Expenditures</b>		(76,192)	(16,000)	(6,000)	(6,000)	(10,000)	-
<b>Interest Income</b>		1,191					
<b>Ending Balance \$</b>		<b>124,047</b>	<b>168,287</b>	<b>233,607</b>	<b>300,207</b>	<b>364,117</b>	<b>439,507</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Operating Reserve Fund**

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

**Reserve Cash Flow**

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105568						
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	-	-	-	-	-

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Otter Point Fire**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.353 Otter Point Fire

**Committee:** Electoral Area

**DEFINITION:**

A service area established to provide fire protection and emergency response on a volunteer basis in the Otter Point district of the Juan de Fuca Electoral Area. Fire department is operated by a Commission. Local Service Bylaw No. 2042 (September 9, 1992). Amended by Bylaws 2720, 3171 and 3215.

**PARTICIPATION:**

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Local Service Area #17 - G (762).

**COMMISSION:**

Otter Point Fire Protection and Emergency Response Service Commission established to oversee this function (Bylaw No.3654 -April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

**MAXIMUM LEVY:**

Greater of \$125,000 or \$2.50 / \$1,000.

**FUNDING:**

Requisition

1.353 - Otter Point Fire	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Fire Chief Salary and Honorariums	304,560	300,500	313,640	-	-	313,640	322,533	331,673	339,520	347,540
Travel & Vehicles	26,340	29,220	36,240	-	-	36,240	36,960	37,700	38,460	39,230
Contract for Services	35,000	35,000	42,000	-	-	42,000	42,840	43,700	44,570	45,460
Insurance	14,452	14,452	8,283	-	-	8,283	8,695	9,127	9,581	10,057
Staff Training & Program Development	33,620	34,620	36,030	-	-	36,030	36,750	37,490	38,240	39,010
Recruiting and Retention	16,640	17,000	16,940	-	-	16,940	17,280	17,630	17,980	18,340
Maintenance	21,770	21,770	22,160	-	-	22,160	22,610	23,060	23,520	23,990
Internal Allocations	24,920	24,920	26,585	-	-	26,585	27,063	27,604	28,156	28,720
Operating - Supplies	23,960	23,600	24,390	-	-	24,390	24,880	25,380	25,880	26,390
Operating - Other	30,430	28,280	31,200	-	-	31,200	31,830	32,460	33,110	33,760
<b>TOTAL OPERATING COSTS</b>	<b>531,692</b>	<b>529,362</b>	<b>557,468</b>	<b>-</b>	<b>-</b>	<b>557,468</b>	<b>571,441</b>	<b>585,824</b>	<b>599,017</b>	<b>612,497</b>
*Percentage Increase over prior year			4.8%			4.8%	2.5%	2.5%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Capital Equipment Purchases	14,147	6,000	6,160	-	-	6,160	6,280	6,410	6,540	6,670
Transfer to Capital Reserve Fund	43,260	43,260	44,040	-	-	44,040	44,920	45,820	46,740	47,670
Transfer to Equipment Replacement Fund	161,460	172,587	164,370	-	-	164,370	167,660	171,010	174,430	177,920
<b>TOTAL CAPITAL / RESERVES</b>	<b>218,867</b>	<b>221,847</b>	<b>214,570</b>	<b>-</b>	<b>-</b>	<b>214,570</b>	<b>218,860</b>	<b>223,240</b>	<b>227,710</b>	<b>232,260</b>
<b>TOTAL COSTS</b>	<b>750,559</b>	<b>751,209</b>	<b>772,038</b>	<b>-</b>	<b>-</b>	<b>772,038</b>	<b>790,301</b>	<b>809,064</b>	<b>826,727</b>	<b>844,757</b>
*Percentage Increase over prior year			2.9%			2.9%	2.4%	2.4%	2.2%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(8,097)	(8,097)	-	-	-	-	-	-	-	-
Revenue - Other	(350)	(1,000)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
<b>TOTAL REVENUE</b>	<b>(8,447)</b>	<b>(9,097)</b>	<b>(360)</b>	<b>-</b>	<b>-</b>	<b>(360)</b>	<b>(370)</b>	<b>(380)</b>	<b>(390)</b>	<b>(400)</b>
<b>REQUISITION</b>	<b>(742,112)</b>	<b>(742,112)</b>	<b>(771,678)</b>	<b>-</b>	<b>-</b>	<b>(771,678)</b>	<b>(789,931)</b>	<b>(808,684)</b>	<b>(826,337)</b>	<b>(844,357)</b>
*Percentage increase over prior year Requisition			4.0%			4.0%	2.4%	2.4%	2.2%	2.2%
FTE			2.0			2.0	2.0	2.0	2.0	2.0

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

<b>Service No.</b>	<b>1.353</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Otter Point Fire</b>							

**EXPENDITURE**

Buildings	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$0	\$160,000
Equipment	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$300,000	\$0	\$600,000	\$0	\$0	\$900,000
	<b>\$50,000</b>	<b>\$385,000</b>	<b>\$75,000</b>	<b>\$675,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$1,185,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$325,000	\$25,000	\$625,000	\$25,000	\$25,000	\$1,025,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$0	\$160,000
	<b>\$50,000</b>	<b>\$385,000</b>	<b>\$75,000</b>	<b>\$675,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$1,185,000</b>

## Definitions for the 5-year Capital Plan

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



Service:

1.353

Otter Point Fire

<b>Project Number</b>	20-01	<b>Capital Project Title</b>	Replace roof	<b>Capital Project Description</b>	Replace roof
<b>Project Rationale</b>					

<b>Project Number</b>	22-02	<b>Capital Project Title</b>	Building expansion	<b>Capital Project Description</b>	Building expansion for the back office
<b>Project Rationale</b>					

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Replace driveway pavement	<b>Capital Project Description</b>	Replace driveway pavement
<b>Project Rationale</b>					

<b>Project Number</b>	26-02	<b>Capital Project Title</b>	Replace E23	<b>Capital Project Description</b>	Replace E23 - triple combination engine pumper truck
<b>Project Rationale</b>					

Service: **1.353** **Otter Point Fire**

<b>Project Number</b>	26-03	<b>Capital Project Title</b>	Fire Equipment	<b>Capital Project Description</b>	Protective Clothing, Pagers, Fire Hose and Nozzles
<b>Project Rationale</b>					

<b>Project Number</b>	26-04	<b>Capital Project Title</b>	Laptops	<b>Capital Project Description</b>	Two laptops
<b>Project Rationale</b>					

**Otter Point Fire**  
**Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	127,067	111,107	106,027	101,847	148,587	196,257
Equipment Replacement Fund	527,942	367,312	509,972	55,982	205,412	358,332
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>655,009</b>	<b>478,419</b>	<b>615,999</b>	<b>157,829</b>	<b>353,999</b>	<b>554,589</b>

**Reserve Schedule**

**Reserve Fund: 1.353 Otter Point Fire Protection - Capital Reserve Fund - Bylaw 3995**

For improvements, repairs and replacement of Firehall and training centre

**Reserve Cash Flow**

Fund:	1090	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102164						
Beginning Balance		79,595	127,067	111,107	106,027	101,847	148,587
Transfer from Ops Budget		43,260	44,040	44,920	45,820	46,740	47,670
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(60,000)	(50,000)	(50,000)	-	-
Interest Income*		4,212					
<b>Ending Balance \$</b>		<b>127,067</b>	<b>111,107</b>	<b>106,027</b>	<b>101,847</b>	<b>148,587</b>	<b>196,257</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.353 Otter Point Fire Protection - Equipment Replacement Fund**

ERF Group: OTTERFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget					
			2025	2026	2027	2028	2029	2030
Fund Centre:	101432							
Beginning Balance		338,450	527,942	367,312	509,972	55,982	205,412	
Transfer from Ops Budget		200,107	164,370	167,660	171,010	174,430	177,920	
Expenditures		(14,242)	(325,000)	(25,000)	(625,000)	(25,000)	(25,000)	
Interest Income		3,627						
<b>Ending Balance \$</b>		<b>527,942</b>	<b>367,312</b>	<b>509,972</b>	<b>55,982</b>	<b>205,412</b>	<b>358,332</b>	

**Assumptions/Background:**

Transfer as much of operating budget will allow in order to provide sufficient funding for vehicles.

**Reserve Schedule**

**Reserve Fund: 1.353 Otterpoint Point Fire Protection - Operating Reserve Fund**

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

**Reserve Cash Flow**

Fund:	1500	Actual	Budget					
		2025	2026	2027	2028	2029	2030	
Fund Centre:	105569							
Beginning Balance		-	-	-	-	-	-	
Transfer from Ops Budget		-	-	-	-	-	-	
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-	
Transfer to Ops Budget		-	-	-	-	-	-	
Interest Income*		-						
<b>Ending Balance \$</b>		-	-	-	-	-	-	

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Malahat Fire Protection**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.354 Malahat Fire

**Committee:** Electoral Area

**DEFINITION:**

A specified area established to provide fire protection and emergency response in the Malahat district of the Juan de Fuca Electoral Area through an agreement with the Cowichan Valley Regional District:

Bylaw No. 1368 (July 24, 1985) (Repealed). Amended Bylaw No. 1375 (September 23, 1985) (Repealed)  
Bylaw No. 2731 (November 24, 1999) as amended by Bylaw No. 3226.

**ANNUAL LEVY:**

On all lands and improvements on the basis of Section 794 of the Municipal Act within the Specified Area # 23 (F-762).

**MAXIMUM LEVY:**

Greater of \$22,400 or \$1.28 / \$1,000.

**FUNDING:**

Requisition

1.354 - Malahat Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to Cowichan Valley Regional District	65,315	67,406	62,946	-	-	62,946	64,200	65,480	66,790	68,130
Other Operating Expenses	3,694	3,974	3,460	5,000	-	8,460	8,623	8,793	8,964	9,148
<b>TOTAL COSTS</b>	<b>69,009</b>	<b>71,380</b>	<b>66,406</b>	<b>5,000</b>	<b>-</b>	<b>71,406</b>	<b>72,823</b>	<b>74,273</b>	<b>75,754</b>	<b>77,278</b>
*Percentage Increase over prior year			-3.8%	7.2%		3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(1,348)	1,348	-	-	1,348	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,775)	(2,775)	-	-	-	-	-	-	-	-
Other Revenue	-	(1,023)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(2,775)</b>	<b>(5,146)</b>	<b>1,348</b>	<b>-</b>	<b>-</b>	<b>1,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION</b>	<b>(66,234)</b>	<b>(66,234)</b>	<b>(67,754)</b>	<b>(5,000)</b>	<b>-</b>	<b>(72,754)</b>	<b>(72,823)</b>	<b>(74,273)</b>	<b>(75,754)</b>	<b>(77,278)</b>
*Percentage increase over prior year Requisition			2.3%	7.5%		9.8%	0.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Durrance Road Fire Protection**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.355 Durrance Road Fire

**Committee:** Electoral Area

**DEFINITION:**

A local service area established by Bylaw No. 2506 (July 9, 1997) to provide fire protection and emergency response to Durrance Road Fire Protection Area. Amended by Bylaw No. 3033 (2002) to increase rate and Bylaw No. 3216 (2004).

**MAXIMUM LEVY:**

Greater of \$1,350 or \$0.70 / \$1,000.

**FUNDING:**

Parcel Tax

1.355 - Durrance Road Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	216	161	216	-	-	216	218	221	224	227
<b>TOTAL OPERATING COSTS</b>	<b>2,716</b>	<b>2,661</b>	<b>2,716</b>	<b>-</b>	<b>-</b>	<b>2,716</b>	<b>2,718</b>	<b>2,721</b>	<b>2,724</b>	<b>2,727</b>
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve	300	355	300	-	-	300	300	300	300	300
<b>TOTAL COSTS</b>	<b>3,016</b>	<b>3,016</b>	<b>3,016</b>	<b>-</b>	<b>-</b>	<b>3,016</b>	<b>3,018</b>	<b>3,021</b>	<b>3,024</b>	<b>3,027</b>
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
<b>REQUISITION - PARCEL TAX</b>	<b>(3,016)</b>	<b>(3,016)</b>	<b>(3,016)</b>	<b>-</b>	<b>-</b>	<b>(3,016)</b>	<b>(3,018)</b>	<b>(3,021)</b>	<b>(3,024)</b>	<b>(3,027)</b>
*Percentage increase over prior year Requisition			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%

## Reserve Schedule

### Reserve Fund: 1.355 Durrance road Fire Protection - Operating Reserve Fund - Bylaw 4146

Reserve established to help offset fluctuations in operating revenues, special projects and cover operational expenditures as required.

### Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105400						
Beginning Balance		3,972	4,506	4,806	5,106	5,406	5,706
Transfer from Op Budget		355	300	300	300	300	300
Planned Payments		-	-	-	-	-	-
Interest Income*		179					
<b>Ending Balance \$</b>		<b>4,506</b>	<b>4,806</b>	<b>5,106</b>	<b>5,406</b>	<b>5,706</b>	<b>6,006</b>

#### Assumptions/Background:

To set aside funds for reimbursing District of Saanich for incident response, as per agreement between the CRD and Saanich

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **East Sooke Fire Protection**

**FINAL BUDGET**

MARCH 2026

Service: **1.357** **East Sooke Fire**

Committee: **Electoral Area**

**DEFINITION:**

A service area established by Bylaw No. 3390 (January 10, 2007) to provide fire protection and emergency response on a volunteer basis in the East Sooke district of the Juan de Fuca Electoral Area. Fire department is operated by a committee. Amended by Bylaw No. 3862.

**PARTICIPATION:**

On net taxable value of land and improvements on the basis of hospital district assessments.

**MAXIMUM LEVY:**

"Greater of \$550,000 or \$1.310 / \$1,000" of actual assessments.

**COMMISSION:**

East Sooke Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

**MAXIMUM CAPITAL DEBT:**

Maximum Authorized: (Bylaw 3863)	\$ 2,120,000
Borrowed: 2014, 3.0%	\$ 1,800,000
Borrowed: 2016, 2.1%	\$ 150,000
Remaining Expired	\$ 170,000

**1.357 - East Sooke Fire Protection**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026			2027	2028	2029	2030	
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Salaries and Wages	92,530	131,283	95,300	112,500	-	207,800	231,487	237,311	242,592	247,990
Travel - Vehicles	39,140	44,236	39,850	-	-	39,850	40,650	41,460	42,290	43,140
Insurance	13,002	9,662	9,453	-	-	9,453	9,926	10,421	10,941	11,487
Contract for Service/Legal Expenses	12,770	8,263	13,000	-	-	13,000	13,260	13,530	13,800	14,080
Maintenance	17,500	21,527	26,310	-	-	26,310	26,830	27,370	27,920	28,470
Staff Training	28,620	19,779	29,140	-	-	29,140	29,720	30,310	30,920	31,540
Internal Allocations	16,504	16,504	21,473	-	-	21,473	21,860	22,297	22,743	23,198
Operating - Supplies	38,646	52,546	40,850	-	-	40,850	41,670	42,500	43,350	44,210
Contingency	82,450	-	83,930	(68,930)	30,252	45,252	15,300	15,610	15,920	16,240
Operating - Other	51,600	47,217	57,740	-	-	57,740	58,890	60,060	61,250	62,480
<b>TOTAL FIRE DEP OPERATING COSTS</b>	<b>392,762</b>	<b>351,017</b>	<b>417,046</b>	<b>43,570</b>	<b>30,252</b>	<b>490,868</b>	<b>489,593</b>	<b>500,869</b>	<b>511,726</b>	<b>522,835</b>
*Percentage Increase over prior year			6.2%	11.1%	7.7%	25.0%	-0.3%	2.3%	2.2%	2.2%
<b>TOTAL COMMUNITY HALL OPERATING COSTS</b>	<b>35,985</b>	<b>20,613</b>	<b>27,870</b>	<b>-</b>	<b>20,552</b>	<b>48,422</b>	<b>28,558</b>	<b>29,260</b>	<b>29,980</b>	<b>30,720</b>
<b>TOTAL OPERATING COSTS</b>	<b>428,747</b>	<b>371,630</b>	<b>444,916</b>	<b>43,570</b>	<b>50,804</b>	<b>539,290</b>	<b>518,151</b>	<b>530,129</b>	<b>541,706</b>	<b>553,555</b>
Percentage Increase over prior year			3.8%	10%	12%	25.8%	-3.9%	2.3%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	5,150	5,150	5,240	-	-	5,240	5,340	5,450	5,560	5,670
Transfer to Equipment Replacement Fund	109,000	161,587	110,960	-	-	110,960	113,180	115,440	117,750	120,110
<b>TOTAL CAPITAL / RESERVES</b>	<b>114,150</b>	<b>166,737</b>	<b>116,200</b>	<b>-</b>	<b>-</b>	<b>116,200</b>	<b>118,520</b>	<b>120,890</b>	<b>123,310</b>	<b>125,780</b>
<u>DEBT SERVICING</u>										
MFA Debt Reserve Fund	720	745	840	-	-	840	840	840	840	60
Principal Payment	101,324	101,324	101,324	-	-	101,324	101,324	101,324	101,324	8,065
Interest Payment	76,950	76,950	76,950	-	-	76,950	76,950	76,950	76,950	3,150
<b>TOTAL DEBT SERVICING</b>	<b>178,994</b>	<b>179,019</b>	<b>179,114</b>	<b>-</b>	<b>-</b>	<b>179,114</b>	<b>179,114</b>	<b>179,114</b>	<b>179,114</b>	<b>11,275</b>
<b>TOTAL COSTS</b>	<b>721,891</b>	<b>717,386</b>	<b>740,230</b>	<b>43,570</b>	<b>50,804</b>	<b>834,604</b>	<b>815,785</b>	<b>830,133</b>	<b>844,130</b>	<b>690,610</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	50,804	-	-	(50,804)	(50,804)	-	-	-	-
Balance c/fwd from 2024 to 2025	(8,781)	(8,781)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(71,430)	(110,247)	(72,720)	(39,512)	-	(112,232)	(114,480)	(116,770)	(119,110)	(121,490)
MFA Debt Reserve Fund Earning	(720)	(745)	(840)	-	-	(840)	(840)	(840)	(840)	(60)
Rental Revenue	(26,994)	(31,702)	(27,660)	-	-	(27,660)	(28,348)	(29,050)	(29,770)	(30,510)
Other Income	(1,300)	(4,049)	(1,320)	-	-	(1,320)	(1,340)	(1,360)	(1,380)	(1,400)
<b>TOTAL REVENUE</b>	<b>(109,225)</b>	<b>(104,720)</b>	<b>(102,540)</b>	<b>(39,512)</b>	<b>(50,804)</b>	<b>(192,856)</b>	<b>(145,008)</b>	<b>(148,020)</b>	<b>(151,100)</b>	<b>(153,460)</b>
<b>REQUISITION</b>	<b>(612,666)</b>	<b>(612,666)</b>	<b>(637,690)</b>	<b>(4,058)</b>	<b>-</b>	<b>(641,748)</b>	<b>(670,777)</b>	<b>(682,113)</b>	<b>(693,030)</b>	<b>(537,150)</b>
*Percentage increase over prior year Requisition			4.1%	0.7%	0.0%	4.7%	4.5%	1.7%	1.6%	-22.5%
FTE			0.6	0.4		1.0	1.0	1.0	1.0	1.0

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

<b>Service No.</b>	<b>1.357 East Sooke Fire</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Equipment	\$0	\$40,660	\$21,727	\$22,102	\$19,484	\$19,873	\$123,846
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$300,000	\$530,000	\$0	\$800,000	\$0	\$0	\$1,330,000
	<b>\$300,000</b>	<b>\$578,660</b>	<b>\$21,727</b>	<b>\$822,102</b>	<b>\$19,484</b>	<b>\$19,873</b>	<b>\$1,461,846</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$3,300	\$0	\$0	\$0	\$0	\$3,300
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$300,000	\$551,360	\$21,727	\$822,102	\$19,484	\$19,873	\$1,434,546
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000
	<b>\$300,000</b>	<b>\$578,660</b>	<b>\$21,727</b>	<b>\$822,102</b>	<b>\$19,484</b>	<b>\$19,873</b>	<b>\$1,461,846</b>

## Definitions for the 5-year Capital Plan

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



Service: 1.357 East Sooke Fire

Project Number 26-01 Capital Project Title Turn out Gear Capital Project Description Turn out Gear

Project Rationale Replacement of 4 sets of turnout gear. Turnout gear expires after 10 years.

Project Number 26-02 Capital Project Title Small Equipment Capital Project Description Saws, Fan, Thermal Imaging

Project Rationale Replacement for our 1998 Tender 2 . The plan is to replace the vehicle with a used 10-year old truck.

Project Number 26-03 Capital Project Title Engine 2 Capital Project Description Engine 2 Replacement

Project Rationale Replacement of extrication gear (jaws of life)

Project Number 26-04 Capital Project Title Pagers Capital Project Description Replacement of Pagers

Project Rationale Replacement of Roof seals (recommended every 5 years)

Service: 1.357 East Sooke Fire

Project Number 23-01

Capital Project Title Tablet trial

Capital Project Description Equip trucks with tablets

Project Rationale

Project Number 24-02

Capital Project Title Training Center

Capital Project Description Completion of training center.

Project Rationale

Project Number 26-05

Capital Project Title Paving Project

Capital Project Description Community Hall paving project

Project Rationale

Project Number 19-01

Capital Project Title Squad Car

Capital Project Description Replace 1999 Squad Vehicle

Project Rationale

**East Sooke Fire Protection  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund-Fire Dep	44,624	33,864	39,204	44,654	50,214	55,884
Capital Reserve Fund-Comm Hall	14,116	6,116	6,116	6,116	6,116	6,116
Equipment Replacement Fund	1,185,107	744,707	836,160	129,498	227,764	328,001
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>1,243,847</b>	<b>784,687</b>	<b>881,480</b>	<b>180,268</b>	<b>284,094</b>	<b>390,001</b>

**Reserve Schedule**

**Reserve Fund: 1.357 East Sooke Fire Protection - Capital Reserve Fund - Bylaw 3400**

Reserve established for expenditures for or in respect of capital projects, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

**Reserve Cash Flow**

Fund:	1079	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101309						
Beginning Balance		37,748	44,624	33,864	39,204	44,654	50,214
Transfer from Ops Budget		5,150	5,240	5,340	5,450	5,560	5,670
Transfer to Cap Fund		-	(16,000)	-	-	-	-
Interest Income*		1,726					
<b>Ending Balance \$</b>		<b>44,624</b>	<b>33,864</b>	<b>39,204</b>	<b>44,654</b>	<b>50,214</b>	<b>55,884</b>

**Assumptions/Background:**

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

## Reserve Schedule

### Reserve Fund: 1.357 East Sooke Community Hall - Capital Reserve Fund - Bylaw 3400

Reserve established for expenditures for or in respect of capital projects, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

## Reserve Cash Flow

Fund:	1079	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102246						
Beginning Balance		13,523	14,116	6,116	6,116	6,116	6,116
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(8,000)				
Interest Income*		593					
<b>Ending Balance \$</b>		<b>14,116</b>	<b>6,116</b>	<b>6,116</b>	<b>6,116</b>	<b>6,116</b>	<b>6,116</b>

### Assumptions/Background:

Reserve intended for Capital projects in Community Hall

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

**Reserve Schedule**

**Reserve Fund: 1.357 East Sooke Fire Protection - Equipment Replacement Fund**

ERF Group: ESOOKFIRE.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101948	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		1,031,939	1,185,107	744,707	836,160	129,498	227,764
<b>Transfer from Ops Budget</b>		161,587	110,960	113,180	115,440	117,750	120,110
<b>Planned Purchase</b>		(17,363)	(551,360)	(21,727)	(822,102)	(19,484)	(19,873)
<b>Interest Income</b>		8,944					
<b>Ending Balance \$</b>		<b>1,185,107</b>	<b>744,707</b>	<b>836,160</b>	<b>129,498</b>	<b>227,764</b>	<b>328,001</b>

**Assumptions/Background:**

## Reserve Schedule

### Reserve Fund: 1.357 East Sooke Fire Protection - Operating Reserve Fund

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105570	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	-	-	-	-	-

### **Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Port Renfrew Fire**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.358 Port Renfrew Fire

**Committee:** Electoral Area

**DEFINITION:**

To provide, operate and maintain a Fire Protection Service for local service area in the Port Renfrew District of the Juan de Fuca Electoral Area Establishment Bylaw No. 1743 (November, 1989). Amended by Bylaw 3223 (2005)

Local Service Area #1 of Electoral Area of Juan de Fuca (A-762). Tax levy based on hospital assessments for land and improvements.

**MAXIMUM LEVY:**

Greater of \$10,000 or \$2.52 / \$1,000 of actual assessment.

**COMMISSION:**

Port Renfrew Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

**FUNDING:**

User fee and requisition.

1.358 - Port Renfrew Fire	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Salaries, Wages, Benefits	75,560	80,250	77,820	-	-	77,820	79,370	80,950	82,560	84,210
Materials and Supplies	19,330	19,000	19,680	-	-	19,680	20,070	20,470	20,880	21,300
Repairs and Maintenance	2,600	9,260	2,650	-	-	2,650	2,700	2,760	2,820	2,880
Vehicle Costs	10,370	15,000	15,560	-	-	15,560	15,870	16,190	16,510	16,840
Utilities	14,980	13,440	15,380	-	-	15,380	15,690	16,000	16,320	16,650
Allocations	8,709	8,709	10,103	-	-	10,103	10,284	10,490	10,700	10,914
Other Operating Expense	70,502	42,182	71,693	-	-	71,693	73,234	74,814	76,413	78,061
<b>TOTAL OPERATING COSTS</b>	<b>202,051</b>	<b>187,841</b>	<b>212,886</b>	<b>-</b>	<b>-</b>	<b>212,886</b>	<b>217,218</b>	<b>221,674</b>	<b>226,203</b>	<b>230,855</b>
*Percentage Increase over prior year			5.4%			5.4%	2.0%	2.1%	2.0%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	1,910	1,910	1,940	-	-	1,940	1,980	2,020	2,060	2,100
Transfer to Equipment Replacement Fund	24,210	43,690	24,650	20,000	-	44,650	55,000	65,000	75,000	85,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>26,120</b>	<b>45,600</b>	<b>26,590</b>	<b>20,000</b>	<b>-</b>	<b>46,590</b>	<b>56,980</b>	<b>67,020</b>	<b>77,060</b>	<b>87,100</b>
<b>TOTAL COSTS</b>	<b>228,171</b>	<b>233,441</b>	<b>239,476</b>	<b>20,000</b>	<b>-</b>	<b>259,476</b>	<b>274,198</b>	<b>288,694</b>	<b>303,263</b>	<b>317,955</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,268)	(1,268)	(1,431)	-	-	(1,431)	(1,320)	(1,350)	(1,380)	(1,410)
User Charge	(91,604)	(91,604)	(95,382)	(4,000)	-	(99,382)	(105,600)	(111,200)	(116,800)	(122,400)
Other Revenue	(230)	(5,500)	(230)	(10,000)	-	(10,230)	(10,430)	(10,630)	(10,840)	(11,050)
<b>TOTAL REVENUE</b>	<b>(93,102)</b>	<b>(98,372)</b>	<b>(97,043)</b>	<b>(14,000)</b>	<b>-</b>	<b>(111,043)</b>	<b>(117,350)</b>	<b>(123,180)</b>	<b>(129,020)</b>	<b>(134,860)</b>
<b>REQUISITION</b>	<b>(135,069)</b>	<b>(135,069)</b>	<b>(142,433)</b>	<b>(6,000)</b>	<b>-</b>	<b>(148,433)</b>	<b>(156,848)</b>	<b>(165,514)</b>	<b>(174,243)</b>	<b>(183,095)</b>
*Percentage increase over prior year Requisition			5.5%	4.4%		9.9%	5.7%	5.5%	5.3%	5.1%



## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.358

Service Name: Port Renfrew Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
26-01	Replacement	SCBA Replacements	SCBA Replacements	\$ 90,000	E	ERF	\$ 22,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
26-02	Replacement	Fitness Room Upgrade	Fitness Equipment	\$ 15,000	E	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
26-03	New	Building Security	Alarm System and Cameras	\$ 10,000	E	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
													\$ -
													\$ -
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													\$ -
			<b>GRAND TOTAL</b>	<b>\$ 115,000</b>				<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>

Service:

1.358

Port Renfrew Fire

Project Number 26-01

Capital Project Title SCBA Replacements

Capital Project Description SCBA Replacements

Project Rationale

Project Number 26-02

Capital Project Title Fitness Room Upgrade

Capital Project Description Fitness Equipment

Project Rationale

Project Number 26-03

Capital Project Title Building Security

Capital Project Description Alarm System and Cameras

Project Rationale

**Port Renfrew Fire**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	33,532	10,472	12,452	14,472	16,532	18,632
Equipment Replacement Fund	214,312	168,962	223,962	288,962	363,962	448,962
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>247,844</b>	<b>179,434</b>	<b>236,414</b>	<b>303,434</b>	<b>380,494</b>	<b>467,594</b>

**Reserve Schedule**

**Reserve Fund: 1.358 Port Renfrew Fire - Capital Reserve Fund - Bylaw 2702**

Surplus money from the operation may be paid from time to time into this reserve fund.

**Reserve Cash Flow**

Fund: Fund Centre:	1089 102161	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		14,488	33,532	10,472	12,452	14,472	16,532
Transfer from Ops Budget		20,742	1,940	1,980	2,020	2,060	2,100
Transfer from Cap Fund		7,772					
Transfer to Cap Fund		(10,000)	(25,000)	-	-	-	-
Interest Income*		530					
<b>Ending Balance \$</b>		<b>33,532</b>	<b>10,472</b>	<b>12,452</b>	<b>14,472</b>	<b>16,532</b>	<b>18,632</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.358 Port Renfrew Fire - Equipment Replacement Fund**

ERF Group: PTRENFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101434						
<b>Beginning Balance</b>		198,333	214,312	168,962	223,962	288,962	363,962
<b>Transfer from Ops Budget</b>		24,210	44,650	55,000	65,000	75,000	85,000
<b>Planned Purchase</b>		(9,935)	(90,000)	-	-	-	-
<b>Interest Income</b>		1,704					
<b>Ending Balance \$</b>		<b>214,312</b>	<b>168,962</b>	<b>223,962</b>	<b>288,962</b>	<b>363,962</b>	<b>448,962</b>

**Assumptions/Background:**

Transfer as much as operating budget will allow in order to have funds sufficient to replace vehicles

**Reserve Schedule**

**Reserve Fund: 1.358 Port Renfrew Fire - Operating Reserve Fund**

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105571	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	-	-	-	-	-

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Shirley Fire Protection**

**FINAL BUDGET**

MARCH 2026

**Service: 1.360 Shirley Fire Department**

**Committee: Electoral Area**

**DEFINITION:**

A Specified Area to provide Fire Protection Service and Emergency Response on a volunteer basis in the Shirley District of the Juan de Fuca Electoral Areas local service. Establishment Bylaw No. 1927 (September 11, 1991). Amended by Bylaw 3220 (Feb 9, 2005).

**MAXIMUM LEVY:**

Greater of \$18,200 or \$1.31 / \$1,000 of actual assessment.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Shirley Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

**FUNDING:**

Requisition

1.360 - Shirley Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Honoraria	54,360	54,360	58,540	-	-	58,540	59,710	60,900	62,120	63,360
Travel - Vehicles	4,600	4,600	4,680	-	-	4,680	4,770	4,870	4,970	5,070
Insurance	9,272	9,272	9,313	-	-	9,313	9,639	9,976	10,324	10,685
Maintenance	13,000	15,420	19,660	-	-	19,660	20,040	20,440	20,840	21,250
Staff Development	8,240	8,500	8,390	-	-	8,390	8,560	8,730	8,900	9,080
Internal Allocations	6,282	6,282	7,056	-	-	7,056	7,183	7,327	7,473	7,623
Operating - Supplies	21,310	21,110	27,200	-	-	27,200	27,740	28,290	28,850	29,420
Contingency	3,090	3,090	3,150	-	-	3,150	3,210	3,270	3,340	3,410
Operating - Other	20,970	21,505	26,850	-	-	26,850	27,370	27,900	28,440	29,000
<b>TOTAL OPERATING COSTS</b>	<b>141,124</b>	<b>144,139</b>	<b>164,839</b>	-	-	<b>164,839</b>	<b>168,222</b>	<b>171,703</b>	<b>175,257</b>	<b>178,898</b>
*Percentage Increase over prior year			16.8%			16.8%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Purchases - Equipment	11,730	11,730	10,480	-	-	10,480	10,690	10,900	11,120	11,340
Transfer to Equipment Replacement Fund	52,640	52,640	63,590	-	-	63,590	64,860	66,160	67,480	68,830
Transfer to Capital Reserve Fund	25,600	23,165	26,060	-	-	26,060	26,580	27,110	27,650	28,200
<b>TOTAL CAPITAL / RESERVES</b>	<b>89,970</b>	<b>87,535</b>	<b>100,130</b>	-	-	<b>100,130</b>	<b>102,130</b>	<b>104,170</b>	<b>106,250</b>	<b>108,370</b>
<b>TOTAL COSTS</b>	<b>231,094</b>	<b>231,674</b>	<b>264,969</b>	-	-	<b>264,969</b>	<b>270,352</b>	<b>275,873</b>	<b>281,507</b>	<b>287,268</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Other	(220)	(800)	(5,220)	-	-	(5,220)	(5,320)	(5,420)	(5,520)	(5,630)
<b>TOTAL REVENUE</b>	<b>(220)</b>	<b>(800)</b>	<b>(5,220)</b>	-	-	<b>(5,220)</b>	<b>(5,320)</b>	<b>(5,420)</b>	<b>(5,520)</b>	<b>(5,630)</b>
<b>REQUISITION</b>	<b>(230,874)</b>	<b>(230,874)</b>	<b>(259,749)</b>	-	-	<b>(259,749)</b>	<b>(265,032)</b>	<b>(270,453)</b>	<b>(275,987)</b>	<b>(281,638)</b>
*Percentage increase over prior year Requisition			12.5%			12.5%	2.0%	2.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.360</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Shirley Fire Department</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$10,000	\$10,000	\$160,000	\$10,000	\$0	\$0	\$190,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$160,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$10,000	\$10,000	\$160,000	\$10,000	\$0	\$0	\$190,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$160,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

2026 - 2030

Service #: 1.360

Service Name: Shirley Fire Department

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
19-01	Replacement	Firefighting Equipment	Firefighting Equipment	\$ 50,000	E	ERF	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 40,000
28-01	Replacement	Self Contained Breathing Apparatus	Replacement of all SCBA	\$ 150,000	E	ERF	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
													\$ -
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<b>Grand Total</b>				<b>\$ 200,000</b>				<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 160,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 190,000</b>

Service:

1.360

Shirley Fire Department

Project Number	19-01	Capital Project Title	Firefighting Equipment	Capital Project Description	Firefighting Equipment
Project Rationale					

Project Number	28-01	Capital Project Title	Self Contained Breathing Apparatus	Capital Project Description	Replacement of all SCBA
Project Rationale					

**Shirley Fire Protection**  
**Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	229,989	256,049	282,629	309,739	337,389	365,589
Equipment Replacement Fund	511,608	565,198	620,058	526,218	583,698	652,528
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>741,597</b>	<b>821,247</b>	<b>902,687</b>	<b>835,957</b>	<b>921,087</b>	<b>1,018,117</b>

## Reserve Schedule

### Reserve Fund: 1.360 Shirley Fire Protection - Capital Reserve Fund - Bylaw 2938

Surplus money from the operation may be paid from time to time into the reserve fund.

## Reserve Cash Flow

Fund:	1062	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101701						
Beginning Balance		195,394	229,989	256,049	282,629	309,739	337,389
Transfer from Ops Budget		25,600	26,060	26,580	27,110	27,650	28,200
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income*		8,995					
<b>Ending Balance \$</b>		<b>229,989</b>	<b>256,049</b>	<b>282,629</b>	<b>309,739</b>	<b>337,389</b>	<b>365,589</b>

#### Assumptions/Background:

Transfers in accordance with long term capital plan

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

**Reserve Schedule**

**Reserve Fund: 1.360 Shirley Fire Protection - Equipment Replacement Fund**

ERF Group: SHIRFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101436						
Beginning Balance		446,968	511,608	565,198	620,058	526,218	583,698
Transfer from Ops Budget		60,715	63,590	64,860	66,160	67,480	68,830
Planned Purchase		-	(10,000)	(10,000)	(160,000)	(10,000)	-
Interest Income		3,925					
<b>Ending Balance \$</b>		<b>511,608</b>	<b>565,198</b>	<b>620,058</b>	<b>526,218</b>	<b>583,698</b>	<b>652,528</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.360 Shirley Fire Protection - Operating Reserve Fund**

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

**Reserve Cash Flow**

Fund:	1500	Actual	Budget					
		2025	2026	2027	2028	2029	2030	
Fund Centre:	105572							
Beginning Balance		-	-	-	-	-	-	
Transfer from Ops Budget		-	-	-	-	-	-	
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-	
Transfer to Ops Budget		-	-	-	-	-	-	
Interest Income*		-						
<b>Ending Balance \$</b>		-	-	-	-	-	-	

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Electoral Area Fire Services**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.369 Electoral Area Fire Services

**Committee:** Electoral Area

**DEFINITION:**

Service may undertake or cause to be undertaken for one or more electoral areas or defined areas thereof a program of fire regulation and may fix the terms and conditions under which the program will be provided, and, without limiting the generality of the foregoing, may, by bylaw, undertake different programs for different electoral areas or defined areas thereof (Juan de Fuca and Southern Gulf Islands).

**PARTICIPATION:**

Fire Service Areas within Juan de Fuca and Southern Gulf Islands Electoral Areas

**CAPITAL DEBT:**

N/A

**MAXIMUM LEVY:**

Supplementary LP's dated July 7, 1983

**FUNDING:**

Requisition

1.369 - Electoral Area Fire Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Fire Services Compliance and Coordination	80,000	80,000	35,630	35,000	-	70,630	107,040	109,180	111,360	113,590
Wages & Salaries	260,310	260,310	284,807	-	-	284,807	293,050	301,528	308,732	316,104
Contract for Service	30,250	29,000	30,800	-	-	30,800	31,420	32,050	32,690	33,340
Staff Training & Development	5,500	5,000	5,600	-	-	5,600	5,710	5,820	5,940	6,060
Software Licenses	2,130	2,576	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	107,852	107,852	111,460	-	3,604	115,064	113,640	115,917	118,235	120,603
Operating - Other	2,950	3,754	3,008	-	-	3,008	3,070	3,130	3,188	3,248
<b>TOTAL OPERATING COSTS</b>	<b>488,992</b>	<b>488,492</b>	<b>473,805</b>	<b>35,000</b>	<b>3,604</b>	<b>512,409</b>	<b>556,480</b>	<b>570,225</b>	<b>582,795</b>	<b>595,645</b>
*Percentage Increase over prior year			-3.1%	7.2%	0.7%	4.8%	8.6%	2.5%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	2,500	3,000	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	-	-	-	-	-	2,360	5,455	4,445	3,385
<b>TOTAL CAPITAL / RESERVE</b>	<b>2,500</b>	<b>3,000</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>4,860</b>	<b>7,955</b>	<b>6,945</b>	<b>5,885</b>
<b>TOTAL COSTS</b>	<b>491,492</b>	<b>491,492</b>	<b>476,305</b>	<b>35,000</b>	<b>3,604</b>	<b>514,909</b>	<b>561,340</b>	<b>578,180</b>	<b>589,740</b>	<b>601,530</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(90,604)	(90,604)	(10,095)	-	(3,604)	(13,699)	-	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
<b>TOTAL REVENUE</b>	<b>(90,724)</b>	<b>(90,724)</b>	<b>(10,215)</b>	<b>-</b>	<b>(3,604)</b>	<b>(13,819)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>REQUISITION</b>	<b>(400,768)</b>	<b>(400,768)</b>	<b>(466,090)</b>	<b>(35,000)</b>	<b>-</b>	<b>(501,090)</b>	<b>(561,220)</b>	<b>(578,060)</b>	<b>(589,620)</b>	<b>(601,410)</b>
*Percentage increase over prior year Requisition			16.3%	8.7%		25.0%	12.0%	3.0%	2.0%	2.0%
Salaried Positions FTE's	2.0		2.0			2.0	2.0	2.0	2.0	2.0

## Reserve Schedule

### Reserve Fund: 1.369 Electoral Area Fire Services - Operating Reserve Fund

For Consulting, FDM Upgrades, Training

## Reserve Cash Flow

Fund: Fund Centre:	1500 105404	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		121,461	37,109	23,410	25,770	31,225	35,670
Transfer from Ops Budget		2,973	-	2,360	5,455	4,445	3,385
Return of Project Surplus		-					
Transfer to Ops Budget		(90,604)	(13,699)	-	-	-	-
Interest Income*		3,279					
<b>Ending Balance \$</b>		<b>37,109</b>	<b>23,410</b>	<b>25,770</b>	<b>31,225</b>	<b>35,670</b>	<b>39,055</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Emergency Program (JDF)**

**FINAL BUDGET**

MARCH 2026

Service: **1.370**      **JDF Emergency Program**

Committee: **Electoral Area**

**DEFINITION:**

To provide an Emergency Program as an Extended Service under the Emergency Program Act. Establishment Bylaw No. 2109 (April 28, 1993). Amended by Bylaw No. 2345 (January 10, 1996). Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

**SERVICE DESCRIPTION:**

This service provides planning and management of an emergency response plan for the Juan de Fuca (JdF) Electoral Area, including Port Renfrew, Willis Point and the Malahat. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

The Planning and Protective Services department has administrative responsibility for the service and the Senior Manager of Protective Services has immediate operational responsibility. The Juan de Fuca Emergency Management Commission (JDFEMC) administers the service.

**PARTICIPATION:**

Electoral Area of Juan de Fuca.

**LEVY:**

The annual costs of providing the Extended Service of Emergency Program, net of grants and other revenue, shall be recovered by requisition of money under Section 809.1 of the Municipal Act under Section 809.1 of the Municipal Act to be collected by a property value tax to be levied and collected under Section 810.1 (1) of the Municipal Act.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.370 - Emergency Program (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Travel Expense	3,570	3,570	2,630	-	-	2,630	2,680	2,730	2,780	2,840
Wages & Honoraria	49,500	54,400	55,380	-	-	55,380	56,490	57,620	58,770	59,950
Staff Training & Development	2,000	2,000	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	3,500	3,500	3,560	-	-	3,560	3,630	3,700	3,770	3,850
Allocations	19,692	19,692	20,371	-	-	20,371	20,850	21,164	21,598	22,039
Other Operating Expenses	19,265	19,335	19,660	-	-	19,660	20,220	20,966	21,622	22,271
<b>TOTAL OPERATING COSTS</b>	<b>97,527</b>	<b>102,497</b>	<b>103,641</b>	<b>-</b>	<b>-</b>	<b>103,641</b>	<b>105,950</b>	<b>108,300</b>	<b>110,700</b>	<b>113,150</b>
*Percentage Increase over prior year			6.3%			6.3%	2.2%	2.2%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Building Borrowing Repayment to Facilities Reserve	11,880	11,880	11,880	-	-	11,880	11,880	11,880	11,880	11,880
<b>TOTAL COSTS</b>	<b>109,407</b>	<b>114,377</b>	<b>115,521</b>	<b>-</b>	<b>-</b>	<b>115,521</b>	<b>117,830</b>	<b>120,180</b>	<b>122,580</b>	<b>125,030</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(4,970)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(169)	(169)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(269)</b>	<b>(5,239)</b>	<b>(270)</b>	<b>-</b>	<b>-</b>	<b>(270)</b>	<b>(270)</b>	<b>(270)</b>	<b>(270)</b>	<b>(270)</b>
<b>REQUISITION</b>	<b>(109,138)</b>	<b>(109,138)</b>	<b>(115,251)</b>	<b>-</b>	<b>-</b>	<b>(115,251)</b>	<b>(117,560)</b>	<b>(119,910)</b>	<b>(122,310)</b>	<b>(124,760)</b>
*Percentage increase over prior year Requisition			5.6%			5.6%	2.0%	2.0%	2.0%	2.0%



**Reserve Schedule**

**Reserve Fund: 1.370 Emergency Program (JDF) - Equipment Replacement Fund**

ERF Group: JDFEMERG.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101785						
Beginning Balance		127,911	125,048	125,048	125,048	125,048	125,048
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		(3,898)	-	-	-	-	-
Interest Income		1,035					
<b>Ending Balance \$</b>		<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>

**Assumptions/Background:**

Reserve for maintenance of equipment inventory

**Reserve Schedule**

**Reserve Fund: 1.370 JDF Emergency Program - Operating Reserve Fund**

The establishment of operating reserves for the Juan de Fuca (JDF) Emergency Program will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

**Reserve Cash Flow**

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105562						
Beginning Balance		14,751	11,668	11,668	11,668	11,668	11,668
Transfer from Op Budget		-	-	-	-	-	-
Deficit Recovery		(3,730)	-	-	-	-	-
Interest Income*		647					
<b>Ending Balance \$</b>		<b>11,668</b>	<b>11,668</b>	<b>11,668</b>	<b>11,668</b>	<b>11,668</b>	<b>11,668</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Search and Rescue (JDF)**

**FINAL BUDGET**

MARCH 2026

Service: 1.377 JDF Search and Rescue

Committee: Electoral Area

**DEFINITION:**

To establish the operation of a search and rescue service in the Juan de Fuca Electoral Area.  
Establishment Bylaw No. 3101 (October 24, 2003).

**SERVICE DESCRIPTION:**

Governed by Bylaw #3128, the service provides Search and Rescue (SAR) for the Juan de Fuca (JdF) Electoral Area.

The Planning and Protective Services department has administrative responsibility for the service and the Senior Manager of Protective Services has immediate operational responsibility. The Juan de Fuca Search and Rescue Committee administrates the service.

**PARTICIPATION:**

The Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

Greater of \$62,000 or \$0.102 / \$1,000 on actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.377 - Search and Rescue (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	8,640	8,400	8,400	-	-	8,400	8,570	8,740	8,910	9,090
Building Rent	25,224	25,224	25,860	-	-	25,860	26,508	27,170	27,850	28,550
Staff Training & Development	12,000	5,000	11,882	-	-	11,882	11,970	12,040	12,118	12,185
Supplies	12,840	4,490	13,070	-	-	13,070	13,330	13,600	13,870	14,150
Allocations	4,438	4,438	4,578	-	-	4,578	4,660	4,753	4,848	4,945
Other Operating Expenses	28,408	33,181	29,410	-	-	29,410	30,022	30,660	31,304	31,961
<b>TOTAL OPERATING COSTS</b>	<b>91,550</b>	<b>80,733</b>	<b>93,200</b>	<b>-</b>	<b>-</b>	<b>93,200</b>	<b>95,060</b>	<b>96,963</b>	<b>98,900</b>	<b>100,881</b>
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	3,000	9,763	3,050	-	-	3,050	3,110	3,170	3,240	3,300
<b>TOTAL CAPITAL / RESERVE</b>	<b>3,000</b>	<b>9,763</b>	<b>3,050</b>	<b>-</b>	<b>-</b>	<b>3,050</b>	<b>3,110</b>	<b>3,170</b>	<b>3,240</b>	<b>3,300</b>
<b>TOTAL COSTS</b>	<b>94,550</b>	<b>90,496</b>	<b>96,250</b>	<b>-</b>	<b>-</b>	<b>96,250</b>	<b>98,170</b>	<b>100,133</b>	<b>102,140</b>	<b>104,181</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(110)	(113)	(110)	-	-	(110)	(110)	(113)	(120)	(120)
Revenue - Other	(22,390)	(18,333)	(22,790)	-	-	(22,790)	(23,240)	(23,700)	(24,170)	(24,650)
<b>TOTAL REVENUE</b>	<b>(22,500)</b>	<b>(18,446)</b>	<b>(22,900)</b>	<b>-</b>	<b>-</b>	<b>(22,900)</b>	<b>(23,350)</b>	<b>(23,813)</b>	<b>(24,290)</b>	<b>(24,770)</b>
<b>REQUISITION</b>	<b>(72,050)</b>	<b>(72,050)</b>	<b>(73,350)</b>	<b>-</b>	<b>-</b>	<b>(73,350)</b>	<b>(74,820)</b>	<b>(76,320)</b>	<b>(77,850)</b>	<b>(79,411)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%



## Definitions for the 5-year Capital Plan

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



Service:

1.377

JDF Search and Rescue

Project Number

23-01

Capital Project Title

Vehicle Replacement

Capital Project Description

vehicle replacement

Project Rationale

[Redacted Project Rationale]

**Reserve Schedule**

**Reserve Fund: 1.377 Search and Rescue (JDF) - Equipment Replacement Fund**

ERF Group: JDFSAR.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101986	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		105,242	30,624	26,674	29,784	32,954	36,194
<b>Transfer from Ops Budget</b>		9,763	3,050	3,110	3,170	3,240	3,300
<b>Expenditures</b>		(84,923)	(7,000)	-	-	-	-
<b>Interest Income</b>		541					
<b>Ending Balance \$</b>		<b>30,624</b>	<b>26,674</b>	<b>29,784</b>	<b>32,954</b>	<b>36,194</b>	<b>39,494</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**EA - Community Parks (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.405 JDF EA Community Parks & Recreation

**Committee:** Juan De Fuca Electoral Area Parks & Rec

**DEFINITION:**

A service established for the function of acquiring, developing, operating and maintaining community parks in the Juan de Fuca Electoral Area by bylaw 4150 (2017)

**SERVICE DESCRIPTION:**

This is a service for the provision of community parks for the Juan de Fuca Electoral Area. The services provide for ocean and lake beach/foreshore access, trails, right-of-ways, easements, playgrounds, sports fields, a tennis court and skate park.

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

Greater of \$227,173 or \$0.15 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4150, Juan de Fuca Community Parks Services Conversion Bylaw No. 1, 2017)

**COMMISSION:**

Continuation Bylaw #3763 (May 2011), an advisory commission for Community Parks and Recreation in the Juan de Fuca Electoral Area. Original establishment Bylaw for this commission Dec 2004.

**AUTHORITY:**

Requires written approval of electoral area Director. Participating electoral areas must be designated by bylaw.

**FUNDING:**

Requisition

1.405 - EA - Community Parks (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	120,589	120,589	232,858	-	-	232,858	239,966	246,295	251,788	256,487
Contract for Services	28,780	28,780	23,190	1,500	-	24,690	28,180	31,740	32,370	33,020
Vehicles	11,040	8,000	8,000	-	-	8,000	8,160	8,320	8,490	8,660
Supplies	9,270	9,270	9,280	5,000	-	14,280	19,570	24,960	30,460	31,070
Allocations	40,260	40,260	39,047	-	3,604	42,651	40,486	41,437	41,951	42,737
Rentals	22,150	24,792	25,415	-	-	25,415	25,920	26,440	26,970	27,510
Other Operating Expenses	11,490	11,775	11,880	1,140	-	13,020	13,313	13,618	13,926	14,231
<b>TOTAL OPERATING COSTS</b>	<b>243,579</b>	<b>243,466</b>	<b>349,670</b>	<b>7,640</b>	<b>3,604</b>	<b>360,914</b>	<b>375,595</b>	<b>392,810</b>	<b>405,955</b>	<b>413,715</b>
*Percentage Increase over prior year			43.6%	3.1%	1.5%	48.2%	4.1%	4.6%	3.3%	1.9%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	5,560	3,800	6,750	-	-	6,750	6,925	9,030	15,425	16,095
Transfer to Equipment Replacement Fund	7,240	5,510	8,390	-	-	8,390	8,560	8,730	9,500	9,690
Transfer to Operating Reserve Fund	-	3,653	-	1,140	-	1,140	1,160	1,250	1,500	1,530
<b>TOTAL CAPITAL / RESERVES</b>	<b>12,800</b>	<b>12,963</b>	<b>15,140</b>	<b>1,140</b>	<b>-</b>	<b>16,280</b>	<b>16,645</b>	<b>19,010</b>	<b>26,425</b>	<b>27,315</b>
<b>TOTAL COSTS</b>	<b>256,379</b>	<b>256,429</b>	<b>364,810</b>	<b>8,780</b>	<b>3,604</b>	<b>377,194</b>	<b>392,240</b>	<b>411,820</b>	<b>432,380</b>	<b>441,030</b>
*Percentage Increase over prior year			42.3%	3.4%	1.4%	47.1%	4.0%	5.0%	5.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(3,604)	(3,604)	-	-	-	-
Grants in Lieu of Taxes	(375)	(375)	(380)	-	-	(380)	(390)	(400)	(410)	(420)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(630)	(680)	(640)	-	-	(640)	(650)	(660)	(670)	(680)
<b>TOTAL REVENUE</b>	<b>(1,005)</b>	<b>(1,055)</b>	<b>(1,020)</b>	<b>-</b>	<b>(3,604)</b>	<b>(4,624)</b>	<b>(1,040)</b>	<b>(1,060)</b>	<b>(1,080)</b>	<b>(1,100)</b>
<b>REQUISITION</b>	<b>(255,374)</b>	<b>(255,374)</b>	<b>(363,790)</b>	<b>(8,780)</b>	<b>-</b>	<b>(372,570)</b>	<b>(391,200)</b>	<b>(410,760)</b>	<b>(431,300)</b>	<b>(439,930)</b>
*Percentage increase over prior year			42.5%	3.4%		45.9%	5.0%	5.0%	5.0%	2.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.42	0.42	0.57			0.57	0.95	0.95	0.95	0.95

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

<b>Service No.</b>	<b>1.405</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>JDF EA Community Parks &amp; Recreation</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Land	\$100,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$275,000
Engineered Structures	\$392,500	\$507,500	\$120,000	\$30,000	\$0	\$0	\$0	\$657,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$512,500</b>	<b>\$802,500</b>	<b>\$120,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$952,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$392,500	\$392,500	\$0	\$0	\$0	\$0	\$0	\$392,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$120,000	\$320,000	\$120,000	\$30,000	\$0	\$0	\$0	\$470,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000
	<b>\$512,500</b>	<b>\$802,500</b>	<b>\$120,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$952,500</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

2026 - 2030

Service #: 1.405

Service Narr JDF EA Community Parks & Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-01	Renewal	Wieland Trail	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route	\$ 250,000	L	Grant	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
22-02	New	Chubb Road Dock Installation	Install dock system at Chubb Road on Kemp Lake	\$ 86,000	E	Grant	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-01	New	Port Renfrew Playground Equipment	Installation of new playground equipment in Port Renfrew	\$ 160,000	S	Cap	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
23-02	New	Elrose Park Improvements	Construct a multi-use trail and park improvements at Elrose Park	\$ 60,000	S	Cap	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
23-02	New	Elrose Park Improvements	Construct a multi-use trail and park improvements at Elrose Park		S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
23-06	New	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	\$	S	Cap	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
23-08	New	Trail and Park remediation Butler Park	Butler Park trail and park remediation	\$ 40,000	S	Cap	\$ 28,700	\$ 28,700	\$ -	\$ -	\$ -	\$ -	\$ 28,700
23-10	New	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	\$	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-02	New	Fish Boat Bay Improvements	Replace stairs and install viewing platform to improve accessibility	\$ 150,000	S	Cap	\$ 125,800	\$ 125,800	\$ -	\$ -	\$ -	\$ -	\$ 125,800
26-01	New	Priest Cabin Access	Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.	\$ 50,000	L	Res	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
26-02	New	Cedar Coast Road	Develop a gravel parking area and trailhead improvements for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road	\$ 100,000	S	Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
27-01	Renewal	Sheringham Trail Foot Bridge	Replace pedestrian foot bridge in the Sheringham Trail Community Park	\$ 30,000	S	Grant	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
27-02	Renewal	Coppermine Park Swingset	Replace aging swingset	\$ 15,000	S	Grant	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
27-03	New	Wieland Trail Connection to Kemp Lake	Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.	\$ 50,000	S	Grant	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
27-04	New	East Sooke Water Access	Develop a public water access suitable for launching kayaks and other small nonmotorized watercraft	\$ 10,000	S	Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
28-01	New	Wieland Trail Connection to Llama Loop/Farmer Drive	Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive	\$ 10,000	S	Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
28-02	New	Otter Point Park Improvements	Develop roadside parking, trail safety improvements, and trailhead amenities.	\$ 10,000	S	Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
													\$ -
			<b>Grand Total</b>	<b>\$ 1,141,000</b>				<b>\$ 802,500</b>	<b>\$ 120,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 952,500</b>

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 21-01

Capital Project Title

Wieland Trail

Capital Project Description

Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route

Project Rationale Recreational Trail connecting communities and keeping pedestrians off the main roads

Project Number 22-02

Capital Project Title

Chubb Road Dock Installation

Capital Project Description

Install dock system at Chubb Road on Kemp Lake

Project Rationale Response to residents at Milligan Road location

Project Number 23-01

Capital Project Title

Port Renfrew Playground Equipment

Capital Project Description

Installation of new playground equipment in Port Renfrew

Project Rationale Playground requires updating

Project Number 23-02

Capital Project Title

Elrose Park Improvements

Capital Project Description

Construct a multi-use trail and park improvements at Elrose Park

Project Rationale Public Trail access and safe pedestrian movement

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 23-06

Capital Project Title

Trail Construction Admirals Forest Park

Capital Project Description

Construct/remediate trails at the recently purchased Admirals Forest Property

Project Rationale Provide/enhance infrastructure for public enjoyment

Project Number 23-08

Capital Project Title

Trail and Park remediation Butler Park

Capital Project Description

Butler Park trail and park remediation

Project Rationale Provide and enhance infrastructure for public enjoyment

Project Number 23-10

Capital Project Title

Lot 64 Trail Construction

Capital Project Description

Trail construction linking the tennis court with the Marina trail and improving parking lot

Project Rationale Local resident led volunteer project to enhance local park infrastructure and ecology

Project Number 24-02

Capital Project Title

Fish Boat Bay Improvements

Capital Project Description

Replace stairs and install viewing platform to improve accessibility

Project Rationale Improve public access for safety and enjoyment

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 26-01

Capital Project Title

Priest Cabin Access

Capital Project Description

Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.

Project Rationale Improve Active Transportation Planning

Project Number 26-02

Capital Project Title

Cedar Coast Road

Capital Project Description

Develop a gravel parking area and trailhead improvements for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road

Project Rationale Response to complaint of park users trespassing

Project Number 27-01

Capital Project Title

Sheringham Trail Foot Bridge

Capital Project Description

Replace pedestrain foot bridge in the Sheringham Trail Community Park

Project Rationale Existing bridge will require replacement to maintain level of service.

Project Number 27-02

Capital Project Title

Coppermine Park Swingset

Capital Project Description

Replace aging swingset

Project Rationale Swingset to be replaced and re-oriented to meet playground safety standards

Project Number 27-03

Capital Project Title

Wieland Trail Connection to Kemp Lake

Capital Project Description

Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.

Project Rationale Active transportation connection between two significant areas in Otter Point

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 27-04

Capital Project Title

East Sooke Water Access

Capital Project Description

Develop a public water access suitable for launching kayaks and other small nonmotorized watercraft

Project Rationale Request of the JdF Parks & Recreation Commission in accordance with the Parks Strategic Plan and East Sooke OCP

Project Number 28-01

Capital Project Title

Wieland Trail Connection to Llama Loop/Farmer Drive

Capital Project Description

Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive

Project Rationale Request of the JdF Parks & Recreation Commission in accordance with the Parks Strategic Plan and East Sooke OCP

Project Number 28-02

Capital Project Title

Otter Point Park Improvements

Capital Project Description

Develop roadside parking, trail safety improvements, and trailhead amenities.

Project Rationale Request of the JdF Parks & Recreation Commission

EA - Community Parks (JDF)  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	3,653	1,189	2,349	3,599	5,099	6,629
Land Reserve Fund	64,905	64,905	64,905	64,905	64,905	64,905
Capital Reserve Fund	223,911	140,661	147,586	156,616	172,041	188,136
Equipment Replacement Fund	92,631	101,021	109,581	118,311	127,811	137,501
<b>Total</b>	<b>385,100</b>	<b>307,776</b>	<b>324,421</b>	<b>343,431</b>	<b>369,856</b>	<b>397,171</b>

## Reserve Schedule

### Reserve Fund: 1.405 Community Parks (JDF) - Operating Reserve Fund

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105573						
<b>Beginning Balance</b>		-	3,653	1,189	2,349	3,599	5,099
<b>Transfer from Ops Budget</b>		3,653	1,140	1,160	1,250	1,500	1,530
<b>Transfer to Ops Budget-Core Budget</b>		-	(3,604)	-	-	-	-
<b>Transfer to Ops Budget</b>		-	-	-	-	-	-
<b>Interest Income*</b>		-					
<b>Ending Balance \$</b>		<b>3,653</b>	<b>1,189</b>	<b>2,349</b>	<b>3,599</b>	<b>5,099</b>	<b>6,629</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 1.405 Community Parks (JDF) - Land Reserve Fund - Bylaw 1133

Pursuant to Section 686 of the Municipal Act the Regional District may, by by-law approved by the Minister of Municipal Affairs, dispose of any portion of land dedicated to the Public for the purpose of a park by subdivision plan deposited in the Land Titles Office, and provide that the proceeds shall be placed in a reserve fund for the purpose of acquiring other lands suitable for park purposes within the Sooke Electoral Area.

## Reserve Cash Flow

Fund:	1034	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101378						
Beginning Balance		62,089	64,905	64,905	64,905	64,905	64,905
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Reserve Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Surplus return back from Cap Fund		-					
Interest Income*		2,816					
<b>Ending Balance \$</b>		<b>64,905</b>	<b>64,905</b>	<b>64,905</b>	<b>64,905</b>	<b>64,905</b>	<b>64,905</b>

### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.405 Community Parks (JDF) - Capital Reserve Fund - Bylaw 4633**

Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

**Reserve Cash Flow**

Fund: Fund Centre:	1096 102293	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		213,893	223,911	140,661	147,586	156,616	172,041
<b>Transfer from Parks Ops Budget</b>		3,068	6,750	6,925	9,030	15,425	16,095
<b>Expenditures</b>		-	(90,000)	-	-	-	-
<b>Interest Income</b>		6,950					
<b>Ending Balance \$</b>		<b>223,911</b>	<b>140,661</b>	<b>147,586</b>	<b>156,616</b>	<b>172,041</b>	<b>188,136</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.405 Community Parks (JDF) - Equipment Replacement Fund**

ERF Group: JDFEAPRK.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102158						
<b>Beginning Balance</b>		65,550	92,631	101,021	109,581	118,311	127,811
<b>Transfer from Ops Budget</b>		4,748	8,390	8,560	8,730	9,500	9,690
<b>Proceeds of Disposal</b>		10,300					
<b>Climate Grant for EV</b>		15,098					
<b>Expenditures</b>		(3,741)	-	-	-	-	-
<b>Interest Income</b>		676					
<b>Ending Balance \$</b>		<b>92,631</b>	<b>101,021</b>	<b>109,581</b>	<b>118,311</b>	<b>127,811</b>	<b>137,501</b>

**Assumptions/Background:**

Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **EA - Community Recreation (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.408 JDF EA Community Recreation

**Committee:** Juan De Fuca Electoral Area Parks & Rec

**DEFINITION:**

Supplementary Letters Patent - October 3, 1975, established to provide recreational programs in the JDF Electoral Area.

**SERVICE DESCRIPTION:**

This is a service for the provision of community recreation programs for the Juan de Fuca Electoral Area.

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

\$0.063 / \$1,000 on actual assessed value of land and improvements.

**COMMISSION:**

Continuation Bylaw #3763 (May 2011), an advisory commission for Community Parks and Recreation in the Juan de Fuca Electoral Area.  
Original establishment Bylaw for this commission Dec 2004.

**FUNDING:**

Requisition

1.408 - EA - Community Recreation (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	55,651	58,501	16,116	-	-	16,116	16,570	16,983	17,272	17,519
Recreation Programs	8,597	6,300	8,750	-	-	8,750	8,930	9,110	9,290	9,480
Maintenance	4,550	2,358	4,630	-	-	4,630	4,720	4,810	4,910	5,010
Utilities & fuel	6,830	8,293	6,950	-	-	6,950	7,090	7,230	7,370	7,510
Supplies	680	700	690	-	-	690	700	710	720	730
Allocations	14,462	14,462	14,535	-	-	14,535	15,132	15,501	15,663	15,951
Other Operating Expenses	4,610	4,995	4,520	-	-	4,520	4,691	4,868	5,052	5,243
<b>TOTAL OPERATING COSTS</b>	<b>95,380</b>	<b>95,609</b>	<b>56,191</b>	<b>-</b>	<b>-</b>	<b>56,191</b>	<b>57,833</b>	<b>59,212</b>	<b>60,277</b>	<b>61,443</b>
*Percentage Increase over prior year			-41.1%			-41.1%	2.9%	2.4%	1.8%	1.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	-	-	10,000	-	1,466	11,466	10,980	12,340	14,125	15,940
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVE</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>1,466</b>	<b>11,466</b>	<b>10,980</b>	<b>12,340</b>	<b>14,125</b>	<b>15,940</b>
<b>TOTAL COSTS</b>	<b>95,380</b>	<b>95,609</b>	<b>66,191</b>	<b>-</b>	<b>1,466</b>	<b>67,657</b>	<b>68,813</b>	<b>71,552</b>	<b>74,402</b>	<b>77,383</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,466	-	-	(1,466)	(1,466)	-	-	-	-
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Rentals	(22,400)	(23,484)	(22,800)	-	-	(22,800)	(23,260)	(23,730)	(24,200)	(24,680)
Revenue - Other	(230)	(841)	(230)	-	-	(230)	(233)	(232)	(232)	(233)
<b>TOTAL REVENUE</b>	<b>(22,630)</b>	<b>(22,859)</b>	<b>(23,030)</b>	<b>-</b>	<b>(1,466)</b>	<b>(24,496)</b>	<b>(23,493)</b>	<b>(23,962)</b>	<b>(24,432)</b>	<b>(24,913)</b>
<b>REQUISITION</b>	<b>(72,750)</b>	<b>(72,750)</b>	<b>(43,161)</b>	<b>-</b>	<b>-</b>	<b>(43,161)</b>	<b>(45,320)</b>	<b>(47,590)</b>	<b>(49,970)</b>	<b>(52,470)</b>
*Percentage increase over prior year Requisition			-40.7%			-40.7%	5.0%	5.0%	5.0%	5.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.18	0.18	0.03			0.03	0.05	0.05	0.05	0.05

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

<b>Service No.</b>	<b>1.408</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>JDF EA Community Recreation</b>							

**EXPENDITURE**

Buildings	\$100,000	\$1,100,000	\$1,000,000	\$0	\$0	\$0	\$2,100,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$68,000	\$68,000	\$0	\$0	\$0	\$0	\$68,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$168,000</b>	<b>\$1,168,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,168,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$68,000	\$68,000	\$0	\$0	\$0	\$0	\$68,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$100,000	\$1,100,000	\$1,000,000	\$0	\$0	\$0	\$2,100,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$168,000</b>	<b>\$1,168,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,168,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

2026 - 2030

Service #: 1.408

Service Name: JDF EA Community Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
24-01	Renewal	Port Renfrew Hall, Condition Assessment and Repairs	Condition Assessment to Identify deficiencies and then repairs	\$ 75,000	S	Cap	\$ 68,000	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ 68,000
25-01	New	Otter Point Community Hall Development	Otter Point Community Hall Development feasibility, design, project initiation	\$ 100,000	B	Grant	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-01	New	Otter Point Community Hall Construction	Otter Point Community Hall Construction	\$ 2,000,000	B	Grant	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
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<b>Grand Total</b>				<b>\$ 2,175,000</b>				<b>\$ 1,168,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,168,000</b>

Service:

1.408

JDF EA Community Recreation

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Port Renfrew Hall, Condition Assessment and Repairs	<b>Capital Project Description</b>	Condition Assessment to Identify deficiencies and then repairs
<b>Project Rationale</b>					

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Otter Point Community Hall Development	<b>Capital Project Description</b>	Otter Point Community Hall Development feasibility, design, project initiation
<b>Project Rationale</b>					

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Otter Point Community Hall Construction	<b>Capital Project Description</b>	Otter Point Community Hall Construction
<b>Project Rationale</b>					



**Reserve Schedule**

**Reserve Fund: 1.408 Community Recreation (JDF) - Capital Reserve Fund**

Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

**Reserve Cash Flow**

Fund:	TBD	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	TBD						
Beginning Balance		-	-	11,466	22,446	34,786	48,911
Transfer from Ops Budget		-	11,466	10,980	12,340	14,125	15,940
Expenditures		-	-	-	-	-	-
Interest Income		-					
<b>Ending Balance \$</b>		-	<b>11,466</b>	<b>22,446</b>	<b>34,786</b>	<b>48,911</b>	<b>64,851</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.408 Community Recreation (JDF) - Equipment Replacement Fund**

ERF Group: JDFCOMRES.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102262						
<b>Beginning Balance</b>		16,410	16,544	16,544	16,544	16,544	16,544
<b>Transfer from Ops Budget</b>		-	-	-	-	-	-
<b>Planned Expenditures</b>		-	-	-	-	-	-
<b>Interest Income</b>		134					
<b>Ending Balance \$</b>		<b>16,544</b>	<b>16,544</b>	<b>16,544</b>	<b>16,544</b>	<b>16,544</b>	<b>16,544</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Port Renfrew Refuse Disposal**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.523 Port Renfrew Refuse Disposal

**Committee:** Electoral Area

**DEFINITION:**

To provide, maintain, operate and regulate disposal facilities. Local Service Bylaw No. 1745 (November 8, 1989), latest amendment 3357 (February 19, 2007).

**SERVICE DESCRIPTION:**

Provision of recycling and solid waste transfer station operations in Port Renfrew.

**PARTICIPATION:**

Local Service Area #3 of the Electoral Area of Sooke B(762)

**MAXIMUM LEVY:**

\$15.18 / \$1,000 on actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Bylaw No. 3280, continues Port Renfrew Local Services Committee (September 14, 2005).

Bylaw No. 3707, discontinues Local Services Committee (June 9, 2010).

Bylaw No. 3745, continues under Port Renfrew Utility Committee (December 8, 2010).

**RESERVE FUND:**

Bylaw No. 2665 - Port Renfrew Solid Waste Removal and Disposal Capital Reserve Fund.

1.523 - Port Renfrew Refuse Disposal	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	45,000	50,000	50,000	-	-	50,000	62,485	64,158	65,636	67,140
Contract for Services	93,000	93,000	94,680	-	-	94,680	96,570	98,500	100,470	102,480
Allocations	4,634	4,634	7,339	-	-	7,339	7,471	7,620	7,773	7,928
Electricity	1,250	1,250	1,290	-	-	1,290	1,320	1,350	1,380	1,410
Other Operating Expenses	2,891	2,640	2,980	-	-	2,980	3,038	3,096	3,154	3,213
<b>TOTAL OPERATING COSTS</b>	<b>146,775</b>	<b>151,524</b>	<b>156,289</b>	<b>-</b>	<b>-</b>	<b>156,289</b>	<b>170,884</b>	<b>174,724</b>	<b>178,413</b>	<b>182,171</b>
*Percentage Increase over prior year			6.5%			6.5%	9.3%	2.2%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	2,000	5,000	4,227	-	-	4,227	4,120	4,200	4,280	4,370
Transfer to Capital Reserve Fund	16,000	24,234	22,880	-	-	22,880	18,360	18,705	19,360	20,030
<b>TOTAL CAPITAL / RESERVES</b>	<b>18,000</b>	<b>29,234</b>	<b>27,107</b>	<b>-</b>	<b>-</b>	<b>27,107</b>	<b>22,480</b>	<b>22,905</b>	<b>23,640</b>	<b>24,400</b>
<b>TOTAL COSTS</b>	<b>164,775</b>	<b>180,758</b>	<b>183,396</b>	<b>-</b>	<b>-</b>	<b>183,396</b>	<b>193,364</b>	<b>197,629</b>	<b>202,053</b>	<b>206,571</b>
Internal Recovery	(27,233)	(44,516)	(44,516)	-	-	(44,516)	(45,851)	(47,227)	(48,644)	(50,103)
<b>NET COSTS</b>	<b>137,542</b>	<b>136,242</b>	<b>138,880</b>	<b>-</b>	<b>-</b>	<b>138,880</b>	<b>147,513</b>	<b>150,402</b>	<b>153,409</b>	<b>156,468</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Sale - Recyclables	(10,000)	(8,000)	(8,140)	-	-	(8,140)	(8,300)	(8,470)	(8,640)	(8,810)
Recovery Cost	(62,346)	(62,346)	(65,046)	-	-	(65,046)	(69,371)	(70,726)	(70,565)	(73,580)
Grants in Lieu of Taxes	(400)	(400)	(597)	-	-	(597)	(420)	(430)	(440)	(450)
Licencing Fees	(2,400)	(3,150)	-	-	-	-	-	-	(3,150)	-
Other Revenue	(50)	-	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(75,196)</b>	<b>(73,896)</b>	<b>(73,833)</b>	<b>-</b>	<b>-</b>	<b>(73,833)</b>	<b>(78,141)</b>	<b>(79,676)</b>	<b>(82,845)</b>	<b>(82,890)</b>
<b>REQUISITION</b>	<b>(62,346)</b>	<b>(62,346)</b>	<b>(65,047)</b>	<b>-</b>	<b>-</b>	<b>(65,047)</b>	<b>(69,372)</b>	<b>(70,726)</b>	<b>(70,564)</b>	<b>(73,578)</b>
*Percentage increase over prior year Requisition			4.3%			4.3%	6.6%	2.0%	-0.2%	4.3%



## Definitions for the 5-year Capital Plan

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



Service:

1.523

Port Renfrew Refuse Disposal

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Covered recyclables storage	<b>Capital Project Description</b>	Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC.
<b>Project Rationale</b>					

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Site efficiency upgrades	<b>Capital Project Description</b>	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor containers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%. (\$262,500 - GCF; \$30,000 - CWF)
<b>Project Rationale</b>					

**Port Renfrew Refuse Disposal**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	21,799	17,179	35,539	54,244	73,604	93,634
Equipment Replacement Fund	42,195	46,422	50,542	54,742	59,022	63,392
<b>Total</b>	<b>63,994</b>	<b>63,601</b>	<b>86,081</b>	<b>108,986</b>	<b>132,626</b>	<b>157,026</b>

## Reserve Schedule

### Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Capital Reserve Fund - Bylaw 2665

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

Surplus monies from the operation of the solid waste removal and disposal service may be paid from time to time into this reserve fund.

## Reserve Cash Flow

Fund:	1021	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101365						
<b>Beginning Balance</b>		61,466	21,799	17,179	35,539	54,244	73,604
<b>Transfer from Ops Budget</b>		14	22,880	18,360	18,705	19,360	20,030
<b>Transfer from Cap Fund</b>		-					
<b>Transfer to Cap Fund</b>		(42,000)	(27,500)	-	-	-	-
<b>Interest Income*</b>		2,319					
<b>Ending Balance \$</b>		<b>21,799</b>	<b>17,179</b>	<b>35,539</b>	<b>54,244</b>	<b>73,604</b>	<b>93,634</b>

#### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Equipment Replacement Fund**

The Equipment Replacement Fund established for the purpose of vehicle and equipment replacement. Surplus monies from the operation of the solid waste removal and disposal service may be paid from time to time into this reserve fund.  
ERF Group: PTRENREF.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101448						
<b>Beginning Balance</b>		41,848	42,195	46,422	50,542	54,742	59,022
<b>Transfer from Ops Budget</b>		-	4,227	4,120	4,200	4,280	4,370
<b>Transfer from Cap Fund</b>		-					
<b>Planned Purchase</b>		-					
<b>Interest Income</b>		347					
<b>Ending Balance \$</b>		<b>42,195</b>	<b>46,422</b>	<b>50,542</b>	<b>54,742</b>	<b>59,022</b>	<b>63,392</b>

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# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Emergency Comm - CREST (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.924 JDF Emergency Comm. - CREST

**Committee:** Planning and Protective Services

**DEFINITION:**

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

**PARTICIPATION:**

The Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.924 - Emergency Comm - CREST (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to CREST	141,584	142,652	148,626	-	-	148,626	151,600	154,630	157,720	160,870
Allocations	3,206	3,206	3,096	-	-	3,096	3,151	3,214	3,279	3,344
Other Operating Expenses	9,990	9,316	10,170	-	-	10,170	10,370	10,570	10,790	11,010
<b>TOTAL OPERATING COSTS</b>	<b>154,780</b>	<b>155,174</b>	<b>161,892</b>	<b>-</b>	<b>-</b>	<b>161,892</b>	<b>165,121</b>	<b>168,414</b>	<b>171,789</b>	<b>175,224</b>
*Percentage Increase over prior year			4.6%			4.6%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/fwd from 2025 to 2026	-	191	(191)	-	-	(191)	-	-	-	-
Balance C/fwd from 2024 to 2025	(24,787)	(24,787)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(239)	(239)	(202)	-	-	(202)	(240)	(240)	(240)	(240)
Revenue-Other	(50)	(635)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(25,076)</b>	<b>(25,470)</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	<b>(443)</b>	<b>(290)</b>	<b>(290)</b>	<b>(290)</b>	<b>(290)</b>
<b>REQUISITION</b>	<b>(129,704)</b>	<b>(129,704)</b>	<b>(161,449)</b>	<b>-</b>	<b>-</b>	<b>(161,449)</b>	<b>(164,831)</b>	<b>(168,124)</b>	<b>(171,499)</b>	<b>(174,934)</b>
*Percentage increase over prior year Requisition			24.5%			24.5%	2.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Port Renfrew Water**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 2.650 Port Renfrew Water

**Committee:** Electoral Area

**DEFINITION:**

To establish, acquire, operate and maintain a water supply system for the Port Renfrew Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.1747 (Nov 8, 1989). Amended Bylaw No. 1960 (Jan. 29, 1992).

**PARTICIPATION:**

Local Service Area #5, E(762)

**MAXIMUM LEVY:**

Greater of \$40,000 or \$18.28 / \$1,000 of actual assessed value of land and improvements.

**COMMITTEE:**

Port Renfrew Local Service Committee established by Bylaw No. 1770 (November 22, 1989).

Port Renfrew Utility Services Committee (Juan de Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

**FUNDING:**

**User Charge:**

50% of operating cost to be collected by an annual user fee to be charged per single family equivalency actually connected to the system.

**Parcel Tax:**

50% of operating costs are collected as a parcel tax to be charged to every parcel within the local service area.

**Connection Charges:**

At cost - Bylaw No. 1803 (amended Bylaw 3892).

**RESERVE FUND:**

Approved by Bylaw No. 2138 (June 23, 1993); amended to sewer and water reserve fund by Bylaw No. 2577 (December 1997).

2.650 - Port Renfrew Water	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	8,870	3,500	9,030	-	8,000	17,030	9,200	9,370	9,560	9,750
Allocations - Operations	88,870	95,800	94,277	-	-	94,277	96,160	98,080	100,040	102,040
Allocations - Other	10,164	10,164	11,389	-	-	11,389	11,628	11,890	12,156	12,427
Electricity	6,000	6,000	6,110	-	-	6,110	6,230	6,350	6,480	6,610
Supplies	15,330	11,330	15,350	-	-	15,350	15,650	15,960	16,270	16,590
Water Testing	3,341	3,341	3,640	-	-	3,640	3,740	3,842	3,946	4,052
Other Operating Expenses	14,070	17,185	14,260	-	-	14,260	14,584	27,923	15,265	15,622
<b>TOTAL OPERATING COSTS</b>	<b>146,645</b>	<b>147,320</b>	<b>154,056</b>	<b>-</b>	<b>8,000</b>	<b>162,056</b>	<b>157,192</b>	<b>173,415</b>	<b>163,717</b>	<b>167,091</b>
*Percentage Increase over prior year			5.1%		5.5%	10.5%	-3.0%	10.3%	-5.6%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	15,000	14,655	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Transfer to Capital Reserve Fund	15,000	15,000	20,829	-	-	20,829	35,037	16,265	24,177	72,090
MFA Debt Reserve Fund	-	-	-	-	-	-	9,167	6,000	3,500	-
Interest Payments	-	-	-	-	-	-	11,115	51,733	82,046	90,533
Principal Payments	-	-	-	-	-	-	-	23,378	38,681	47,607
<b>TOTAL DEBT / RESERVES</b>	<b>30,000</b>	<b>29,655</b>	<b>35,829</b>	<b>-</b>	<b>-</b>	<b>35,829</b>	<b>70,319</b>	<b>112,376</b>	<b>163,404</b>	<b>225,230</b>
<b>TOTAL COSTS</b>	<b>176,645</b>	<b>176,975</b>	<b>189,885</b>	<b>-</b>	<b>8,000</b>	<b>197,885</b>	<b>227,511</b>	<b>285,791</b>	<b>327,121</b>	<b>392,321</b>
*Percentage Increase over prior year			7.5%		4.5%	12.0%	15.0%	25.6%	14.5%	19.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	7,395	7,395	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(8,000)	(8,000)	-	(13,000)	-	-
User Charges	(85,550)	(85,550)	(96,118)	-	-	(96,118)	(115,340)	(138,410)	(166,090)	(199,310)
Other Revenue	(1,161)	(1,491)	(1,290)	-	-	(1,290)	(1,201)	(1,221)	(1,241)	(1,261)
<b>TOTAL REVENUE</b>	<b>(89,316)</b>	<b>(89,646)</b>	<b>(97,408)</b>	<b>-</b>	<b>(8,000)</b>	<b>(105,408)</b>	<b>(116,541)</b>	<b>(152,631)</b>	<b>(167,331)</b>	<b>(200,571)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(87,329)</b>	<b>(87,329)</b>	<b>(92,477)</b>	<b>-</b>	<b>-</b>	<b>(92,477)</b>	<b>(110,970)</b>	<b>(133,160)</b>	<b>(159,790)</b>	<b>(191,750)</b>
*Percentage increase over prior year										
User Fees			12.4%			12.4%	20.0%	20.0%	20.0%	20.0%
Requisition			5.9%			5.9%	20.0%	20.0%	20.0%	20.0%
<b>Combined</b>			<b>9.1%</b>			<b>9.1%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>20.0%</b>

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

<b>Service No.</b>	<b>2.650</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Port Renfrew Water</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$50,000	\$200,000	\$0	\$0	\$0	\$250,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$60,000	\$95,000	\$2,100,000	\$400,000	\$350,000	\$0	\$0	\$2,945,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$60,000</b>	<b>\$95,000</b>	<b>\$2,150,000</b>	<b>\$600,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,195,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$0	\$916,667	\$600,000	\$350,000	\$0	\$0	\$1,866,667
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$1,233,333	\$0	\$0	\$0	\$0	\$1,233,333
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$45,000	\$0	\$0	\$0	\$0	\$0	\$45,000
	<b>\$60,000</b>	<b>\$95,000</b>	<b>\$2,150,000</b>	<b>\$600,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,195,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 2.650**

**Service Name: Port Renfrew Water**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
22-01	Replacement	Petition or Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan.	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.	\$ 1,900,000	S	Grant	\$ -	\$ -	\$ 1,233,333	\$ -	\$ -	\$ -	\$ 1,233,333
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.		S	Debt	\$ -	\$ -	\$ 666,667	\$ -	\$ -	\$ -	\$ 666,667
23-02	Replacement	AC Pipe Replacement Program	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.	\$ 450,000	S	Debt	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 50,000	\$ -	\$ 450,000
23-03	Replacement	Miscellaneous Repairs & Replacements	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof	\$ 250,000	E	Debt	\$ -	\$ -	\$ 50,000	\$ 200,000	\$ -	\$ -	\$ 250,000
24-01	Study	Water Master Plan Study	Master Planning study for the Port Renfrew service area to be delivered in parallel with Sewer Master Plan Study. (25% CWF, 75% GCF)	\$ 175,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-01	Replacement	Service Line Replacements	Initial budget for replacement of problem service lines	\$ 25,000	S	Res	\$ 10,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
28-01	Study	System Renewal	Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ 500,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	\$ <b>3,320,000</b>				\$ <b>95,000</b>	\$ <b>2,150,000</b>	\$ <b>600,000</b>	\$ <b>350,000</b>	\$ <b>-</b>	\$ <b>3,195,000</b>

Service: 2.650 Port Renfrew Water

<b>Project Number</b>	22-01	<b>Capital Project Title</b>	Petition or Alternative Approval Process	<b>Capital Project Description</b>	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan.
<b>Project Rationale</b>	Public engagement for authorization to develop a loan authorization bylaw.				

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Supply System Replacement	<b>Capital Project Description</b>	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.
<b>Project Rationale</b>	The 2017 project to replace a section of the aging asbestos supply pipe from the water treatment plant to the distribution system was complete. Funds are required to replace the remaining approximately 1.4 km of pipe so that service is maintained.				

<b>Project Number</b>	23-02	<b>Capital Project Title</b>	AC Pipe Replacement Program	<b>Capital Project Description</b>	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.
<b>Project Rationale</b>	There have been frequent pipe breaks with the existing asbestos cement pipe, replacement is required to maintain the level of service. Funds are required to design and develop a replacement program and replace priority pipe, starting with pipe in the Beach Camp area and Queesto Drv and Tsonoqua Drv, approximately 1 km of pipe.				

<b>Project Number</b>	23-03	<b>Capital Project Title</b>	Miscellaneous Repairs & Replacements	<b>Capital Project Description</b>	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof
<b>Project Rationale</b>	The SCADA equipment is nearing its end of life and requires replacement before the equipment fails. The water treatment roof has had some minor repairs to address leaks, but requires replacement.				

Service: 2.650 Port Renfrew Water

Project Number 24-01

Capital Project Title Water Master Plan Study

Capital Project Description

Master Planning study for the Port Renfrew service area to be delivered in parallel with Sewer Master Plan Study. (25% CWF, 75% GCF)

Project Rationale Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Sewer Master Plan Study. Based on recent application, anticipated 75% GCF and 25% CWF for grant funding.

Project Number 25-01

Capital Project Title

Service Line Replacements

Capital Project Description

Initial budget for replacement of problem service lines

Project Rationale Water service lines are beginning to show signs of concern. This initial budget is meant to assess and replace service lines that are demonstrating problems.

Project Number 28-01

Capital Project Title

System Renewal

Capital Project Description

Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Project Rationale Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Port Renfrew Water  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	3,142	10,142	25,142	27,142	42,142	57,142
Capital Reserve Fund	68,809	44,638	79,675	95,940	120,117	192,207
<b>Total</b>	<b>71,951</b>	<b>54,780</b>	<b>104,817</b>	<b>123,082</b>	<b>162,259</b>	<b>249,349</b>

## Reserve Schedule

### Reserve Fund: 2.650 Port Renfrew Water - Operating Reserve Fund - Bylaw 4242

The Operating Reserve Fund is used to undertake maintenance activities that typically do not occur on an annual basis.

### Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105536	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		2,894	3,142	10,142	25,142	27,142	42,142
<b>Transfer from Ops Budget</b>		15,000	15,000	15,000	15,000	15,000	15,000
<b>Expenditures</b>		(10,000)	(8,000)	-	(13,000)	-	-
Planned Maintenance Activity			Reservoir Cleaning		Tree clearing for high voltage hydro lines		
<b>Deficit Recovery</b>		(4,902)					
<b>Interest Income*</b>		150					
<b>Ending Balance \$</b>		<b>3,142</b>	<b>10,142</b>	<b>25,142</b>	<b>27,142</b>	<b>42,142</b>	<b>57,142</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 2.650 Port Renfrew Water - Capital Reserve Fund - Bylaw 2577

The Capital Reserve Fund established for general capital services and facilities in the Port Renfrew Water Supply to be used for capital expenditures for the utilities, and redemption of debentures issued for the utilities.

## Reserve Cash Flow

Fund: Fund Centre:	1026 101370	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		51,483	68,809	44,638	79,675	95,940	120,117
Transfer from Ops Budget		15,000	20,829	35,037	16,265	24,177	72,090
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(45,000)	-	-	-	-
Interest Income*		2,326					
<b>Ending Balance \$</b>		<b>68,809</b>	<b>44,638</b>	<b>79,675</b>	<b>95,940</b>	<b>120,117</b>	<b>192,207</b>

#### Assumptions/Background:

-Transfer as much as operating budget will allow.

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Wilderness Mountain Water**

**FINAL BUDGET**

MARCH 2026

**Service: 2.691 Wilderness Mountain Water Service**

**Committee: Electoral Area**

**DEFINITION:**

To finance, operate and maintain the supply, conveyance, treatment, storage and distribution of water to the Wilderness Mountain Local Service area that is within the JDF Electoral Area. The service was established by Bylaw No. 3511, adopted on July 9, 2008.

**PARTICIPATION:**

Wilderness Mountain Local Service Area

**MAXIMUM LEVY:**

Greater of \$130,000 or \$3.27/ \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

Maximum Authorized:	\$281,000 (MFA Bylaw No.3504, Wilderness Mountain Water Service adopted on May 14, 2008)
Borrowed:	\$281,000 (MFA Bylaw No.3504, Wilderness Mountain Water Service)

**COMMISSION:**

Wilderness Mountain Water Service Commission established by Bylaw No. 3511 (July 9, 2008).

**FUNDING:**

**Consumption Charge:**

Water Consumption charge will be collected from each Single Family Equivalent connected to the water system

**User Charge:**

Collected as a fixed user fee charged quarterly to each Single Family Equivalent connected to the system

**Parcel Tax:**

Charged to each taxable parcel in the service area whether connected or not.

**RESERVE FUND # 1075:**

Approved by Bylaw No. 3535 adopted on November 12, 2008.

**2.691 - Wilderness Mountain Water**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	10,990	10,990	1,010	-	4,000	5,010	11,030	5,050	11,070	5,090
Allocations	10,841	10,841	11,612	-	-	11,612	11,850	12,119	12,382	12,662
Electricity	7,300	7,300	7,450	-	-	7,450	7,600	7,750	7,910	8,070
Supplies	26,865	26,865	27,400	-	-	27,400	27,950	28,450	29,020	29,600
Labour Charges	79,110	79,168	80,926	-	-	80,926	82,550	84,200	85,890	87,610
Insurance	2,160	2,160	1,940	-	-	1,940	2,038	2,141	2,248	2,361
Water Testing	9,770	9,770	10,046	-	-	10,046	10,301	10,562	10,827	11,107
Other Operating Expenses	2,150	2,150	2,190	-	-	2,190	2,230	2,270	2,310	2,351
<b>TOTAL OPERATING COSTS</b>	<b>149,186</b>	<b>149,244</b>	<b>142,574</b>	<b>-</b>	<b>4,000</b>	<b>146,574</b>	<b>155,549</b>	<b>152,542</b>	<b>161,657</b>	<b>158,851</b>
*Percentage Increase over prior year			-4.43%		2.7%	-1.8%	6.1%	-1.9%	6.0%	-1.7%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	4,540	4,540	21,000	-	-	21,000	18,000	20,000	25,000	35,000
Transfer to Operating Reserve Fund	11,000	11,000	15,922	-	-	15,922	14,750	9,860	13,375	12,400
MFA Debt Reserve Fund	110	110	130	-	-	130	7,462	130	-	-
MFA Debt Principal	16,138	16,138	16,138	-	-	16,138	16,138	18,699	18,699	18,699
MFA Debt Interest	9,526	9,526	9,526	-	-	9,526	13,653	35,560	35,560	35,560
<b>TOTAL DEBT / RESERVES</b>	<b>41,314</b>	<b>41,314</b>	<b>62,716</b>	<b>-</b>	<b>-</b>	<b>62,716</b>	<b>70,003</b>	<b>84,249</b>	<b>92,634</b>	<b>101,659</b>
<b>TOTAL COSTS</b>	<b>190,500</b>	<b>190,558</b>	<b>205,290</b>	<b>-</b>	<b>4,000</b>	<b>209,290</b>	<b>225,552</b>	<b>236,791</b>	<b>254,291</b>	<b>260,510</b>
*Percentage Increase over prior year			7.76%		2.1%	9.9%	7.8%	5.0%	7.4%	2.4%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	15,000	15,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(4,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
User Charges	(93,720)	(93,720)	(98,410)	-	-	(98,410)	(103,330)	(111,600)	(117,180)	(123,040)
Sale - Water	(22,650)	(22,650)	(23,780)	-	-	(23,780)	(24,970)	(26,970)	(28,320)	(29,740)
Other Revenue	(160)	(218)	(180)	-	-	(180)	(182)	(181)	(51)	(50)
<b>TOTAL REVENUE</b>	<b>(111,530)</b>	<b>(111,588)</b>	<b>(122,370)</b>	<b>-</b>	<b>(4,000)</b>	<b>(126,370)</b>	<b>(138,482)</b>	<b>(142,751)</b>	<b>(155,551)</b>	<b>(156,830)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(78,970)</b>	<b>(78,970)</b>	<b>(82,920)</b>	<b>-</b>	<b>-</b>	<b>(82,920)</b>	<b>(87,070)</b>	<b>(94,040)</b>	<b>(98,740)</b>	<b>(103,680)</b>
*Percentage increase over prior year										
User Charge			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Water Sale			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Requisition			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
<b>Combined</b>			<b>5.0%</b>			<b>5.0%</b>	<b>5.0%</b>	<b>8.0%</b>	<b>5.0%</b>	<b>5.0%</b>

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

<b>Service No.</b>	<b>2.691</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
<b>Wilderness Mountain Water Service</b>								

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$55,000	\$743,200	\$6,632,000	\$0	\$0	\$0	\$7,430,200
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$10,000</b>	<b>\$65,000</b>	<b>\$743,200</b>	<b>\$6,632,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,440,200</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Debenture Debt (New Debt Only)	\$0	\$0	\$733,200	\$0	\$0	\$0	\$0	\$733,200
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$20,000	\$0	\$6,632,000	\$0	\$0	\$0	\$6,652,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$10,000	\$0	\$0	\$0	\$0	\$45,000
	<b>\$10,000</b>	<b>\$65,000</b>	<b>\$743,200</b>	<b>\$6,632,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,440,200</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

2026 - 2030

Service #: 2.691

Service Name: Wilderness Mountain Water Service

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-03	New	Petition or Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.	\$ 10,000	S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
25-01	New	New Floating Intake	Installation of new floating intake.	\$ 145,200	S	Debt	\$ -	\$ -	\$ 13,200	\$ -	\$ -	\$ -	\$ 13,200
25-01	New	New Floating Intake	Installation of new floating intake.		S	Grant	\$ -	\$ -	\$ -	\$ 132,000	\$ -	\$ -	\$ 132,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant	\$ 220,000	S	Grant	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant		S	Debt	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
25-03	Renewal	SCADA Communication Upgrade	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.	\$ 20,000	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
26-01	Study	Island Health Compliance - Assessment	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements	\$ 55,000	S	Res	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
26-01	Study	Island Health Compliance - Assessment	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements		S	Grant	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)	\$ 7,000,000	S	Debt	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)		S	Grant	\$ -	\$ -	\$ -	\$ 6,300,000	\$ -	\$ -	\$ 6,300,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 7,450,200</b>				<b>\$ 65,000</b>	<b>\$ 743,200</b>	<b>\$ 6,632,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,440,200</b>

Service:

2.691

Wilderness Mountain Water Service

<b>Project Number</b>	24-03	<b>Capital Project Title</b>	Petition or Alternative Approval Process	<b>Capital Project Description</b>	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.
<b>Project Rationale</b>	Public engagement for authorization to develop a loan authorization bylaw.				

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	New Floating Intake	<b>Capital Project Description</b>	Installation of new floating intake.
<b>Project Rationale</b>					

<b>Project Number</b>	25-02	<b>Capital Project Title</b>	Treatment Plant Upgrades	<b>Capital Project Description</b>	Upgrades to achieve improve treatment plant
<b>Project Rationale</b>					

<b>Project Number</b>	25-03	<b>Capital Project Title</b>	SCADA Communication Upgrade	<b>Capital Project Description</b>	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.
<b>Project Rationale</b>					

Service:

2.691

Wilderness Mountain Water Service

Project Number

26-01

Capital Project Title

Island Health Compliance - Assessment

Capital Project Description

Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements

Project Rationale

Project Number

27-01

Capital Project Title

Island Health Compliance - Capital Improvements

Capital Project Description

Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis (Assume 90% Grant)

Project Rationale

Capital improvements to bring the water service into compliance with Island Health Requirements.

**Wilderness Mountain Reserves  
 Summary Schedule  
 2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	5,614	17,536	22,286	28,146	31,521	39,921
Capital Reserve Fund	29,335	15,335	23,335	43,335	68,335	103,335
<b>Total</b>	<b>34,949</b>	<b>32,871</b>	<b>45,621</b>	<b>71,481</b>	<b>99,856</b>	<b>143,256</b>

## Reserve Schedule

### Reserve Fund: 2.691 Wilderness Mountain - Operating Reserve Fund - Bylaw 4242

The Operating Reserve Fund is used to undertake maintenance activities that typically do not occur on an annual basis.

### Reserve Cash Flow

Fund: Fund Centre:	1500 105540	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		1,795.37	5,614	17,536	22,286	28,146	31,521
<b>Transfer from Ops Budget</b>		13,740	15,922	14,750	9,860	13,375	12,400
<b>Transfer to Ops for Core Budget</b>		-					
<b>Transfer to Ops Budget</b>		(10,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
Planned Maintenance Activity		Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising
<b>Interest Income*</b>		79					
<b>Ending Balance \$</b>		<b>5,614</b>	<b>17,536</b>	<b>22,286</b>	<b>28,146</b>	<b>31,521</b>	<b>39,921</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 2.691 Wilderness Mountain Water - Capital Reserve Fund - Bylaw 3535

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

## Reserve Cash Flow

Fund: Fund Centre:	1075 101994	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		43,494	29,335	15,335	23,335	43,335	68,335
Transfer from Ops Budget		4,540	21,000	18,000	20,000	25,000	35,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(20,000)	(35,000)	(10,000)	-	-	-
Interest Income*		1,301					
<b>Ending Balance \$</b>		<b>29,335</b>	<b>15,335</b>	<b>23,335</b>	<b>43,335</b>	<b>68,335</b>	<b>103,335</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Port Renfrew Sewer**

#### **FINAL BUDGET**

MARCH 2026

**Service: 3.850 Port Renfrew Sewer**

**Committee: Electoral Area**

**DEFINITION:**

To provide, operate and maintain sewage collection and disposal facilities for the Port Renfrew Sewerage System Specified Area - Bylaw No.1744, November 8, 1989. Amended Bylaw No. 1961, January 29, 1992.

**PARTICIPATION:**

Local Service Area C(762) LSA#2.

**MAXIMUM LEVY:**

Greater of \$40,000 or \$18.28 / \$1,000 on actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

Port Renfrew Local Services Committee established by Bylaw No. 1770, November 22, 1989.  
Port Renfrew Utility Services Committee (Juan de Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

**FUNDING:**

**User Charge:** 50% of operating cost to be imposed as an annual user fee to each connected property.

**Parcel Tax:** 50% of operating costs are collected as a parcel tax to be charged to every parcel within the local service area.

**Connection Charge:** Based on actual cost.

**RESERVE FUND:**

Port Renfrew Sewer System Capital Reserve Fund, Bylaw No. 2139 (June 23, 1993).

3.850 - Port Renfrew Sewer	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grit Disposal	11,640	-	11,850	-	-	11,850	12,090	12,330	12,580	12,830
Electricity	7,520	8,300	7,660	-	-	7,660	7,810	7,970	8,130	8,290
Supplies	2,840	2,570	2,890	-	-	2,890	2,950	3,010	3,070	3,130
Allocations - Operations	65,281	77,769	69,218	-	-	69,218	70,600	72,020	73,460	74,920
Allocations - Other	18,747	18,747	19,313	-	-	19,313	19,786	20,276	20,778	21,292
Other Operating Expenses	12,700	20,338	12,860	-	-	12,860	13,120	13,391	13,674	13,959
<b>TOTAL OPERATING COSTS</b>	<b>118,728</b>	<b>127,724</b>	<b>123,791</b>	<b>-</b>	<b>-</b>	<b>123,791</b>	<b>126,356</b>	<b>128,997</b>	<b>131,692</b>	<b>134,421</b>
*Percentage Increase over prior year			4.3%			4.3%	2.1%	2.1%	2.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve	19,120	10,124	20,689	-	-	20,689	28,375	32,370	24,500	18,880
Transfer to Operating Reserve	4,500	4,500	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	2,000	3,000	-
MFA Debt Principal	-	-	-	-	-	-	-	-	5,100	12,750
MFA Debt Interest	-	-	-	-	-	-	-	2,425	13,338	24,250
<b>TOTAL DEBT / RESERVES</b>	<b>23,620</b>	<b>14,624</b>	<b>25,689</b>	<b>-</b>	<b>-</b>	<b>25,689</b>	<b>33,375</b>	<b>41,795</b>	<b>50,938</b>	<b>60,880</b>
<b>TOTAL COSTS</b>	<b>142,348</b>	<b>142,348</b>	<b>149,480</b>	<b>-</b>	<b>-</b>	<b>149,480</b>	<b>159,731</b>	<b>170,792</b>	<b>182,630</b>	<b>195,301</b>
*Percentage Increase over prior year			5.0%			5.0%	6.9%	6.9%	6.9%	6.9%
<u>FUNDING SOURCES (REVENUE)</u>										
User Charges	(70,349)	(70,349)	(73,871)	-	-	(73,871)	(79,041)	(84,570)	(90,490)	(96,821)
Grants in Lieu of Taxes	(1,530)	(1,530)	(1,619)	-	-	(1,619)	(1,530)	(1,530)	(1,530)	(1,530)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(71,979)</b>	<b>(71,979)</b>	<b>(75,590)</b>	<b>-</b>	<b>-</b>	<b>(75,590)</b>	<b>(80,671)</b>	<b>(86,200)</b>	<b>(92,120)</b>	<b>(98,451)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(70,369)</b>	<b>(70,369)</b>	<b>(73,890)</b>	<b>-</b>	<b>-</b>	<b>(73,890)</b>	<b>(79,060)</b>	<b>(84,592)</b>	<b>(90,510)</b>	<b>(96,850)</b>
*Percentage increase over prior year										
User Fees						5.0%	7.0%	7.0%	7.0%	7.0%
Requisition						5.0%	7.0%	7.0%	7.0%	7.0%
<b>Combined</b>						<b>5.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>

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

<b>Service No.</b>	<b>3.850</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Port Renfrew Sewer</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$65,000	\$70,000	\$20,000	\$200,000	\$300,000	\$0	\$0	\$590,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$65,000</b>	<b>\$70,000</b>	<b>\$20,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$590,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$200,000	\$300,000	\$0	\$0	\$500,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$40,000
	<b>\$65,000</b>	<b>\$70,000</b>	<b>\$20,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$590,000</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 3.850

Service Name: Port Renfrew Sewer

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
22-02	Renewal	Petition or Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.	\$ 20,000	S	Res	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-01	Study	Sewer Master Plan Study	Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. (25% CWF, 75% GCF)	\$ 175,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
27-01	Renewal	Sewer Outfall Repairs	Periodic inspections and repairs to extend the life of the WWTP Outfall.	\$ 20,000	S	Res	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
28-01	Study	System Renewal	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ 500,000
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
													\$ -
<b>Grand Total</b>				<b>\$ 715,000</b>				<b>\$ 70,000</b>	<b>\$ 20,000</b>	<b>\$ 200,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 590,000</b>

Service: 3.850 Port Renfrew Sewer

**Project Number** 22-02 **Capital Project Title** Petition or Alternative Approval Process **Capital Project Description** Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.

**Project Rationale** Public engagement for authorization to develop a loan authorization bylaw.

**Project Number** 24-01 **Capital Project Title** Sewer Master Plan Study **Capital Project Description** Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. (25% CWF, 75% GCF)

**Project Rationale** Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. 75% to be funded by GCF, 25% funded by CWF if grant application is successful.

**Project Number** 27-01 **Capital Project Title** Sewer Outfall Repairs **Capital Project Description** Periodic inspections and repairs to extend the life of the WWTP Outfall.

**Project Rationale** Failure of the outfall occurred in 2024, requiring operation mobilization and repairs. Issues expected to continue until permanent replacement can be done. This budget is for ongoing interim repairs.

**Project Number** 28-01 **Capital Project Title** System Renewal **Capital Project Description** Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.

**Project Rationale** Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.

**Port Renfrew Sewer**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	13,973	18,973	23,973	28,973	33,973	38,973
Capital Reserve Fund	47,216	47,905	56,280	88,650	113,150	132,030
<b>Total</b>	<b>61,189</b>	<b>66,878</b>	<b>80,253</b>	<b>117,623</b>	<b>147,123</b>	<b>171,003</b>

## Reserve Schedule

### Reserve Fund: 3.850 Port Renfrew Sewer - Operating Reserve Fund - Bylaw 4242

The Operating Reserve Fund is used to undertake maintenance activities that typically do not occur on an annual basis.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105537	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		9,056	13,973	18,973	23,973	28,973	33,973
Transfer from Ops Budget		4,500	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		417					
<b>Ending Balance \$</b>		<b>13,973</b>	<b>18,973</b>	<b>23,973</b>	<b>28,973</b>	<b>33,973</b>	<b>38,973</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 3.850 Port Renfrew Sewer - Capital Reserve Fund - Bylaw 2139

Surplus money from the operation of the sewer system may be paid from time to time into the reserve fund.

## Reserve Cash Flow

Fund: Fund Centre:	1044 101388	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		26,358	47,216	47,905	56,280	88,650	113,150
Transfer from Ops Budget		19,614	20,689	28,375	32,370	24,500	18,880
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(20,000)	(20,000)	-	-	-
Interest Income*		1,244					
<b>Ending Balance \$</b>		<b>47,216</b>	<b>47,905</b>	<b>56,280</b>	<b>88,650</b>	<b>113,150</b>	<b>132,030</b>

#### Assumptions/Background:

Transfer as much as operating budget will allow.

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

March 11, 2026  
2026 Final Electoral Area Budget

**Appendix C-1: Requisition Summary - Salt Spring Island**

Electoral Area Salt Spring Island	Final	Cost per Avg.	Final	Cost per Avg.	Change in Requisition		Change in Cost per Avg.	
	2026	Residential Assessment	2025	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	4.4%	0.28	3.5%
21.ALL Feasibility Study Reserve Fund - All	(9,544)	(1.42)	4,317	0.65	(13,861)	-32.1%	(2.08)	-31.8%
<b>Total Regional</b>	<b>\$1,492,424</b>	<b>\$222.75</b>	<b>\$1,393,961</b>	<b>\$210.21</b>	<b>\$98,463</b>	<b>7.1%</b>	<b>\$12.55</b>	<b>6.0%</b>
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%
<b>Total Sub-Regional</b>	<b>\$232,909</b>	<b>\$34.76</b>	<b>\$211,952</b>	<b>\$31.96</b>	<b>\$20,956</b>	<b>9.9%</b>	<b>\$2.80</b>	<b>8.8%</b>
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 & Unsanitary 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%
<b>Total Joint Electoral Area</b>	<b>\$645,597</b>	<b>\$96.36</b>	<b>\$501,104</b>	<b>\$75.57</b>	<b>\$144,493</b>	<b>28.8%</b>	<b>\$20.79</b>	<b>27.5%</b>
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%
<b>Total SSI LCC Services</b>	<b>\$5,302,854</b>	<b>\$800.91</b>	<b>\$4,885,951</b>	<b>\$745.17</b>	<b>\$416,903</b>	<b>8.5%</b>	<b>\$55.74</b>	<b>7.5%</b>
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%
<b>Total Other SSI Electoral Area</b>	<b>\$1,151,509</b>	<b>\$171.87</b>	<b>\$1,117,011</b>	<b>\$168.44</b>	<b>\$34,498</b>	<b>3.1%</b>	<b>\$3.43</b>	<b>2.0%</b>
<b>Total SSI Electoral Area (Including SSI LCC Services)</b>	<b>\$6,454,363</b>	<b>\$972.77</b>	<b>\$6,002,962</b>	<b>\$913.61</b>	<b>\$451,401</b>	<b>7.5%</b>	<b>\$59.16</b>	<b>6.5%</b>
<b>Total Capital Regional District</b>	<b>\$8,825,293</b>	<b>\$1,326.65</b>	<b>\$8,109,980</b>	<b>\$1,231.34</b>	<b>\$715,313</b>	<b>8.8%</b>	<b>\$95.30</b>	<b>7.7%</b>
CRHD Capital Regional Hospital District	866,985	129.40	861,617	\$129.93	5,368	0.6%	(0.53)	-0.4%
<b>Total CRD and CRHD</b>	<b>\$9,692,277</b>	<b>\$1,456.05</b>	<b>\$8,971,596</b>	<b>\$1,361.27</b>	<b>\$720,681</b>	<b>8.0%</b>	<b>\$94.78</b>	<b>7.0%</b>

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	
	\$	%	\$	%
<b>REGIONAL</b>				
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%
<b>SUB-REGIONAL</b>				
Regional Housing Trust Fund	10,250	0.1%	1.53	0.1%
<b>JOINT EA</b>				
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%
<b>SSI LCC EA</b>				
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%
<b>OTHER SSI EA</b>				
SSI Emergency Program	22,330	0.2%	3.14	0.2%
<b>Capital Regional Hospital District</b>	5,368	0.1%	(0.53)	0.0%
<b>Other</b>	37,293	0.4%	3.07	0.2%
<b>TOTAL CRD &amp; CRHD</b>	<b>720,681</b>	<b>8.0%</b>	<b>\$94.78</b>	<b>7.0%</b>

Local/Specified/Defined Services Salt Spring Island	Cost per Avg. Residential		Cost per Avg. Residential		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2026	Assessment	Final 2025	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 - Malview 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 Malview Estates Sewer System	60,520	643.83	5,220	55.53	55,300	1059.4%	588.30	1059.4%
<b>Total Local/Specified/Defined Services</b>	<b>475,941</b>		<b>381,810</b>		<b>94,131</b>			

**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		2026 Per Avg Res Asst		Chg in Requisition		Chg in Per Avg Res Asst		Main Driver - Change in Requisition
	Final \$	Provisional \$	Final \$	Provisional \$	Final vs Provisional \$ +/-	%	Final vs Provisional \$ +/-	%	
<b>Total Regional and Sub-Regional</b>	<b>1,725,333</b>	<b>1,706,883</b>	<b>257.52</b>	<b>257.39</b>	<b>18,450</b>	<b>1.1%</b>	<b>0.12</b>	<b>0.0%</b>	To be discussed at the CRD Board Budget Review on March 11, 2026
<b>Total Joint Electoral Area</b>	<b>645,597</b>	<b>642,184</b>	<b>96.36</b>	<b>96.84</b>	<b>3,412</b>	<b>0.5%</b>	<b>(0.48)</b>	<b>-0.5%</b>	
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
<b>Total SSI LCC Services</b>	<b>4,155,152</b>	<b>4,202,887</b>	<b>629.61</b>	<b>642.76</b>	<b>(47,735)</b>	<b>-1.1%</b>	<b>(13.16)</b>	<b>-2.0%</b>	
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
<b>Total Other SSI Electoral Area</b>	<b>816,163</b>	<b>811,240</b>	<b>121.82</b>	<b>122.33</b>	<b>4,923</b>	<b>0.6%</b>	<b>(0.52)</b>	<b>-0.4%</b>	
Other <±\$3,000	2,350,033	2,342,267	350.75	353.21	7,766	0.3%	(2.45)	-0.7%	
<b>Total CRD and CRHD (SSI)</b>	<b>9,692,277</b>	<b>9,705,462</b>	<b>1,456.05</b>	<b>1,472.54</b>	<b>(13,185)</b>	<b>-0.1%</b>	<b>(16.49)</b>	<b>-1.1%</b>	
<b>Total Local/Specified/Defined Services</b>	<b>475,941</b>	<b>477,162</b>			<b>(1,221)</b>	<b>-0.3%</b>			

\*SSI Local Community Commission (LCC) budgets highlighted

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**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	
<b>2025 Final</b>				<b>8,971,596</b>		<b>1,361.27</b>	
<b>2026 Provisional - (CRD&amp;CRHD)</b>			<b>8.2%</b>	<b>9,705,462</b>	<b>8.2%</b>	<b>1,472.54</b>	
<b>Change in Cost Apportionment</b>							
		<b>Regional &amp; Sub-Regional</b> Various Services	0.1%	8,070	-0.1%	(1.44)	
		<b>CRHD</b> Capital Regional Hospital District	0.1%	5,091	0.0%	(0.57)	
		<b>SSI LCC Services</b>			-0.6%	(7.51)	Change in residential assessment
		<b>Other SSI EA Wide Services</b> 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)	
		<b>Subtotal</b>	<b>0.2%</b>	<b>16,866</b>	<b>-0.9%</b>	<b>(11.73)</b>	
<b>Budget Changes</b>							
		<b>Regional &amp; Sub-Regional</b> Various Services	0.1%	10,380	0.1%	1.57	To be discussed at the CRD Board Budget Review - March 11, 2026
		<b>Joint EA</b> Various Services	0.0%	(293)	0.0%	(0.04)	
		<b>SSI LCC Services</b> 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
		<b>Other SSI EA Wide Services</b> 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
		<b>Subtotal</b>	<b>-0.3%</b>	<b>(30,050)</b>	<b>-0.3%</b>	<b>(4.76)</b>	
<b>2026 Final - CRD&amp;CRHD over 2025</b>			<b>8.0%</b>	<b>9,692,277</b>	<b>7.0%</b>	<b>1,456.05</b>	

\*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**

Service # Service Name		CAPITAL EXPENDITURE					SOURCE OF FUNDING							
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	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
<b>Total</b>		<b>799,400</b>		<b>3,790,151</b>	<b>10,785,317</b>	<b>335,000</b>	<b>15,709,868</b>	<b>2,135,340</b>	<b>4,460,000</b>	<b>356,900</b>	<b>6,409,551</b>	<b>1,920,266</b>	<b>427,811</b>	<b>15,709,868</b>

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**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	Security 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
<b>Total Changes - Salt Spring Island</b>			<b>6,434,929</b>	<b>6,841,707</b>	<b>406,778</b>	

## **Appendix C-6: SSI Service Budgets**

### **SALT SPRING ISLANDS - EA WIDE**

**1.111 SSI Administration**

**1.316 SSI Building Numbering**

**1.371 SSI Emergency Program**

**1.535 Stormwater Quality Management**

**1.925 SSI Emergency Comm-CREST**

### **LOCAL/SPECIFIED/DEFINED SERVICES**

**2.620 Highland Water**

**2.621 Highland/Fernwood Water**

**2.622 Cedars of Tuam Water**

**2.624 Beddis Water**

**2.626 Fulford Water**

**2.628 Cedar Lane Water**

**2.660 Fernwood Water**

**3.810 Ganges Sewer**

**3.820 Maliview Sewer**

## **Appendix C-6: SSI Service Budgets**

### **LOCAL COMMUNITY COMMISSION**

**1.116 SSI Grants in Aid**

**1.124 SSI Economic Development**

**1.141 SSI Public Library**

**1.234 SSI Street Lighting**

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

**1.238A Community Transit**

**1.238B Community Transportation**

**1.299 SSI Arts**

**1.342 Livestock Injury Compensation**

**1.378 SSI Search and Rescue**

**1.45X SSI Parks & Recreation**

**3.705 SSI Septage/Composting**

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Admin Expenditures (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service: 1.111 SSI Admin. Expenditures**

**Committee: Electoral Area**

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

None Stated

**FUNDING:**

Requisition and internal allocation

**1.111 - Admin Expenditures (SSI)  
Director, Management & LCC**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
Director Admin	56,627	54,337	56,177	-	-	56,177	57,297	58,455	59,625	60,817
Management Services	1,294,482	1,196,915	1,224,530	-	69,463	1,293,993	1,323,974	1,357,073	1,385,340	1,416,763
Local Community Commission (LCC)	160,028	155,383	140,749	-	75,000	215,749	143,547	146,418	149,351	227,936
<b>TOTAL OPERATING COSTS</b>	<b>1,511,137</b>	<b>1,406,635</b>	<b>1,421,456</b>	<b>-</b>	<b>144,463</b>	<b>1,565,919</b>	<b>1,524,818</b>	<b>1,561,946</b>	<b>1,594,316</b>	<b>1,705,516</b>
*Percentage Increase over prior year			-5.9%		9.6%	3.6%	-2.6%	2.4%	2.1%	7.0%
<b>CAPITAL / RESERVES</b>										
Transfer to Equipment Replacement Fund	-	4,435	38,545	-	-	38,545	39,355	42,470	51,205	50,625
Transfer to Operating Reserve Fund	43,000	51,487	50,065	-	-	50,065	43,875	48,450	49,070	48,280
<b>TOTAL CAPITAL / RESERVES</b>	<b>43,000</b>	<b>55,922</b>	<b>88,610</b>	<b>-</b>	<b>-</b>	<b>88,610</b>	<b>83,230</b>	<b>90,920</b>	<b>100,275</b>	<b>98,905</b>
<b>TOTAL COSTS</b>	<b>1,554,137</b>	<b>1,462,557</b>	<b>1,510,066</b>	<b>-</b>	<b>144,463</b>	<b>1,654,529</b>	<b>1,608,048</b>	<b>1,652,866</b>	<b>1,694,591</b>	<b>1,804,421</b>
*Percentage Increase over prior year			-2.8%		9.3%	6.5%	-2.8%	2.8%	2.5%	6.5%
Labour Recovery	(432,730)	(341,350)	(442,240)	-	(15,565)	(457,805)	(451,100)	(460,120)	(469,310)	(478,690)
Internal Allocations	(287,910)	(287,910)	(297,420)	-	-	(297,420)	(303,340)	(309,370)	(315,510)	(321,860)
<b>TOTAL RECOVERIES</b>	<b>(720,640)</b>	<b>(629,260)</b>	<b>(739,660)</b>	<b>-</b>	<b>(15,565)</b>	<b>(755,225)</b>	<b>(754,440)</b>	<b>(769,490)</b>	<b>(784,820)</b>	<b>(800,550)</b>
<b>COSTS LESS INTERNAL RECOVERIES</b>	<b>833,497</b>	<b>833,297</b>	<b>770,406</b>	<b>-</b>	<b>128,898</b>	<b>899,304</b>	<b>853,608</b>	<b>883,376</b>	<b>909,771</b>	<b>1,003,871</b>
*Percentage Increase over prior year			-7.6%		15.5%	7.9%	-5.1%	3.5%	3.0%	10.3%
<b>FUNDING SOURCES (REVENUE)</b>										
Surplus c/fwd to 2025 (Management Component)	(49,050)	(49,050)	-	-	-	-	-	-	-	-
Surplus c/fwd to 2025 (Director Component)	(4,214)	(4,214)	-	-	-	-	-	-	-	-
Deficit c/fwd to 2025 (LCC Component)	44,196	44,196	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(7,208)	(7,208)	-	-	(77,208)	(77,208)	(4,000)	-	-	(75,600)
Grants in Lieu of Taxes	(404)	(404)	(434)	-	-	(434)	(432)	(445)	(460)	(472)
Provincial Grant	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(582)	(382)	(499)	-	-	(499)	(446)	(461)	(471)	(479)
<b>TOTAL REVENUE</b>	<b>(22,262)</b>	<b>(22,062)</b>	<b>(5,933)</b>	<b>-</b>	<b>(77,208)</b>	<b>(83,141)</b>	<b>(9,878)</b>	<b>(5,906)</b>	<b>(5,931)</b>	<b>(81,551)</b>
<b>REQUISITION</b>	<b>(811,235)</b>	<b>(811,235)</b>	<b>(764,473)</b>	<b>-</b>	<b>(51,690)</b>	<b>(816,163)</b>	<b>(843,730)</b>	<b>(877,470)</b>	<b>(903,840)</b>	<b>(922,320)</b>
*Percentage increase over prior year Requisition			-5.9%		6.4%	0.6%	3.4%	4.0%	3.0%	2.0%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Management Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	1,042,774	965,102	971,884	-	62,255	1,034,139	1,055,127	1,085,599	1,111,521	1,138,043
Allocations	88,708	88,708	88,326	-	7,208	95,534	96,478	99,775	98,739	100,188
Vehicles & Travel	8,730	6,500	8,900	-	-	8,900	9,080	9,260	9,450	9,640
Legal Expenses	10,000	2,500	10,200	-	-	10,200	10,400	10,610	10,820	11,040
Staff Training, Moving & Dues	14,600	12,000	14,880	-	-	14,880	15,180	15,480	15,800	16,120
Operating - Other	129,670	122,105	130,340	-	-	130,340	137,709	136,349	139,010	141,732
<b>TOTAL OPERATING COSTS</b>	<b>1,294,482</b>	<b>1,196,915</b>	<b>1,224,530</b>	<b>-</b>	<b>69,463</b>	<b>1,293,993</b>	<b>1,323,974</b>	<b>1,357,073</b>	<b>1,385,340</b>	<b>1,416,763</b>
*Percentage Increase over prior year			-5.4%		5.4%	0.0%	2.3%	2.5%	2.1%	2.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	-	29,500	-	-	29,500	31,430	35,700	45,000	45,000
Transfer to Operating Reserve Fund	10,000	16,487	9,660	-	-	9,660	6,265	13,710	17,260	19,455
<b>TOTAL CAPITAL / RESERVES</b>	<b>10,000</b>	<b>16,487</b>	<b>39,160</b>	<b>-</b>	<b>-</b>	<b>39,160</b>	<b>37,695</b>	<b>49,410</b>	<b>62,260</b>	<b>64,455</b>
<b>TOTAL COSTS</b>	<b>1,304,482</b>	<b>1,213,402</b>	<b>1,263,690</b>	<b>-</b>	<b>69,463</b>	<b>1,333,153</b>	<b>1,361,669</b>	<b>1,406,483</b>	<b>1,447,600</b>	<b>1,481,218</b>
*Percentage Increase over prior year			-3.1%		5.3%	2.2%	2.1%	3.3%	2.9%	2.3%
Labour Recovery	(432,730)	(341,350)	(442,240)	-	(15,565)	(457,805)	(451,100)	(460,120)	(469,310)	(478,690)
Internal Allocations	(287,910)	(287,910)	(297,420)	-	-	(297,420)	(303,340)	(309,370)	(315,510)	(321,860)
<b>TOTAL RECOVERIES</b>	<b>(720,640)</b>	<b>(629,260)</b>	<b>(739,660)</b>	<b>-</b>	<b>(15,565)</b>	<b>(755,225)</b>	<b>(754,440)</b>	<b>(769,490)</b>	<b>(784,820)</b>	<b>(800,550)</b>
<b>COSTS LESS INTERNAL RECOVERIES</b>	<b>583,842</b>	<b>584,142</b>	<b>524,030</b>	<b>-</b>	<b>53,898</b>	<b>577,928</b>	<b>607,229</b>	<b>636,993</b>	<b>662,780</b>	<b>680,668</b>
*Percentage Increase over prior year			-10.2%		9.2%	-1.0%	5.1%	4.9%	4.0%	2.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(49,050)	(49,050)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(7,208)	(7,208)	-	-	(7,208)	(7,208)	(4,000)	-	-	-
Grants in Lieu of Taxes	(358)	(358)	(395)	-	-	(395)	(380)	(390)	(400)	(410)
Other Income	-	(300)	(325)	-	-	(325)	(359)	(373)	(380)	(388)
<b>TOTAL REVENUE</b>	<b>(56,616)</b>	<b>(56,916)</b>	<b>(720)</b>	<b>-</b>	<b>(7,208)</b>	<b>(7,928)</b>	<b>(4,739)</b>	<b>(763)</b>	<b>(780)</b>	<b>(798)</b>
<b>REQUISITION</b>	<b>(527,226)</b>	<b>(527,226)</b>	<b>(523,310)</b>	<b>-</b>	<b>(46,690)</b>	<b>(570,000)</b>	<b>(602,490)</b>	<b>(636,230)</b>	<b>(662,000)</b>	<b>(679,870)</b>
*Percentage increase over prior year Requisition			-0.7%		8.9%	8.1%	5.7%	5.6%	4.1%	2.7%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Director Admin	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Remunerations	40,825	40,825	41,560	-	-	41,560	42,390	43,240	44,100	44,980
SSI EA Management Allocation	6,900	6,900	7,130	-	-	7,130	7,270	7,420	7,570	7,720
Allocations	3,742	3,742	3,807	-	-	3,807	3,876	3,953	4,032	4,113
Travel & Training	1,000	1,600	1,020	-	-	1,020	1,040	1,060	1,080	1,100
Operating - Other	4,160	1,270	2,660	-	-	2,660	2,721	2,782	2,843	2,904
<b>TOTAL OPERATING COSTS</b>	<b>56,627</b>	<b>54,337</b>	<b>56,177</b>	<b>-</b>	<b>-</b>	<b>56,177</b>	<b>57,297</b>	<b>58,455</b>	<b>59,625</b>	<b>60,817</b>
*Percentage Increase over prior year			-0.8%			-0.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	1,790	4,045	-	-	4,045	2,925	1,770	1,205	625
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>1,790</b>	<b>4,045</b>	<b>-</b>	<b>-</b>	<b>4,045</b>	<b>2,925</b>	<b>1,770</b>	<b>1,205</b>	<b>625</b>
<b>TOTAL COSTS</b>	<b>56,627</b>	<b>56,127</b>	<b>60,222</b>	<b>-</b>	<b>-</b>	<b>60,222</b>	<b>60,222</b>	<b>60,225</b>	<b>60,830</b>	<b>61,442</b>
*Percentage Increase over prior year			6.3%			6.3%	0.0%	0.0%	1.0%	1.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(4,214)	(4,214)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(46)	(46)	(39)	-	-	(39)	(52)	(55)	(60)	(62)
Other Income	(500)	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(4,760)</b>	<b>(4,260)</b>	<b>(39)</b>	<b>-</b>	<b>-</b>	<b>(39)</b>	<b>(52)</b>	<b>(55)</b>	<b>(60)</b>	<b>(62)</b>
<b>REQUISITION</b>	<b>(51,867)</b>	<b>(51,867)</b>	<b>(60,183)</b>	<b>-</b>	<b>-</b>	<b>(60,183)</b>	<b>(60,170)</b>	<b>(60,170)</b>	<b>(60,770)</b>	<b>(61,380)</b>
*Percentage increase over prior year Requisition			16.0%			16.0%	0.0%	0.0%	1.0%	1.0%

**1.111 - Admin Expenditures (SSI)  
Local Community Commission**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Remunerations & Salaries	89,763	89,263	68,470	-	-	68,470	69,840	71,240	72,660	74,110
SSI EA Management Allocation	50,040	50,040	51,690	-	-	51,690	52,720	53,770	54,850	55,950
Travel Costs	6,180	2,000	6,290	-	-	6,290	6,420	6,550	6,680	6,810
Allocations	5,345	5,345	5,439	-	-	5,439	5,537	5,648	5,761	5,876
Contract for Services	-	-	-	-	70,000	70,000	-	-	-	75,600
Other Operating	8,700	8,735	8,860	-	5,000	13,860	9,030	9,210	9,400	9,590
<b>TOTAL OPERATING COSTS</b>	<b>160,028</b>	<b>155,383</b>	<b>140,749</b>	<b>-</b>	<b>75,000</b>	<b>215,749</b>	<b>143,547</b>	<b>146,418</b>	<b>149,351</b>	<b>227,936</b>
*Percentage Increase over prior year			-12.0%		46.9%	34.8%	-33.5%	2.0%	2.0%	52.6%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	33,000	35,000	40,405	-	-	40,405	37,610	34,740	31,810	28,825
Transfer to Equipment Replacement Fund	-	2,645	5,000	-	-	5,000	5,000	5,000	5,000	5,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>33,000</b>	<b>37,645</b>	<b>45,405</b>	<b>-</b>	<b>-</b>	<b>45,405</b>	<b>42,610</b>	<b>39,740</b>	<b>36,810</b>	<b>33,825</b>
<b>TOTAL COSTS</b>	<b>193,028</b>	<b>193,028</b>	<b>186,154</b>	<b>-</b>	<b>75,000</b>	<b>261,154</b>	<b>186,157</b>	<b>186,158</b>	<b>186,161</b>	<b>261,761</b>
*Percentage Increase over prior year			-3.6%		38.9%	35.3%	-28.7%	0.0%	0.0%	40.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	44,196	44,196	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(70,000)	(70,000)	-	-	-	(75,600)
Provincial Grant for LCC	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(82)	(82)	(174)	-	-	(174)	(87)	(88)	(91)	(91)
<b>TOTAL REVENUE</b>	<b>39,114</b>	<b>39,114</b>	<b>(5,174)</b>	<b>-</b>	<b>(70,000)</b>	<b>(75,174)</b>	<b>(5,087)</b>	<b>(5,088)</b>	<b>(5,091)</b>	<b>(80,691)</b>
<b>REQUISITION</b>	<b>(232,142)</b>	<b>(232,142)</b>	<b>(180,980)</b>	<b>-</b>	<b>(5,000)</b>	<b>(185,980)</b>	<b>(181,070)</b>	<b>(181,070)</b>	<b>(181,070)</b>	<b>(181,070)</b>
*Percentage increase over prior year Requisition			-22.0%		2.2%	-19.9%	-2.6%	0.0%	0.0%	0.0%

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

<b>Service No.</b>	<b>1.111 SSI Admin. Expenditures</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$20,000	\$40,900	\$91,150	\$11,600	\$11,750	\$6,000	\$161,400	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$0	\$0	\$0	\$0	\$65,000	\$0	\$65,000	
	<b>\$20,000</b>	<b>\$40,900</b>	<b>\$91,150</b>	<b>\$11,600</b>	<b>\$76,750</b>	<b>\$6,000</b>	<b>\$226,400</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Replacement Fund	\$20,000	\$40,900	\$91,150	\$11,600	\$76,750	\$6,000	\$226,400	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$20,000</b>	<b>\$40,900</b>	<b>\$91,150</b>	<b>\$11,600</b>	<b>\$76,750</b>	<b>\$6,000</b>	<b>\$226,400</b>	

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.111**

**Service Name: SSI Admin. Expenditures**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
24-01	Replacement	Computer	Computer Replacement - SSI Admin	\$ 38,900	E	ERF	\$ -	\$ 14,250	\$ 10,900	\$ 6,100	\$ 6,000	\$ -	\$ 37,250
24-01	Replacement	Computer	Computer Replacement - Director		E	ERF	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ 1,650
25-01	New	Vehicle	Electric vehicle	\$ 65,000	V	ERF	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
24-02	Replacement	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)	\$ 95,000	E	ERF	\$ 20,000	\$ 20,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 95,000
26-01	Replacement	Office Equipment	Replace office equipment	\$ 27,500	E	ERF	\$ -	\$ 5,000	\$ 5,250	\$ 5,500	\$ 5,750	\$ 6,000	\$ 27,500
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 226,400</b>			<b>\$ 20,000</b>	<b>\$ 40,900</b>	<b>\$ 91,150</b>	<b>\$ 11,600</b>	<b>\$ 76,750</b>	<b>\$ 6,000</b>	<b>\$ 226,400</b>

Service: 1.111

SSI Admin. Expenditures

Project Number 24-01

Capital Project Title Computer

Capital Project Description Computer Replacement - SSI Admin

Project Rationale Equipment replacement / lifecycle

Project Number 25-01

Capital Project Title Vehicle

Capital Project Description Electric vehicle

Project Rationale Equipment replacement / lifecycle

Project Number 24-02

Capital Project Title Boardroom Electronic Equipment

Capital Project Description Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)

Project Rationale Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)

Project Number 26-01

Capital Project Title Office Equipment

Capital Project Description Replace office equipment

Project Rationale Equipment replacement / lifecycle

**Admin Expenditures (SSI)  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund - Local Community Commission	38,893	9,298	46,908	81,648	113,458	66,683
Operating Reserve Fund - Management	6,720	9,172	11,437	25,147	42,407	61,862
Equipment Replacement Fund - Management	61,767	62,017	27,297	51,397	19,647	58,647
Equipment Replacement Fund - Director	13,643	11,038	1,463	3,233	4,438	5,063
Equipment Replacement Fund - Local Community Commission	16,909	16,909	9,409	14,409	19,409	24,409
<b>Total</b>	<b>137,932</b>	<b>108,434</b>	<b>96,514</b>	<b>175,834</b>	<b>199,359</b>	<b>216,664</b>

**Reserve Schedule**

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

Bylaw No. 4584  
Created in 2023

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105558	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		5,119	38,893	9,298	46,908	81,648	113,458
Transfer from Ops Budget		33,000	40,405	37,610	34,740	31,810	28,825
Transfer to Ops Budget		-	(70,000)	-	-	-	(75,600)
Interest Income*		775					
<b>Ending Balance \$</b>		<b>38,893</b>	<b>9,298</b>	<b>46,908</b>	<b>81,648</b>	<b>113,458</b>	<b>66,683</b>

**Assumptions/Background:**

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

**Reserve Schedule**

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

Bylaw No. 4584  
Created in 2023

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105559	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		6,065	6,720	9,172	11,437	25,147	42,407
Transfer from Ops Budget		10,979	9,660	6,265	13,710	17,260	19,455
Transfer to Ops Budget		(10,708)	(7,208)	(4,000)	-	-	-
Interest Income*		384					
<b>Ending Balance \$</b>		<b>6,720</b>	<b>9,172</b>	<b>11,437</b>	<b>25,147</b>	<b>42,407</b>	<b>61,862</b>

**Assumptions/Background:**

\* Interest in planning years nets against inflation which is not included.  
 2025: \$7,208 Migration to Online SharePoint; \$3,500 Orthophoto Project  
 2026: \$7,208 Migration to Online SharePoint  
 2027: \$4,000 Orthophoto project (estimation)

**Reserve Schedule**

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

ERF Group: EASSIMGMT.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102119						
Beginning Balance		82,646	61,767	62,017	27,297	51,397	19,647
Transfer from Ops Budget		-	29,500	31,430	35,700	45,000	45,000
Planned Purchase		(21,442)	(29,250)	(66,150)	(11,600)	(76,750)	(6,000)
Interest Income		563					
<b>Ending Balance \$</b>		<b>61,767</b>	<b>62,017</b>	<b>27,297</b>	<b>51,397</b>	<b>19,647</b>	<b>58,647</b>

**Assumptions/Background:**

Office equipment, computers, and vehicle replacement

**Reserve Schedule**

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

ERF Group: SSIADMIN.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101837						
Beginning Balance		13,858	13,643	11,038	1,463	3,233	4,438
Transfer from Ops Budget		-	4,045	2,925	1,770	1,205	625
Planned Purchase		(325)	(6,650)	(12,500)	-	-	-
Interest Income		110					
<b>Ending Balance \$</b>		<b>13,643</b>	<b>11,038</b>	<b>1,463</b>	<b>3,233</b>	<b>4,438</b>	<b>5,063</b>

**Assumptions/Background:**

Office equipment, computers, and vehicle replacement

**Reserve Schedule**

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

ERF Group: EASSILCC.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 102275	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		16,772	16,909	16,909	9,409	14,409	19,409
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(5,000)	(12,500)	-	-	-
Interest Income		137					
<b>Ending Balance \$</b>		<b>16,909</b>	<b>16,909</b>	<b>9,409</b>	<b>14,409</b>	<b>19,409</b>	<b>24,409</b>

**Assumptions/Background:**

Office equipment, computers, and vehicle replacement

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **SSI Grants in Aid**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.116 SSI Grants in Aid

**Commission:** Salt Spring Local Community Commission

**DEFINITION:**

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area (Establishment Bylaw 4697, September 2025).

**SERVICE DESCRIPTION:**

Provide Grants to support organizations that are outside the existing services in an electoral area. Each electoral area budgets their anticipated requirements separately.

**PARTICIPATION:**

Salt Spring Island Electoral Area.

**MAXIMUM LEVY:**

Greater of \$152,452 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements.

**COMMISSION:**

Salt Spring Local Community Commission

**FUNDING:**

Requisition

1.116 - SSI Grants in Aid	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grants in Aid	68,986	68,986	70,090	-	20,000	90,090	71,630	73,060	74,520	76,010
Allocations	5,009	5,009	5,840	-	-	5,840	5,946	6,062	6,179	6,307
Other Expenses	-	71	30	-	-	30	30	30	30	30
<b>TOTAL OPERATING COSTS</b>	<b>73,995</b>	<b>74,066</b>	<b>75,960</b>	<b>-</b>	<b>20,000</b>	<b>95,960</b>	<b>77,606</b>	<b>79,152</b>	<b>80,729</b>	<b>82,347</b>
*Percentage Increase over prior year			2.7%			29.7%	-19.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(140)	140	-	-	140	-	-	-	-
Balance c/fwd from 2024 to 2025	(147)	(147)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(41)	(32)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Donations	-	-	-	-	(20,000)	(20,000)	-	-	-	-
Other Revenue	(82)	(22)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(270)</b>	<b>(341)</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(140)</b>	<b>(140)</b>	<b>(140)</b>	<b>(140)</b>
<b>REQUISITION</b>	<b>(73,725)</b>	<b>(73,725)</b>	<b>(75,960)</b>	<b>-</b>	<b>-</b>	<b>(75,960)</b>	<b>(77,466)</b>	<b>(79,012)</b>	<b>(80,589)</b>	<b>(82,207)</b>
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **SSI Economic Development**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.124 SSI Economic Development Sustainability

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

**DEFINITION:**

Authority to offer an economic development service under Bylaw No. 1824 (1990), 4590 (2025), 4591 (2025)

**SERVICE DESCRIPTION:**

To promote, provide information and assist local service agencies with economic development initiatives.

**PARTICIPATION:**

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Salt Spring Island.

**MAXIMUM LEVY:**

None stated

**COMMISSION:**

Salt Spring Island Local Community Commission

**FUNDING:**

Requisition

**1.124 - SSI Economic Development**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Project Costs	91,652	85,436	30,000	20,000	21,716	71,716	50,000	50,000	50,000	50,000
Third Party Payments	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	12,127	12,127	12,372	-	-	12,372	12,613	12,863	13,124	13,387
Operating - Other	6,310	2,630	6,460	-	-	6,460	6,587	6,714	6,851	6,989
<b>TOTAL OPERATING COSTS</b>	<b>120,089</b>	<b>110,193</b>	<b>58,832</b>	<b>20,000</b>	<b>21,716</b>	<b>100,548</b>	<b>79,200</b>	<b>79,577</b>	<b>79,975</b>	<b>80,376</b>
*Percentage Increase over prior year			-51.0%	16.7%	18.1%	-16.3%	-21.2%	0.5%	0.5%	0.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	7,460	-	-	7,460	7,500	7,650	7,800	7,960
<b>TOTAL COSTS</b>	<b>120,089</b>	<b>110,193</b>	<b>66,292</b>	<b>20,000</b>	<b>21,716</b>	<b>108,008</b>	<b>86,700</b>	<b>87,227</b>	<b>87,775</b>	<b>88,336</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2025 to 2026	-	11,716	-	-	(11,716)	(11,716)	-	-	-	-
Balance CFW from 2024 to 2025	(51,652)	(51,652)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(3,345)	(4,773)	-	-	(10,000)	(10,000)	-	-	-	-
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Income	(570)	(962)	(580)	-	-	(580)	(590)	(600)	(610)	(620)
<b>TOTAL REVENUE</b>	<b>(55,607)</b>	<b>(45,711)</b>	<b>(620)</b>	<b>-</b>	<b>(21,716)</b>	<b>(22,336)</b>	<b>(630)</b>	<b>(640)</b>	<b>(650)</b>	<b>(660)</b>
<b>REQUISITION</b>	<b>(64,482)</b>	<b>(64,482)</b>	<b>(65,672)</b>	<b>(20,000)</b>	<b>-</b>	<b>(85,672)</b>	<b>(86,070)</b>	<b>(86,587)</b>	<b>(87,125)</b>	<b>(87,676)</b>
*Percentage increase over prior year Requisition			1.8%	31.0%		32.9%	0.5%	0.6%	0.6%	0.6%

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105534						
Beginning Balance		13,495	13,653	11,113	18,613	26,263	34,063
Transfer from Ops Budget		2,958	7,460	7,500	7,650	7,800	7,960
Transfer to Ops Budget		(3,345)	(10,000)	-	-	-	-
Interest Income*		546					
<b>Ending Balance \$</b>		<b>13,653</b>	<b>11,113</b>	<b>18,613</b>	<b>26,263</b>	<b>34,063</b>	<b>42,023</b>

#### Assumptions/Background:

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

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SSI Public Library**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.141 SSI Public Library

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

**DEFINITION:**

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Salt Spring Island Public Library service by Bylaw No. 2725 adopted November 1999. Amended by Bylaw No. 3612 (adopted December, 2009).

**SERVICE DESCRIPTION:**

This service makes an annual contribution to the Salt Spring Island Public Library Association to provide public library service for Salt Spring Island Electoral Area. In recent years in response to a drive for a new library, the CRD has passed loan authorization bylaws – one for the purchase of land (2006), the other for construction of a building (2009). Both transactions are supported by referendums. SSI Library was grandfathered in being allowed to own its own library, but under provincial legislation cannot build or acquire a new building. The new library building construction, completed in 2013, is owned by the CRD, and was funded two thirds by federal/provincial infrastructure grants.

**PARTICIPATION:**

The Electoral Area of Salt Spring Island.

**MAXIMUM LEVY:**

Greater of \$600,000 or \$0.186 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3308 (2005)	\$ 600,000
AUTHORIZED:	LA Bylaw No. 3613 (2006)	2,100,000
BORROWED:	S.I. Bylaw No. 3308 (2006, 4.43%)	(350,000)
	S.I. Bylaw No. 3613 (2011, 3.25%)	(2,000,000)
	S.I. Bylaw No. 3613 (2013, 3.85%)	(100,000)
EXPIRED:	LA Bylaw No. 3308 (2005)	(250,000)
REMAINING AUTHORIZATION		<u>\$ -</u>

**FUNDING:**

Requisition

1.141 - SSI Public Library	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Contribution to Library	563,680	563,680	591,864	5,500	-	597,364	657,100	689,960	703,760	717,840
Allocations	29,952	29,952	33,083	-	-	33,083	33,681	34,352	35,036	35,733
Insurance	13,130	13,130	12,620	-	-	12,620	13,251	13,914	14,610	15,341
Other Operating Expenses	10,120	9,920	10,310	-	-	10,310	10,520	10,730	10,940	11,150
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
<b>TOTAL OPERATING COSTS</b>	<b>619,382</b>	<b>616,682</b>	<b>650,377</b>	<b>5,500</b>	<b>-</b>	<b>655,877</b>	<b>717,052</b>	<b>751,456</b>	<b>766,846</b>	<b>782,564</b>
*Percentage Increase over prior year			5.0%	0.9%		5.9%	9.3%	4.8%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	1,715	4,413	2,575	-	-	2,575	94,260	76,275	87,525	88,895
MFA Debt Reserve Fund	870	870	1,010	-	-	1,010	50	50	-	-
MFA Principal Payment	112,731	112,731	112,731	-	-	112,731	5,368	5,368	-	-
MFA Interest Payment	33,920	33,920	33,920	-	-	33,920	4,520	4,520	-	-
<b>TOTAL DEBT / RESERVE</b>	<b>149,236</b>	<b>151,934</b>	<b>150,236</b>	<b>-</b>	<b>-</b>	<b>150,236</b>	<b>104,198</b>	<b>86,213</b>	<b>87,525</b>	<b>88,895</b>
<b>TOTAL COSTS</b>	<b>768,618</b>	<b>768,616</b>	<b>800,613</b>	<b>5,500</b>	<b>-</b>	<b>806,113</b>	<b>821,250</b>	<b>837,669</b>	<b>854,371</b>	<b>871,459</b>
*Percentage Increase over prior year			4.2%	0.7%		4.9%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(530)	(528)	(574)	-	-	(574)	(550)	(560)	(570)	(580)
MFA Debt reserve fund earnings	(870)	(870)	(1,010)	-	-	(1,010)	(50)	(50)	-	-
Other Income	(540)	(540)	(516)	-	-	(516)	(560)	(570)	(580)	(590)
<b>TOTAL REVENUE</b>	<b>(1,940)</b>	<b>(1,938)</b>	<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>(2,100)</b>	<b>(1,160)</b>	<b>(1,180)</b>	<b>(1,150)</b>	<b>(1,170)</b>
<b>REQUISITION</b>	<b>(766,678)</b>	<b>(766,678)</b>	<b>(798,513)</b>	<b>(5,500)</b>	<b>-</b>	<b>(804,013)</b>	<b>(820,090)</b>	<b>(836,489)</b>	<b>(853,221)</b>	<b>(870,289)</b>
*Percentage increase over prior year Requisition			4.2%	0.7%		4.9%	2.0%	2.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.141 SSI Public Library</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$130,000	\$100,000	\$35,000	\$50,000	\$6,000	\$0	\$191,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$85,000	\$35,000	\$25,000	\$25,000	\$0	\$0	\$85,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$20,000	\$40,000	\$10,000	\$25,000	\$6,000	\$0	\$81,000
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #:

**1.141**

Service Name:

**SSI Public Library**

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
26-01	New	Emergency Upgrades and Repairs	Unforeseen Emergency Repairs and Upgrades	\$ 10,000	B	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
28-01	New	Roof Repairs	Repair Roof	\$ 15,000	B	Res	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
25-01	New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan	\$ 40,000	B	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 30,000
25-01	New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan		B	Grant	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
25-02	New	HVAC and Central Heating Repair Allowance	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment	\$ 26,000	B	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 6,000	\$ -	\$ 26,000
25-03	New	Washroom Upgrade Project	Upgrade existing washroom and implement accessibility recommendations	\$ 100,000	B	Grant	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 75,000
25-03	New	Washroom Upgrade Project			B	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 191,000</b>				<b>\$ 100,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 191,000</b>

Service: **1.141** **SSI Public Library**

**Project Number** 26-01

**Capital Project Title** Emergency Upgrades and Repairs

**Capital Project Description** Unforeseen Emergency Repairs and Upgrades

**Project Rationale** Unforeseen emergency upgrades and repairs

**Project Number** 28-01

**Capital Project Title** Roof Repairs

**Capital Project Description** Repair Roof

**Project Rationale** Repairing the roof

**Project Number** 25-01

**Capital Project Title** Accessibility Projects

**Capital Project Description** Various accessibility projects stemming from the September 2023 Accessibility Plan

**Project Rationale** Various accessibility projects stemming from the September 2023 Accessibility Plan

**Project Number** 25-02

**Capital Project Title** HVAC and Central Heating Repair Allowance

**Capital Project Description** HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment

**Project Rationale** HVAC and Central Heating Plant Repair Allowance as recommended in the 2022 WSP Building Condition Assessment.

**Project Number** 25-03

**Capital Project Title** Washroom Upgrade Project

**Capital Project Description** Upgrade existing washroom and implement accessibility recommendations

**Project Rationale** Library has requested upgrades to existing washrooms. 25k CWF has been committed for 2025/2026

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund:	1084	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102136						
<b>Beginning Balance</b>		141,353	145,766	108,341	192,601	243,876	325,401
<b>Transfer from Ops Budget</b>		8,449	2,575	94,260	76,275	87,525	88,895
<b>Transfer from Cap Fund</b>		61					
<b>Transfer to Cap Fund</b>		(10,000)	(40,000)	(10,000)	(25,000)	(6,000)	-
<b>Interest Income*</b>		5,902					
<b>Ending Balance \$</b>		<b>145,766</b>	<b>108,341</b>	<b>192,601</b>	<b>243,876</b>	<b>325,401</b>	<b>414,296</b>

#### Assumptions/Backgrounds:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **SSI Street Lighting**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.234 SSI Street Lighting

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

**DEFINITION:**

To provide street lighting on Salt Spring Island.

Bylaw No. 3746, December 14, 2011. Bylaw amendment No.4189 to increase the maximum requisition adopted August 11, 2017.

**PARTICIPATION:**

Salt Spring Island Electoral Area # 65, 2(764).

Order in Council No. 444, September 16, 2011.

**MAXIMUM LEVY:**

Greater of \$24,370 or \$0.0075 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.234 - SSI Street Lighting	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Electricity	27,190	27,190	28,210	-	-	28,210	28,770	29,350	29,940	30,540
Allocations	3,652	3,652	3,774	-	-	3,774	3,843	3,917	3,991	4,076
Contribution projects	1,930	-	1,960	-	-	1,960	2,000	2,045	2,090	2,130
Other Operating Expenses	100	180	100	-	-	100	100	100	100	100
<b>TOTAL OPERATING COSTS</b>	<b>32,872</b>	<b>31,022</b>	<b>34,044</b>	<b>-</b>	<b>-</b>	<b>34,044</b>	<b>34,713</b>	<b>35,412</b>	<b>36,121</b>	<b>36,846</b>
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,880	350	-	-	350	560	570	580	590
<b>TOTAL COSTS</b>	<b>32,872</b>	<b>32,902</b>	<b>34,394</b>	<b>-</b>	<b>-</b>	<b>34,394</b>	<b>35,273</b>	<b>35,982</b>	<b>36,701</b>	<b>37,436</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(50)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(40)</b>	<b>(70)</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(32,832)</b>	<b>(32,832)</b>	<b>(34,354)</b>	<b>-</b>	<b>-</b>	<b>(34,354)</b>	<b>(35,233)</b>	<b>(35,942)</b>	<b>(36,661)</b>	<b>(37,396)</b>
*Percentage increase over prior year Requisition			4.6%			4.6%	2.6%	2.0%	2.0%	2.0%

**Reserve Schedule**

**Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund**

Bylaw No. 4584

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105557	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		1,102	5,560	5,910	6,470	7,040	7,620
Transfer from Ops Budget		4,410	350	560	570	580	590
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		48					
<b>Ending Balance \$</b>		<b>5,560</b>	<b>5,910</b>	<b>6,470</b>	<b>7,040</b>	<b>7,620</b>	<b>8,210</b>

**Assumptions/Backgrounds:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SSI Small Craft Harbour (Fernwood Dock)**

**FINAL BUDGET**

MARCH 2026

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

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

**DEFINITION:**

A local service area to establish, acquire and operate a service of small craft harbour facilities.  
Bylaw No. 2730, adopted on November 24, 1999. Bylaw amendment No. 3761, adopted on April 13, 2011.

**SERVICE DESCRIPTION:**

This is a service for funding and operating the Fernwood Dock, a small craft harbour facility on Salt Spring Island. This dock was divested to the CRD from the Department of Transportation in 2002. The Federal Government provided one-time funding of approximately \$280,000 for dock rehabilitation. This service is administered by the Salt Spring Island Local Community Commission.

**PARTICIPATION:**

Salt Spring Island Electoral Area.

**MAXIMUM LEVY:**

Greater of \$162,800 or \$0.05 / \$1,000 on hospital assessments for the Electoral Area of Salt Spring Island.

**COMMISSION:**

Salt Spring Island Local Community Commission

**FUNDING:**

Parcel Tax

1.236 - SSI Small Craft Harbour (Fernwood Dock)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	5,500	5,056	5,600	-	-	5,600	5,720	5,840	5,960	6,080
Insurance	3,800	3,800	4,345	-	-	4,345	4,562	4,790	5,030	5,281
Supplies	590	-	600	-	-	600	610	620	630	640
Allocations	4,780	4,780	4,892	-	-	4,892	4,987	5,085	5,182	5,280
Other Operating Expenses	2,370	1,560	2,410	-	-	2,410	2,450	2,490	2,530	2,570
<b>TOTAL OPERATING COSTS</b>	<b>17,040</b>	<b>15,196</b>	<b>17,847</b>	<b>-</b>	<b>-</b>	<b>17,847</b>	<b>18,329</b>	<b>18,825</b>	<b>19,332</b>	<b>19,851</b>
*Percentage Increase over prior year			4.7%			4.7%	2.7%	2.7%	2.7%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	1,000	1,000	9,000	-	(8,000)	1,000	12,670	16,945	20,100	23,610
Transfer to Operating Reserve Fund	-	1,844	1,000	-	-	1,000	1,000	1,000	1,000	1,000
<b>TOTAL CAPITAL / RESERVE</b>	<b>1,000</b>	<b>2,844</b>	<b>10,000</b>	<b>-</b>	<b>(8,000)</b>	<b>2,000</b>	<b>13,670</b>	<b>17,945</b>	<b>21,100</b>	<b>24,610</b>
<b>TOTAL COSTS</b>	<b>18,040</b>	<b>18,040</b>	<b>27,847</b>	<b>-</b>	<b>(8,000)</b>	<b>19,847</b>	<b>31,999</b>	<b>36,770</b>	<b>40,432</b>	<b>44,461</b>
*Percentage Increase over prior year			54.4%		-44.3%	10.0%	61.2%	14.9%	10.0%	10.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>-</b>	<b>-</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(17,870)</b>	<b>(17,870)</b>	<b>(27,677)</b>	<b>-</b>	<b>8,000</b>	<b>(19,677)</b>	<b>(31,829)</b>	<b>(36,600)</b>	<b>(40,262)</b>	<b>(44,291)</b>
*Percentage increase over prior year Requisition			54.9%		-44.8%	10.1%	61.8%	15.0%	10.0%	10.0%



## Definitions for the 5-year Capital Plan

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



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

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

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

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	80,841	61,841	54,511	51,456	51,556	55,166
Operating Reserve Fund	1,957	2,957	3,957	4,957	5,957	6,957
<b>Total</b>	<b>82,798</b>	<b>64,798</b>	<b>58,468</b>	<b>56,413</b>	<b>57,513</b>	<b>62,123</b>

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		183,276	80,841	61,841	54,511	51,456	51,556
Transfer from Ops Budget		1,000	1,000	12,670	16,945	20,100	23,610
Transfer from Cap Fund		17,161					
Transfer to Cap Fund		(125,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Interest Income*		4,404					
<b>Ending Balance \$</b>		<b>80,841</b>	<b>61,841</b>	<b>54,511</b>	<b>51,456</b>	<b>51,556</b>	<b>55,166</b>

### Assumptions/Background:

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

## Reserve Schedule

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

Created in 2024

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

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105563						
Beginning Balance		-	1,957	2,957	3,957	4,957	5,957
Transfer from Op Budget		1,957	1,000	1,000	1,000	1,000	1,000
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		<b>1,957</b>	<b>2,957</b>	<b>3,957</b>	<b>4,957</b>	<b>5,957</b>	<b>6,957</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

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

**FINAL BUDGET**

MARCH 2026

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

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

**SERVICE DESCRIPTION:**

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

**PARTICIPATION:**

The Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

Greater of \$245,000 or \$0.076 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Salt Spring Island Local Community Commission

**FUNDING:**

The transit service is funded by Transit Fare Revenue and requisition.

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

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	592,612	564,565	606,178	-	-	606,178	643,829	680,973	694,590	708,480
Auxiliary Wages	-	6,923	-	3,560	-	3,560	3,630	3,700	3,770	3,850
Allocations	33,534	33,534	33,426	-	-	33,426	34,032	34,713	35,406	36,113
Referendum Costs for Service Expansion	-	-	-	-	30,000	30,000	-	-	-	-
Other Operating Expenses	3,166	4,189	3,751	2,000	-	5,751	5,793	5,917	6,044	6,174
<b>TOTAL OPERATING COSTS</b>	<b>629,312</b>	<b>609,211</b>	<b>643,355</b>	<b>5,560</b>	<b>30,000</b>	<b>678,915</b>	<b>687,284</b>	<b>725,303</b>	<b>739,810</b>	<b>754,617</b>
*Percentage Increase over prior year			2.2%	0.9%	4.8%	7.9%	1.2%	5.5%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	20,000	20,000	23,000	-	(10,000)	13,000	25,000	26,775	43,610	50,000
Transfer to Operating Reserve Fund	23,070	4,570	41,780	-	-	41,780	14,325	5,000	5,540	17,700
<b>TOTAL CAPITAL / RESERVES</b>	<b>43,070</b>	<b>24,570</b>	<b>64,780</b>	<b>-</b>	<b>(10,000)</b>	<b>54,780</b>	<b>39,325</b>	<b>31,775</b>	<b>49,150</b>	<b>67,700</b>
<b>TOTAL COSTS</b>	<b>672,382</b>	<b>633,781</b>	<b>708,135</b>	<b>5,560</b>	<b>20,000</b>	<b>733,695</b>	<b>726,609</b>	<b>757,078</b>	<b>788,960</b>	<b>822,317</b>
*Percentage Increase over prior year			5.3%	0.8%	3.0%	9.1%	-1.0%	4.2%	4.2%	4.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(16,240)	-	(30,000)	(46,240)	-	-	-	-
Transit Pass Revenue	(217,011)	(178,410)	(189,715)	-	-	(189,715)	(193,510)	(197,380)	(201,330)	(205,360)
Other Income	(540)	(540)	(900)	-	-	(900)	(1,000)	(1,000)	(1,000)	(1,000)
Grants in Lieu of Taxes	(260)	(260)	(340)	-	-	(340)	(270)	(280)	(290)	(300)
<b>TOTAL REVENUE</b>	<b>(217,811)</b>	<b>(179,210)</b>	<b>(207,195)</b>	<b>-</b>	<b>(30,000)</b>	<b>(237,195)</b>	<b>(194,780)</b>	<b>(198,660)</b>	<b>(202,620)</b>	<b>(206,660)</b>
<b>REQUISITION</b>	<b>(454,571)</b>	<b>(454,571)</b>	<b>(500,940)</b>	<b>(5,560)</b>	<b>10,000</b>	<b>(496,500)</b>	<b>(531,829)</b>	<b>(558,418)</b>	<b>(586,340)</b>	<b>(615,657)</b>
*Percentage increase over prior year Requisition			10.2%	1.2%	-2.2%	9.2%	7.1%	5.0%	5.0%	5.0%

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

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

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

**SOURCE OF FUNDS**

Capital Funds on Hand	\$159,500	\$159,500	\$0	\$0	\$0	\$0	\$0	\$159,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$240,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$700,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$65,000
	<b>\$159,500</b>	<b>\$419,500</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>\$924,500</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

2026 - 2030

Service #: 1.238A

Service Name: Community Transit (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
26-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	\$ 690,000	S	Grant	\$ -	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 575,000
26-01	New	Bus Shelters	CWF to support project 26-01		S	Grant	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 60,000
26-01	New	Bus Shelters	Reserve Funding for CRD Project Management to support project 26-01.		S	Res	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 55,000
													\$ -
18-01	New	Bus Shelter - Mobrae	Bus shelter design, site prep and construction for Mobrae (CX.170.2001)	\$ 66,875	S	Cap	\$ 19,500	\$ 19,500	\$ -	\$ -	\$ -	\$ -	\$ 19,500
18-01	New	Bus Shelter - Mobrae	Betterment Grant Funding to support project 18-01		S	Grant	\$ -	\$ 26,875	\$ -	\$ -	\$ -	\$ -	\$ 26,875
													\$ -
22-01	New	Bus Shelter - Horel	Bus shelter design, site prep and construction for Horel (CX.170.2002)	\$ 50,375	S	Cap	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
22-01	New	Bus Shelter - Horel	Betterment Grant Funding to support project 23-01		S	Grant	\$ -	\$ 10,375	\$ -	\$ -	\$ -	\$ -	\$ 10,375
													\$ -
23-01	New	Bus Shelter - Cusheon & Ganges/Fulford road	Bus shelter design, site prep and construction for Cusheon Ganges/Fulford road (CX.170.2003) 55k Betterment Grant allocated in 2025	\$ 102,750	S	Cap	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
23-01	New	Bus Shelter - Cusheon & Ganges/Fulford road	Betterment Grant Funding to support project 23-01		S	Grant	\$ -	\$ 27,750	\$ -	\$ -	\$ -	\$ -	\$ 27,750
23-01	New	Bus Shelter - Cusheon & Ganges/Fulford road	Reserve Funding for CRD Project Management and construction to support project 23-01.		S	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
													\$ -
23-02	New	O & M Facility Plan	Designs and costing for bus parking and electric bus charging located at Kanaka Rd. (CX.170.2101)	\$ 50,000	S	Cap	\$ 49,000	\$ 49,000	\$ -		\$ -	\$ -	\$ 49,000
											\$ -		\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 960,000</b>				<b>\$ 419,500</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 115,000</b>	<b>\$ 924,500</b>

Service: 1.238A Community Transit (SSI)

Project Number 23-01

Capital Project Title Bus Shelter - Cusheon & Ganges/Fulford road

Capital Project Description Bus shelter design, site prep and construction for Cusheon Ganges/Fulford road (CX.170.2003) 55k Betterment Grant allocated in 2025

Project Rationale Bus shelter design, site prep and construction for Cusheon Ganges/Fulford road

Project Number 23-02

Capital Project Title O & M Facility Plan

Capital Project Description Designs and costing for bus parking and electric bus charging located at Kanaka Rd. (CX.170.2101)

Project Rationale O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.

Project Number 18-01

Capital Project Title Bus Shelter - Mobrae

Capital Project Description Bus shelter design, site prep and construction for Mobrae (CX.170.2001)

Project Rationale Design build public art inspired bus shelters

Project Number 22-01

Capital Project Title Bus Shelter - Horel

Capital Project Description Bus shelter design, site prep and construction for Horel (CX.170.2002)

Project Rationale Design build public art inspired bus shelters

Project Number 26-01

Capital Project Title Bus Shelters

Capital Project Description Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)

Project Rationale Continuation of the Bus Shelter program. The plan is to design and build one bus shelter per year with the design one year and the construction the next. Locations TBA.

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

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	92,303	87,843	102,168	107,168	112,708	130,408
Capital Reserve Fund	29,957	22,957	32,957	44,732	73,342	123,342
<b>Total</b>	<b>122,260</b>	<b>110,800</b>	<b>135,125</b>	<b>151,900</b>	<b>186,050</b>	<b>253,750</b>

**Reserve Schedule**

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

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105409	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		75,511	92,303	87,843	102,168	107,168	112,708
Transfer from Ops Budget		13,096	41,780	14,325	5,000	5,540	17,700
Transfer to Ops Budget - Core		-	(16,240)	-	-	-	-
Referendum Costs for Service Expansion		-	(30,000)	-	-	-	-
Interest Income*		3,696					
<b>Ending Balance \$</b>		<b>92,303</b>	<b>87,843</b>	<b>102,168</b>	<b>107,168</b>	<b>112,708</b>	<b>130,408</b>

**Assumptions/Background:**

To fund service expansions & bus leasing costs

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1091 102201	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		19,220	29,957	22,957	32,957	44,732	73,342
Transfer from Ops Budget		20,000	13,000	25,000	26,775	43,610	50,000
Planned Purchase		(10,000)	(20,000)	(15,000)	(15,000)	(15,000)	-
Interest Income*		738					
<b>Ending Balance \$</b>		<b>29,957</b>	<b>22,957</b>	<b>32,957</b>	<b>44,732</b>	<b>73,342</b>	<b>123,342</b>

### Assumptions/Background:

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

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

**FINAL BUDGET**

MARCH 2026

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

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

**SERVICE DESCRIPTION:**

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

**PARTICIPATION:**

The Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

Greater of \$146,250 or \$0.044 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Salt Spring Island Local Community Commission

**FUNDING:**

Requisition

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

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Pathway Maintenance	3,000	5,617	3,050	5,000	-	8,050	8,210	8,370	8,540	8,710
Allocations	18,969	18,969	19,329	-	-	19,329	19,704	20,101	20,499	20,910
Labour Cost	23,971	23,971	24,430	-	-	24,430	24,920	25,420	25,930	26,450
Other Operating Expenses	1,450	2,160	1,370	-	-	1,370	1,394	1,418	1,442	1,467
<b>TOTAL OPERATING COSTS</b>	<b>47,390</b>	<b>50,717</b>	<b>48,179</b>	<b>5,000</b>	<b>-</b>	<b>53,179</b>	<b>54,228</b>	<b>55,309</b>	<b>56,411</b>	<b>57,537</b>
*Percentage Increase over prior year			1.7%	10.6%		12.2%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	20,000	20,000	20,000	-	(10,000)	10,000	82,360	82,570	83,830	85,050
Transfer to Operating Reserve Fund	5,000	1,463	5,000	-	(5,000)	-	5,000	6,500	7,000	7,600
<b>TOTAL DEBT / RESERVES</b>	<b>25,000</b>	<b>21,463</b>	<b>25,000</b>	<b>-</b>	<b>(15,000)</b>	<b>10,000</b>	<b>87,360</b>	<b>89,070</b>	<b>90,830</b>	<b>92,650</b>
<b>TOTAL COSTS</b>	<b>72,390</b>	<b>72,180</b>	<b>73,179</b>	<b>5,000</b>	<b>(15,000)</b>	<b>63,179</b>	<b>141,588</b>	<b>144,379</b>	<b>147,241</b>	<b>150,187</b>
*Percentage Increase over prior year			1.1%	6.9%	-20.7%	-12.7%	124.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(310)	(100)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
Grants in Lieu of Taxes	(65)	(65)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
<b>TOTAL REVENUE</b>	<b>(375)</b>	<b>(165)</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(400)</b>	<b>(410)</b>	<b>(420)</b>	<b>(430)</b>
<b>REQUISITION</b>	<b>(72,015)</b>	<b>(72,015)</b>	<b>(72,789)</b>	<b>(5,000)</b>	<b>15,000</b>	<b>(62,789)</b>	<b>(141,188)</b>	<b>(143,969)</b>	<b>(146,821)</b>	<b>(149,757)</b>
*Percentage increase over prior year Requisition			1.1%	6.9%	-20.8%	-12.8%	124.9%	2.0%	2.0%	2.0%

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

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

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

**SOURCE OF FUNDS**

Capital Funds on Hand	\$157,000	\$157,000	\$0	\$0	\$0	\$0	\$157,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$877,300	\$450,000	\$1,050,000	\$1,750,000	\$100,000	\$4,227,300	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$85,000	\$165,000	\$60,000	\$110,000	\$60,000	\$50,000	\$445,000	
	<b>\$242,000</b>	<b>\$1,199,300</b>	<b>\$510,000</b>	<b>\$1,160,000</b>	<b>\$1,810,000</b>	<b>\$150,000</b>	<b>\$4,829,300</b>	

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.2388

Service Name:

Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
22-04	New	Merchant Mews Design, Construction & Cross Walks	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX.100.2103 & CX.100.2104)	\$ 255,700	S	Grant	\$ -	\$ 42,300	\$ -	\$ -	\$ -	\$ -	\$ 42,300
													\$ -
22-11	New	Rainbow Road Pathway	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m) (CX.100.2102)	\$ 30,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
													\$ -
22-13	New	Swanson Road Pathway Design	CVF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to end	\$ 85,000	S	Grant	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
22-13	New		Project CX.100.2101		S	Cap	\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
													\$ -
27-01	New	Swanson Road Pathway Construction	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end	\$ 150,000	S	Grant	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000
													\$ -
28-02	New	Drake Road Pathway Designs	Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
29-01	New	Drake Road Pathway Construction	Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave	\$ 500,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
													\$ -
26-01	New	Ganges Roadside Pathway Construction	Construction of active transportation sections designed in the previous year - Jackson Avenue (200m), Rainbow Road (200m), McPhillips Avenue	\$ 750,000	S	Res	\$ 85,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
26-01	New		70% BCAT Grant to Support project 26-01		S	Grant	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
26-01	New		CVF to support project 26-01		S	Grant	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
													\$ -
26-02	New	Pathway Designs	Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grant	\$ 380,000	S	Res	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
26-02	New		CVF/ Grant to support project 26-02		S	Grant	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000
26-02	New		Project CX.100.2105		S	Cap	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
													\$ -
27-03	New	Pathway Construction	Funding to support grant matching funds or new pathway /bike lane construction	\$ 425,000	S	Res	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
27-03	New		CVF/ Grant to support project 27-03		S	Grant	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
													\$ -
26-04	New	Ganges Crosswalks	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study	\$ 475,000	S	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 40,000
26-04	New		CVF to support project 26-04		S	Grant	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 400,000
26-04	New		ICBC Grant - for Crosswalk Designs from 2025		S	Grant	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
													\$ -
23-03	New	Design of Pathway along harbour side on Lower Ganges Road. (400 m)	Design for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.	\$ 50,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
													\$ -
26-05	New	Salish Sea Trail Connections	Salish Sea Trail project in Ganges from Seaview Rd. to Blaine Road. (**other sections funded by Regional Parks**)	\$ 2,000,000	S	Grant	\$ -	\$ -	\$ 200,000	\$ 800,000	\$ 1,000,000	\$ -	\$ 2,000,000
													\$ -
			<b>Grand Total</b>	<b>\$ 5,150,700</b>				<b>\$ 1,199,300</b>	<b>\$ 510,000</b>	<b>\$ 1,160,000</b>	<b>\$ 1,810,000</b>	<b>\$ 150,000</b>	<b>\$ 4,829,300</b>

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

<b>Project Number</b>	22-04	<b>Capital Project Title</b>	Merchant Mews Design, Construction & Cross Walks	<b>Capital Project Description</b>	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX.100.2103 & CX.100.2104)
<b>Project Rationale</b>	This is a pathway to benefit users from a safety and access perspective from the Merchant Mews commercial area connecting it to pathways that lead to Ganges.				

<b>Project Number</b>	22-11	<b>Capital Project Title</b>	Rainbow Road Pathway	<b>Capital Project Description</b>	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m) (CX.100.2102)
<b>Project Rationale</b>	This project is part of the Active Transportation network. Design and construct an sidewalk and cycling path along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.				

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

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

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

**Project Number** 28-02 **Capital Project Title** Drake Road Pathway Designs **Capital Project Description** Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)

**Project Rationale** Design of a roadside pathway to support active transportation

**Project Number** 29-01 **Capital Project Title** Drake Road Pathway Construction **Capital Project Description** Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave (500m)

**Project Rationale** Construction of a roadside pathway to support active transportation

**Project Number** 26-01 **Capital Project Title** Ganges Roadside Pathway Construction **Capital Project Description** Construction of active transportation sections designed in the previous year - Jackson Avenue (200m), Rainbow Road (200m), McPhillips Avenue

**Project Rationale** This project is part of the Active Transportation network. Design and construction of pedestrian pathways for Rainbow Road, McPhillips Avenue and Jackson Avenue.

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

**Project Rationale**

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

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

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

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

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

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

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	15,830	15,830	20,830	27,330	34,330	41,930
Pathways Capital Reserve Fund	284,284	143,834	166,194	138,764	162,594	197,644
Sidewalks Capital Reserve Fund	14,550	-	-	-	-	-
<b>Total</b>	<b>314,663</b>	<b>159,663</b>	<b>187,023</b>	<b>166,093</b>	<b>196,923</b>	<b>239,573</b>

**Reserve Schedule**

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

For non-recurring repairs and maintenance on paths and trails

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105539	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		13,401	15,830	15,830	20,830	27,330	34,330
Transfer from Ops Budget		1,757	-	5,000	6,500	7,000	7,600
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		671					
<b>Ending Balance \$</b>		<b>15,830</b>	<b>15,830</b>	<b>20,830</b>	<b>27,330</b>	<b>34,330</b>	<b>41,930</b>

**Assumptions/Background:**

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

**Reserve Schedule**

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

For Pathway and Bike Lane infrastructure

**Reserve Cash Flow**

Fund: Fund Centre:	1086 102142	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		233,642	284,284	143,834	166,194	138,764	162,594
<b>Transfer from Ops Budget</b>		20,000	10,000	82,360	82,570	83,830	85,050
<b>Transfer from Capital Fund</b>		35,000					
<b>Planned Purchase</b>		(15,000)	(150,450)	(60,000)	(110,000)	(60,000)	(50,000)
<b>Interest Income*</b>		10,642					
<b>Ending Balance \$</b>		<b>284,284</b>	<b>143,834</b>	<b>166,194</b>	<b>138,764</b>	<b>162,594</b>	<b>197,644</b>

**Assumptions/Background:**

Fund balance to provide for capital expenditures for or in respect of capital projects, land, machinery or equipment for them and extension or renewal of existing capital works and related debt servicing payments. Should allow for CRD to participate in partnership with Island Pathways on planned projects

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

**Reserve Schedule**

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

Bylaw 3943  
Sidewalks

**Reserve Cash Flow**

Fund: Fund Centre:	1086 102147	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		13,939	14,550	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(14,550)	-	-	-	-
Interest Income*		611					
<b>Ending Balance \$</b>		<b>14,550</b>	-	-	-	-	-

**Assumptions/Background:**

Funds received from property owners for sidewalks in front of their properties

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Salt Spring Island Arts**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.299 SSI Arts

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

**DEFINITION:**

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the ArtSpring Theatre and contributing to arts programming through the Gulf Islands Community Arts Council (Bylaw No. 3116, January 29, 2004) Bylaw amendment No. 4331, adopted on April 8, 2020.

**SERVICE DESCRIPTION:**

This is a service for the contribution to the operation of the ArtSpring Theatre and the arts programs on Salt Spring Island. ArtSpring Theatre is operated by the Island Arts Centre Society. The arts programs are run by the Gulf Islands Community Arts Council. The CRD owns the land that the ArtSpring Theatre is situated on and there is a 10 year license of occupation with the Island Arts Society. Funds provided to ArtSpring Theatre are for maintaining, equipping and operating the facility. Funds provided to the Community Arts Council are for arts programming.

**PARTICIPATION:**

Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

Greater of \$93,050 or \$0.031 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.299 - Salt Spring Island Arts	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Art Centre Society	98,167	98,167	103,161	-	-	103,161	105,224	107,331	109,480	111,671
Gulf Islands Community Arts Council	42,071	42,071	44,212	-	-	44,212	45,096	45,999	46,920	47,859
Allocations	3,657	3,657	3,978	-	-	3,978	4,051	4,131	4,213	4,295
Other Operating Expenses	4,000	2,800	3,200	-	-	3,200	3,240	3,280	3,320	3,360
<b>TOTAL OPERATING COSTS</b>	<b>147,895</b>	<b>146,695</b>	<b>154,551</b>	<b>-</b>	<b>-</b>	<b>154,551</b>	<b>157,611</b>	<b>160,741</b>	<b>163,933</b>	<b>167,185</b>
*Percentage Increase over prior year			4.5%			4.5%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,208	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>147,895</b>	<b>147,903</b>	<b>154,551</b>	<b>-</b>	<b>-</b>	<b>154,551</b>	<b>157,611</b>	<b>160,741</b>	<b>163,933</b>	<b>167,185</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(2,312)	(2,312)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(98)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(2,502)</b>	<b>(2,510)</b>	<b>(190)</b>	<b>-</b>	<b>-</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>
<b>REQUISITION</b>	<b>(145,393)</b>	<b>(145,393)</b>	<b>(154,361)</b>	<b>-</b>	<b>-</b>	<b>(154,361)</b>	<b>(157,421)</b>	<b>(160,551)</b>	<b>(163,743)</b>	<b>(166,995)</b>
*Percentage increase over prior year Requisition			6.2%			6.2%	2.0%	2.0%	2.0%	2.0%

## Reserve Schedule

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

Created in 2024

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

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105561						
Beginning Balance		1,036	3,300	3,300	3,300	3,300	3,300
Transfer from Op Budget		2,218	-	-	-	-	-
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		45					
<b>Ending Balance \$</b>		<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SSI Building Numbering**

**FINAL BUDGET**

MARCH 2026

**Service: 1.316 SSI Building Numbering**

**Committee: Electoral Area**

**DEFINITION:**

To provide the extended service of numbering of buildings within the Electoral Area of Salt Spring Island.  
Bylaw No. 2082, adopted February 1993.

**SERVICE DESCRIPTION:**

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

**PARTICIPATION:**

The Electoral Area of Salt Spring Island.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.316 - SSI Building Numbering	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Building Inspection	9,985	9,985	10,160	-	-	10,160	10,360	10,570	10,780	11,000
Allocations	510	510	527	-	-	527	536	547	558	569
Other Operating Expenses	40	61	64	-	-	64	60	60	60	60
<b>TOTAL COSTS</b>	<b>10,535</b>	<b>10,556</b>	<b>10,751</b>	<b>-</b>	<b>-</b>	<b>10,751</b>	<b>10,956</b>	<b>11,177</b>	<b>11,398</b>	<b>11,629</b>
*Percentage Increase over prior year			2.1%			2.1%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(29)	29	-	-	29	-	-	-	-
Balance c/fwd from 2024 to 2025	59	59	-	-	-	-	-	-	-	-
Other Revenue	(19)	(11)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
<b>TOTAL REVENUE</b>	<b>40</b>	<b>19</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>(10)</b>	<b>(10)</b>	<b>(10)</b>	<b>(10)</b>
<b>REQUISITION</b>	<b>(10,575)</b>	<b>(10,575)</b>	<b>(10,770)</b>	<b>-</b>	<b>-</b>	<b>(10,770)</b>	<b>(10,946)</b>	<b>(11,167)</b>	<b>(11,388)</b>	<b>(11,619)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	1.6%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SSI Livestock Injury Compensation**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.342 SSI Livestock Injury Compensation

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

**DEFINITION:**

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*.  
(Livestock Injury Compensation Service (Salt Spring Islands) Bylaw 4418, No. 1, 2021)

**PARTICIPATION:**

Salt Spring Island Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.342 - SSI Livestock Injury Compensation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	161	164	167	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
<b>TOTAL COSTS</b>	<b>3,158</b>	<b>158</b>	<b>3,158</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>3,161</b>	<b>3,164</b>	<b>3,167</b>	<b>3,171</b>
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	3,132	(3,132)	-	-	(3,132)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,143)	(3,143)	-	-	-	-	-	-	-	-
Other Income	(2)	(134)	(26)	-	-	(26)	(30)	(33)	(36)	(40)
<b>TOTAL REVENUE</b>	<b>(3,145)</b>	<b>(145)</b>	<b>(3,158)</b>	<b>-</b>	<b>-</b>	<b>(3,158)</b>	<b>(30)</b>	<b>(33)</b>	<b>(36)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(13)</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,131)</b>	<b>(3,131)</b>	<b>(3,131)</b>	<b>(3,131)</b>
*Percentage increase over prior year Requisition						NA		0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SSI Emergency Program**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.371 SSI Emergency Program

**Committee:** Electoral Area

**DEFINITION:**

To provide an Emergency Program as an Extended Service in preparation for emergencies.  
Establishment Bylaw No. 2084 (December 16, 1992). Bylaw No. 2094 (February 1993), establishes the mode of operation and administration of the program.  
Bylaw No. 2204 (April 27, 1994) and Bylaw No. 2205 (April 27, 1994) repeal and replace Bylaws 2084 and 2094 respectively.  
Bylaw No. 3752 (March 9, 2011) establishes guidelines for the operation and administration of the SSI Program and repeals previous Bylaw No. 2205, 2486, 2737, and 3446.  
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

**SERVICE DESCRIPTION:**

This service provides planning and management of community disaster emergency response and recovery plans for the communities of Salt Spring Island Electoral Area. The service was started in 1992 in response to the *Provincial Emergency Program Act*.  
  
The Planning and Protective Services department has administrative responsibility for the service and the Manager of Electoral Area Fire and Emergency Programs has immediate operational responsibility.

**PARTICIPATION:**

The service and participating area shall be coterminous with that of the Salt Spring Island Electoral Area.

**LEVY:**

The cost of providing the service established shall be recovered by requisition of money under Section 809.1 of the Municipal Act to be collected by a property value tax to be levied and collected under Section 810.1 of the Municipal Act.

**FUNDING:**

Requisition

1.371 - SSI Emergency Program	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Travel Expense	1,500	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Wages & Honoraria	90,500	100,030	104,330	-	-	104,330	104,880	106,970	109,100	111,280
Building Rent	12,680	12,680	17,180	-	-	17,180	18,680	6,000	6,120	6,240
Staff Training & Development	2,000	2,000	1,920	-	-	1,920	1,960	2,000	2,040	2,080
Supplies	2,200	5,000	2,240	-	-	2,240	2,280	2,329	2,380	2,430
Allocations	6,709	6,709	6,816	-	-	6,816	6,939	7,078	7,219	7,364
Other Operating Expenses	20,740	22,301	20,500	-	-	20,500	20,965	21,443	21,925	22,433
<b>TOTAL OPERATING COSTS</b>	<b>136,329</b>	<b>150,220</b>	<b>154,486</b>	-	-	<b>154,486</b>	<b>157,234</b>	<b>147,380</b>	<b>150,374</b>	<b>153,447</b>
*Percentage Increase over prior year			13.3%			13.3%	1.8%	-6.3%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	-	-	-	-	-	2,000	8,950	11,000	10,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	3,800	2,015	3,260
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	3,000	3,000	3,000	3,000
<b>TOTAL CAPITAL / RESERVES</b>	-	-	-	-	-	-	<b>5,000</b>	<b>15,750</b>	<b>16,015</b>	<b>16,260</b>
<b>TOTAL COSTS</b>	<b>136,329</b>	<b>150,220</b>	<b>154,486</b>	-	-	<b>154,486</b>	<b>162,234</b>	<b>163,130</b>	<b>166,389</b>	<b>169,707</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(12,049)	(25,944)	(7,876)	-	-	(7,876)	(5,370)	-	-	-
Grants in Lieu of Taxes	(100)	(96)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
						-				
<b>TOTAL REVENUE</b>	<b>(12,249)</b>	<b>(26,140)</b>	<b>(8,076)</b>	-	-	<b>(8,076)</b>	<b>(5,570)</b>	<b>(200)</b>	<b>(200)</b>	<b>(200)</b>
<b>REQUISITION</b>	<b>(124,080)</b>	<b>(124,080)</b>	<b>(146,410)</b>	-	-	<b>(146,410)</b>	<b>(156,664)</b>	<b>(162,930)</b>	<b>(166,189)</b>	<b>(169,507)</b>
*Percentage increase over prior year Requisition			18.0%			18.0%	7.0%	4.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.371</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>SSI Emergency Program</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$30,000	\$55,500	\$10,900	\$14,500	\$5,800	\$0	\$0	\$86,700
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	<b>\$30,000</b>	<b>\$55,500</b>	<b>\$10,900</b>	<b>\$14,500</b>	<b>\$5,800</b>	<b>\$0</b>	<b>\$86,700</b>
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**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,000	\$6,900	\$2,500	\$1,800	\$0	\$0	\$12,200
Grants (Federal, Provincial)	\$10,000	\$22,000	\$4,000	\$2,000	\$4,000	\$0	\$0	\$32,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$20,000	\$32,500	\$0	\$10,000	\$0	\$0	\$0	\$42,500

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	<b>\$30,000</b>	<b>\$55,500</b>	<b>\$10,900</b>	<b>\$14,500</b>	<b>\$5,800</b>	<b>\$0</b>	<b>\$86,700</b>
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## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.371

Service Name SSI Emergency Program

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-01	New	EOC upgrades	Upgrades to electrical and IT in new EOC location	\$ 25,000	E	Res	\$ 20,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-01	Replacement	IT Equipment	replace IT equipment - lifecycle	\$ 13,900	E	ERF	\$ -	\$ 1,000	\$ 6,900	\$ 2,500	\$ 1,800	\$ -	\$ 12,200
25-02	New	ESS/BOC Equipment	misc. new equipment	\$ 32,000	E	Grant	\$ 10,000	\$ 22,000	\$ 4,000	\$ 2,000	\$ 4,000	\$ -	\$ 32,000
26-01	New	EOC office upgrades	Upgrades to office equipment in new EOC location	\$ 7,500	E	Res	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500
28-01	New	Sea container	new cache at North End	\$ 10,000	E	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
													\$ -
<b>Grand Total</b>				<b>\$ 88,400</b>				<b>\$ 55,500</b>	<b>\$ 10,900</b>	<b>\$ 14,500</b>	<b>\$ 5,800</b>	<b>\$ -</b>	<b>\$ 86,700</b>

Service:

1.371

SSI Emergency Program

24-01

Project Number

EOC upgrades

Capital Project Title

Upgrades to electrical and IT in new EOC location

Capital Project Description

Project Rationale

25-01

Project Number

IT Equipment

Capital Project Title

replace IT equipment - lifecycle

Capital Project Description

Project Rationale

Project Number 25-02

Capital Project Title ESS/BOC Equipment

Capital Project Description misc. new equipment

Project Rationale

Project Number 26-01

Capital Project Title

EOC office upgrades

Capital Project Description

Upgrades to office equipment in new EOC location

Project Rationale

Service:

1.371

SSI Emergency Program

Project Number 28-01

Capital Project Title Sea container

Capital Project Description new cache at North End

Project Rationale

SSI Emergency Program  
Reserve Summary Schedule  
2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	36,517	4,017	6,017	4,967	15,967	25,967
Operating Reserve Fund	31,809	23,933	18,563	18,563	22,363	24,378
Equipment Replacement Fund	9,544	8,544	4,644	5,144	6,344	9,344
<b>Total</b>	<b>77,869</b>	<b>36,493</b>	<b>29,223</b>	<b>28,673</b>	<b>44,673</b>	<b>59,688</b>

## Reserve Schedule

### Reserve Fund: 1.371 SSI Emergency Program - Capital Reserve Fund - Bylaw 3389

Reserve established for capital expenditures for or in respect of capital projects, machinery or equipment necessary for them and extension or renewal of existing capital works.

## Reserve Cash Flow

Fund:	1073	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101949						
Beginning Balance		34,983	36,517	4,017	6,017	4,967	15,967
Transfer from Ops Budget		-	-	2,000	8,950	11,000	10,000
Expenditures		-	(32,500)	-	(10,000)	-	-
Interest Income*		1,534					
<b>Ending Balance \$</b>		<b>36,517</b>	<b>4,017</b>	<b>6,017</b>	<b>4,967</b>	<b>15,967</b>	<b>25,967</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 1.371 SSI Emergency Program - Operating Reserve Fund - Bylaw 4146

Reserve established to help offset fluctuations in operating revenues, special projects and cover operational expenditures as required.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105402	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		58,766	31,809	23,933	18,563	18,563	22,363
Transfer from Ops Budget		-	-	-	-	3,800	2,015
Transfer to Ops Budget		(12,049)	(7,876)	(5,370)	-	-	-
Deficit Recovery		(17,173)					
Interest Income*		2,265					
<b>Ending Balance \$</b>		<b>31,809</b>	<b>23,933</b>	<b>18,563</b>	<b>18,563</b>	<b>22,363</b>	<b>24,378</b>

### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund**

ERF Group: SSIEMERG.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101437	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		11,358	9,544	8,544	4,644	5,144	6,344
Transfer from Ops Budget		-	-	3,000	3,000	3,000	3,000
Expenditures		(1,903)	(1,000)	(6,900)	(2,500)	(1,800)	-
Interest Income		89					
<b>Ending Balance \$</b>		<b>9,544</b>	<b>8,544</b>	<b>4,644</b>	<b>5,144</b>	<b>6,344</b>	<b>9,344</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SSI Search and Rescue**

**FINAL BUDGET**

MARCH 2026

**Service: 1.378 SSI Search and Rescue**

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

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

The CRD has no operational responsibility beyond payment for overhead.

**PARTICIPATION:**

The Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

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

**FUNDING:**

Requisition

1.378 - SSI Search and Rescue	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contribution to SSI SAR Society	25,895	22,134	30,105	-	-	30,105	26,890	27,430	27,980	28,540
Allocations	1,290	1,290	1,376	-	-	1,376	1,401	1,429	1,458	1,487
Other Expenses	340	79	350	-	-	350	360	370	380	390
<b>TOTAL COSTS</b>	<b>27,525</b>	<b>23,503</b>	<b>31,831</b>	<b>-</b>	<b>-</b>	<b>31,831</b>	<b>28,651</b>	<b>29,229</b>	<b>29,818</b>	<b>30,417</b>
*Percentage Increase over prior year			15.6%			15.6%	-10.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	4,035	(4,035)	-	-	(4,035)	-	-	-	-
Balance c/fwd from 2024 to 2025	(945)	(945)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(17)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(96)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
<b>TOTAL REVENUE</b>	<b>(1,045)</b>	<b>2,977</b>	<b>(4,135)</b>	<b>-</b>	<b>-</b>	<b>(4,135)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(26,480)</b>	<b>(26,480)</b>	<b>(27,696)</b>	<b>-</b>	<b>-</b>	<b>(27,696)</b>	<b>(28,551)</b>	<b>(29,129)</b>	<b>(29,718)</b>	<b>(30,317)</b>
*Percentage increase over prior year Requisition			4.6%			4.6%	3.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Salt Spring Island Parks & Rec Services**

**Consolidated**

**FINAL BUDGET**

MARCH 2026

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

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

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

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

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Salt Spring Island Local Community Commission

**FUNDING:**

Requisition, Program Fees

1.45X - Salt Spring Island Parks and Rec Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030	
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL					
<u>OPERATING COSTS</u>											
Community Parks & Administration	2,063,382	1,939,826	1,735,754	42,665	18,604	1,797,023	1,844,842	1,894,368	1,932,621	1,975,750	
Rainbow Recreation Centre	1,177,540	1,145,017	1,207,880	23,236	-	1,231,116	1,312,205	1,317,110	1,345,326	1,374,141	
Community Recreation & SIMS	736,451	721,838	723,556	4,000	25,000	752,556	872,393	892,952	912,203	931,886	
<b>TOTAL OPERATING COSTS</b>	<b>3,977,373</b>	<b>3,806,681</b>	<b>3,667,190</b>	<b>69,901</b>	<b>43,604</b>	<b>3,780,695</b>	<b>4,029,440</b>	<b>4,104,430</b>	<b>4,190,150</b>	<b>4,281,777</b>	
*Percentage Increase			-7.8%	1.8%	1.1%	-4.9%	6.6%	1.9%	2.1%	2.2%	
<u>CAPITAL / RESERVES</u>											
Transfers to Capital Reserve Funds	93,000	147,100	158,000	-	(10,000)	148,000	195,000	220,000	237,000	252,000	
Transfers to Operating Reserve Funds	25,000	33,670	27,500	-	-	27,500	35,000	42,000	43,000	45,000	
Transfers to Equipment Replacement Funds	70,500	80,538	106,000	-	(10,000)	96,000	106,000	106,000	109,000	109,000	
<b>TOTAL CAPITAL / RESERVES</b>	<b>188,500</b>	<b>261,308</b>	<b>291,500</b>	<b>-</b>	<b>(20,000)</b>	<b>271,500</b>	<b>336,000</b>	<b>368,000</b>	<b>389,000</b>	<b>406,000</b>	
DEBT CHARGES	-	-	-	33,000	-	33,000	106,350	117,747	117,747	117,747	
<b>TOTAL COSTS</b>	<b>4,165,873</b>	<b>4,067,989</b>	<b>3,958,690</b>	<b>102,901</b>	<b>23,604</b>	<b>4,085,195</b>	<b>4,471,790</b>	<b>4,590,177</b>	<b>4,696,897</b>	<b>4,805,524</b>	
*Percentage Increase			-5.0%	2.5%	0.6%	-1.9%	9.5%	2.6%	2.3%	2.3%	
<b>Internal Recoveries</b>	(463,940)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)	
<b>OPERATING LESS RECOVERIES</b>	<b>3,701,933</b>	<b>3,688,586</b>	<b>3,896,430</b>	<b>102,901</b>	<b>23,604</b>	<b>4,022,935</b>	<b>4,408,280</b>	<b>4,525,397</b>	<b>4,630,827</b>	<b>4,738,134</b>	
<u>FUNDING SOURCES (REVENUE)</u>											
Transfer from Operating Reserve	(35,000)	(13,000)	-	-	(43,604)	(43,604)	(25,000)	-	-	-	
Program Fees	(587,495)	(594,384)	(598,070)	(3,725)	-	(601,795)	(618,305)	(630,670)	(643,280)	(656,150)	
Federal & Provincial Grant	(10,000)	(17,227)	(10,000)	10,000	-	-	-	-	-	-	
Lease & Rental Income	(197,480)	(192,074)	(201,020)	(3,000)	-	(204,020)	(202,420)	(206,220)	(210,090)	(214,030)	
Payments in Lieu	(1,911)	(1,911)	(2,141)	-	-	(2,141)	(1,934)	(1,944)	(1,954)	(1,964)	
Revenue - Other	(11,500)	(11,443)	(11,680)	-	-	(11,680)	(11,880)	(12,090)	(12,300)	(12,510)	
<b>TOTAL REVENUE</b>	<b>(843,386)</b>	<b>(830,039)</b>	<b>(822,911)</b>	<b>3,275</b>	<b>(43,604)</b>	<b>(863,240)</b>	<b>(859,539)</b>	<b>(850,924)</b>	<b>(867,624)</b>	<b>(884,654)</b>	
<b>REQUISITION</b>	<b>(2,858,547)</b>	<b>(2,858,547)</b>	<b>(3,073,519)</b>	<b>(106,176)</b>	<b>20,000</b>	<b>(3,159,695)</b>	<b>(3,548,741)</b>	<b>(3,674,473)</b>	<b>(3,763,203)</b>	<b>(3,853,480)</b>	
*Percentage increase over prior year requisition			7.5%	3.7%	-0.7%	10.5%	12.3%	3.5%	2.4%	2.4%	
AUTHORIZED POSITIONS:											
Salaried	12.23		12.23			12.23	13.93	13.93	13.93	13.93	
User Funding %	18.8%		20.2%			19.7%	18.4%	18.2%	18.2%	18.1%	

1.45X - Salt Spring Island Community Parks and Administration	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<b>OPERATING COSTS</b>										
Salaries & Wages	727,707	655,191	750,604	14,300	-	764,904	786,245	808,171	827,120	846,495
Allocation to SSI Admin	168,840	168,840	174,410	-	-	174,410	177,900	181,460	185,090	188,790
Maintenance, Disposal & Security	66,559	54,080	66,510	2,400	15,000	83,910	70,300	71,710	73,140	74,600
Utilities	55,590	59,980	54,960	-	-	54,960	56,060	57,190	58,330	59,500
Contract for Services, Rent & Legal	69,235	69,076	66,592	7,500	-	74,092	76,360	78,720	81,160	83,680
Program Development	6,500	17,398	6,000	-	-	6,000	6,120	6,240	6,360	6,480
Advertsing, Promotion, Training & Planning	23,480	12,534	21,990	3,000	-	24,990	25,480	25,980	26,490	27,030
Internal Allocations	387,374	367,144	338,128	-	3,604	341,732	354,667	363,903	366,418	372,917
Travel & Vehicles	26,230	26,600	26,700	-	-	26,700	27,230	27,780	28,340	28,910
Licences, Fees & Insurance	63,050	66,650	61,160	-	-	61,160	63,942	66,862	69,917	73,126
Supplies & Other	52,495	46,210	52,662	-	-	52,662	53,280	54,120	54,970	55,820
Parks Maintenance Labour	306,812	293,283	-	-	-	-	-	-	-	-
Bylaw Enforcement Charges	62,360	62,360	67,978	5,000	-	72,978	71,888	75,332	76,836	78,372
Phoenix Elementary	47,150	40,480	48,060	-	-	48,060	49,030	50,020	51,030	52,060
Kanaka Maintenance Facility	-	-	-	-	-	-	-	-	-	-
Ganges Fire Hall Facility	-	-	-	10,465	-	10,465	26,340	26,880	27,420	27,970
<b>TOTAL OPERATING COSTS</b>	<b>2,063,382</b>	<b>1,939,826</b>	<b>1,735,754</b>	<b>42,665</b>	<b>18,604</b>	<b>1,797,023</b>	<b>1,844,842</b>	<b>1,894,368</b>	<b>1,932,621</b>	<b>1,975,750</b>
*Percentage Increase			-15.9%	2.1%	0.9%	-12.9%	2.7%	2.7%	2.0%	2.2%
<b>CAPITAL / RESERVES / DEBT</b>										
Transfers to Capital Reserve Funds	93,000	147,100	158,000	-	(10,000)	148,000	195,000	220,000	237,000	252,000
Transfer to Operating Reserve Fund	25,000	33,670	27,500	-	-	27,500	35,000	42,000	43,000	45,000
Transfer to Equipment Replacement Fund	70,500	80,538	106,000	-	(10,000)	96,000	106,000	106,000	109,000	109,000
<b>TOTAL CAPITAL / RESERVES / DEBT</b>	<b>188,500</b>	<b>261,308</b>	<b>291,500</b>	<b>-</b>	<b>(20,000)</b>	<b>271,500</b>	<b>336,000</b>	<b>368,000</b>	<b>389,000</b>	<b>406,000</b>
<b>TOTAL COSTS</b>	<b>2,251,882</b>	<b>2,201,134</b>	<b>2,027,254</b>	<b>42,665</b>	<b>(1,396)</b>	<b>2,068,523</b>	<b>2,180,842</b>	<b>2,262,368</b>	<b>2,321,621</b>	<b>2,381,750</b>
*Percentage Increase			-10.0%	1.9%	-0.1%	-8.1%	5.4%	3.7%	2.6%	2.6%
<b>Internal Recoveries</b>	(441,270)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)
<b>OPERATING LESS RECOVERIES</b>	<b>1,810,612</b>	<b>1,821,731</b>	<b>1,964,994</b>	<b>42,665</b>	<b>(1,396)</b>	<b>2,006,263</b>	<b>2,117,332</b>	<b>2,197,588</b>	<b>2,255,551</b>	<b>2,314,360</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Transfer from Operating Reserve	(20,000)	(13,000)	-	-	(18,604)	(18,604)	-	-	-	-
Rental & Lease Income	(48,600)	(47,546)	(49,460)	(3,000)	-	(52,460)	(53,510)	(54,580)	(55,670)	(56,780)
Grants in Lieu of Taxes	(1,911)	(1,911)	(2,141)	-	-	(2,141)	(1,934)	(1,944)	(1,954)	(1,964)
Revenue - Other	(3,000)	(1,096)	(3,030)	-	-	(3,030)	(3,060)	(3,090)	(3,120)	(3,150)
<b>TOTAL REVENUE</b>	<b>(73,511)</b>	<b>(63,553)</b>	<b>(54,631)</b>	<b>(3,000)</b>	<b>(18,604)</b>	<b>(76,235)</b>	<b>(58,504)</b>	<b>(59,614)</b>	<b>(60,744)</b>	<b>(61,894)</b>
<b>NET COSTS</b>	<b>1,737,101</b>	<b>1,758,178</b>	<b>1,910,363</b>	<b>39,665</b>	<b>(20,000)</b>	<b>1,930,028</b>	<b>2,058,828</b>	<b>2,137,974</b>	<b>2,194,807</b>	<b>2,252,466</b>
*Percentage increase over prior year			10.0%	2.3%	-1.2%	11.1%	6.7%	3.8%	2.7%	2.6%
<b>AUTHORIZED POSITIONS:</b>										
Salaried	5.60		5.60			5.60	5.60	5.60	5.60	5.60
User Funding %	2.2%					2.5%	2.4%	2.4%	2.4%	2.4%

1.45X - Salt Spring Island Rainbow Recreation Centre	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	775,240	782,189	800,310	23,236	-	823,546	871,485	893,110	912,856	933,041
Contract for Services	15,000	12,500	15,270	-	-	15,270	15,580	15,890	16,210	16,530
Utilities	146,400	133,500	150,980	-	-	150,980	154,010	157,090	160,230	163,430
Supplies - Chemicals	76,230	71,000	77,600	-	-	77,600	79,150	80,730	82,340	83,990
Programs and Other Operating	94,100	108,602	107,150	-	-	107,150	109,280	111,440	113,670	115,940
Maintenance	70,570	37,226	56,570	-	-	56,570	82,700	58,850	60,020	61,210
<b>TOTAL OPERATING COSTS</b>	<b>1,177,540</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>23,236</b>	<b>-</b>	<b>1,231,116</b>	<b>1,312,205</b>	<b>1,317,110</b>	<b>1,345,326</b>	<b>1,374,141</b>
*Percentage Increase			2.6%	2.0%	0.0%	4.5%	6.6%	0.4%	2.1%	2.1%
<u>DEBT CHARGES</u>										
MFA Debt Reserve Fund	-	-	-	15,000	-	15,000	2,500	-	-	-
MFA Debt Principal	-	-	-	-	-	-	28,819	33,622	33,622	33,622
MFA Debt Interest	-	-	-	18,000	-	18,000	75,031	84,125	84,125	84,125
<b>TOTAL DEBT CHARGES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>106,350</b>	<b>117,747</b>	<b>117,747</b>	<b>117,747</b>
<b>TOTAL COSTS</b>	<b>1,177,540</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>56,236</b>	<b>-</b>	<b>1,264,116</b>	<b>1,418,555</b>	<b>1,434,857</b>	<b>1,463,073</b>	<b>1,491,888</b>
*Percentage Increase			2.6%	4.8%	0.0%	7.4%	12.2%	1.1%	2.0%	2.0%
<b>Internal Recoveries</b>	(22,670)	-	-	-	-	-	-	-	-	-
<b>OPERATING LESS RECOVERIES</b>	<b>1,154,870</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>56,236</b>	<b>-</b>	<b>1,264,116</b>	<b>1,418,555</b>	<b>1,434,857</b>	<b>1,463,073</b>	<b>1,491,888</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(15,000)	-	-	-	-	-	(25,000)	-	-	-
Revenue - Fees	(344,985)	(355,200)	(351,190)	(3,725)	-	(354,915)	(366,495)	(373,820)	(381,290)	(388,920)
Revenue - Other	(8,500)	(8,500)	(8,650)	-	-	(8,650)	(8,820)	(9,000)	(9,180)	(9,360)
<b>TOTAL REVENUE</b>	<b>(368,485)</b>	<b>(363,700)</b>	<b>(359,840)</b>	<b>(3,725)</b>	<b>-</b>	<b>(363,565)</b>	<b>(400,315)</b>	<b>(382,820)</b>	<b>(390,470)</b>	<b>(398,280)</b>
<b>NET COSTS</b>	<b>786,385</b>	<b>781,317</b>	<b>848,040</b>	<b>52,511</b>	<b>-</b>	<b>900,551</b>	<b>1,018,240</b>	<b>1,052,037</b>	<b>1,072,603</b>	<b>1,093,608</b>
*Percentage increase over prior year			7.8%	6.7%	0.0%	14.5%	13.1%	3.3%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	4.40		4.40			4.40	4.70	4.70	4.70	4.70
User Funding %	29.3%					28.1%	25.8%	26.1%	26.1%	26.1%

1.45X - Salt Spring Island  
Community Recreation & SIMS

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b><u>OPERATING COSTS</u></b>										
Salaries and Wages	366,581	371,149	378,601	4,000	-	382,601	520,543	534,092	546,183	558,536
Recreation Programs	130,650	156,850	141,005	-	-	141,005	143,820	146,700	149,620	152,620
Program Supplies	15,630	15,500	15,920	-	-	15,920	16,230	16,550	16,880	17,220
Utilities	70,980	60,480	72,650	-	-	72,650	74,110	75,580	77,080	78,620
Rental costs	67,540	70,810	72,220	-	-	72,220	73,670	75,150	76,660	78,200
Internal Allocations	22,670	-	-	-	-	-	-	-	-	-
Travel and Insurance	600	600	610	-	-	610	620	630	640	650
Maintenance	37,850	17,100	18,170	-	25,000	43,170	18,540	18,910	19,290	19,670
Other Operating	23,950	29,349	24,380	-	-	24,380	24,860	25,340	25,850	26,370
<b>TOTAL OPERATING COSTS</b>	<b>736,451</b>	<b>721,838</b>	<b>723,556</b>	<b>4,000</b>	<b>25,000</b>	<b>752,556</b>	<b>872,393</b>	<b>892,952</b>	<b>912,203</b>	<b>931,886</b>
*Percentage Increase			-1.8%			2.2%	15.9%	2.4%	2.2%	2.2%
<b><u>FUNDING SOURCES (REVENUE)</u></b>										
Transfer from Operating Reserve Fund	-	-	-	-	(25,000)	(25,000)	-	-	-	-
Revenue - Fees	(242,510)	(239,184)	(246,880)	-	-	(246,880)	(251,810)	(256,850)	(261,990)	(267,230)
Rental & Lease Income	(148,880)	(144,528)	(151,560)	-	-	(151,560)	(148,910)	(151,640)	(154,420)	(157,250)
Federal Grant	(10,000)	(7,500)	(10,000)	10,000	-	-	-	-	-	-
Provincial Grant	-	(9,727)	-	-	-	-	-	-	-	-
Revenue - Other	-	(1,847)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(401,390)</b>	<b>(402,786)</b>	<b>(408,440)</b>	<b>10,000</b>	<b>(25,000)</b>	<b>(423,440)</b>	<b>(400,720)</b>	<b>(408,490)</b>	<b>(416,410)</b>	<b>(424,480)</b>
<b>NET COSTS</b>	<b>335,061</b>	<b>319,052</b>	<b>315,116</b>	<b>14,000</b>	<b>-</b>	<b>329,116</b>	<b>471,673</b>	<b>484,462</b>	<b>495,793</b>	<b>507,406</b>
*Percentage increase over prior year			-6.0%			-1.8%	43.3%	2.7%	2.3%	2.3%
AUTHORIZED POSITIONS:										
Salaried	2.23		2.23			2.23	3.63	3.63	3.63	3.63
User Funding %	53.1%		55.1%			52.9%	45.9%	45.7%	45.6%	45.6%

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

<b>Service No.</b>	<b>1.45X SSI Parks &amp; Rec</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$790,151	\$3,635,151	\$250,000	\$10,000	\$10,000	\$10,000	\$3,915,151
Equipment	\$10,000	\$135,000	\$80,000	\$80,000	\$90,000	\$90,000	\$475,000
Land	\$45,000	\$335,000	\$25,000	\$0	\$0	\$0	\$360,000
Engineered Structures	\$685,000	\$1,162,500	\$362,500	\$47,500	\$47,500	\$47,500	\$1,667,500
Vehicles	\$0	\$0	\$135,000	\$100,000	\$0	\$0	\$235,000
	<b>\$1,530,151</b>	<b>\$5,267,651</b>	<b>\$852,500</b>	<b>\$237,500</b>	<b>\$147,500</b>	<b>\$147,500</b>	<b>\$6,652,651</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$907,340	\$887,340	\$20,000	\$0	\$0	\$0	\$907,340
Debt (New Debt Only)	\$0	\$1,500,000	\$250,000	\$0	\$0	\$0	\$1,750,000
Equipment Replacement Fund	\$0	\$65,000	\$105,000	\$70,000	\$75,000	\$75,000	\$390,000
Grants (Federal, Provincial)	\$220,000	\$1,683,000	\$360,000	\$120,000	\$25,000	\$25,000	\$2,213,000
Donations / Third Party Funding	\$382,811	\$427,811	\$5,000	\$0	\$0	\$0	\$432,811
Reserve Fund	\$20,000	\$704,500	\$112,500	\$47,500	\$47,500	\$47,500	\$959,500
	<b>\$1,530,151</b>	<b>\$5,267,651</b>	<b>\$852,500</b>	<b>\$237,500</b>	<b>\$147,500</b>	<b>\$147,500</b>	<b>\$6,652,651</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.45X

Service Name:

SSI Parks & Rec

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE									
				Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$ 285,000	S	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
21-01	New		CWF/Grant funding required for trail development		S	Grant	\$ 20,000	\$ 20,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 70,000
21-01	New		SSI Foundation funding for trail development		S	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-01	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	\$ 235,000	V	ERF	\$ -	\$ -	\$ 40,000	\$ 5,000	\$ -	\$ -	\$ 45,000
26-01	Replacement		CWF to support project 26-01		V	Grant	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ 190,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$ 75,000	E	Res	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
23-03	Renewal	Playground Upgrades	Drummond Park Playground Replacement	\$ 115,000	S	Cap	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
23-03	Renewal		CWF/Grant funding required for playground upgrades		S	Grant	\$ 40,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 50,000
23-03	Renewal		Donation from Fulford Hall Assoc.		S	Other	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
24-07	Replacement	Maintenance Equipment replacement	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	\$ 75,000	E	ERF	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
26-02	Renewal	Beach Access Upgrades	Upgrades and improvements required for existing beach accesses. (Vesuvius Bay Seat Replacement)	\$ 30,000	S	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
26-02	Renewal		CWF for beach access upgrade		S	Grant	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-02	Renewal	Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment	\$ 160,000	S	Res	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
25-02	Renewal	Boardwalk Upgrades	CWF to support project 25-02		S	Grant	\$ -	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 120,000
26-03	Replacement	Disc Golf Upgrades	Replace Mount Park Disc Golf baskets, tee pads and signage	\$ 15,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-03	Replacement	Disc Golf Upgrades	CWF to support project 26-02		S	Grant	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
26-04	Replacement	Centennial Park Upgrades	Replace and expand existing rock wall planter boxes	\$ 40,000	S	Grant	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
24-06	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	\$ 25,000	E	ERF	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
26-05	Renewal	Activity Park Annual Repairs and Upgrades	Upgrades and repairs to Lions Bike Park and Kanaka Skate Park	\$ 37,500	S	Res	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500
26-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	\$ 25,000	E	ERF	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
26-07	Replacement	Racket Sport Court Designs	Detailed designs and cost estimates for tennis and pickleball courts	\$ 45,000	E	ERF	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction	\$ 310,000	S	Res	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Grant funding to support project 24-02		S	Grant	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Capital on hand		S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-08	Renewal	Tennis Court Resurfacing	Resurfacing of court #4 for tennis and pickleball	\$ 105,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-08	Renewal	Tennis Court Resurfacing	Grant funding to support project 26-08		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-08	Renewal	Tennis Court Resurfacing	Donation		S	Other	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	\$ 20,000	B	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Renewal	Pool Building Structural Upgrades	Pool Cast Iron Piping Replacement	\$ 60,000	B	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-09	Renewal	Pool Building Structural Upgrades	Repairs to pool structural and other capital funded by debt	\$ 1,800,000	B	Debt	\$ -	\$ 1,500,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,750,000
26-09	Renewal	Pool Building Structural Upgrades			B	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-10	Renewal	Accessibility Upgrades	Recommended accessibility upgrades based on 2025 Accessibility Report	\$ 25,000	B	Grant	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies	\$ 220,000	E	ERF	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 220,000
26-11	Renewal	Pool Tile Grouting & Expansion Joints	RegROUT pool bottom tiles and expansion joints	\$ 25,000	B	Res	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-12	New	Phoenix Upgrades	Building upgrades and security fencing	\$ 30,000	B	Res	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 28,000
26-12	New	Phoenix Upgrades			B	Res	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	\$ 800,000	S	Res	\$ 20,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
20-10	New		Donation to SD64 for hydrofield upgrade		S	Other	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
20-10	New		CWF/Grant required to complete sports field development and upgrades.		S	Grant	\$ 130,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
20-10	New		Capital on hand		S	Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-14	New	Park Maintenance Facility	Feasibility study, design and construction of a new park maintenance facility.	\$ 655,000	B	Cap	\$ 632,340	\$ 632,340	\$ -	\$ -	\$ -	\$ -	\$ 632,340
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	\$ 95,000	L	Res	\$ -	\$ 40,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 65,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-06	Replacement	SIMS Roof Replacement Project	Replace SIMS roof shingles, vents drains and flashings	\$ 500,000	B	Grant	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	\$ 226,500	B	Res	\$ -	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06	Renewal	SIMS Upgrades	CWF/Grant to support project 23-06		B	Grant	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
23-06	Renewal	SIMS Upgrades	Local Government Climate Action Plan		B	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
26-13	Renewal	SIMS Energy Improvements	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit	\$ 500,000	B	Grant	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
26-14	Renewal	SIMS Safety and Security Improvements	SIMS Safety and Security Improvements including surveillance cameras	\$ 40,000	S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	\$ 25,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	Portlock Shed and Equipment Replacement	\$ 386,046	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	Portlock Shed and Equipment Replacement		B	Other	\$ 77,811	\$ 77,811	\$ -	\$ -	\$ -	\$ -	\$ 77,811
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	Portlock Shed and Equipment Replacement		B	Res	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	CWF Funding		B	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-15	New	Park Land Acquisition	Acquisition of parkland	\$ 250,000	L	Res	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
26-16	New	Centennial Gardens	Acquire additional parkland	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-06	New	Park Land Acquisition	Acquire additional parkland	\$ 50,000	L	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
													\$ -
<b>Grand Total</b>				<b>\$ 7,290,046</b>				<b>\$ 5,267,651</b>	<b>\$ 852,500</b>	<b>\$ 237,500</b>	<b>\$ 147,500</b>	<b>\$ 147,500</b>	<b>\$ 6,652,651</b>

Service: 1.45X SSI Parks & Rec

**Project Number** 21-01 **Capital Project Title** Linear Park Development **Capital Project Description** Trail and parking upgrades or development  
**Project Rationale** Upgrade existing trail network, develop new trails, improve or expand parking

**Project Number** 26-01 **Capital Project Title** ERF Park Maintenance Vehicle Replacement **Capital Project Description** Replace park maintenance truck with EV  
**Project Rationale** Vehicle replacement

**Project Number** 23-01 **Capital Project Title** New Maintenance Machinery **Capital Project Description** New mower, gator, tractor, skid steer  
**Project Rationale** Purchase new maintenance equipment

**Project Number** 23-03 **Capital Project Title** Playground Upgrades **Capital Project Description** Drummond Park Playground Replacement  
**Project Rationale** Playground structure replacement and archaeological works

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Project Number</b> 25-06	<b>Capital Project Title</b> Park Land Acquisition	<b>Capital Project Description</b> Acquire additional parkland
<b>Project Rationale</b>		

<b>Project Number</b> 25-02	<b>Capital Project Title</b> Firehall Repurpose	<b>Capital Project Description</b> Repurpose, remediate or demolition of Ganges Fire Hall
<b>Project Rationale</b>		

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

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

<b>Reserve/Fund Summary</b>						
<b>Reserve/Fund Summary</b>	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	563,768	257,268	339,768	512,268	701,768	906,268
Land Reserve Fund	653,245	403,245	403,245	403,245	403,245	403,245
Operating Reserve Fund	90,048	73,944	83,944	125,944	168,944	213,944
Equipment Replacement Fund	123,231	154,231	155,231	191,231	225,231	259,231
<b>Ending Balance \$</b>	<b>1,430,291</b>	<b>888,687</b>	<b>982,187</b>	<b>1,232,687</b>	<b>1,499,187</b>	<b>1,782,687</b>

**Reserve Schedule**

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

Bylaw 2859

**Reserve Cash Flow**

Fund: Fund Centre:	1060 101603	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		167,354	563,768	257,268	339,768	512,268	701,768
<b>Transfer from Ops Budget</b>		143,000	148,000	195,000	220,000	237,000	252,000
<b>Transfer from Cap Fund</b>		19,250					
<b>Expenditures (Based on Capital Plan)</b>		(95,000)	(454,500)	(112,500)	(47,500)	(47,500)	(47,500)
<b>Transfer from other Cap Reserves (Consolidation)</b>		320,570					
<b>Interest Income*</b>		8,594					
<b>Ending Balance \$</b>		<b>563,768</b>	<b>257,268</b>	<b>339,768</b>	<b>512,268</b>	<b>701,768</b>	<b>906,268</b>

**Assumptions/Background:**

Fund balance to provide for capital expenditures or in respect of capital projects, land, machinery or equipment and extension or renewal of existing capital works.

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

**Reserve Schedule**

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

Bylaw 2110

**Reserve Cash Flow**

Fund: 1035 Fund Centre: 101379	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	625,804	653,245	403,245	403,245	403,245	403,245
<b>Transfer from Ops Budget</b>	-	-	-	-	-	-
<b>Transfer from Cap Fund</b>	-					
<b>Expenditures (Based on Capital Plan)</b>	-	(250,000)	-	-	-	-
<b>Interest Income*</b>	27,441					
<b>Ending Balance \$</b>	<b>653,245</b>	<b>403,245</b>	<b>403,245</b>	<b>403,245</b>	<b>403,245</b>	<b>403,245</b>

**Assumptions/Background:**

Fund balance to provide for the purchase of land for the purpose of community parks, trails or beach accesses.

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

**Reserve Schedule**

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

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105550	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		37,521	90,048	73,944	83,944	125,944	168,944
<b>Transfer from Ops Budget</b>		55,000	27,500	35,000	42,000	43,000	45,000
<b>Expenditures</b>		(13,000)	(43,604)	(25,000)	-	-	-
<b>Transfer from other Ops Reserves (Consolidation)</b>		8,607					
<b>Interest Income*</b>		1,920					
<b>Ending Balance \$</b>		<b>90,048</b>	<b>73,944</b>	<b>83,944</b>	<b>125,944</b>	<b>168,944</b>	<b>213,944</b>

**Assumptions/Background:**

2025 - SIMS moss removal

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

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

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

**Reserve Schedule**

**1.45X - SSI Parks & Rec Services - Equipment Replacement Fund**

For replacement of equipment and vehicles belonging to SSI Parks.

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101444	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		59,380	123,231	154,231	155,231	191,231	225,231
<b>Transfer from Ops Budget</b>		92,813	96,000	106,000	106,000	109,000	109,000
<b>Expenditures (Based on Capital Plan)</b>		(61,006)	(65,000)	(105,000)	(70,000)	(75,000)	(75,000)
<b>Transfer from other ERFs (Consolidation)</b>		31,453					
<b>Interest Income</b>		592					
<b>Ending Balance \$</b>		<b>123,231</b>	<b>154,231</b>	<b>155,231</b>	<b>191,231</b>	<b>225,231</b>	<b>259,231</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Storm Water Quality Management (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.535 SSI Stormwater Quality Management

**Committee:** Electoral Area Services

**DEFINITION:**

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2454 (adopted February, 1997 for the EA of Salt Spring Island) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses.

**SERVICE DESCRIPTION:**

The service provides a stormwater quality program in the Salt Spring Island Electoral Area to coordinate and provide information for management of stormwater quality and watershed protection.

**PARTICIPATION:**

The Electoral Area of the Salt Spring Island.

**MAXIMUM LEVY:**

Greater of \$34,365 or \$0.0078 / \$1,000 on actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.535 - Storm Water Quality Management (SSI)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	30,000	-	-	-	15,000	15,000	15,000	-	-	-
Contribution Projects	15,000	14,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Allocations	12,402	12,402	12,271	-	-	12,271	12,538	12,813	13,090	13,381
Other Operating Expenses	180	80	160	-	-	160	163	166	169	172
<b>TOTAL OPERATING COSTS</b>	<b>57,582</b>	<b>26,482</b>	<b>27,431</b>	<b>-</b>	<b>15,000</b>	<b>42,431</b>	<b>42,701</b>	<b>27,979</b>	<b>28,259</b>	<b>28,553</b>
*Percentage Increase over prior year			-52.4%		26.0%	-26.3%	0.6%	-34.5%	1.0%	1.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	16,498	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>57,582</b>	<b>42,980</b>	<b>27,431</b>	<b>-</b>	<b>15,000</b>	<b>42,431</b>	<b>42,701</b>	<b>27,979</b>	<b>28,259</b>	<b>28,553</b>
*Percentage Increase over prior year			-52.4%		26.0%	-26.3%	0.6%	-34.5%	1.0%	1.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(27,112)	(12,112)	(9,660)	-	(15,000)	(24,660)	(22,280)	(4,510)	(3,625)	(2,690)
Grants in Lieu of Taxes	(20)	(18)	(21)	-	-	(21)	(21)	(22)	(24)	(23)
Other Revenue	(100)	(500)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(42,232)</b>	<b>(27,630)</b>	<b>(9,781)</b>	<b>-</b>	<b>(15,000)</b>	<b>(24,781)</b>	<b>(22,401)</b>	<b>(4,632)</b>	<b>(3,749)</b>	<b>(2,813)</b>
<b>REQUISITION</b>	<b>(15,350)</b>	<b>(15,350)</b>	<b>(17,650)</b>	<b>-</b>	<b>-</b>	<b>(17,650)</b>	<b>(20,300)</b>	<b>(23,347)</b>	<b>(24,510)</b>	<b>(25,740)</b>
*Percentage increase over prior year Requisition			15.0%			15.0%	15.0%	15.0%	5.0%	5.0%

## Reserve Schedule

### Reserve Fund: Storm Water Quality Management (SSI) - Operating Reserve Fund

Reserve is being applied to supporting Salt Spring Island Watershed Protection Authority for studies related to drinking water lakes impacted by stormwater runoff.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105529	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		77,274	101,669	77,009	54,729	50,219	46,594
Transfer from Ops Budget		33,513	-	-	-	-	-
Transfer to Ops Budget		(12,112)	(24,660)	(22,280)	(4,510)	(3,625)	(2,690)
Interest Income*		2,995					
<b>Ending Balance \$</b>		<b>101,669</b>	<b>77,009</b>	<b>54,729</b>	<b>50,219</b>	<b>46,594</b>	<b>43,904</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Emergency Comm - CREST (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.925 SSI Emergency Comm. - CREST

**Committee:** Planning and Protective Services

**DEFINITION:**

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopter February, 2007).

**PARTICIPATION:**

The Electoral Area of Salt Spring Island.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.925 - Emergency Comm - CREST (SSI)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to CREST	152,517	152,517	157,326	-	-	157,326	160,470	163,680	166,950	170,290
Allocations	3,017	3,017	3,121	-	-	3,121	3,177	3,241	3,306	3,372
Other Operating Expenses	520	631	530	-	-	530	540	550	560	570
<b>TOTAL COSTS</b>	<b>156,054</b>	<b>156,165</b>	<b>160,977</b>	<b>-</b>	<b>-</b>	<b>160,977</b>	<b>164,187</b>	<b>167,471</b>	<b>170,816</b>	<b>174,232</b>
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	301	(301)	-	-	(301)	-	-	-	-
Balance c/fwd from 2024 to 2025	(123)	(123)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(461)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(110)	(111)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
<b>TOTAL REVENUE</b>	<b>(283)</b>	<b>(394)</b>	<b>(461)</b>	<b>-</b>	<b>-</b>	<b>(461)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>
<b>REQUISITION</b>	<b>(155,771)</b>	<b>(155,771)</b>	<b>(160,516)</b>	<b>-</b>	<b>-</b>	<b>(160,516)</b>	<b>(164,027)</b>	<b>(167,311)</b>	<b>(170,656)</b>	<b>(174,072)</b>
*Percentage increase over prior year Requisition			3.0%			3.0%	2.2%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Highland Water System (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 2.620 Highland Water (SSI)

**Committee:** Electoral Area

**DEFINITION:**

To provide and operate water supply and distribution facilities for the Salt Spring Island Highland Water System Specified Area. Bylaw No. 847 (March 25, 1981). Local Service Establishment Bylaw No. 1937 (October 9, 1991).

**PARTICIPATION:**

Local Service Area #13, H(764)

**MAXIMUM LEVY:**

Greater of \$120,000 or \$5.50 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

Authorized:	LA3580 (April 3, 2009)	\$559,000
Borrowed:	SI Bylaw 3634 (2009, 4.13%)	(\$250,000)
	SI Bylaw 3817 (2012, 3.4%)	(\$150,680)
Expired:		(\$158,320)
Remaining:		<hr/> \$0

**COMMISSION:**

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

**FUNDING:**

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes by Special Act.

**Parcel Tax:** - Annual, only on properties capable of being connected to the system.

**RESERVE FUND:**

Highland Water System Capital Reserve Fund, Bylaw No. 1501 (Dec. 17, 1986)

**2.620 - Highland Water System (SSI) - Debt Only**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	23	23	17	-	-	17	17	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>23</b>	<b>23</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage Increase over prior year						-26.1%	0.0%	NA	NA	NA
<u>DEBT</u>										
MFA Debt Principal	8,653	8,653	8,653	-	-	8,653	8,653	-	-	-
MFA Debt Interest	5,108	5,108	5,108	-	-	5,108	2,554	-	-	-
MFA Debt Reserve Fund	60	60	70	-	-	70	70	-	-	-
<b>TOTAL DEBT</b>	<b>13,821</b>	<b>13,821</b>	<b>13,831</b>	<b>-</b>	<b>-</b>	<b>13,831</b>	<b>11,277</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>13,844</b>	<b>13,844</b>	<b>13,848</b>	<b>-</b>	<b>-</b>	<b>13,848</b>	<b>11,294</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage Increase over prior year						0.0%	-18.4%	NA	NA	NA
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	58	(58)	-	-	(58)	-	-	-	-
Balance c/fwd from 2024 to 2025	(5,240)	(5,240)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(60)	(60)	(70)	-	-	(70)	(70)	-	-	-
Other Income	-	(58)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(5,300)</b>	<b>(5,300)</b>	<b>(128)</b>	<b>-</b>	<b>-</b>	<b>(128)</b>	<b>(70)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(8,544)</b>	<b>(8,544)</b>	<b>(13,720)</b>	<b>-</b>	<b>-</b>	<b>(13,720)</b>	<b>(11,224)</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage increase over prior year Requisition						60.6%	-18.2%	NA	NA	NA



## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

2026 - 2030

Service #: 2.620

Service Name: Highland Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle and Upper Reservoir Repairs	\$ 126,973	\$	Cap	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 126,973</b>			<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,000</b>

Service:

2.620

Highland Water (SS)

Project Number

16-01

Capital Project Title

Infrastructure Upgrades (Valve Distribution)

Capital Project Description

Middle and Upper Reservoir Repairs

**Project Rationale** These funds are reserved for Highland only upgrade/repairs/replacement. The middle reservoir needs an access hatch and a replacement of a failed outlet piping and it has also recently starts to leak. The upper reservoir has been leaking and needs to be replaced. The fund is reserved for the repair of Middle reservoir and the planning, option analysis and the design of Upper Reservoir replacement.

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Highland/Fernwood Water (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 2.621 Highland & Fernwood Water (SSI)

**Committee:** Electoral Area

**DEFINITION:**

To construct water works for the provision, supply, treatment, conveyance, storage and distribution of water for the Salt Spring Island Highland and Fernwood Water Service, Bylaw No. 3753 (April 13, 2011). Amended Bylaw No. 3878 (Aug. 14, 2013).

**PARTICIPATION:**

Local Service Area #63, 3(764)

**MAXIMUM LEVY:**

Greater of \$350,000 or \$2.572 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Fernwood and Highland Water Service Commission - Bylaw 4371 (Dec. 09, 2020)

**FUNDING:**

**Parcel Tax:** Annual, levied only on all properties capable of being connected to the system.

**User Charge:** Annual Fixed Fee per single family dwelling unit or equivalent.  
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- First 38 cubic metres or portion - \$0.64 / cubic metre
- Next 68 cubic metres or portion - \$2.00 / cubic metre
- Greater than 106 cubic metres - \$5.13 / cubic metre

**Water Connection Charge:** Actual cost for the connection.

**RESERVE FUND:**

Established by Bylaw #3907 (April 16, 2014)

**2.621 - Highland/Fernwood Water (SSI)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	10,250	9,500	10,430	-	-	10,430	10,640	10,850	11,070	11,290
Waste Sludge Disposal	15,920	15,920	16,520	-	-	16,520	16,850	17,190	17,530	17,880
Repairs & Maintenance	9,720	11,500	17,460	-	20,000	37,460	17,810	18,170	38,530	18,900
Allocations	26,577	26,577	26,538	-	-	26,538	27,054	27,615	28,186	28,787
Water Testing	20,380	29,980	25,064	-	2,500	27,564	25,560	26,070	26,590	27,120
Electricity	22,660	24,000	23,510	-	-	23,510	23,980	24,460	24,950	25,450
Supplies	25,420	25,200	28,870	-	-	28,870	29,430	30,010	30,610	31,230
Labour Charges	222,730	269,850	253,930	-	-	253,930	259,010	264,190	269,470	274,860
Other Operating Expenses	21,030	35,200	25,637	-	-	25,637	26,260	26,897	27,557	28,227
<b>TOTAL OPERATING COSTS</b>	<b>374,687</b>	<b>447,727</b>	<b>427,959</b>	<b>-</b>	<b>22,500</b>	<b>450,459</b>	<b>436,594</b>	<b>445,452</b>	<b>474,493</b>	<b>463,744</b>
*Percentage Increase over prior year			14.2%		6.0%	20.2%	-3.1%	2.0%	6.5%	-2.3%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	128,340	128,340	118,070	-	-	118,070	175,215	164,495	60,385	26,859
Transfer to Operating Reserve Fund	30,000	-	30,000	-	-	30,000	20,000	20,000	10,000	10,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	10,201	10,201	71,793	110,814
MFA Debt Interest	16,336	7,350	12,150	-	-	12,150	19,200	48,482	154,879	224,113
MFA Debt Reserve Fund	8,110	210	4,240	-	-	4,240	-	24,150	15,300	11,200
<b>TOTAL DEBT / RESERVES</b>	<b>209,627</b>	<b>162,741</b>	<b>191,301</b>	<b>-</b>	<b>-</b>	<b>191,301</b>	<b>224,616</b>	<b>267,328</b>	<b>312,357</b>	<b>382,986</b>
<b>TOTAL COSTS</b>	<b>584,314</b>	<b>610,468</b>	<b>619,260</b>	<b>-</b>	<b>22,500</b>	<b>641,760</b>	<b>661,210</b>	<b>712,780</b>	<b>786,850</b>	<b>846,730</b>
*Percentage Increase over prior year			6.0%		3.9%	9.8%	3.0%	7.8%	10.4%	7.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(26,564)	-	-	(22,500)	(22,500)	-	-	(20,000)	-
Sales - Water	(60,000)	(59,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(435,538)	(435,538)	(461,670)	-	-	(461,670)	(489,370)	(518,730)	(539,480)	(561,060)
Other Revenue	(1,020)	(1,610)	(1,060)	-	-	(1,060)	(830)	(840)	(860)	(880)
<b>TOTAL REVENUE</b>	<b>(496,558)</b>	<b>(522,712)</b>	<b>(522,730)</b>	<b>-</b>	<b>(22,500)</b>	<b>(545,230)</b>	<b>(550,200)</b>	<b>(579,570)</b>	<b>(620,340)</b>	<b>(621,940)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(87,756)</b>	<b>(87,756)</b>	<b>(96,530)</b>	<b>-</b>	<b>-</b>	<b>(96,530)</b>	<b>(111,010)</b>	<b>(133,210)</b>	<b>(166,510)</b>	<b>(224,790)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			6.0%			6.0%	6.0%	6.0%	4.0%	4.0%
Requisition			10.0%			10.0%	15.0%	20.0%	25.0%	35.0%
<b>Combined</b>			<b>6.0%</b>			<b>6.0%</b>	<b>7%</b>	<b>8%</b>	<b>8%</b>	<b>10%</b>

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

Service No.	2.621 Highland & Fernwood Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$844,000	\$1,032,000	\$71,000	\$2,510,000	\$1,610,000	\$1,120,000	\$1,120,000	\$6,343,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$844,000</b>	<b>\$1,072,000</b>	<b>\$71,000</b>	<b>\$2,510,000</b>	<b>\$1,610,000</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>	<b>\$6,383,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$89,000	\$89,000	\$0	\$0	\$0	\$0	\$0	\$89,000
Debenture Debt (New Debt Only)	\$690,000	\$400,000	\$0	\$2,415,000	\$1,530,000	\$1,120,000	\$1,120,000	\$5,465,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$280,000	\$0	\$40,000	\$0	\$0	\$0	\$320,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$65,000	\$303,000	\$71,000	\$55,000	\$80,000	\$0	\$0	\$509,000
	<b>\$844,000</b>	<b>\$1,072,000</b>	<b>\$71,000</b>	<b>\$2,510,000</b>	<b>\$1,610,000</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>	<b>\$6,383,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

2026 - 2030

Service #: 2.621

Service Name: Highland & Fernwood Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-01	New	Public Engagement for Future Projects	Petition, referendum or AAP and public engagement for funding projects.	\$ 50,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-04	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (13 km).	\$ 115,000	S	Debt	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
21-04	New	Water main AC replacement strategy and preliminary design	CRD Project Management		S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
21-05	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	\$ 230,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000
29-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 5 years). Includes construction services and CRD project management.	\$ 13,000,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 650,000	\$ 1,950,000
24-01	New	Fernwood PS Hazard Assess and Demolition	Assessment of hazard and demolition. Includes CRD project management.	\$ 80,000	S	Res	\$ 60,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP. Includes CRD project management.	\$ 140,000	S	Res	\$ -	\$ -	\$ 50,000	\$ 45,000	\$ 45,000	\$ -	\$ 140,000
26-01	Study	SCADA Design	SCADA Design	\$ 40,000	E	Res	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-07	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 420,000	S	Debt	\$ 220,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
23-07	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	CWF funding to support WTP SCADA upgrades		S	Grant	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
24-10	New	Replace or re-line Middle Reservoir - Design	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.	\$ 80,000	S	Res	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
24-11	New	Replace or re-line Middle Reservoir - Construction	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.	\$ 1,085,000	S	Debt	\$ -	\$ -	\$ -	\$ 1,085,000	\$ -	\$ -	\$ 1,085,000
28-01	New	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir. Includes CRD project management.	1330000	S	Debt	\$ -	\$ -	\$ -	\$ 1,330,000	\$ -	\$ -	\$ 1,330,000
24-03	New	WTP driveway improvements	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.	\$ 35,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
24-06	New	Critical Spares: Chlorine pump and coagulant pump	Purchase spares. Includes CRD project management.	\$ 12,000	S	Cap	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
24-09	New	Addition of another tank is required for backwashing of two filters in sequence.	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.	\$ 16,000	S	Res	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
22-01	New	Back up Power	Construction of back up power system. Includes CRD project management.	\$ 470,000	S	Debt	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000
26-02	Study	Malview PRV #2	Design review of PRV #2 at upper Malview	\$ 30,000	S	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-03	New	Malview PRV #2	Construction of PRV #2 at upper Malview (includes CRD proj mgmt)	\$ 50,000	S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
19-01	Replacement	Replace intake	Construct new intake and screen	\$ 227,000	S	Cap	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000
24-05	Replacement	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair	Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management. (early approval)	\$ 23,500	S	Cap	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000
24-05	Replacement	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair			S	Res	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
26-04	New	H-F Intake Location	WQ sampling program to determine intake location and for modifications to the intake to achieve the proposed location	\$ 160,000	S	Grant	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
26-04	New	H-F Intake Location			S	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<b>Grand Total</b>				<b>\$ 17,648,500</b>			<b>\$ 844,000</b>	<b>\$ 1,072,000</b>	<b>\$ 71,000</b>	<b>\$ 2,510,000</b>	<b>\$ 1,610,000</b>	<b>\$ 1,120,000</b>	<b>\$ 6,383,000</b>

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 21-01

Capital Project Title Public Engagement for Future Projects

Capital Project Description Petition, referendum or AAP and public engagement for funding projects.

Project Rationale Public engagement for the intake and upper reservoir projects to inform residents so they can make informed decision on approval and borrowing..

Project Number 22-01

Capital Project Title Back up Power

Capital Project Description Construction of back up power system. Includes CRD project management.

Project Rationale Design and construction of a backup power system needed in the event of a power failure to continue to provide water to the community.

Project Number 21-04

Capital Project Title Water main AC replacement strategy and preliminary design

Capital Project Description Conduct water main replacement assessment and develop a phased replacement strategy (13 km).

Project Rationale The asbestos cement water main system needs to be replaced so this will assess the system and create a strategy to deal with it along with design drawings and specifications.

Project Number 21-05

Capital Project Title Water Main AC replacement detailed design

Capital Project Description Water Main AC replacement detailed design. Includes CRD project management.

Project Rationale Develop detailed design for the replacement of the asbestos cement water distribution piping system based on the strategy developed in Project 21-04.

Service: **2.621 Highland & Fernwood Water (SSI)**

**Project Number** 29-01

**Capital Project Title** Phased program of AC Water main replacement

**Capital Project Description** Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 5 years). Includes construction services and CRD project management.

**Project Rationale** The asbestos cement water main system needs to be replaced. This project is for the engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/meter over 10 years).

**Project Number** 24-01

**Capital Project Title** Fernwood PS Hazard Assess and Demolition

**Capital Project Description** Assessment of hazard and demolition. Includes CRD project management.

**Project Rationale** This project will assess the hazards and demolish the obsolete Fernwood Pump Station.

**Project Number** 25-01

**Capital Project Title** Fence installation around storage reservoirs

**Capital Project Description** Install fencing around all reservoirs and WTP. Includes CRD project management.

**Project Rationale** This fence is required for community safety (child access etc.) and security of the asset (vandalism).

**Project Number** 23-07

**Capital Project Title** WTP SCADA Upgrades - WTP Communications and Control Upgrades

**Capital Project Description** To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.

**Project Rationale** Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 24-03

Capital Project Title WTP driveway improvements

Capital Project Description Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.

Project Rationale Current access road is filled with potholes and creates a hazard for vehicles.

Project Number 24-05

Capital Project Title Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair

Capital Project Description Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management. (early approval)

Project Rationale E H & S issue. Current railing needs to be relaces as it does not meet O H & S requirements.

Project Number 24-06

Capital Project Title Critical Spares; Chlorine pump and coagulant pump

Capital Project Description Purchase spares. Includes CRD project management.

Project Rationale These components are critical facility operation and should be on hand for easy replacement to ensure continued service.

Project Number 24-09

Capital Project Title Addition of another tank is required for backwashing of two filters in sequence.

Capital Project Description Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.

Project Rationale Operational issue. Another tank will proved efficiencies and reduce maintenance costs.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 24-10

Capital Project Title Replace or re-line Middle Reservoir - Design

Capital Project Description Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.

Project Rationale Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the design phase of the project.

Project Number 24-11

Capital Project Title Replace or re-line Middle Reservoir - Construction

Capital Project Description Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.

Project Rationale Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the construction phase of the project.

Project Number 28-01

Capital Project Title Highland Upper Reservoir Replacement

Capital Project Description Construction to replace existing leaking upper reservoir. Includes CRD project management.

Project Rationale Highland Upper Reservoir replacement. Design work completed, construction is next step.

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Revise McElhanney Condition Assessment to SAMP.

Project Rationale Revise existing AMP to include facility modifications and additions since last AMP.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 19-01 Capital Project Title Replace intake Capital Project Description Construct new intake and screen

Project Rationale Replace temporary inlet line and intake structure.

Project Number 25-02 Capital Project Title Investigate DAF Residual Disposal Alternatives Capital Project Description Investigate alternatives for the disposal of DAF residuals.

Project Rationale Investigate alternatives for the disposal of DAF residuals to reduce disposal costs.

Project Number 26-01 Capital Project Title SCADA Design Capital Project Description SCADA Design

Project Rationale Design of Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O stand

Project Number 26-02 Capital Project Title Maliview PRV #2 Capital Project Description Design review of PRV #2 at upper Maliview

Project Rationale Design of PRV to reduce pressure at Maliview PRV#1 Review existing PRV #2 design

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 26-03

Capital Project Title Maliview PRV #2

Capital Project Description

Construction of PRV #2 at upper Maliview (includes CRD proj mgmt)

Project Rationale Construction of PRV to reduce pressure at Maliview PRV#1

Project Number 26-04

Capital Project Title H-F Intake Location

Capital Project Description

WQ sampling program to determine intake location and for modifications to the intake to achieve the proposed location

Project Rationale WQ sampling program to determine intake location and for modifications to the intake to achieve the proposed location

Highland/Fernwood Water (SSI)  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	137,290	144,790	164,790	184,790	174,790	184,790
Capital Reserve Fund	256,150	71,220	175,435	284,930	265,315	292,174
<b>Total</b>	<b>393,440</b>	<b>216,010</b>	<b>340,225</b>	<b>469,720</b>	<b>440,105</b>	<b>476,964</b>

## Reserve Schedule

### Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

### Reserve Cash Flow

Fund: Fund Centre:	1500 105205	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		141,568	137,290	144,790	164,790	184,790	174,790
<b>Transfer from Ops Budget</b>		-	30,000	20,000	20,000	10,000	10,000
<b>Deficit Recovery</b>		(10,623)					
<b>Expenditures</b>		-	(22,500)	-	-	(20,000)	-
Planned Maintenance Activity			\$20k Reservoir cleaning & inspection; \$2.5k Manganese testing			Reservoir cleaning & inspection	
<b>Interest Income*</b>		6,345					
<b>Ending Balance \$</b>		<b>137,290</b>	<b>144,790</b>	<b>164,790</b>	<b>184,790</b>	<b>174,790</b>	<b>184,790</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Capital Reserve Fund - Bylaw 3991

For capital repairs, additions and improvements to water system infrastructure

## Reserve Cash Flow

Fund: Fund Centre:	1088 102156	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		116,563	256,150	71,220	175,435	284,930	265,315
Transfer from Ops Budget		128,340	118,070	175,215	164,495	60,385	26,859
Transfer from Cap Fund		18,724					
Transfer to Cap Fund		(13,769)	(303,000)	(71,000)	(55,000)	(80,000)	-
Interest Income*		6,293					
<b>Ending Balance \$</b>		<b>256,150</b>	<b>71,220</b>	<b>175,435</b>	<b>284,930</b>	<b>265,315</b>	<b>292,174</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Cedars of Tuam Water (SSI)**

**FINAL BUDGET**

MARCH 2026

Service: **2.622 Cedars of Tuam Water (SSI)**

Committee: **Electoral Area**

**DEFINITION:**

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedars of Tuam Water System Service Area.  
Bylaw No. 3021 (October 9, 2002).

**PARTICIPATION:**

Local Service Area #45, T(764).

**MAXIMUM LEVY:**

Greater of \$25,425 or \$6.75 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Cedars of Tuam Water Service Commission established by bylaw No 3693 (April 14th, 2010).

**FUNDING:**

**User Charge**

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
  - First 38 cubic metres or portion - \$9.00 / cubic metre
  - Greater than 38 cubic metres - \$18.00 / cubic metre

**Water Connection Charge**

- Actual cost for the connection.

**RESERVE FUND:**

Fund 1057, established by Bylaw #3136 (June 14, 2004); amended by Bylaw 3948 (April 16, 2014).

2.622 - Cedars of Tuam Water (SSI)

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	590	590	3,530	-	-	3,530	3,590	3,650	23,710	3,770
Allocations	5,043	5,043	5,188	-	-	5,188	5,289	5,387	5,485	5,594
Water Testing	2,660	2,660	2,750	-	-	2,750	2,831	2,914	3,000	3,088
Electricity	950	950	970	-	-	970	990	1,010	1,030	1,050
Supplies	790	790	800	-	-	800	810	820	830	840
Labour Charges	25,160	29,530	26,667	-	-	26,667	27,200	27,740	28,290	28,850
Other Operating Expenses	1,723	6,206	5,261	-	-	5,261	5,368	5,463	5,559	5,664
<b>TOTAL OPERATING COSTS</b>	<b>36,916</b>	<b>45,769</b>	<b>45,166</b>	<b>-</b>	<b>-</b>	<b>45,166</b>	<b>46,078</b>	<b>46,984</b>	<b>67,904</b>	<b>48,856</b>
*Percentage Increase over prior year			22.3%			22.3%	2.0%	2.0%	44.5%	-28.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	13,440	9,096	19,890	-	-	19,890	49,440	49,340	50,260	51,180
Transfer to Operating Reserve Fund	3,670	3,670	4,000	-	-	4,000	4,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	4,350
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	5,274
<b>TOTAL DEBT / RESERVES</b>	<b>17,110</b>	<b>12,766</b>	<b>23,890</b>	<b>-</b>	<b>-</b>	<b>23,890</b>	<b>53,440</b>	<b>54,340</b>	<b>55,260</b>	<b>65,804</b>
<b>TOTAL COSTS</b>	<b>54,026</b>	<b>58,535</b>	<b>69,056</b>	<b>-</b>	<b>-</b>	<b>69,056</b>	<b>99,518</b>	<b>101,324</b>	<b>123,164</b>	<b>114,660</b>
*Percentage Increase over prior year			27.8%			27.8%	44.1%	1.8%	21.6%	-6.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(20,000)	-
Sales - Water	(9,246)	(10,200)	(9,246)	-	-	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)
User Charges	(44,690)	(44,690)	(59,720)	-	-	(59,720)	(90,182)	(91,988)	(93,828)	(95,700)
Other Revenue	(90)	(3,645)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
<b>TOTAL REVENUE</b>	<b>(54,026)</b>	<b>(58,535)</b>	<b>(69,056)</b>	<b>-</b>	<b>-</b>	<b>(69,056)</b>	<b>(99,518)</b>	<b>(101,324)</b>	<b>(123,164)</b>	<b>(105,036)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,624)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			33.6%			33.6%	51.0%	2.0%	2.0%	2.0%
<b>Combined</b>			<b>27.9%</b>			<b>27.9%</b>	<b>44.2%</b>	<b>1.8%</b>	<b>1.8%</b>	<b>1.8%</b>

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

<b>Service No.</b>	<b>2.622</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Cedars of Tuam Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Equipment	\$0	\$28,000	\$0	\$0	\$0	\$0	\$28,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$71,000	\$73,000	\$58,000	\$235,000	\$30,000	\$435,000	\$831,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	<b>\$71,000</b>	<b>\$156,000</b>	<b>\$58,000</b>	<b>\$235,000</b>	<b>\$30,000</b>	<b>\$435,000</b>	<b>\$914,000</b>
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**SOURCE OF FUNDS**

Capital Funds on Hand	\$71,000	\$66,000	\$5,000	\$0	\$0	\$0	\$71,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$435,000	\$435,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$70,000	\$25,000	\$200,000	\$0	\$0	\$295,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$28,000	\$35,000	\$30,000	\$0	\$113,000

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	<b>\$71,000</b>	<b>\$156,000</b>	<b>\$58,000</b>	<b>\$235,000</b>	<b>\$30,000</b>	<b>\$435,000</b>	<b>\$914,000</b>
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## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 2.622**

**Service Name: Cedars of Tuam Water (SSI)**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
26-03	Decommission	Abandon unused wells	Decommission wells.	\$ 10,000	S	Res	\$ -	\$ 2,000	\$ 8,000	\$ -	\$ -	\$ -	\$ 10,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$ 10,000	S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
24-03	New	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$ 5,000	S	Cap	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
26-01	New	Analysis and Design of AC pipe replacement	Analysis and Design of AC pipe replacement.	\$ 30,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
26-02	New	New pipeline construction	New pipeline construction to replace AC pipe.	\$ 870,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,000	\$ 435,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$ 35,000	S	Grant	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
25-01	Study	Well Testing for WIN 19325	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use	\$ 58,000	S	Cap	\$ 58,000	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ 58,000
27-03	New	Design new well and dist. System	Design the Connection main and infrastructure for new well 19325	\$ 35,000	S	Res	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
28-01	New	Construct new well and dist. System	Construct Connection main and infrastructure for new well 19325	\$ 200,000	S	Grant	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
21-05	New	Cholorinator, level transducer and flow meter replacement	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter	\$ 39,000	E	Res	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
23-01	New	Electrical Service Replacement	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system.	\$ 55,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-04	New	WTP H&S improvement	H&S improvement required (building, electrical)	\$ 55,000	B	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-04	New	WTP H&S improvement			B	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-05	New	Installation of Water Meters	Installation of Water Meters	\$ 25,000	E	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-05	New	Installation of Water Meters			E	Grant	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-02	New	Sand separator and chlorine analyzer	Install sand separator and chlorine analyzer to improve process performance of WTP.	\$ 8,000	S	Cap	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
			<b>Grand Total</b>	<b>\$ 1,435,000</b>			<b>\$ 71,000</b>	<b>\$ 156,000</b>	<b>\$ 58,000</b>	<b>\$ 235,000</b>	<b>\$ 30,000</b>	<b>\$ 435,000</b>	<b>\$ 914,000</b>

Service: 2.622

Cedars of Tuam Water (SSI)

Project Number 26-03

Capital Project Title Abandon unused wells

Capital Project Description Decommission wells.

Project Rationale Abandon unused wells to prevent groundwater contamination.

Project Number 23-01

Capital Project Title Electrical Service Replacement

Capital Project Description Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system.

Project Rationale Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system. (only required if new well does not go ahead).

Project Number 24-02

Capital Project Title Referendum or Alternative Approval Process - Funding for Future Projects

Capital Project Description Seek service area electors approval to fund projects

Project Rationale Obtain residents approval for project and borrowing.

Project Number 24-03

Capital Project Title Public Engagement for Future Projects

Capital Project Description Undertake a referendum or AAP to borrow funds

Project Rationale Inform residents about future project so they can make informed decision on approval and borrowing.

**Service:** 2.622 Cedars of Tuam Water (SSI)

**Project Number** 26-01 **Capital Project Title** Analysis and Design of AC pipe replacement **Capital Project Description** Analysis and Design of AC pipe replacement.  
**Project Rationale** New pipeline construction to replace AC pipe. Analysis and investigation - \$20K. CRD PM - \$10K.

**Project Number** 26-02 **Capital Project Title** New pipeline construction **Capital Project Description** New pipeline construction to replace AC pipe.  
**Project Rationale** Construction - \$830K. Construction services \$20K.. CRD PM - \$20K

**Project Number** 27-01 **Capital Project Title** Update Asset Management Plan **Capital Project Description** Revise McElhanney Condition Assessment to SAMP.  
**Project Rationale** Revise current AMP to incorporate changes to facility.

**Project Number** 25-01 **Capital Project Title** Well Testing for WIN 19325 **Capital Project Description** Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use  
**Project Rationale** Perform well test on potential new well to replace failing wells.

Service: 2.622 Cedars of Tuam Water (SSI)

Project Number 21-05

Capital Project Title Chlorinator, level transducer and flow meter replacement

Capital Project Description replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter

Project Rationale Install sand separator and chlorine analyzer to improve process performance of WTP.

Project Number 27-03

Capital Project Title Design new well and dist. System

Capital Project Description Design the Connection main and infrastructure for new well 19325

Project Rationale Design the new well, connection and supply and main for new well 19325 (was project 21-03)

Project Number 28-01

Capital Project Title Construct new well and dist. System

Capital Project Description Construct Connection main and infrastructure for new well 19325

Project Rationale Construction of new well infrastructure, and supply main for new well 19325 (was project 21-03)

Project Number 26-04

Capital Project Title WTP H&S improvement

Capital Project Description H&S improvement required (building, electrical)

Project Rationale

Service: 2.622 Cedars of Tuam Water (SSI)

Project Number 26-05

Capital Project Title Installation of Water Meters

Capital Project Description Installation of Water Meters

Project Rationale Installation of water meters

Project Number 25-02

Capital Project Title Sand separator and chlorine analyzer

Capital Project Description Install sand separator and chlorine analyzer to improve process performance of WTP.

Project Rationale Install sand separator and chlorine analyzer to improve process performance of WTP.

**Cedars of Tuam Water (SSI)  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	6,677	10,677	14,677	19,677	4,677	9,677
Capital Reserve Fund	11,296	11,186	32,626	46,966	67,226	118,406
<b>Total</b>	<b>17,973</b>	<b>21,863</b>	<b>47,303</b>	<b>66,643</b>	<b>71,903</b>	<b>128,083</b>

## Reserve Schedule

### Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Operating Reserve Fund

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant teardowns and ground water well maintenance.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		2,865	6,677	10,677	14,677	19,677	4,677
Transfer from Op Budget		3,670	4,000	4,000	5,000	5,000	5,000
Transfer to Op Budget		-	-	-	-	(20,000)	-
Planned Maintenance Activity						Water Tank Drain,Clean and Inspection	
Interest Income*		142					
<b>Ending Balance \$</b>		<b>6,677</b>	<b>10,677</b>	<b>14,677</b>	<b>19,677</b>	<b>4,677</b>	<b>9,677</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Capital Reserve Fund - Bylaw 3948

Monies in the reserve fund will be used to provide for capital works, including the planning, study, design, construction of water facilities, conveyance, treatment, storage, distribution of water, land purchases, machinery or equipment necessary for the extension or renewal of existing capital works and related debt servicing payments.

## Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		25,370	11,296	11,186	32,626	46,966	67,226
Transfer from Ops Budget		7,522	19,890	49,440	49,340	50,260	51,180
Transfer from Cap Fund		2,233					
Transfer to Cap Fund		(24,000)	(20,000)	(28,000)	(35,000)	(30,000)	-
Interest Income*		172					
<b>Ending Balance \$</b>		<b>11,296</b>	<b>11,186</b>	<b>32,626</b>	<b>46,966</b>	<b>67,226</b>	<b>118,406</b>

#### Assumptions/Background:

Transfer as much as operating budget will allow.

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Beddis Water**

**FINAL BUDGET**

MARCH 2026

**DEFINITION:**

To provide and operate water supply and distribution facilities for the Salt Spring Island Beddis Water System Service Area.  
Bylaw No. 3188 (November 24, 2004).

**PARTICIPATION:**

Order in Council No 176, February 24, 2005.

**MAXIMUM LEVY:**

Greater of \$133,000 or \$2.71 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

Beddis Waterworks 1994 previous debt paid out 2011	\$95,909
AUTHORIZED: LA Bylaw No. 3193 (November 24, 2004)	\$325,500
BORROWED: SI Bylaw No. 3291 (Oct 2005) Matured 2020	(\$325,500)
Remaining:	<u>\$0</u>
AUTHORIZED: LA Bylaw No. 3825 (July 11, 2012)	\$400,000
BORROWED: SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023	(\$300,000)
BORROWED: SI Bylaw No. 3910 (July 2013) Matured 2023	(\$70,000)
Remaining: <b>Expired</b>	<u>\$30,000</u>

**COMMISSION:**

Beddis Water Service Commission established by Bylaw No. 3693 (April 14th, 2010)

**FUNDING:**

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes by Special Act.

<b>User Charge:</b>	Fixed user charge + variable consumption charge to all metered properties.
<b>Parcel Tax:</b>	Annual, only on properties capable of being connected to the system, starting 2006.
<b>User Charge:</b>	<ul style="list-style-type: none"> <li>- Annual Fixed Fee per per single family dwelling unit or equivalent.</li> <li>- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (Bylaw 4236 April 2018)                             <ul style="list-style-type: none"> <li>• First 38 cubic metres or portion - \$3.10 / cubic metre</li> <li>• Next 68 cubic metres or portion - \$6.30 / cubic metre</li> <li>• Greater than 106 cubic metres - \$8.50 / cubic metre</li> </ul> </li> </ul>
<b>Water Connection Charge:</b>	The connection charge for a service shall be the actual cost for the connection.

**RESERVE FUND:**

Fund 1069, established by Bylaw # 3274 (April 27, 2005)

**2.624 - Beddis Water**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grit & Waste Sludge Disposal	12,580	3,700	7,130	-	-	7,130	7,270	7,410	7,560	7,710
Repairs & Maintenance	6,330	6,300	11,400	-	-	11,400	11,630	31,860	12,090	12,320
Allocations	15,301	15,589	15,922	-	-	15,922	16,243	16,595	16,954	17,329
Water Testing	12,070	12,070	12,451	-	-	12,451	12,795	13,147	13,519	13,900
Electricity	11,540	9,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Supplies	13,200	13,251	13,630	-	-	13,630	13,890	14,160	14,430	14,700
Labour Charges	111,560	116,700	123,241	-	-	123,241	125,710	128,230	130,800	133,420
Other Operating Expenses	13,940	23,160	17,631	-	-	17,631	18,082	18,538	19,017	19,501
<b>TOTAL OPERATING COSTS</b>	<b>196,521</b>	<b>199,770</b>	<b>211,405</b>	<b>-</b>	<b>-</b>	<b>211,405</b>	<b>215,820</b>	<b>240,340</b>	<b>224,980</b>	<b>229,700</b>
*Percentage Increase over prior year			7.6%			7.6%	2.1%	11.4%	-6.4%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	11,000	11,000	11,000	-	-	11,000	12,000	13,000	15,000	20,000
Transfer to Capital Reserve Fund	104,470	100,882	106,395	-	-	106,395	106,400	108,610	111,900	108,060
MFA Debt Reserve Fund	2,200	-	3,200	-	-	3,200	-	-	1,000	15,800
MFA Debt Principal	-	-	-	-	-	-	8,160	8,160	8,160	10,710
MFA Debt Interest	2,503	-	3,840	-	-	3,840	15,360	15,360	16,570	39,370
<b>TOTAL DEBT / RESERVES</b>	<b>120,173</b>	<b>111,882</b>	<b>124,435</b>	<b>-</b>	<b>-</b>	<b>124,435</b>	<b>141,920</b>	<b>145,130</b>	<b>152,630</b>	<b>193,940</b>
<b>TOTAL COSTS</b>	<b>316,694</b>	<b>311,652</b>	<b>335,840</b>	<b>-</b>	<b>-</b>	<b>335,840</b>	<b>357,740</b>	<b>385,470</b>	<b>377,610</b>	<b>423,640</b>
*Percentage Increase over prior year			6.0%			6.0%	6.5%	7.8%	-2.0%	12.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(20,000)	-	-
Sales - Water	(68,000)	(63,000)	(63,000)	-	-	(63,000)	(63,100)	(63,250)	(63,430)	(63,540)
User Charges	(154,020)	(154,020)	(171,340)	-	-	(171,340)	(174,770)	(179,660)	(185,950)	(189,670)
Other Revenue	(151)	(109)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
<b>TOTAL REVENUE</b>	<b>(222,171)</b>	<b>(217,129)</b>	<b>(234,490)</b>	<b>-</b>	<b>-</b>	<b>(234,490)</b>	<b>(238,020)</b>	<b>(263,060)</b>	<b>(249,530)</b>	<b>(253,360)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(94,523)</b>	<b>(94,523)</b>	<b>(101,350)</b>	<b>-</b>	<b>-</b>	<b>(101,350)</b>	<b>(119,720)</b>	<b>(122,410)</b>	<b>(128,080)</b>	<b>(170,280)</b>
*Percentage increase over prior year										
Sales			-7.4%			-7.4%	0.2%	0.2%	0.3%	0.2%
User Fee			11.2%			11.2%	2.0%	2.8%	3.5%	2.0%
Requisition			7.2%			7.2%	18.1%	2.2%	4.6%	32.9%
<b>Combined</b>			<b>6.0%</b>			<b>6.0%</b>	<b>6.5%</b>	<b>2.2%</b>	<b>3.3%</b>	<b>12.2%</b>

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

<b>Service No.</b>	<b>2.624</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Beddis Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$355,000	\$532,000	\$50,000	\$46,000	\$205,000	\$1,585,000	\$2,418,000	\$2,418,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$355,000</b>	<b>\$532,000</b>	<b>\$50,000</b>	<b>\$46,000</b>	<b>\$205,000</b>	<b>\$1,585,000</b>	<b>\$2,418,000</b>	<b>\$2,418,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$76,000	\$45,000	\$0	\$31,000	\$0	\$0	\$76,000
Debenture Debt (New Debt Only)	\$220,000	\$320,000	\$0	\$0	\$100,000	\$1,580,000	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$80,000	\$40,000	\$0	\$100,000	\$0	\$220,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$59,000	\$87,000	\$10,000	\$15,000	\$5,000	\$5,000	\$122,000
	<b>\$355,000</b>	<b>\$532,000</b>	<b>\$50,000</b>	<b>\$46,000</b>	<b>\$205,000</b>	<b>\$1,585,000</b>	<b>\$2,418,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:**

**2.624**

**Service Name:**

**Beddis Water (SSI)**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-03	Study	Public Engagement for Future Projects	Undertake a petition, referendum or AAP to borrow funds	\$ 25,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
24-05	New	Ventilation for WTP and Pump Building	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.	\$ 24,000	S	Res	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-06	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. Includes CRD project management.	\$ 18,000	S	Cap	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
26-04	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	SCADA Upgrades Design	\$ 40,000	S	Res	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
24-08	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	SCADA Upgrades Construction	\$ 300,000	S	Debt	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
24-08	Renewal		CWF		S	Grant	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
25-03	New	WTP Electrical Upgrades from 2020 AMP	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.	\$ 100,000	S	Debt	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
21-04	Study	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Conceptual and detailed design of booster pump and second reservoir at Sky Valley middle reservoir. Includes CRD project management.	\$ 48,000	S	Cap	\$ 31,000	\$ -	\$ -	\$ 31,000	\$ -	\$ -	\$ 31,000
21-04	Study				S	Res	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.	\$ 80,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
25-02	New	Booster pump and second reservoir at Sky Valley lower reservoir	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.	\$ 1,320,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
25-06	Study	AC Water main Assessment and Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.	\$ 100,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
25-04	Replacement	AC Water Main Replacement Detailed Design	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.	\$ 100,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
25-05	Replacement	AC Water Main Replacement Construction	Replace ~ 5.2 km of AC Pipe at \$1000/m. Includes construction services and CRD project management.	\$ 5,560,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
20-04	New	Beddis Intake and Screen	Construct and install intake screen and pipe improvements, included 24-07 demolish WTP chlorine building.	\$ 238,725	S	Cap	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
20-04	New		Beddis Intake - receive as built, warranty period		S	Res	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
27-01	Study	Asset Management Plan	Asset Management Plan	\$ 50,000	S	Grant	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
25-07	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-02	Study	WTP Back up power generation	WTP Back up power - design	\$ 100,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
26-03	New	WTP Back up power generation	WTP back up power construction. Includes construction services and CRD project management.	\$ 400,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
26-03	New	WTP Back up power generation		\$ 10,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
25-08	Study	Review of Sky Valley Reservoir	Review configuration and develop cost estimate for Sky Valley Reservoir.	\$ 15,000	S	Res	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
			<b>Grand Total</b>	<b>\$ 8,533,725</b>			<b>\$ 355,000</b>	<b>\$ 532,000</b>	<b>\$ 50,000</b>	<b>\$ 46,000</b>	<b>\$ 205,000</b>	<b>\$ 1,585,000</b>	<b>\$ 2,418,000</b>

Service: 2.624 Beddis Water (SSI)

**Project Number** 26-02 **Capital Project Title** WTP Back up power generation **Capital Project Description** WTP Back up power - design  
**Project Rationale** In order to maintain potable water service in the event of an extended power outage, back up power is required.

**Project Number** 26-03 **Capital Project Title** WTP Back up power generation **Capital Project Description** WTP back up power construction. Includes construction services and CRD project management.  
**Project Rationale** In order to maintain potable water service in the event of an extended power outage, back up power is required.

**Project Number** 21-03 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Undertake a petition, referendum or AAP to borrow funds  
**Project Rationale** As per Commission request (Dec. 15/2015), capital construction projects greater than \$50,000 are to be funded thru debt, in which case a referendum may be required.

**Project Number** 21-04 **Capital Project Title** Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir. **Capital Project Description** Conceptual and detailed design of booster pump and second reservoir at Sky Valley middle reservoir. Includes CRD project management.  
**Project Rationale** Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project is for the preliminary design.

**Project Number** 24-05 **Capital Project Title** Ventilation for WTP and Pump Building **Capital Project Description** A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.  
**Project Rationale** E H & S issue. A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.

**Project Number** 24-06 **Capital Project Title** Replacement of flocculator mixer motors at WTP. **Capital Project Description** Replacement of flocculator mixer motors at WTP. Includes CRD project management.  
**Project Rationale** Replacement of aging flocculator mixer motors at WTP.

Service: 2.624 Beddis Water (SSI)

<b>Project Number</b>	20-04	<b>Capital Project Title</b>	Beddis Intake and Screen	<b>Capital Project Description</b>	Construct and install intake screen and pipe improvements, included 24-07 demolish WTP chlorine building.
<b>Project Rationale</b>	construct, install and final commissioning of Beddis intake improvements. At final commissioning phase.				

<b>Project Number</b>	24-08	<b>Capital Project Title</b>	WTP SCADA Upgrades - WTP Communications and Control Upgrades	<b>Capital Project Description</b>	SCADA Upgrades Construction
<b>Project Rationale</b>	Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.				

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Decommission of Sky Valley Upper Reservoir	<b>Capital Project Description</b>	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
<b>Project Rationale</b>	The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.				

<b>Project Number</b>	25-02	<b>Capital Project Title</b>	Booster pump and second reservoir at Sky Valley lower reservoir	<b>Capital Project Description</b>	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
<b>Project Rationale</b>	When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.				

<b>Project Number</b>	25-03	<b>Capital Project Title</b>	WTP Electrical Upgrades from 2020 AMP	<b>Capital Project Description</b>	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
<b>Project Rationale</b>	Various electrical upgrades and replacements for aging and obsolete E I & C equipment.				

<b>Project Number</b>	25-06	<b>Capital Project Title</b>	AC Water main Assessment and Replacement Strategy	<b>Capital Project Description</b>	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.
<b>Project Rationale</b>	Develop a strategy and phased program for AC pipeline replacement and first stage design.				

Service: 2.624 Beddis Water (SSI)

**Project Number** 25-04 **Capital Project Title** AC Water Main Replacement Detailed Design **Capital Project Description** Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.

**Project Rationale** Detailed Design for replacement of ~5.2 km of AC pipe.

**Project Number** 25-05 **Capital Project Title** AC Water Main Replacement Construction **Capital Project Description** Replace ~ 5.2 km of AC Pipe at \$1000/m. Includes construction services and CRD project management.

**Project Rationale** Replace ~ 5.2 km of AC Pipe at \$1k/m. This is the construction phase of the project.

**Project Number** 27-01 **Capital Project Title** Asset Management Plan **Capital Project Description** Asset Management Plan

**Project Rationale** Revise McElhanney Condition Assessment to SAMP and incorporate recent facility modifications.

**Project Number** 25-07 **Capital Project Title** Investigate DAF Residual Disposal Alternatives **Capital Project Description** Investigate alternatives for the disposal of DAF residuals.

**Project Rationale** Investigate alternatives for the disposal of DAF residuals in order to reduce disposal costs.

**Project Number** 26-04 **Capital Project Title** WTP SCADA Upgrades - WTP Communications and Control Upgrades **Capital Project Description** SCADA Upgrades Design

**Project Rationale** Design of SCADA hardware, controls and instrumentation to replace obsolete WTP controls equipment

**Project Number** 25-08 **Capital Project Title** Review of Sky Valley Reservoir **Capital Project Description** Review configuration and develop cost estimate for Sky Valley Reservoir.

**Project Rationale** Review configuration and develop cost estimate for Sky Valley Reservoir.

**Beddis Water Reserves  
 Summary Schedule  
 2026 -2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	15,495	26,495	38,495	31,495	46,495	66,495
Capital Reserve Fund	128,903	148,298	244,698	338,308	445,208	548,268
<b>Total</b>	<b>144,398</b>	<b>174,793</b>	<b>283,193</b>	<b>369,803</b>	<b>491,703</b>	<b>614,763</b>

## Reserve Schedule

### Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

Reserve fund used for unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

### Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105206	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		4,258	15,495	26,495	38,495	31,495	46,495
<b>Transfer from Ops Budget</b>		11,000	11,000	12,000	13,000	15,000	20,000
<b>Expenditures</b>		-	-	-	(20,000)	-	-
Planned Maintenance Activity					Reservoir cleaning and inspection		
<b>Interest Income*</b>		237					
<b>Ending Balance \$</b>		<b>15,495</b>	<b>26,495</b>	<b>38,495</b>	<b>31,495</b>	<b>46,495</b>	<b>66,495</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 2.624 Beddis Water - Capital Reserve Fund - Bylaw 3274

For capital repairs, additions and improvements to water system infrastructure

## Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		48,214	128,903	148,298	244,698	338,308	445,208
Transfer from Ops Budget		102,203	106,395	106,400	108,610	111,900	108,060
Transfer from Cap Fund		16,847					
Transfer to Cap Fund		(40,000)	(87,000)	(10,000)	(15,000)	(5,000)	(5,000)
Interest Income*		1,638					
<b>Ending Balance \$</b>		<b>128,903</b>	<b>148,298</b>	<b>244,698</b>	<b>338,308</b>	<b>445,208</b>	<b>548,268</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Fulford Water (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 2.626 Fulford Water (SSI)

**Committee:** Electoral Area

**DEFINITION:**

To provide, operate and maintain water supply and distribution facilities for the Fulford Water Local Service Area on Salt Spring Island.  
Bylaw No. 3202 (November 24, 2004).

**PARTICIPATION:**

Order In Council No 177, Feb 24, 2005.

**MAXIMUM LEVY:**

Greater of \$156,000 or \$5.46 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3758 (January 12, 2011)	\$225,000
BORROWED:	SI Bylaw No. 3817 (Apr 11, 2012) Matures 2027	(\$145,000)
BORROWED:	SI Bylaw No. 3850 (Oct 4, 2012) Matures 2027	(\$25,000)
Remaining:	Expired	<u>\$55,000</u>

**COMMISSION:**

Fulford Water Service commission - Bylaw No 3693 (April 14, 2010).

**FUNDING:**

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.

**User Charge:** Fixed user charge for residential properties.

**Parcel Tax:** Annual, levied only on properties capable of being connected to the system, starting 2006.

**Connection Charge:** The connection charge for a service shall be the actual cost for the connection.

**Consumption Charge:** Single Family Residential: No Consumption Charge  
Other: \$3.90 per cubic metre  
Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

**RESERVE FUND BYLAW:**

Fund 1070, established by Bylaw #3275 (April 27, 2005)



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

<b>Service No.</b>	<b>2.626</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Fulford Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$63,000	\$459,000	\$95,000	\$150,000	\$300,000	\$1,800,000	\$2,804,000	\$2,804,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$63,000</b>	<b>\$459,000</b>	<b>\$95,000</b>	<b>\$150,000</b>	<b>\$300,000</b>	<b>\$1,800,000</b>	<b>\$2,804,000</b>	<b>\$2,804,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$43,000	\$43,000	\$0	\$0	\$0	\$0	\$43,000	\$43,000
Debenture Debt (New Debt Only)	\$0	\$270,000	\$0	\$0	\$0	\$1,800,000	\$2,070,000	\$2,070,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$80,000	\$30,000	\$150,000	\$225,000	\$0	\$485,000	\$485,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$20,000	\$66,000	\$65,000	\$0	\$75,000	\$0	\$206,000	\$206,000
	<b>\$63,000</b>	<b>\$459,000</b>	<b>\$95,000</b>	<b>\$150,000</b>	<b>\$300,000</b>	<b>\$1,800,000</b>	<b>\$2,804,000</b>	<b>\$2,804,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 2.626**

**Service Name: Fulford Water (SSI)**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates	
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$ 25,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.	\$ 24,000	S	Res	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. CRD project management.		S	Cap	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000	
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP	\$ 9,000	S	Cap	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000	
26-01	Study	Design - WTP SCADA Upgrades - WTP Communications and Control Upgrades	Design - To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 40,000	S	Res	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 310,000	S	Debt	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000	
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades			S	Grant	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	
28-01	New	Residential water meters	Purchase and install water meters and service connections on residential properties	\$ 300,000	S	Grant	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 300,000	
28-02	New	Downtown AC distribution pipe replacement	Design to replace AC distribution pipe in coordination with road/terminal upgrades	\$ 50,000	S	Res	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	
28-03	New	Downtown AC distribution pipe replacement	Construction to replace AC distribution pipe in coordination with road/terminal upgrades	\$ 300,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	
28-04	New	Detail design Supply line AC pipe replace and realign	Detail design Supply line AC pipe replace and realignment, cost estimate and CRD mgmt	\$ 150,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	
28-04	New	Detail design Supply line AC pipe replace and realign			S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	
25-01	New	Water main replacement program - construction.	Construction of supply line including land rights, replacement of AC pipe and new pump station	\$ 4,500,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	
27-01	Study	Update Asset Management Plan	Update Asset Management Plan	\$ 40,000	S	Grant	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	
24-05	Replacement	Replace Air Valves in raw water line on Sunnyside	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.	\$ 11,000	S	Res	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000	
26-02	New	Fulford Reservoir Security Improvements	Security required for vandalized reservoir and WTP	\$ 40,000	S	Debt	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
			<b>Grand Total</b>	<b>\$ 5,804,000</b>			<b>\$ 63,000</b>	<b>\$ 459,000</b>	<b>\$ 95,000</b>	<b>\$ 150,000</b>	<b>\$ 300,000</b>	<b>\$ 1,800,000</b>	<b>\$ 2,804,000</b>	

Service: 2.626 Fulford Water (SSI)

Project Number 21-02

Capital Project Title Public Engagement for Future Projects

Capital Project Description Inform and engage public within service area on upcoming works that will require borrowing to fund.

Project Rationale Inform and engage public within service area on upcoming works that will require borrowing to fund.

Project Number 24-02

Capital Project Title Ventilation for WTP

Capital Project Description A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.

Project Rationale E H & S issue. Ventilation is required to ensure worker safety.

Project Number 24-03

Capital Project Title Replacement of flocculator mixer motors at WTP.

Capital Project Description Replacement of flocculator mixer motors at WTP

Project Rationale Replacement of aging equipment.

Project Number 28-01

Capital Project Title Residential water meters

Capital Project Description Purchase and install water meters and service connections on residential properties

Project Rationale Water metering for all residential connections is requested by the commission. Installation includes purchase of meter, new pipe from property line to connection and construction costs.

Service: 2.626 Fulford Water (SSI)

<b>Project Number</b>	28-02	<b>Capital Project Title</b>	Downtown AC distribution pipe replacement	<b>Capital Project Description</b>	Design to replace AC distribution pipe in coordination with road/terminal upgrades
<b>Project Rationale</b>	Readiness of Design for Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction				

<b>Project Number</b>	28-03	<b>Capital Project Title</b>	Downtown AC distribution pipe replacement	<b>Capital Project Description</b>	Construction to replace AC distribution pipe in coordination with road/terminal upgrades
<b>Project Rationale</b>	Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction				

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Design - WTP SCADA Upgrades - WTP Communications and Control Upgrades	<b>Capital Project Description</b>	Design - To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
<b>Project Rationale</b>	Design of SCADA communications and control upgrades for WTP.				

<b>Project Number</b>	24-07	<b>Capital Project Title</b>	WTP SCADA Upgrades - WTP Communications and Control Upgrades	<b>Capital Project Description</b>	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
<b>Project Rationale</b>	General E I & C upgrade and replacement of aging and obsolete equipment to ensure maintenance free operation.				

Service: 2.626 Fulford Water (SS)

<b>Project Number</b> 25-01	<b>Capital Project Title</b> Water main replacement program - construction.	<b>Capital Project Description</b> Construction of supply line including land rights, replacement of AC pipe and new pump station
<b>Project Rationale</b> Aging asbestos concrete water lines require replacement.		

<b>Project Number</b> 27-01	<b>Capital Project Title</b> Update Asset Management Plan	<b>Capital Project Description</b> Update Asset Management Plan
<b>Project Rationale</b> Revise existing Asset Management Plan to reflect recent modifications to facility.		

<b>Project Number</b> 25-02	<b>Capital Project Title</b> Investigate DAF Residual Disposal Alternatives	<b>Capital Project Description</b> Investigate alternatives for the disposal of DAF residuals.
<b>Project Rationale</b> Investigation of alternative methods to dispose of DAF residuals in order to reduce disposal costs.		

<b>Project Number</b> 28-04	<b>Capital Project Title</b> Detail design Supply line AC pipe replace and realign	<b>Capital Project Description</b> Detail design Supply line AC pipe replace and realignment, cost estimate and CRD mgmt
<b>Project Rationale</b> Detail design of the replacement of the AC supply line from Weston Lake. Aging infrastructure, repairs inaccessible and in riparian zone.		

Service:

2.626

Fulford Water (SS)

**Project Number** 24-05

**Capital Project Title** Replace Air Valves in raw water line on Sunnyside

**Capital Project Description** Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.

**Project Rationale** Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.

**Project Number** 26-02

**Capital Project Title** Fulford Reservoir Security Improvements

**Capital Project Description** Ssecurity required for vandalized reservoir and WTP

**Project Rationale**

**Fulford Water (SSI)  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	33,345	42,845	53,400	65,555	59,370	74,895
Capital Reserve Fund	171,810	161,085	162,005	248,625	268,950	373,540
<b>Total</b>	<b>205,155</b>	<b>203,930</b>	<b>215,405</b>	<b>314,180</b>	<b>328,320</b>	<b>448,435</b>

## Reserve Schedule

### Reserve Fund: 2.626 Fulford Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105207	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		12,774	33,345	42,845	53,400	65,555	59,370
Transfer from Ops Budget		19,973	9,500	10,555	12,155	13,815	15,525
Expenditures		-	-	-	-	(20,000)	-
Planned Maintenance Activity						Reservoir cleaning and inspection	
Interest Income*		598					
<b>Ending Balance \$</b>		<b>33,345</b>	<b>42,845</b>	<b>53,400</b>	<b>65,555</b>	<b>59,370</b>	<b>74,895</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 2.626 Fulford Water (SSI) - Capital Reserve Fund

Bylaw 3275

## Reserve Cash Flow

Fund: Fund Centre:	1070 101897	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		101,181	171,810	161,085	162,005	248,625	268,950
Transfer from Ops Budget		54,500	55,275	65,920	86,620	95,325	104,590
Transfer from Cap Fund		60,338					
Transfer to Cap Fund		(48,000)	(66,000)	(65,000)	-	(75,000)	-
Interest Income*		3,792					
<b>Ending Balance \$</b>		<b>171,810</b>	<b>161,085</b>	<b>162,005</b>	<b>248,625</b>	<b>268,950</b>	<b>373,540</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Cedar Lane Water (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 2.628 Cedar Lane Water (SSI)

**Committee:** Electoral Area

**DEFINITION:**

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedar Lane Water Service Area.  
Bylaw 3424 (Oct 10, 2007)

**PARTICIPATION:**

Local Service Area #31, P(764)

**MAXIMUM LEVY:**

Greater of \$54,000 or \$4.76/ \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Cedar Lane Water Service Commission established by Bylaw 3505, Feb 13, 2008.

**FUNDING:**

**Parcel Tax:** Annual charge only on properties capable of being connected to the system.

**User Charge:** Annual Fixed Fee per single family dwelling unit or equivalent.  
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- First 30 cubic metres or portion - \$2.50 / cubic metre
- 31.0 to 60.0 cubic metres or portion - \$9.00 / cubic metre
- Greater than 61 cubic metres - \$25.00 / cubic metre

**RESERVE FUND BYLAW:**

Cedar Lane Water Service Capital Reserve Fund, Bylaw #3582 (Nov 12, 2008).  
Cedar Lane Water Service Operating Reserve Fund, Bylaw #4144 (Dec 14, 2016).

2.628 - Cedar Lane Water (SSI)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<b>OPERATING COSTS</b>										
Contract for Services	2,210	1,800	2,250	-	-	2,250	2,300	2,350	2,400	2,450
Repairs & Maintenance	1,760	1,878	3,790	-	20,000	23,790	3,870	3,960	4,050	4,140
Allocations	6,542	6,542	6,389	-	-	6,389	6,508	6,632	6,757	6,894
Water Testing	3,420	4,960	3,506	-	-	3,506	3,602	3,701	3,802	3,906
Electricity	4,950	4,800	5,140	-	-	5,140	5,240	5,340	5,450	5,560
Supplies	1,710	1,090	1,740	-	-	1,740	1,770	1,810	1,850	1,890
Labour Charges	37,210	37,900	42,429	-	-	42,429	43,280	44,150	45,030	45,930
Other Operating Expenses	3,410	3,690	4,161	-	-	4,161	4,250	4,347	4,441	4,540
<b>TOTAL OPERATING COSTS</b>	<b>61,212</b>	<b>62,660</b>	<b>69,405</b>	<b>-</b>	<b>20,000</b>	<b>89,405</b>	<b>70,820</b>	<b>72,290</b>	<b>73,780</b>	<b>75,310</b>
*Percentage Increase over prior year			13.4%		32.7%	46.1%	-20.8%	2.1%	2.1%	2.1%
<b>DEBT / RESERVES</b>										
Transfer to Capital Reserve Fund	23,770	23,770	22,855	-	-	22,855	28,530	40,710	50,350	57,040
Transfer to Operating Reserve Fund	8,000	10,399	8,000	-	-	8,000	8,000	5,000	5,000	5,000
MFA Debt Reserve Fund	1,430	-	-	1,900	-	1,900	400	-	-	5,500
MFA Debt Principal	-	-	-	-	-	-	4,846	5,866	5,866	5,866
MFA Debt Interest	1,627	-	-	2,280	-	2,280	9,605	11,060	11,060	17,729
<b>TOTAL DEBT / RESERVES</b>	<b>34,827</b>	<b>34,169</b>	<b>30,855</b>	<b>4,180</b>	<b>-</b>	<b>35,035</b>	<b>51,381</b>	<b>62,636</b>	<b>72,276</b>	<b>91,135</b>
<b>TOTAL COSTS</b>	<b>96,039</b>	<b>96,829</b>	<b>100,260</b>	<b>4,180</b>	<b>20,000</b>	<b>124,440</b>	<b>122,201</b>	<b>134,926</b>	<b>146,056</b>	<b>166,445</b>
*Percentage Increase over prior year			4.4%	4.4%	20.8%	29.6%	-1.8%	10.4%	8.2%	14.0%
<b>FUNDING SOURCES (REVENUE)</b>										
Transfers from Operations Reserve Fund	-	-	-	-	(20,000)	(20,000)	-	-	-	-
Sales - Water	(11,500)	(12,000)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(65,262)	(65,262)	(68,530)	-	-	(68,530)	(74,010)	(81,410)	(89,550)	(95,820)
Other Revenue	(160)	(450)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
<b>TOTAL REVENUE</b>	<b>(76,922)</b>	<b>(77,712)</b>	<b>(80,190)</b>	<b>-</b>	<b>(20,000)</b>	<b>(100,190)</b>	<b>(85,670)</b>	<b>(93,070)</b>	<b>(101,210)</b>	<b>(107,480)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(19,117)</b>	<b>(19,117)</b>	<b>(20,070)</b>	<b>(4,180)</b>	<b>-</b>	<b>(24,250)</b>	<b>(36,531)</b>	<b>(41,856)</b>	<b>(44,846)</b>	<b>(58,965)</b>
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			5.0%	0.0%		5.0%	8.0%	10.0%	10.0%	7.0%
Requisition			5.0%	21.9%		26.9%	50.6%	14.6%	7.1%	31.5%
<b>Combined</b>			<b>4.4%</b>	<b>4.4%</b>		<b>8.8%</b>	<b>17.0%</b>	<b>10.4%</b>	<b>8.3%</b>	<b>14.0%</b>

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

<b>Service No.</b>	<b>2.628</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Cedar Lane Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$281,000	\$353,000	\$75,000	\$73,000	\$101,000	\$565,000	\$1,167,000	\$1,167,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$281,000</b>	<b>\$353,000</b>	<b>\$75,000</b>	<b>\$73,000</b>	<b>\$101,000</b>	<b>\$565,000</b>	<b>\$1,167,000</b>	<b>\$1,167,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$28,000	\$28,000	\$0	\$0	\$0	\$0	\$28,000	\$28,000
Debenture Debt (New Debt Only)	\$143,000	\$190,000	\$40,000	\$0	\$0	\$550,000	\$780,000	\$780,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$110,000	\$120,000	\$30,000	\$0	\$0	\$15,000	\$165,000	\$165,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$15,000	\$5,000	\$73,000	\$101,000	\$0	\$194,000	\$194,000
	<b>\$281,000</b>	<b>\$353,000</b>	<b>\$75,000</b>	<b>\$73,000</b>	<b>\$101,000</b>	<b>\$565,000</b>	<b>\$1,167,000</b>	<b>\$1,167,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 2.628**

**Service Name: Cedar Lane Water (SSI)**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
28-01	Renewal	Abandon unused wells	Decommission wells	\$ 10,000	S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
24-04	New	Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a petition, referendum or AAP to borrow funds.	\$ 25,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-04	New				S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.	\$ 476,500	S	Debt	\$ 110,000	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management. (New CWF)		S	Grant	\$ 110,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management. (CRF)		S	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust			S	Cap	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
26-02	New	WTP provide spare pressure pump and sub-drive unit	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.	\$ 40,000	S	Debt	\$ 33,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
28-02	New	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.	\$ 39,000	S	Res	\$ -	\$ -	\$ -	\$ 39,000	\$ -	\$ -	\$ 39,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan.	\$ 35,000	S	Grant	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
27-01	Study	Update Asset Management Plan	CRD project management		S	Res	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
25-01	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.	\$ 24,000	S	Res	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ 24,000
29-02	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	\$ 56,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ 56,000
30-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m). Includes construction services and CRD project management.	\$ 1,290,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
29-01	New	Power generation equipment design	Design of back up power generation for WWTP and Pump stations.	\$ 45,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000
30-02	New	Power generation equipment construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.	\$ 265,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
30-02	New	Power generation equipment construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
<b>GRAND TOTAL</b>				<b>\$ 2,305,500</b>			<b>\$ 281,000</b>	<b>\$ 353,000</b>	<b>\$ 75,000</b>	<b>\$ 73,000</b>	<b>\$ 101,000</b>	<b>\$ 565,000</b>	<b>\$ 1,167,000</b>

Service: 2.628 Cedar Lane Water (SSI)

Project Number 28-01 Capital Project Title Abandon unused wells Capital Project Description Decommission wells

Project Rationale The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning a well must be in accordance with Groundwater Protection Regulations

Project Number 29-01 Capital Project Title Power generation equipment design Capital Project Description Design of back up power generation for WWTP and Pump stations.

Project Rationale Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.

Project Number 21-06 Capital Project Title WTP Manganese treatment construction / chlorine exhaust Capital Project Description Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.

Project Rationale Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L). Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2022.

Project Number 26-02 Capital Project Title WTP provide spare pressure pump and sub-drive unit Capital Project Description WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.

Project Rationale This is a critical component of the WTP so it is prudent to have a spare on hand to ensure continuity of service.

Project Number 28-02 Capital Project Title Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well Capital Project Description Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.

Project Rationale Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L). Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2022.

Service: 2.628 Cedar Lane Water (SSI)

Project Number 24-04

Capital Project Title Approval Process - Funding for Future Projects

Capital Project Description Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a petition, referendum or AAP to borrow funds.

Project Rationale Obtain residents approval to fund future projects and authorize borrowing.

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Update Asset Management Plan.

Project Rationale Revise and update Asset Management Plan to include modification to WTP.

Project Number 25-01

Capital Project Title Water main AC replacement strategy and preliminary design

Capital Project Description Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.

Project Rationale Analysis and design to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

Project Number 29-02

Capital Project Title Water Main AC replacement detailed design

Capital Project Description Water Main AC replacement detailed design. Includes CRD project management.

Project Rationale Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

Project Number 30-01

Capital Project Title Phased program of AC Water main replacement

Capital Project Description Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m). Includes construction services and CRD project management.

Project Rationale Design and construction of high priority replacement of water main AC pipe. As recommended priorities per McelHanney study.

Service: **2.628** Cedar Lane Water (SSI)

**Project Number** 30-02

**Capital Project Title** Power generation equipment construction

**Capital Project Description**

Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.

**Project Rationale** Construction of backup power at Cedar Lane WTP

**Cedar Lane Water (SSI)  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	28,077	16,077	24,077	29,077	34,077	39,077
Capital Reserve Fund	66,294	74,149	97,679	65,389	14,739	71,779
<b>Total</b>	<b>94,372</b>	<b>90,227</b>	<b>121,757</b>	<b>94,467</b>	<b>48,817</b>	<b>110,857</b>

## Reserve Schedule

### Reserve Fund: 2.628 Cedar Lane Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and ground water well maintenance.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105208	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		12,385	28,077	16,077	24,077	29,077	34,077
<b>Transfer from Ops Budget</b>		15,112	8,000	8,000	5,000	5,000	5,000
<b>Expenditures</b>		-	(20,000)	-	-	-	-
Planned Maintenance Activity			Reservoir cleaning & inspection				
<b>Interest Income*</b>		580					
<b>Ending Balance \$</b>		<b>28,077</b>	<b>16,077</b>	<b>24,077</b>	<b>29,077</b>	<b>34,077</b>	<b>39,077</b>

### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 2.628 Cedar Lane Water (SSI) - Capital Reserve Fund**

Bylaw 3582

**Reserve Cash Flow**

Fund: Fund Centre:	1076 102020	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		45,564	66,294	74,149	97,679	65,389	14,739
<b>Transfer from Ops Budget</b>		23,770	22,855	28,530	40,710	50,350	57,040
<b>Transfer from Cap Fund</b>		5,000					
<b>Transfer to Cap Fund</b>		(10,000)	(15,000)	(5,000)	(73,000)	(101,000)	-
<b>Interest Income*</b>		1,961					
<b>Ending Balance \$</b>		<b>66,294</b>	<b>74,149</b>	<b>97,679</b>	<b>65,389</b>	<b>14,739</b>	<b>71,779</b>

**Assumptions/Background:**

Transfer as much as operating budget will allow.

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Fernwood Water (SSI)**

**FINAL BUDGET**

MARCH 2026

<b>Service:</b> 2.660 Fernwood Water (SSI)	<b>Committee:</b> Electoral Area
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**DEFINITION:**

To provide, operate and maintain water supply and distribution facilities for the Fernwood Water Local Service Area on Salt Spring Island Bylaw No. 1772 (January 1990). Amended Bylaw No. 2034 (July 15, 1992).

**PARTICIPATION:**

Fernwood Area of Salt Spring Island. Local Service Area #6, F(764).

**MAXIMUM LEVY:**

Greater of \$56,000 or \$5.07 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3581 (April 8, 2009)	\$195,000
BORROWED:	SI Bylaw 3634 (Nov 2009)	\$ (100,000) <i>Retired in 2024</i>
	SI Bylaw 3677 (Feb 2010)	\$ (50,000) <i>Retires in 2025</i>
	SI Bylaw 3817 (May 2012)	\$ (45,000) <i>Retires in 2027</i>
REMAINING:		\$0

**COMMISSION:**

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

**FUNDING:**

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.  
Parcel Tax: - Annual, levied only on properties capable of being connected to the system.

**MAXIMUM OPERATING EXPENDITURE:**

Under Bylaw No. 2187 - Maximum requisition greater of \$56,000 or \$5.07 / \$1,000 of actual assessments for land and improvements.

**RESERVE FUND BYLAW:**

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	11	11	10	-	-	10	10	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage Increase over prior year			-9.1%			-9.1%	0.0%	NA	NA	NA
<u>DEBT</u>										
MFA Debt Principal	5,268	5,268	2,584	-	-	2,584	2,584	-	-	-
MFA Debt Interest	1,846	1,846	1,526	-	-	1,526	763	-	-	-
MFA Debt Reserve Fund	40	27	20	-	-	20	20	-	-	-
<b>TOTAL DEBT</b>	<b>7,154</b>	<b>7,141</b>	<b>4,130</b>	<b>-</b>	<b>-</b>	<b>4,130</b>	<b>3,367</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>7,165</b>	<b>7,152</b>	<b>4,140</b>	<b>-</b>	<b>-</b>	<b>4,140</b>	<b>3,377</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	2,344	(2,344)	-	-	(2,344)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,091)	(2,091)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(40)	(2,307)	(20)	-	-	(20)	(20)	-	-	-
Other Revenue	-	(64)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(2,131)</b>	<b>(2,118)</b>	<b>(2,364)</b>	<b>-</b>	<b>-</b>	<b>(2,364)</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(5,034)</b>	<b>(5,034)</b>	<b>(1,776)</b>	<b>-</b>	<b>-</b>	<b>(1,776)</b>	<b>(3,357)</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage increase over prior year Requisition			-64.7%			-64.7%	89.0%	NA	NA	NA

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **SSI Septage/Composting**

#### **FINAL BUDGET**

MARCH 2026

**Service:**

**3.705 SSI Liquid Waste Disposal**

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

**DEFINITION:**

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

**PARTICIPATION:**

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island. The electoral area of Salt Spring Island is the only participating area for this additional local service.

**MAXIMUM LEVY:**

Greater of \$126,650 or \$0.10 / \$1,000 on actual assessments for land and improvements.

**COMMISSION:**

Salt Spring Island Local Community Commission (LCC)

**FUNDING:**

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

**RESERVE FUND:**

Bylaw No. 2274 (Feb 22, 1995)

**3.705 - SSI Septage/Composting**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	728,000	712,221	800,250	-	-	800,250	816,260	832,590	849,240	866,220
Grit & Waste Sludge Disposal	3,840	4,400	4,410	-	-	4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	38,400	50,440	22,620	-	15,000	37,620	23,070	23,530	23,990	24,460
Allocations	56,974	56,974	59,079	-	-	59,079	60,151	61,351	62,572	63,825
Electricity	8,300	8,700	8,610	-	-	8,610	8,780	8,960	9,140	9,320
Supplies	8,440	-	8,590	-	-	8,590	8,760	8,940	9,120	9,300
Labour Charges	190,942	177,910	179,889	-	-	179,889	183,508	187,199	190,961	194,806
Contribution Composting Facility Operation	16,500	16,750	22,375	-	-	22,375	15,000	10,625	10,000	10,000
Other Operating Expenses	16,791	17,089	18,170	-	-	18,170	18,075	18,507	18,957	19,415
<b>TOTAL OPERATING COSTS</b>	<b>1,068,187</b>	<b>1,044,484</b>	<b>1,123,993</b>	<b>-</b>	<b>15,000</b>	<b>1,138,993</b>	<b>1,138,104</b>	<b>1,156,292</b>	<b>1,178,660</b>	<b>1,202,116</b>
*Percentage Increase over prior year			5.2%		1.4%	6.6%	-0.1%	1.6%	1.9%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	1,780	580	350	-	-	350	350	350	-	-
MFA Debt Principal	76,228	76,228	41,335	-	-	41,335	41,335	41,335	-	-
MFA Debt Interest	40,329	38,964	34,804	-	-	34,804	34,804	34,804	-	-
Transfer to Operating Reserve Fund	15,000	15,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	22,390	29,151	46,310	-	(10,000)	36,310	104,154	148,595	230,470	235,685
<b>TOTAL DEBT / RESERVES</b>	<b>155,727</b>	<b>159,923</b>	<b>147,799</b>	<b>-</b>	<b>(10,000)</b>	<b>137,799</b>	<b>205,643</b>	<b>250,084</b>	<b>255,470</b>	<b>260,685</b>
<b>TOTAL COSTS</b>	<b>1,223,914</b>	<b>1,204,407</b>	<b>1,271,792</b>	<b>-</b>	<b>5,000</b>	<b>1,276,792</b>	<b>1,343,747</b>	<b>1,406,376</b>	<b>1,434,130</b>	<b>1,462,801</b>
*Percentage Increase over prior year			3.9%		0.4%	4.3%	5.2%	4.7%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(30,000)	(30,000)	-	-	(15,000)	(15,000)	-	-	-	-
Sale - Septage Sludge	(500,460)	(463,729)	(531,000)	-	-	(531,000)	(562,860)	(596,630)	(608,560)	(620,730)
Sale - Sewage Sludge	(285,456)	(302,725)	(312,700)	-	-	(312,700)	(331,460)	(351,350)	(358,380)	(365,550)
Grants in Lieu of Taxes	(591)	(591)	(591)	-	-	(591)	(591)	(591)	(591)	(591)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,230)	(1,185)	(1,010)	-	-	(1,010)	(1,020)	(1,030)	(690)	(700)
<b>TOTAL REVENUE</b>	<b>(817,737)</b>	<b>(798,230)</b>	<b>(845,301)</b>	<b>-</b>	<b>(15,000)</b>	<b>(860,301)</b>	<b>(895,931)</b>	<b>(949,601)</b>	<b>(968,221)</b>	<b>(987,571)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(406,177)</b>	<b>(406,177)</b>	<b>(426,491)</b>	<b>-</b>	<b>10,000</b>	<b>(416,491)</b>	<b>(447,816)</b>	<b>(456,775)</b>	<b>(465,909)</b>	<b>(475,230)</b>
*Percentage increase over prior year Requisition			5.0%		-2.5%	2.5%	7.5%	2.0%	2.0%	2.0%

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

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

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

**SOURCE OF FUNDS**

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

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 3.705

**Service Name:** SSI Septage / Composting

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
28-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
28-01	Study		CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
26-01	Renewal	Renew process equipment	Critical components replace- gearbox, motor, screen basket, auger shaft	\$ 60,000	S	Res	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
27-01	New	Facility potable water	Develop well for potable water and wash water	\$ 40,000	S	Res	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
29-01	New	Storage tank	Capacity increase, emergency storage requires additional storage tank including install, CRD proj mgmt	\$ 60,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
26-02	Renewal	Facility safety upgrades	Hot water, eye wash, shower, insulation, heat, facility improvements	\$ 80,000	S	Res	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.	\$ 26,000	S	Cap	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	\$ 130,000	S	Cap	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
			<b>Grand Total</b>	<b>\$ 446,000</b>			<b>\$ 35,000</b>	<b>\$ 175,000</b>	<b>\$ 40,000</b>	<b>\$ 50,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 325,000</b>

Service: 3.705

SSI Septage / Composting

Project Number 28-01

Capital Project Title Strategic Asset management plan

Capital Project Description Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

Project Rationale Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. Will be done after the new facilities are constructed. Previously 21-01

Project Number 23-01

Capital Project Title Grit Chamber

Capital Project Description Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.

Project Rationale Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs.

Project Number 24-03

Capital Project Title Evaluating alternatives to liquid waste disposal

Capital Project Description Evaluating alternatives to liquid waste disposal

Project Rationale To further explore alternatives proposed in the Options Analysis study undertaken in 2023 and 2024 by Integrated Sustainability.

Project Number 26-01

Capital Project Title Renew process equipment

Capital Project Description Critical components replace- gearbox, motor, screen basket, auger shaft

Project Rationale Replacement of aging components including gearbox,motor, screen basket, auger shaft

Service: 3.705

SSI Septage / Composting

Project Number 27-01

Capital Project Title Facility potable water

Capital Project Description Develop well for potable water and wash water

Project Rationale test and develop existing well for H&S required potable wash water

Project Number 29-01

Capital Project Title Storage tank

Capital Project Description Capacity increase, emergency storage requires additional storage tank including install, CRD proj mgmt

Project Rationale Capacity increase for storage

Project Number 26-02

Capital Project Title Facility safety upgrades

Capital Project Description Hot water, eye wash, shower, insulation, heat, facility improvements

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

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

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	90,601	100,601	125,601	150,601	175,601	200,601
Capital Reserve Fund	196,240	92,550	156,704	295,299	465,769	701,454
<b>Total</b>	<b>286,841</b>	<b>193,151</b>	<b>282,305</b>	<b>445,900</b>	<b>641,370</b>	<b>902,055</b>

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		83,901	90,601	100,601	125,601	150,601	175,601
<b>Transfer from Ops Budget</b>		33,090	25,000	25,000	25,000	25,000	25,000
<b>Expenditures</b>		(30,000)	(15,000)	-	-	-	-
Planned Maintenance Activity		Right of Way Maintenacnce	Power Line Maintenance				
<b>Interest Income*</b>		3,610					
<b>Ending Balance \$</b>		<b>90,601</b>	<b>100,601</b>	<b>125,601</b>	<b>150,601</b>	<b>175,601</b>	<b>200,601</b>

### Assumptions/Background:

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1087 102146	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		114,491	196,240	92,550	156,704	295,299	465,769
<b>Transfer from Ops Budget</b>		77,390	36,310	104,154	148,595	230,470	235,685
<b>Transfer from Cap Fund</b>		5,378					
<b>Transfer to Cap Fund</b>		(6,000)	(140,000)	(40,000)	(10,000)	(60,000)	-
<b>Interest Income*</b>		4,981					
<b>Ending Balance \$</b>		<b>196,240</b>	<b>92,550</b>	<b>156,704</b>	<b>295,299</b>	<b>465,769</b>	<b>701,454</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Ganges Sewer (SSI)**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 3.810 Ganges Sewer Utility (SSI)

**Committee:** Electoral Area

**DEFINITION:**

To provide, operate and maintain sewage collection treatment and disposal facilities in the Ganges area on Salt Spring Island.  
(Letters Patent - March, 1978; Bylaw No. 492, 1978) Local Service Conversion Bylaw No. 1923, July 12, 1991.

**PARTICIPATION:**

Ganges - C(764) LSA#10

**MAXIMUM LEVY:**

Greater of \$270,000 or \$7.46 / \$1,000 on actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

Authorized: (A Bylaw 4007, Aug 12, 2015)	\$3,900,000
Borrowed:	\$3,900,000
<hr/> Remaining	<hr/> \$0

**COMMISSION:**

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

**FUNDING:**

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding all the property of BC Hydro and Power Authority.

**User Charge:** Based on water consumption billed annually to properties connected to the system.

**Parcel Tax:** Annual charge based only on properties capable of being connected to system.

**Connection Charge:** Based on actual cost.

**RESERVE FUND:**

Bylaw No. 3125 (November 26, 2003)

**3.810 - Ganges Sewer (SSI)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	55,620	55,620	56,620	-	-	56,620	57,750	58,910	60,090	61,290
Screenings, Grit & Waste Sludge Disposal	221,050	191,600	228,780	-	-	228,780	233,350	238,010	242,770	247,620
Repairs & Maintenance	15,760	41,750	23,160	-	30,000	53,160	48,620	104,090	24,570	25,060
Allocations	61,033	61,033	62,961	-	-	62,961	64,129	65,414	66,717	68,050
Electricity	54,750	50,500	56,770	-	-	56,770	57,910	59,070	60,250	61,460
Water	3,470	5,700	3,530	-	-	3,530	3,600	3,670	3,740	3,810
Supplies	17,810	10,950	18,140	-	-	18,140	18,500	18,870	19,250	19,630
Labour Charges	452,508	456,648	493,566	-	-	493,566	503,680	513,995	524,522	535,271
Other Operating Expenses	44,550	40,230	45,221	-	-	45,221	46,443	47,736	49,069	50,455
<b>TOTAL OPERATING COSTS</b>	<b>926,551</b>	<b>914,031</b>	<b>988,748</b>	<b>-</b>	<b>30,000</b>	<b>1,018,748</b>	<b>1,033,982</b>	<b>1,109,765</b>	<b>1,050,978</b>	<b>1,072,646</b>
*Percentage Increase over prior year			6.7%		3.2%	10.0%	1.5%	7.3%	-5.3%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	35,000	35,000	40,000	-	-	40,000	60,000	40,000	40,000	40,000
Transfer to Capital Reserve Fund	39,870	52,390	72,290	-	-	72,290	164,770	199,250	217,090	287,710
Transfer to Equipment Replacement Fund	50,000	50,000	80,000	-	-	80,000	55,000	60,000	60,000	60,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	168,181	208,350	208,350
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	136,897	213,284	270,575	270,575
MFA Debt Reserve Fund	1,330	1,330	1,550	-	-	1,550	17,300	17,300	1,550	1,550
<b>TOTAL DEBT / RESERVES</b>	<b>372,013</b>	<b>384,533</b>	<b>439,653</b>	<b>-</b>	<b>-</b>	<b>439,653</b>	<b>561,980</b>	<b>698,015</b>	<b>797,565</b>	<b>868,185</b>
<b>TOTAL COSTS</b>	<b>1,298,564</b>	<b>1,298,564</b>	<b>1,428,401</b>	<b>-</b>	<b>30,000</b>	<b>1,458,401</b>	<b>1,595,962</b>	<b>1,807,780</b>	<b>1,848,543</b>	<b>1,940,831</b>
*Percentage Increase over prior year			10.0%		2.3%	12.3%	9.4%	13.3%	2.3%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(30,000)	(30,000)	(25,000)	(80,000)	-	-
User Charges	(1,231,784)	(1,231,784)	(1,354,960)	-	-	(1,354,960)	(1,490,460)	(1,639,510)	(1,754,280)	(1,841,990)
Other Revenue	(2,780)	(2,780)	(3,041)	-	-	(3,041)	(3,062)	(3,092)	(3,120)	(3,143)
<b>TOTAL REVENUE</b>	<b>(1,234,564)</b>	<b>(1,234,564)</b>	<b>(1,358,001)</b>	<b>-</b>	<b>(30,000)</b>	<b>(1,388,001)</b>	<b>(1,518,522)</b>	<b>(1,722,602)</b>	<b>(1,757,400)</b>	<b>(1,845,133)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(64,000)</b>	<b>(64,000)</b>	<b>(70,400)</b>	<b>-</b>	<b>-</b>	<b>(70,400)</b>	<b>(77,440)</b>	<b>(85,178)</b>	<b>(91,143)</b>	<b>(95,698)</b>
*Percentage increase over prior year										
User Fee			10.0%			10.0%	10.0%	10.0%	7.0%	5.0%
Requisition			10.0%			10.0%	10.0%	10.0%	7.0%	5.0%
<b>Combined</b>			<b>10.0%</b>			<b>10.0%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>7.0%</b>	<b>5.0%</b>

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

<b>Service No.</b>	<b>3.810</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Ganges Sewer Utility (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$544,500	\$2,044,461	\$2,999,960	\$1,702,265	\$634,375	\$50,000	\$50,000	\$7,431,061
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$544,500</b>	<b>\$2,544,461</b>	<b>\$2,999,960</b>	<b>\$1,702,265</b>	<b>\$634,375</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$7,931,061</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$544,500	\$489,500	\$0	\$0	\$55,000	\$0	\$0	\$544,500
Debenture Debt (New Debt Only)	\$0	\$0	\$1,575,000	\$1,575,000	\$0	\$0	\$0	\$3,150,000
Equipment Replacement Fund	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Grants (Federal, Provincial)	\$0	\$1,497,695	\$1,347,695	\$0	\$355,781	\$40,000	\$40,000	\$3,241,171
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$307,266	\$77,265	\$127,265	\$223,594	\$10,000	\$10,000	\$745,390
	<b>\$544,500</b>	<b>\$2,544,461</b>	<b>\$2,999,960</b>	<b>\$1,702,265</b>	<b>\$634,375</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$7,931,061</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

3076 - 7030

Service #:

3.810

Service Name

Ganges Sewer Utility (SSI)

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE											
				Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates		
22-01	Study	Electorate Assent for Borrowing	Petition, Referendum or Alternative Approval Process - Funding	\$ 50,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
30-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
30-01	New	Strategic Asset Management Plan			S	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
23-03	Replacement	Key components and spares replacement schedule	Provisional allowance for the supply and installation of key components and critical spares.	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-02	Replacement	Replace sludge thickener membranes.	Replacement of failing sludge thickening membrane.	\$ 37,000	S	Cap	\$ 27,000	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
24-02	Replacement	Replace sludge thickener membranes.			S	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	Replacement of Electrical & Instrumentation due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC. Design, Construction and CRD Project Management (GCF - 75% has been received)	\$ 855,000	S	Cap	\$ 354,500	\$ 354,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354,500
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation			S	Grant	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation			S	Res	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000
24-04	Study	Ganges Service Area System Modelling	Ganges Service Area System Modelling and CRD Project Management (GCF - 75% received)	\$ 57,500	S	Cap	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.	\$ 3,275,000	S	Debt	\$ -	\$ -	\$ 1,575,000	\$ 1,575,000	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.		S	Grant	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCF has been received)	\$ 927,186	S	Grant	\$ -	\$ 347,695	\$ 347,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,390
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines			S	Res	\$ -	\$ 77,266	\$ 77,266	\$ 77,266	\$ -	\$ -	\$ -	\$ -	\$ 231,795
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction CWF	\$ 474,375	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,781	\$ -	\$ -	\$ 355,781
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines			S	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,594	\$ -	\$ -	\$ 118,594
21-02	New	Reclaimed Water Study	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.	\$ 57,500	S	Cap	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000
21-03	New	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	\$ 50,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-02	New	Kings Lane sewer extension	To extend Ganges sewer to 154 Kings Lane affordable housing	\$ 600,000	S	Grant	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
26-04	Replacement	UF Membrane Replacement	UF Membrane Replacement (early approval)	\$ 500,000	E	Grant	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
26-04	Replacement	UF Membrane Replacement			E	ERF	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
21-04	New	Chemical storage, lab room, crew room Central Facility	Detail design and Construction of the Central Facility at Ganges WWTP to house chemical storage, lab room, crew room.	\$ 1,200,000	S	Grant	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
21-04	New		CRD staff time and project management of the construction of the Central Facility, chem storage		S	Res	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ 200,000
26-05	New	Ganges H&S catwalk grates and railings	to install Health and Safety improvements to WWTP infrastructure including grates, railings to improve operator safety. Resulting from H&S audit.	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
															\$ -
			<b>Grand Total</b>	<b>\$ 8,203,561</b>			<b>\$ 544,500</b>	<b>\$ 2,544,461</b>	<b>\$ 2,999,960</b>	<b>\$ 1,702,265</b>	<b>\$ 634,375</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 7,931,061</b>	

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 30-01

Capital Project Title Strategic Asset Management Plan

Capital Project Description Identify condition of assets, develop prioritized list of infrastructure replacement.

Project Rationale Identify condition of assets, develop prioritized list of infrastructure replacement.

Project Number 22-01

Capital Project Title Electorate Assent for Borrowing

Capital Project Description Petition, Referendum or Alternative Approval Process - Funding

Project Rationale Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities

Project Number 21-04

Capital Project Title Chemical storage, lab room, crew room Central Facility

Capital Project Description Detail design and Construction of the Central Facility at Ganges WWTP to house chemical storage, lab room, crew room

Project Rationale Safe and secure chemical storage for CRD SSI services. A lab room for sampling and testing, a crew room/lunch room for CRD SSI staff per H&S requirements.

Project Number 23-03

Capital Project Title Key components and spares replacement schedule

Capital Project Description Provisional allowance for the supply and installation of key components and critical spares.

Project Rationale Provisional allowance for the supply and installation of key components and critical spares.

Project Number 24-02

Capital Project Title Replace sludge thickener membranes.

Capital Project Description Replacement of failing sludge thickening membrane.

Project Rationale Sludge thickening membranes are failing and require replacement in order to avoid increases to operating costs. Waiting for failure. Inspection done 2025

Project Number 24-03

Capital Project Title Ganges WWTP Replacement of Electrical & Instrumentation

Capital Project Description replacement of electrical & instrumentation due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC. Design, Construction and CRD Project Management (GCFC - 75% has been received)

Project Rationale Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75%)

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 24-04

Capital Project Title Ganges Service Area System Modelling

Capital Project Description Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)

Project Rationale Ganges Service Area System Modelling and CRD Project Management

Project Number 26-03

Capital Project Title #N/A

Capital Project Description #N/A

Project Rationale Detail design of performance improvements

Project Number 24-06

Capital Project Title Ganges WWTP Construction of Performance Improvements

Capital Project Description Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.

Project Rationale Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.

Project Number 25-02

Capital Project Title Ganges Replace 100% Surcharged Sewer Pipelines

Capital Project Description Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)

Project Rationale Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.

Project Number 26-01

Capital Project Title Ganges Replace 75% Surcharged Sewer Pipelines

Capital Project Description Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction CWF

Project Rationale Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 21-02

Capital Project Title Reclaimed Water Study

Capital Project Description Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.

Project Rationale Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.

Project Number 21-03

Capital Project Title VFD installation for EQ Tank

Capital Project Description Installation of VFD for EQ pumps to equalize feed rate for the plant

Project Rationale Installation of VFD for EQ pumps to equalize feed rate for the plant

Project Number 26-02

Capital Project Title Kings Lane sewer extension

Capital Project Description To extend Ganges sewer to 154 Kings Lane affordable housing

Project Rationale To extend sewer to Kings Lane affordable housing

Project Number 26-04

Capital Project Title UF Membrane Replacement

Capital Project Description UF Membrane Replacement (early approval)

Project Rationale The UF membrane has deteriorated and needs replacement. Analysis, design and construction for membrane replacement

Project Number 26-05

Capital Project Title

Capital Project Description CRD staff time and project management of the construction of the Central Facility, chem storage

Project Rationale

**Ganges Sewer (SSI)  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	6,579	16,579	51,579	11,579	51,579	91,579
Capital Reserve Funds	446,595	211,619	299,124	371,109	364,605	642,315
Equipment Replacement Fund	203,377	33,377	88,377	148,377	208,377	268,377
<b>Total</b>	<b>656,551</b>	<b>261,575</b>	<b>439,080</b>	<b>531,065</b>	<b>624,561</b>	<b>1,002,271</b>

## Reserve Schedule

### Reserve Fund: 3.810 Ganges Sewer (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tank cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105210						
<b>Beginning Balance</b>		3,275	6,579	16,579	51,579	11,579	51,579
<b>Transfer from Ops Budget</b>		3,000	40,000	60,000	40,000	40,000	40,000
<b>Expenditures</b>		-	(30,000)	(25,000)	(80,000)	-	-
Planned Maintenance Activity			WWTP tank draining cleaning & inspection	Outfall Inspection	Sanitary sewer flushing and inspection		
<b>Interest Income*</b>		304					
<b>Ending Balance \$</b>		<b>6,579</b>	<b>16,579</b>	<b>51,579</b>	<b>11,579</b>	<b>51,579</b>	<b>91,579</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #1 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

### Reserve Cash Flow

Fund:	1056	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101836						
<b>Beginning Balance</b>		298,659	265,495	30,519	118,024	190,009	183,505
<b>Transfer from Ops Budget</b>		27,755	72,290	164,770	199,250	217,090	287,710
<b>Transfer from Cap Fund</b>		12,601					
<b>Transfer to Cap Fund</b>		(84,248)	(307,266)	(77,265)	(127,265)	(223,594)	(10,000)
<b>Interest Income*</b>		10,728					
<b>Ending Balance \$</b>		<b>265,495</b>	<b>30,519</b>	<b>118,024</b>	<b>190,009</b>	<b>183,505</b>	<b>461,215</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #2 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

### Reserve Cash Flow

Fund:	1056	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101900						
Beginning Balance		90,643	181,100	181,100	181,100	181,100	181,100
Transfer from Ops Budget		-	-	-	-	-	-
Expansion Fees		86,164					
Interest Income*		4,293					
<b>Ending Balance \$</b>		<b>181,100</b>	<b>181,100</b>	<b>181,100</b>	<b>181,100</b>	<b>181,100</b>	<b>181,100</b>

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

For use only to fund costs resulting from expansion of service (Capacity purchase charges received from properties being added to the sewer service to fund capital improvements to provide additional capacity pursuant to bylaw 3262)

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

**Reserve Schedule**

**Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund**

GANGESSWR.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101458						
Beginning Balance		152,035	203,377	33,377	88,377	148,377	208,377
Transfer from Ops Budget		50,000	80,000	55,000	60,000	60,000	60,000
Expenditures		-	(250,000)	-	-	-	-
Interest Income		1,342					
<b>Ending Balance \$</b>		<b>203,377</b>	<b>33,377</b>	<b>88,377</b>	<b>148,377</b>	<b>208,377</b>	<b>268,377</b>

**Assumptions/Background:**

To be spent on Membrane replacement

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Maliview Sewer Utility (SSI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 3.820 Maliview Sewer Utility (SSI)

**Committee:** Electoral Area

**DEFINITION:**

To operate and maintain a sewage collection and disposal system for the Maliview Estates Sewage Collection and disposal System Specified Area on Salt Spring Island (Local Service Establishment Bylaw No. 1938, October 23, 1991)

**PARTICIPATION:**

Maliview Estates - G(764) LSA#12

**MAXIMUM LEVY:**

Greater of \$20,000 or \$2.50 / \$1,000 on actual assessed value of land and improvements.

**COMMISSION:**

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

**FUNDING:**

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes on by Special Act.

**User Charge:** Annual Fixed Fee per water service connection

**Parcel Tax:** Annual, levied only on properties capable of being connected to the system.

**Consumption Charge:** \$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System

**Connection Charge:** Actual cost to connect

**RESERVE FUND:**

Maliview Estates Sewerage System Capital Reserve Fund, Bylaw No. 1499 (Dec. 17, 1986)

3.820 - Maliview Estates Sewer System	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	25,760	21,000	26,220	-	-	26,220	26,740	27,270	27,820	28,380
Screenings, Grit & Waste Sludge Disposal	48,116	43,000	41,890	-	-	41,890	42,730	43,580	44,450	45,340
Repairs & Maintenance	4,220	4,470	7,320	3,410	-	10,730	20,940	11,150	11,360	11,570
Allocations	27,051	27,051	26,442	-	-	26,442	27,038	27,675	28,323	28,994
Electricity	3,540	3,000	6,000	-	-	6,000	18,000	18,360	18,730	19,100
Water	1,510	1,300	1,540	-	-	1,540	1,570	1,600	1,630	1,660
Supplies	1,240	1,240	1,260	9,350	-	10,610	33,110	33,770	34,440	35,130
Labour Charges	54,630	60,148	56,570	20,000	-	76,570	104,600	106,630	108,660	110,690
Other Operating Expenses	10,090	9,010	10,128	-	-	10,128	10,372	10,625	10,887	11,171
<b>TOTAL OPERATING COSTS</b>	<b>176,157</b>	<b>170,219</b>	<b>177,370</b>	<b>32,760</b>	<b>-</b>	<b>210,130</b>	<b>285,100</b>	<b>280,660</b>	<b>286,300</b>	<b>292,035</b>
*Percentage Increase over prior year			0.7%	18.6%		19.3%	35.7%	-1.6%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	37,605	51,509	44,140	-	-	44,140	11,860	17,450	22,010	26,825
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	5,000	5,000	5,000	5,000
Debt Reserve Fund	6,010	-	17,800	-	-	17,800	7,300	-	-	-
MFA Principal Payment	-	-	-	-	-	-	34,198	48,223	48,223	48,223
MFA Interest Payment	6,836	-	42,720	-	-	42,720	103,143	120,845	120,845	120,845
<b>TOTAL DEBT / RESERVES</b>	<b>63,451</b>	<b>64,509</b>	<b>117,660</b>	<b>-</b>	<b>-</b>	<b>117,660</b>	<b>161,501</b>	<b>191,518</b>	<b>196,078</b>	<b>200,893</b>
<b>TOTAL COSTS</b>	<b>239,608</b>	<b>234,728</b>	<b>295,030</b>	<b>32,760</b>	<b>-</b>	<b>327,790</b>	<b>446,601</b>	<b>472,178</b>	<b>482,378</b>	<b>492,928</b>
*Percentage Increase over prior year			23.1%	13.7%		36.8%	36.2%	5.7%	2.2%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(10,000)	-	-	-
Sales - Sewer Use	(25,000)	(20,000)	(25,000)	-	-	(25,000)	(25,500)	(26,010)	(26,530)	(27,060)
User Charges	(209,108)	(209,108)	(209,110)	(32,760)	-	(241,870)	(266,060)	(276,700)	(286,380)	(296,400)
Other Revenue	(280)	(400)	(400)	-	-	(400)	(400)	(400)	(400)	(400)
<b>TOTAL REVENUE</b>	<b>(234,388)</b>	<b>(229,508)</b>	<b>(234,510)</b>	<b>(32,760)</b>	<b>-</b>	<b>(267,270)</b>	<b>(301,960)</b>	<b>(303,110)</b>	<b>(313,310)</b>	<b>(323,860)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(5,220)</b>	<b>(5,220)</b>	<b>(60,520)</b>	<b>-</b>	<b>-</b>	<b>(60,520)</b>	<b>(144,641)</b>	<b>(169,068)</b>	<b>(169,068)</b>	<b>(169,068)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
User Fees			0.0%	15.7%		15.7%	10.0%	4.0%	3.5%	3.5%
Requisition			1059.4%	0.0%		1059.4%	139.0%	16.9%	0.0%	0.0%
<b>Combined</b>			<b>23.1%</b>	<b>13.7%</b>		<b>36.8%</b>	<b>33.2%</b>	<b>8.2%</b>	<b>2.2%</b>	<b>2.2%</b>

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

<b>Service No.</b>	<b>3.820</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Maliview Sewer Utility (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$1,940,556	\$3,299,556	\$730,000	\$55,000	\$20,000	\$0	\$0	\$4,104,556
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$1,940,556</b>	<b>\$3,299,556</b>	<b>\$730,000</b>	<b>\$55,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,104,556</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$95,000	\$95,000	\$0	\$0	\$0	\$0	\$0	\$95,000
Debenture Debt (New Debt Only)	\$601,000	\$1,780,000	\$730,000	\$0	\$0	\$0	\$0	\$2,510,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$1,224,556	\$1,424,556	\$0	\$45,000	\$0	\$0	\$0	\$1,469,556
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$20,000	\$0	\$0	\$10,000	\$20,000	\$0	\$0	\$30,000
	<b>\$1,940,556</b>	<b>\$3,299,556</b>	<b>\$730,000</b>	<b>\$55,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,104,556</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 3.820

Service Name: Maliview Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates	
21-01	Study	Approval for Borrowing	Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I	\$ 35,000	S	Cap	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	\$ 4,568,041	S	Grant	\$ 1,224,556	\$ 1,224,556	\$ -	\$ -	\$ -	\$ -	\$ 1,224,556	
21-03	Replacement	Wastewater Treatment Plant Upgrade	Debt		S	Debt	\$ 271,000	\$ 1,500,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 1,950,000	
21-03	Replacement	Wastewater Treatment Plant Upgrade	CWF		S	Grant	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
23-02	Study	I&I program (MOE Requirement)	I&I Program	\$ 120,000	S	Debt	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000	
23-02	Study	I&I program (MOE Requirement)	CRD Project Management		S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
22-02	Renewal	Collection system repairs and/or renewal	I&I Repairs	\$ 460,000	S	Debt	\$ 230,000	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 460,000	
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$ 55,000	S	Grant	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000	
23-01	New		Asset Management Plan - CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	
24-01	New	Public Education Program Sewers	Public Education Program Sewers	\$ 15,000	S	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
24-02	New	Provisional allowance for the supply and installation of key components and critical spares.	Provisional allowance for the supply and installation of key components and critical spares.	\$ 40,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
24-02	New		Provisional allowance for the supply and installation of key components and critical spares.		S	Res	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	
19-01	Study	Safe Work Procedures - Review and Development	Review and develop safe work procedures for operational and maintenance tasks.	\$ 12,000	S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
													\$ -	
			<b>Grand Total</b>	<b>\$ 5,305,041</b>				<b>\$ 3,299,556</b>	<b>\$ 730,000</b>	<b>\$ 55,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 4,104,556</b>	

Service: **3.820** **Maliview Sewer Utility (SSI)**

**Project Number** 21-03

**Capital Project Title** Wastewater Treatment Plant Upgrade

**Capital Project Description** Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements

**Project Rationale** Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.

**Project Number** 22-02

**Capital Project Title** Collection system repairs and/or renewal

**Capital Project Description** I&I Repairs

**Project Rationale** Inflow and Infiltration Program - Repairs to the current collection systems that are aged and failing need to be replaced.

**Project Number** 23-01

**Capital Project Title** SAMP Development

**Capital Project Description** Develop an asset management plan for the facility.

**Project Rationale** This service has no up-to-date asset management plan

**Project Number** 23-02

**Capital Project Title** I&I program (MOE Requirement)

**Capital Project Description** I&I Program

**Project Rationale** The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

Service: **3.820 Maliview Sewer Utility (SSI)**

**Project Number** 21-01

**Capital Project Title** Approval for Borrowing

**Capital Project Description** Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I

**Project Rationale** To obtain approval from residents for projects requiring borrowing.

**Project Number** 24-01

**Capital Project Title** Public Education Program Sewers

**Capital Project Description** Public Education Program Sewers

**Project Rationale** To inform and educate residents about proper sewer system operation to prevent facility upsets and reduce maintenance costs.

**Project Number** 24-02

**Capital Project Title** Provisional allowance for the supply and installation of key components and critical spares.

**Capital Project Description** Provisional allowance for the supply and installation of key components and critical spares.

**Project Rationale** Given the age and condition of the facility, it is prudent to have funding in place to obtain critical spares on short notice.

**Project Number** 19-01

**Capital Project Title** Safe Work Procedures - Review and Development

**Capital Project Description** Review and develop safe work procedures for operational and maintenance tasks.

**Project Rationale** This was included in response to safety and operational concerns. Will need to develop additional SWPs for the upgraded facility and its new equipment.

**Maliview Estates Sewer System  
 Summary Schedule  
 2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	74,682	87,682	82,682	87,682	92,682	97,682
Capital Reserve Fund	93,487	137,627	149,487	156,937	158,947	185,772
<b>Total</b>	<b>168,169</b>	<b>225,309</b>	<b>232,169</b>	<b>244,619</b>	<b>251,629</b>	<b>283,454</b>

## Reserve Schedule

### Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

## Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	61,037	74,682	87,682	82,682	87,682	92,682
<b>Transfer from Ops Budget</b>	10,910	13,000	5,000	5,000	5,000	5,000
<b>Expenditures</b>	-	-	(10,000)	-	-	-
Planned Maintenance Activity			Outfall Inspection			
<b>Interest Income*</b>	2,736					
<b>Ending Balance \$</b>	<b>74,682</b>	<b>87,682</b>	<b>82,682</b>	<b>87,682</b>	<b>92,682</b>	<b>97,682</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Capital Reserve Fund - Bylaw 1499

Surplus money from the operation of the sewerage system may be paid from time to time into the reserve fund.

## Reserve Cash Flow

Fund: 1041	Actual	Budget				
Fund Centre: 101385	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	92,944	93,487	137,627	149,487	156,937	158,947
<b>Transfer from Ops Budget</b>	37,605	44,140	11,860	17,450	22,010	26,825
<b>Transfer from Cap Fund</b>	-					
<b>Transfer to Cap Fund</b>	(40,000)	-	-	(10,000)	(20,000)	-
<b>Interest Income*</b>	2,938					
<b>Ending Balance \$</b>	<b>93,487</b>	<b>137,627</b>	<b>149,487</b>	<b>156,937</b>	<b>158,947</b>	<b>185,772</b>

### Assumptions/Background:

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

March 11, 2026  
2026 Final Electoral Area Budget

Appendix D-1: Requisition Summary - Southern Gulf Islands

Electoral Area	Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2026		Final 2025		\$	%	\$	%
<b>Southern Gulf Islands</b>								
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%
<b>Total Regional</b>	<b>\$1,142,395</b>	<b>\$166.21</b>	<b>\$1,066,047</b>	<b>\$155.68</b>	<b>\$76,348</b>	<b>7.2%</b>	<b>\$10.53</b>	<b>6.8%</b>
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%
<b>Total Sub-Regional</b>	<b>\$227,777</b>	<b>\$33.14</b>	<b>\$203,171</b>	<b>\$29.67</b>	<b>\$24,606</b>	<b>12.1%</b>	<b>\$3.47</b>	<b>11.7%</b>
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%
<b>Total Joint Electoral Area</b>	<b>\$505,913</b>	<b>\$73.61</b>	<b>\$392,615</b>	<b>\$57.34</b>	<b>\$113,299</b>	<b>28.9%</b>	<b>\$16.27</b>	<b>28.4%</b>
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%
<b>Total SGI Electoral Area</b>	<b>\$1,821,502</b>	<b>\$271.43</b>	<b>\$1,759,868</b>	<b>\$262.99</b>	<b>\$61,634</b>	<b>3.5%</b>	<b>\$8.44</b>	<b>3.2%</b>
<b>Total Capital Regional District</b>	<b>\$3,697,587</b>	<b>\$544.39</b>	<b>\$3,421,701</b>	<b>\$505.67</b>	<b>\$275,886</b>	<b>8.1%</b>	<b>\$38.71</b>	<b>7.7%</b>
CRHD Capital Regional Hospital District	679,401	98.85	675,077	98.59	4,324	0.6%	0.26	0.3%
<b>Total CRD and CRHD</b>	<b>\$4,376,988</b>	<b>\$643.23</b>	<b>\$4,096,777</b>	<b>\$604.26</b>	<b>\$280,211</b>	<b>6.8%</b>	<b>\$38.97</b>	<b>6.4%</b>

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	
	\$	%	\$	%
<b>REGIONAL</b>				
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%
<b>SUB-REGIONAL</b>				
Regional Housing Trust Fund	6,878	0.2%	1.00	0.2%
<b>JOINT EA</b>				
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%
<b>SGI EA</b>				
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%
<b>Capital Regional Hospital District</b>	4,324	0.1%	0.26	0.0%
<b>Other</b>	44,626	1.1%	5.76	1.0%
<b>TOTAL CRD &amp; CRHD</b>	<b>280,211</b>	<b>6.8%</b>	<b>\$38.97</b>	<b>6.4%</b>

Southern Gulf Islands Local/Specified/Defined Services		Final	Cost per Avg.	Final	Cost per Avg.	Change in Requisition		Change in Cost per Avg. Residential	
		2026	Residential Assessment	2025	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	Satuma 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	Satuma Island Fire	363,927	556.92	346,879	535.28	17,048	4.9%	21.64	4.0%
1.465	Satuma Island Comm. Parks	31,207	47.75	28,594	44.12	2,613	9.1%	3.63	8.2%
1.468	Satuma 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	Satuma Island Water System (Lyll 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%
<b>Total Local/Specified/Defined Services</b>		<b>6,373,171</b>		<b>5,696,696</b>		<b>676,475</b>			

**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		2026 Per Avg Res Asst		Chg in Requisition		Chg in Per Avg Res Asst		Main Driver - Change in Requisition
	Final \$	Provisional \$	Final \$	Provisional \$	Final vs Provisional \$ +/-	%	Final vs Provisional \$ +/-	%	
<b>Total Regional &amp; Sub-Regional</b>	<b>1,370,171</b>	<b>1,347,187</b>	<b>199.35</b>	<b>196.74</b>	<b>22,984</b>	<b>1.7%</b>	<b>2.61</b>	<b>1.3%</b>	To be discussed at the CRD Board Budget Review on March 11, 2026
<b>Total Joint Electoral Area</b>	<b>505,913</b>	<b>503,152</b>	<b>73.61</b>	<b>73.48</b>	<b>2,762</b>	<b>0.5%</b>	<b>0.13</b>	<b>0.2%</b>	
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%	
<b>Total CRD and CRHD (SGI)</b>	<b>4,376,988</b>	<b>4,334,931</b>	<b>643.23</b>	<b>639.28</b>	<b>42,057</b>	<b>1.0%</b>	<b>3.96</b>	<b>0.6%</b>	
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 (Lyll 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%			
<b>Total Local/Specified/Defined Services</b>	<b>6,373,171</b>	<b>6,208,592</b>			<b>164,579</b>	<b>2.7%</b>			

March 11, 2026  
 2026 Final Electoral Area Budget

**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	
<b>2025 Final</b>				<b>4,096,777</b>		<b>604.26</b>	
<b>2026 Provisional - (CRD&amp;CRHD)</b>			<b>5.8%</b>	<b>4,334,931</b>	<b>5.8%</b>	<b>639.28</b>	
<b>Change in Cost Apportionment</b>							
	<b>Regional &amp; Sub-Regional</b>	Various Services	0.4%	14,905	0.2%	1.43	
	<b>CRHD</b>	Capital Regional Hospital District	0.1%	4,107	0.0%	0.23	
	<b>Joint EA</b>	Various Services	0.1%	2,992	0.0%	0.16	
	<b>SGI Electoral Area</b>				-0.1%	(0.79)	Change in residential assessment
	Others	<+/-3,000	0.0%	0	0.0%	0.00	
	<b>Subtotal</b>		<b>0.5%</b>	<b>22,004</b>	<b>0.1%</b>	<b>1.03</b>	
<b>Budget Changes</b>							
	<b>Regional &amp; Sub-Regional</b>	Various Services	0.2%	8,079	0.2%	1.18	To be discussed at the CRD Board Budget Review - March 11, 2026
	<b>Joint EA</b>	Various Services	0.0%	(230)	0.0%	(0.03)	
	<b>SGI EA Wide Services</b>	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
	<b>Subtotal</b>		<b>0.5%</b>	<b>20,053</b>	<b>0.5%</b>	<b>2.92</b>	
<b>2026 Final - CRD&amp;CRHD over 2025</b>			<b>6.8%</b>	<b>4,376,988</b>	<b>6.4%</b>	<b>643.23</b>	

\*Requisition excludes Local/Specified/Defined area services.

**Appendix D-4: Capital Plan Summary Overview by Service - Southern Gulf Islands  
 2026 Final Budget**

Service # Service Name		CAPITAL EXPENDITURE					SOURCE OF FUNDING							
		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			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	Lyll 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
<b>Total</b>		<b>673,218</b>		<b>146,040</b>	<b>3,769,468</b>	<b>1,000,000</b>	<b>5,588,726</b>	<b>1,274,656</b>	<b>785,000</b>	<b>262,718</b>	<b>594,200</b>	<b>1,527,100</b>	<b>1,145,052</b>	<b>5,588,726</b>

**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
<b>Total Changes - Southern Gulf Islands</b>			<b>4,020,987</b>	<b>3,688,008</b>	<b>(332,979)</b>	

## **Appendix D-6: SGI Service Budgets**

### **SOUTHERN GULF ISLANDS - EA WIDE**

**1.110 SGI Administration**

**1.117 SGI Grants in Aid**

**1.125 Economic Development**

**1.138 Southern Gulf Islands Public Library**

**1.235 Small Craft Harbour Facilities**

**1.314 SGI House Numbering**

**1.341 Livestock Injury Compensation**

**1.373 SGI Emergency Program**

**1.533 Stormwater Quality**

**1.923 Emergency Communications - CREST**

### **LOCAL/SPECIFIED/DEFINED SERVICES**

**1.137 Galiano Island Community Use Building**

**1.170 Gossip Island Electric Power Supply**

**1.227 Saturna Health Service**

**1.228 Galiano Health Service**

**1.229 Pender Health Service**

**1.352 South Galiano Island Fire**

**1.356 Pender Island Fire**

**1.359 North Galiano Island Fire**

## **Appendix D-6: SGI Service Budgets**

- 1.363 Saturna Island Fire**
- 1.369 EA Fire Services - JDF & SGI**
- 1.465 Saturna Island Community Parks**
- 1.468 Saturna Island Community Recreation**
- 1.475 Mayne Island Community Parks**
- 1.476 Mayne Island Community Parks Donations**
- 1.478 Mayne Island Community Recreation**
- 1.485 Pender Island Community Parks**
- 1.488 Pender Island Community Recreation**
- 1.495 Galiano Island Community Parks**
- 1.498 Galiano Island Community Recreation**
- 2.630 Magic Lake Estates Water (Pender Island)**
- 2.640 Lyall Harbour/Boot Cove Water (Saturna Island)**
- 2.642 Skana Water (Mayne Island)**
- 2.665 Sticks Allison Water (Galiano Island)**
- 2.667 Surfside Water (Mayne Island)**
- 3.830 Magic Lake Estates Sewer System (Pender Island)**

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Admin Expenditures (SGI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.110 SGI Admin. Expenditures

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Southern Gulf Islands

**MAXIMUM LEVY:**

None Stated

**FUNDING:**

Requisition

1.110 - Admin Expenditures (SGI) Director & Management	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Director Admin	119,124	102,959	121,269	-	-	121,269	123,728	126,280	128,894	131,552
Management Services	395,381	310,906	337,636	-	17,405	355,041	347,601	356,750	364,021	371,964
<b>TOTAL OPERATING COSTS</b>	<b>514,505</b>	<b>413,865</b>	<b>458,905</b>	<b>-</b>	<b>17,405</b>	<b>476,310</b>	<b>471,329</b>	<b>483,030</b>	<b>492,915</b>	<b>503,516</b>
*Percentage Increase over prior year			-10.8%		3.4%	-7.4%	-1.0%	2.5%	2.0%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	90,461	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>1,130</b>	<b>91,591</b>	<b>1,150</b>	<b>-</b>	<b>-</b>	<b>1,150</b>	<b>1,170</b>	<b>1,190</b>	<b>1,210</b>	<b>1,230</b>
<b>TOTAL COSTS</b>	<b>515,635</b>	<b>505,456</b>	<b>460,055</b>	<b>-</b>	<b>17,405</b>	<b>477,460</b>	<b>472,499</b>	<b>484,220</b>	<b>494,125</b>	<b>504,746</b>
*Percentage Increase over prior year			-10.8%		3.4%	-7.4%	-1.0%	2.5%	2.0%	2.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	12,000	-	-	(12,000)	(12,000)	-	-	-	-
Balance c/fwd from 2024 to 2025	(50,000)	(50,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(22,621)	(22,621)	(8,987)	-	(5,405)	(14,392)	(12,367)	(14,844)	(15,306)	(16,286)
Cost Recovery	(11,644)	(11,644)	(11,938)	-	-	(11,938)	(12,232)	(12,526)	(12,839)	(13,160)
Grants in Lieu of Taxes	(4,198)	(4,198)	(4,322)	-	-	(4,322)	(4,350)	(4,430)	(4,520)	(4,610)
Other Revenue	(520)	(2,341)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
<b>TOTAL REVENUE</b>	<b>(88,983)</b>	<b>(78,804)</b>	<b>(25,777)</b>	<b>-</b>	<b>(17,405)</b>	<b>(43,182)</b>	<b>(29,489)</b>	<b>(32,350)</b>	<b>(33,225)</b>	<b>(34,626)</b>
<b>REQUISITION</b>	<b>(426,652)</b>	<b>(426,652)</b>	<b>(434,278)</b>	<b>-</b>	<b>-</b>	<b>(434,278)</b>	<b>(443,010)</b>	<b>(451,870)</b>	<b>(460,900)</b>	<b>(470,120)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Director's Remuneration	54,265	52,164	55,240	-	-	55,240	56,340	57,470	58,620	59,790
Contract for Services	22,580	20,634	22,990	-	-	22,990	23,450	23,920	24,400	24,890
Travel	4,530	-	4,610	-	-	4,610	4,700	4,790	4,890	4,990
Allocations	14,025	12,945	14,171	-	-	14,171	14,425	14,712	15,002	15,298
Other Operating Expenses	23,724	17,216	24,258	-	-	24,258	24,813	25,388	25,982	26,584
<b>TOTAL OPERATING COSTS</b>	<b>119,124</b>	<b>102,959</b>	<b>121,269</b>	<b>-</b>	<b>-</b>	<b>121,269</b>	<b>123,728</b>	<b>126,280</b>	<b>128,894</b>	<b>131,552</b>
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	17,986	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,130	1,130	1,150	-	-	1,150	1,170	1,190	1,210	1,230
<b>TOTAL CAPITAL / RESERVES</b>	<b>1,130</b>	<b>19,116</b>	<b>1,150</b>	<b>-</b>	<b>-</b>	<b>1,150</b>	<b>1,170</b>	<b>1,190</b>	<b>1,210</b>	<b>1,230</b>
<b>TOTAL COSTS</b>	<b>120,254</b>	<b>122,075</b>	<b>122,419</b>	<b>-</b>	<b>-</b>	<b>122,419</b>	<b>124,898</b>	<b>127,470</b>	<b>130,104</b>	<b>132,782</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(460)	(460)	(371)	-	-	(371)	(336)	(344)	(355)	(352)
Cost Recovery	(8,044)	(8,044)	(8,288)	-	-	(8,288)	(8,532)	(8,776)	(9,039)	(9,310)
Grants in Lieu of Taxes	(1,084)	(1,084)	(1,116)	-	-	(1,116)	(1,120)	(1,140)	(1,160)	(1,180)
Interest Income	(520)	(2,341)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
<b>TOTAL REVENUE</b>	<b>(10,108)</b>	<b>(11,929)</b>	<b>(10,305)</b>	<b>-</b>	<b>-</b>	<b>(10,305)</b>	<b>(10,528)</b>	<b>(10,810)</b>	<b>(11,114)</b>	<b>(11,412)</b>
<b>REQUISITION</b>	<b>(110,146)</b>	<b>(110,146)</b>	<b>(112,114)</b>	<b>-</b>	<b>-</b>	<b>(112,114)</b>	<b>(114,370)</b>	<b>(116,660)</b>	<b>(118,990)</b>	<b>(121,370)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

**1.110 - Admin Expenditures (SGI)  
Management Services**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	179,469	176,035	194,956	-	-	194,956	200,599	206,401	211,333	216,379
Contract for Services	124,140	55,897	75,470	-	10,000	85,470	76,980	78,520	80,090	81,690
Travel	4,800	1,729	4,890	-	-	4,890	4,990	5,090	5,190	5,290
Memberships & Professional Dues	910	947	930	-	-	930	950	970	990	1,010
Allocations	52,862	52,384	27,250	-	5,405	32,655	29,262	30,259	30,208	30,675
Other Operating Expenses	33,200	23,914	34,140	-	2,000	36,140	34,820	35,510	36,210	36,920
<b>TOTAL OPERATING COSTS</b>	<b>395,381</b>	<b>310,906</b>	<b>337,636</b>	<b>-</b>	<b>17,405</b>	<b>355,041</b>	<b>347,601</b>	<b>356,750</b>	<b>364,021</b>	<b>371,964</b>
*Percentage Increase over prior year			-14.6%		4.4%	-10.2%	-2.1%	2.6%	2.0%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	72,475	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>72,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>395,381</b>	<b>383,381</b>	<b>337,636</b>	<b>-</b>	<b>17,405</b>	<b>355,041</b>	<b>347,601</b>	<b>356,750</b>	<b>364,021</b>	<b>371,964</b>
*Percentage Increase over prior year			-14.6%		4.4%	-10.2%	-2.1%	2.6%	2.0%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	12,000	-	-	(12,000)	(12,000)	-	-	-	-
Balance c/fwd from 2024 to 2025	(50,000)	(50,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(22,161)	(22,161)	(8,616)	-	(5,405)	(14,021)	(12,031)	(14,500)	(14,951)	(15,934)
Sub-lease Recovery	(3,600)	(3,600)	(3,650)	-	-	(3,650)	(3,700)	(3,750)	(3,800)	(3,850)
Grants in Lieu of Taxes	(3,114)	(3,114)	(3,206)	-	-	(3,206)	(3,230)	(3,290)	(3,360)	(3,430)
<b>TOTAL REVENUE</b>	<b>(78,875)</b>	<b>(66,875)</b>	<b>(15,472)</b>	<b>-</b>	<b>(17,405)</b>	<b>(32,877)</b>	<b>(18,961)</b>	<b>(21,540)</b>	<b>(22,111)</b>	<b>(23,214)</b>
<b>REQUISITION</b>	<b>(316,506)</b>	<b>(316,506)</b>	<b>(322,164)</b>	<b>-</b>	<b>-</b>	<b>(322,164)</b>	<b>(328,640)</b>	<b>(335,210)</b>	<b>(341,910)</b>	<b>(348,750)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
<b>AUTHORIZED POSITIONS</b>										
Salaried FTE	1	1	1			1	1	1	1	1

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

Service No.	1.110 SGI Admin. Expenditures	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,218	\$0	\$2,218	\$2,218	\$2,218	\$0	\$6,654
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$2,218</b>	<b>\$0</b>	<b>\$2,218</b>	<b>\$2,218</b>	<b>\$2,218</b>	<b>\$0</b>	<b>\$6,654</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$2,218	\$0	\$2,218	\$2,218	\$2,218	\$0	\$6,654
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$2,218</b>	<b>\$0</b>	<b>\$2,218</b>	<b>\$2,218</b>	<b>\$2,218</b>	<b>\$0</b>	<b>\$6,654</b>

## Definitions for the 5-year Capital Plan

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



**Service:** 1.110 SGI Admin. Expenditures

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Computer & laptop	<b>Capital Project Description</b>	Phone & Computer Replacements for Director and Manager
<b>Project Rationale</b>	Phone and computer replacements for director and manager.				

**Admin Expenditures (SGI)  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	272,801	258,409	246,042	231,198	215,892	199,606
Equipment Replacement Fund	13,680	12,612	13,782	12,754	11,746	12,976
<b>Total</b>	<b>286,481</b>	<b>271,021</b>	<b>259,824</b>	<b>243,952</b>	<b>227,638</b>	<b>212,582</b>

## Reserve Schedule

### Reserve Fund: 1.110 Admin Expenditures (SGI) - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105546						
Beginning Balance		196,451	272,801	258,409	246,042	231,198	215,892
Transfer from Ops Budget		90,461	-	-	-	-	-
Transfer to Ops Budget-Core Budget		(22,621)	(14,392)	(12,367)	(14,844)	(15,306)	(16,286)
Interest Income*		8,510					
<b>Ending Balance \$</b>		<b>272,801</b>	<b>258,409</b>	<b>246,042</b>	<b>231,198</b>	<b>215,892</b>	<b>199,606</b>

### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.110 Admin Expenditures (SGI) - Equipment Replacement Fund**

ERF Group: SGIADMIN.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101838	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		16,421	13,680	12,612	13,782	12,754	11,746
Transfer from Ops Budget		1,130	1,150	1,170	1,190	1,210	1,230
Planned Purchase		(3,996)	(2,218)	-	(2,218)	(2,218)	-
Interest Income		125					
<b>Ending Balance \$</b>		<b>13,680</b>	<b>12,612</b>	<b>13,782</b>	<b>12,754</b>	<b>11,746</b>	<b>12,976</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SGI Grants in Aid**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.117 SGI Grants in Aid

**Committee:** Electoral Area

**DEFINITION:**

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area (Establishment Bylaw 4698, September 2025).

**SERVICE DESCRIPTION:**

Provide Grants to support organizations that are outside the existing services in an electoral area. Each electoral area budgets their anticipated requirements separately.

**PARTICIPATION:**

Southern Gulf Islands Electoral Area.

**MAXIMUM LEVY:**

Greater of \$129,912 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements.

**COMMITTEE:**

Electoral Areas Committee

**FUNDING:**

Requisition

1.117 - SGI Grants in Aid	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grants in Aid	112,719	105,110	110,180	3,305	8,197	121,682	115,750	118,070	120,430	122,840
Allocations	5,560	5,560	5,955	-	-	5,955	6,062	6,183	6,307	6,433
Other Expenses	820	567	830	-	-	830	850	870	890	910
<b>TOTAL COSTS</b>	<b>119,099</b>	<b>111,237</b>	<b>116,965</b>	<b>3,305</b>	<b>8,197</b>	<b>128,467</b>	<b>122,662</b>	<b>125,123</b>	<b>127,627</b>	<b>130,183</b>
*Percentage Increase over prior year			-1.8%	2.8%	6.9%	7.9%	-4.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	8,197	-	-	(8,197)	(8,197)	-	-	-	-
Balance c/fwd from 2024 to 2025	(4,489)	(4,489)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,118)	(1,118)	(1,140)	-	-	(1,140)	(1,160)	(1,180)	(1,200)	(1,220)
Other Revenue	(140)	(475)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
<b>TOTAL REVENUE</b>	<b>(5,747)</b>	<b>2,115</b>	<b>(1,280)</b>	<b>-</b>	<b>(8,197)</b>	<b>(9,477)</b>	<b>(1,300)</b>	<b>(1,320)</b>	<b>(1,340)</b>	<b>(1,360)</b>
<b>REQUISITION</b>	<b>(113,352)</b>	<b>(113,352)</b>	<b>(115,685)</b>	<b>(3,305)</b>	<b>-</b>	<b>(118,990)</b>	<b>(121,362)</b>	<b>(123,803)</b>	<b>(126,287)</b>	<b>(128,823)</b>
*Percentage increase over prior year Requisition			2.1%	2.9%		5.0%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SIG Economic Development**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.125 SGI Economic Development

**Committee:** Electoral Area

**DEFINITION:**

To establish a service for the promotion of economic development by bylaw 4594, adopted February 2025

**SERVICE DESCRIPTION:**

To promote, provide information and assist local service agencies with economic development initiatives.

**PARTICIPATION:**

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Southern Gulf Islands.

**MAXIMUM LEVY:**

None stated

**COMMISSION:**

Five members including the Director representing the Southern Gulf Islands Electoral Area, and one individual from each of Galiano Island, Mayne Island, Saturna Island and Pender Island.

**FUNDING:**

Requisition

1.125 - SGI Economic Development

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	116,527	101,798	78,740	-	14,639	93,379	80,310	81,920	83,560	85,230
Program Development	528,390	27,917	33,480	-	510,500	543,980	34,150	34,840	35,540	36,250
Internal Allocations	7,795	7,795	6,605	-	-	6,605	6,724	6,858	6,996	7,135
Building Rent	10,020	9,237	10,190	-	-	10,190	10,370	10,540	10,760	10,980
Operating - Other	4,040	2,256	4,620	-	-	4,620	4,748	4,878	5,010	5,144
<b>TOTAL OPERATING COSTS</b>	<b>666,772</b>	<b>149,003</b>	<b>133,635</b>	<b>-</b>	<b>525,139</b>	<b>658,774</b>	<b>136,302</b>	<b>139,036</b>	<b>141,866</b>	<b>144,739</b>
*Percentage Increase over prior year			-80.0%		78.8%	-1.2%	-79.3%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	8,887	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>666,772</b>	<b>157,890</b>	<b>133,635</b>	<b>-</b>	<b>525,139</b>	<b>658,774</b>	<b>136,302</b>	<b>139,036</b>	<b>141,866</b>	<b>144,739</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	14,639	-	-	(14,639)	(14,639)	-	-	-	-
Balance c/fwd from 2024 to 2025	(39,172)	(39,172)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(510,500)	(510,500)	-	-	-	-
Grants Reg & Other	(495,500)	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,285)	(1,285)	(1,310)	-	-	(1,310)	(1,340)	(1,370)	(1,400)	(1,430)
Interest Income	(210)	(1,467)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
<b>TOTAL REVENUE</b>	<b>(536,167)</b>	<b>(27,285)</b>	<b>(1,520)</b>	<b>-</b>	<b>(525,139)</b>	<b>(526,659)</b>	<b>(1,550)</b>	<b>(1,580)</b>	<b>(1,610)</b>	<b>(1,640)</b>
<b>REQUISITION</b>	<b>(130,605)</b>	<b>(130,605)</b>	<b>(132,115)</b>	<b>-</b>	<b>-</b>	<b>(132,115)</b>	<b>(134,752)</b>	<b>(137,456)</b>	<b>(140,256)</b>	<b>(143,099)</b>
*Percentage increase over prior year Requisition			1.2%			1.2%	2.0%	2.0%	2.0%	2.0%

## Reserve Schedule

### Reserve Fund: 1.125 SGI Economic Development - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105547						
Beginning Balance		523,413	555,250	44,750	44,750	44,750	44,750
Transfer from Ops Budget		8,887	-	-	-	-	-
Transfer to Ops Budget		-	(510,500)	-	-	-	-
Interest Income*		22,950					
<b>Ending Balance \$</b>		<b>555,250</b>	<b>44,750</b>	<b>44,750</b>	<b>44,750</b>	<b>44,750</b>	<b>44,750</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Galiano Island Community Use Building**

**FINAL BUDGET**

FINAL 2026

**Service: 1.137 Galiano Island Community Use Building**

**Committee: Electoral Area**

**DEFINITION:**

To establish a service for the purpose of constructing and operating a building on Galiano Island that will be used for library, community and local government purposes by Bylaw No. 3792 adopted Dec 2011.

**SERVICE DESCRIPTION:**

This service provides funding to operate, build and debt service a public use building on Galiano Island. It was started after a successful referendum in 2011. This building is home to the local library run by the Galiano Island Library Society and has a room for public use.

**PARTICIPATION:**

A portion of the Electoral Area of Southern Gulf Islands.

**MAXIMUM LEVY:**

Greater of \$100,100 or \$0.165 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3793 (2013)	\$ 440,000
BORROWED:	LA Bylaw No. 3793A (2014,4.52%)	(310,000)
EXPIRED:		(130,000)
REMAINING		<u>\$ -</u>

**FUNDING:**

Requisition

**1.137 - Galiano Island Community Use Building**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
Allocations	21,743	16,883	22,159	-	-	22,159	22,680	23,133	23,596	24,068
Insurance	2,110	2,110	2,020	-	-	2,020	2,122	2,229	2,341	2,458
Building Maintenance	5,490	1,259	5,580	-	-	5,580	5,692	5,800	5,920	6,040
Utilities	4,130	4,504	4,240	-	-	4,240	4,325	4,410	4,500	4,590
Contingency	1,650	-	1,680	-	-	1,680	1,714	1,750	1,790	1,830
Other Operating Expenses	5,540	2,475	5,635	-	-	5,635	5,748	5,870	5,990	6,120
<b>TOTAL OPERATING COSTS</b>	<b>40,663</b>	<b>27,230</b>	<b>41,314</b>	<b>-</b>	<b>-</b>	<b>41,314</b>	<b>42,281</b>	<b>43,192</b>	<b>44,137</b>	<b>45,106</b>
*Percentage Increase over prior year			1.6%			1.6%	2.3%	2.2%	2.2%	2.2%
<b>DEBT / RESERVE</b>										
Transfer to Capital Reserve Fund	1,500	13,206	1,530	-	-	1,530	1,561	1,590	32,803	33,364
MFA Debt Reserve Fund	120	120	140	-	-	140	140	140	-	-
MFA Principal Payment	16,641	16,641	16,641	-	-	16,641	16,641	16,641	-	-
MFA Interest Payment	14,012	14,012	14,012	-	-	14,012	14,012	14,012	-	-
<b>TOTAL DEBT / RESERVE</b>	<b>32,273</b>	<b>43,979</b>	<b>32,323</b>	<b>-</b>	<b>-</b>	<b>32,323</b>	<b>32,354</b>	<b>32,383</b>	<b>32,803</b>	<b>33,364</b>
<b>TOTAL COSTS</b>	<b>72,936</b>	<b>71,209</b>	<b>73,637</b>	<b>-</b>	<b>-</b>	<b>73,637</b>	<b>74,635</b>	<b>75,575</b>	<b>76,940</b>	<b>78,470</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Estimated Balance c/fwd from 2025 to 2026	-	1,917	-	-	-	-	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,500)	(2,500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(51)	(50)	(50)	(50)
Other Income	(160)	(350)	(160)	-	-	(160)	(163)	(170)	(170)	(170)
MFA Debt Resv FundEarnings	(120)	(120)	(140)	-	-	(140)	(140)	(140)	-	-
<b>TOTAL REVENUE</b>	<b>(2,830)</b>	<b>(1,103)</b>	<b>(350)</b>	<b>-</b>	<b>-</b>	<b>(350)</b>	<b>(354)</b>	<b>(360)</b>	<b>(220)</b>	<b>(220)</b>
<b>REQUISITION</b>	<b>(70,106)</b>	<b>(70,106)</b>	<b>(73,287)</b>	<b>-</b>	<b>-</b>	<b>(73,287)</b>	<b>(74,281)</b>	<b>(75,215)</b>	<b>(76,720)</b>	<b>(78,250)</b>
*Percentage increase over prior year Requisition			4.5%			4.5%	1.4%	1.3%	2.0%	2.0%

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

<b>Service No. 1.137</b>								
<b>Galiano Island Community Use Building</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>	

**EXPENDITURE**

Buildings	\$42,000	\$49,500	\$0	\$0	\$0	\$0	\$49,500
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$42,000</b>	<b>\$49,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,500</b>

Capital Funds on Hand	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$12,000	\$19,500	\$0	\$0	\$0	\$0	\$19,500
	<b>\$42,000</b>	<b>\$49,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,500</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.137

Service Name: Galiano Island Community Use Building

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-01	New	Emergency Repairs	Unforeseen Emergency Repairs	\$ 12,000	B	Res	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
25-01	Replacement	Deck Replacement	Replacement of deck at Galiano Community Use Building	\$ 30,000	B	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-01	Study	Building Condition Assessment	Building Condition Assessment	\$ 7,500	B	Res	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
													\$ -
			<b>GRANT TOTAL</b>	<b>\$ 49,500</b>				<b>\$ 49,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,500</b>

**Service:** 1.137 Galiano Island Community Use Building

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Emergency Repairs	<b>Capital Project Description</b>	Unforeseen Emergency Repairs
<b>Project Rationale</b>	Contingency amount to cover unforeseen emergency repairs to the building.				

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Deck Replacement	<b>Capital Project Description</b>	Replacement of deck at Galiano Community Use Building
<b>Project Rationale</b>					

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Building Condition Assessment	<b>Capital Project Description</b>	Building Condition Assessment
<b>Project Rationale</b>					

## Reserve Schedule

### Reserve Fund: 1.137 Galiano Island Community Use Building - Capital Reserve Fund - Bylaw 3939

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

## Reserve Cash Flow

Fund:	1083	Actual	Budget				
Fund Centre:	102135	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		108,537	94,235	76,265	77,826	79,416	112,219
<b>Transfer from Ops Budget</b>		6,655	1,530	1,561	1,590	32,803	33,364
<b>Transfer from Cap Fund</b>		4,936					
<b>Transfer to Cap Fund</b>		(30,000)	(19,500)	-	-	-	-
<b>Interest Income*</b>		4,107					
<b>Ending Balance \$</b>		<b>94,235</b>	<b>76,265</b>	<b>77,826</b>	<b>79,416</b>	<b>112,219</b>	<b>145,583</b>

#### Assumptions/Background:

New Building. Transfers to reserve should provide for future capital repairs and improvements as well as replacement in long term

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SGL Regional Library**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.138 SGI Regional Library

**Committee:** Electoral Area

**DEFINITION:**

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Southern Gulf Islands Library service by Bylaw No. 2880 adopted July 2001. Bylaw amendment No.4011 adopted March 2015 to increase the maximum requisition

**SERVICE DESCRIPTION:**

This is a contribution service to provide funding and advisory support for the operation of the Pender Island Public Library and other 4 reading centres on the Southern Gulf Islands. Each centre is managed by volunteers and each has representation on the commission. Funding is provided under a 5-year agreement.

**PARTICIPATION:**

The Electoral Area of Southern Gulf Islands.

**MAXIMUM LEVY:**

Greater of \$165,391 or \$0.07 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Southern Gulf Islands Public Library Commission (Bylaw No. 3523, April 9, 2008).

**FUNDING:**

Requisition

1.138 - SGI Regional Library	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contribution to Library	246,150	246,150	250,580	10,000	-	260,580	265,792	271,107	276,530	282,060
Allocations	4,960	4,960	5,059	-	-	5,059	5,150	5,253	5,358	5,465
Insurance	120	120	120	-	-	120	126	132	139	146
Other Operating Expenses	1,700	1,034	1,730	-	-	1,730	1,760	1,800	1,840	1,880
<b>TOTAL COSTS</b>	<b>252,930</b>	<b>252,264</b>	<b>257,489</b>	<b>10,000</b>	<b>-</b>	<b>267,489</b>	<b>272,828</b>	<b>278,292</b>	<b>283,867</b>	<b>289,551</b>
*Percentage Increase over prior year			1.8%	4.0%		5.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,417	(1,417)	-	-	(1,417)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,565)	(2,565)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,460)	(2,460)	(2,500)	-	-	(2,500)	(2,550)	(2,600)	(2,650)	(2,700)
Other Income	(100)	(851)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(5,125)</b>	<b>(4,459)</b>	<b>(4,017)</b>	<b>-</b>	<b>-</b>	<b>(4,017)</b>	<b>(2,650)</b>	<b>(2,700)</b>	<b>(2,750)</b>	<b>(2,800)</b>
<b>REQUISITION</b>	<b>(247,805)</b>	<b>(247,805)</b>	<b>(253,472)</b>	<b>(10,000)</b>	<b>-</b>	<b>(263,472)</b>	<b>(270,178)</b>	<b>(275,592)</b>	<b>(281,117)</b>	<b>(286,751)</b>
*Percentage increase over prior year Requisition			2.3%	4.0%		6.3%	2.5%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Gossip Island Electric Power Supply - Debt**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.170 Gossip Island Electric Power Supply

**Committee:** Electoral Area

**DEFINITION:**

A service established to provide capital financing for the supply and installation of underwater cabling from Galiano Island to Gossip Island (Bylaw No. 3578 - June 2009).

**SERVICE DESCRIPTION:**

This is strictly a financial service by which the CRD has agreed to borrow \$770,000 to fund the replacement of electric cabling to Gossip Island, off Galiano Island. CRD Corporate Services Department, Finance Division manages the service which includes annual debt charges and the related recovery from Gossip Island taxpayers. The service was started in June 2009 after a petition by a majority of residents. Electrical cabling to the island is provided by BC Hydro. The Gossip Island Electrification Society provides liaison with BC Hydro on electrical cabling matters.

**PARTICIPATION:**

56 of 66 parcels on Gossip Island

**MAXIMUM LEVY:**

Greater of \$85,310 or \$3.76 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3579 (2012)	\$ 770,000
BORROWED:	S.I. Bylaw No. 3579	(715,000)
EXPIRED:		(55,000)
REMAINING:		<u>\$ -</u>

**FUNDING:**

Parcel tax

1.170 - Gossip Island Electric Power Supply - Debt	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	118	118	186	-	-	186	190	-	-	-
Other Operating Expenses	523	232	530	-	-	530	550	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>641</b>	<b>350</b>	<b>716</b>	<b>-</b>	<b>-</b>	<b>716</b>	<b>740</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage Increase over prior year			11.7%			11.7%	3.4%			
<u>DEBT</u>										
MFA Debt Reserve Fund	290	296	330	-	-	330	330	-	-	-
MFA Principal Payment	38,382	38,382	38,382	-	-	38,382	38,382	-	-	-
MFA Interest Payment	24,239	24,239	24,239	-	-	24,239	24,239	-	-	-
<b>TOTAL DEBT</b>	<b>62,911</b>	<b>62,917</b>	<b>62,951</b>	<b>-</b>	<b>-</b>	<b>62,951</b>	<b>62,951</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>63,552</b>	<b>63,267</b>	<b>63,667</b>	<b>-</b>	<b>-</b>	<b>63,667</b>	<b>63,691</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	471	(471)	-	-	(471)	-	-	-	-
Balance c/fwd from 2024 to 2025	(297)	(297)	-	-	-	-	-	-	-	-
Interest Income	(90)	(270)	(90)	-	-	(90)	(90)	-	-	-
MFA Debt Reserve Fund Earnings	(290)	(296)	(330)	-	-	(330)	(330)	-	-	-
<b>TOTAL REVENUE</b>	<b>(677)</b>	<b>(392)</b>	<b>(891)</b>	<b>-</b>	<b>-</b>	<b>(891)</b>	<b>(420)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(62,875)</b>	<b>(62,875)</b>	<b>(62,776)</b>	<b>-</b>	<b>-</b>	<b>(62,776)</b>	<b>(63,271)</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage increase over prior year Requisition			-0.2%			-0.2%	0.8%			

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Saturna Health Service**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.227 Saturna Health Service

**Committee:** Electoral Area

**DEFINITION:**

To establish a service for the purpose of contributing to the costs incurred by the Saturna Community Club in administration and operation of the Saturna Island Medical Clinic  
Bylaw No. 4231 Saturna Health Service Establishment Bylaw adopted in 2018

**PARTICIPATION:**

Southern Gulf Islands

**MAXIMUM LEVY:**

Greater of \$40,000 or \$0.17 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.227 - Saturna Health Service	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to Saturna Island Medical Clinic	12,000	-	12,651	-	-	12,651	10,945	11,160	11,380	11,600
Other Operating Expenses	521	521	250	-	-	250	255	260	265	271
<b>TOTAL COSTS</b>	<b>12,521</b>	<b>521</b>	<b>12,901</b>	<b>-</b>	<b>-</b>	<b>12,901</b>	<b>11,200</b>	<b>11,420</b>	<b>11,645</b>	<b>11,871</b>
*Percentage Increase over prior year			3.0%			3.0%	-13.2%	2.0%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	12,304	(12,304)	-	-	(12,304)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,327)	(1,327)	-	-	-	-	-	-	-	-
Interest Income	-	(304)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,571)	(1,571)	(597)	-	-	(597)	(1,600)	(1,630)	(1,660)	(1,690)
<b>TOTAL REVENUE</b>	<b>(2,898)</b>	<b>9,102</b>	<b>(12,901)</b>	<b>-</b>	<b>-</b>	<b>(12,901)</b>	<b>(1,600)</b>	<b>(1,630)</b>	<b>(1,660)</b>	<b>(1,690)</b>
<b>REQUISITION</b>	<b>(9,623)</b>	<b>(9,623)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,600)</b>	<b>(9,790)</b>	<b>(9,985)</b>	<b>(10,181)</b>
*Percentage increase over prior year Requisition			-100.0%			-100.0%	100.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Galiano Health Service**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.228 Galiano Health Service

**Committee:** Electoral Area

**DEFINITION:**

To provide secure and predictable funding for the Galiano Health Care Centre  
Bylaw No. 3955 Galiano Health Care Centre Contribution Services Establishment Bylaw adopted in 2014

**PARTICIPATION:**

Galiano Island

**MAXIMUM LEVY:**

Greater of \$86,550 or \$0.19 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.228 - Galiano Health Service	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to Galiano Health Society	146,180	146,180	190,034	-	-	190,034	238,799	238,738	238,676	238,613
Operating - Other	2,945	2,902	3,033	-	-	3,033	3,086	3,147	3,209	3,272
<b>TOTAL OPERATING COSTS</b>	<b>149,125</b>	<b>149,082</b>	<b>193,067</b>	<b>-</b>	<b>-</b>	<b>193,067</b>	<b>241,885</b>	<b>241,885</b>	<b>241,885</b>	<b>241,885</b>
*Percentage Increase over prior year			29.5%			29.5%	25.3%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	450	(450)	-	-	(450)	-	-	-	-
Balance c/fwd from 2024 to 2025	(486)	(486)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(110)	(98)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Other Revenue	(20)	(439)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(616.00)</b>	<b>(573)</b>	<b>(580)</b>	<b>-</b>	<b>-</b>	<b>(580)</b>	<b>(130)</b>	<b>(130)</b>	<b>(130)</b>	<b>(130)</b>
<b>REQUISITION</b>	<b>(148,509)</b>	<b>(148,509)</b>	<b>(192,487)</b>	<b>-</b>	<b>-</b>	<b>(192,487)</b>	<b>(241,755)</b>	<b>(241,755)</b>	<b>(241,755)</b>	<b>(241,755)</b>
*Percentage increase over prior year Requisition			29.6%			29.6%	25.6%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Pender Island Health Care Service**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.229 Pender Islands Health Care Service

**Committee:** Electoral Area

**DEFINITION:**

Service established for the purpose of contributing to the costs of administration and operation of the Pender Islands Health Care Centre.  
Bylaw No. 4441 Pender Island Health Care Centre Contribution Services Establishment Bylaw adopted in 2021

**PARTICIPATION:**

Pender Island

**MAXIMUM LEVY:**

Greater of \$235,000 or \$0.1803 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

**1.229 - Pender Island Health Care Service**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to Pender Health Society	272,500	272,500	305,000	-	20,000	325,000	334,750	341,220	341,130	341,045
Operating - Other	6,455	5,331	6,729	-	-	6,729	6,850	6,983	7,119	7,257
<b>TOTAL OPERATING COSTS</b>	<b>278,955</b>	<b>277,831</b>	<b>311,729</b>	<b>-</b>	<b>20,000</b>	<b>331,729</b>	<b>341,600</b>	<b>348,203</b>	<b>348,249</b>	<b>348,302</b>
*Percentage Increase over prior year			11.7%		7.2%	18.9%	3.0%	1.9%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,970	(1,970)	-	-	(1,970)	-	-	-	-
Balance c/fwd from 2024 to 2025	727	727	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,306)	(2,306)	(2,474)	-	-	(2,474)	(2,400)	(2,450)	(2,500)	(2,550)
Other Revenue	-	(846)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(1,579.00)</b>	<b>(455)</b>	<b>(4,444)</b>	<b>-</b>	<b>-</b>	<b>(4,444)</b>	<b>(2,400)</b>	<b>(2,450)</b>	<b>(2,500)</b>	<b>(2,550)</b>
<b>REQUISITION</b>	<b>(277,376)</b>	<b>(277,376)</b>	<b>(307,285)</b>	<b>-</b>	<b>(20,000)</b>	<b>(327,285)</b>	<b>(339,200)</b>	<b>(345,753)</b>	<b>(345,749)</b>	<b>(345,752)</b>
*Percentage increase over prior year Requisition			10.8%		7.2%	18.0%	3.6%	1.9%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SGI Small Craft Harbour Facilities**

**FINAL BUDGET**

MARCH 2026

**Service: 1.235 SGI Small Craft Harbour Facilities**

**Committee: Electoral Area**

**DEFINITION:**

A local service, established by Bylaw No. 2614, October 6, 1998, in the Southern Gulf Islands Electoral Area to establish, acquire and operate a service of small craft harbour facilities.

**SERVICE DESCRIPTION:**

The SGI Small Craft Harbour Facilities service funds and operates 12 small craft harbour facilities in the Southern Gulf Islands. The docks are located on Mayne, Galiano, North and South Pender, Saturna, Piers and Vancouver Islands. The service was undertaken by the CRD upon the Federal Government of Canada's divestiture of ownership and operation of small craft harbour facilities. The Federal Government provided 1-time funding of \$1.6 million to the CRD for dock rehabilitation. The service is administered by the Southern Gulf Islands Harbour Commission.

**MAXIMUM LEVY:**

Greater of \$112,878 or \$0.10 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Southern Gulf Islands Harbour Commission as established by Bylaw No. 2972 in 2002.

**FUNDING:**

Parcel Tax  
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026			2027	2028	2029	2030	
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
<b>Management Expenditures:</b>										
Contract for Services	11,380	8,000	11,580	-	-	11,580	11,810	12,050	12,290	12,540
Supplies, Advertising	1,220	1,220	1,240	-	-	1,240	1,260	1,280	1,300	1,320
Travel and Training	8,300	3,180	8,450	-	-	8,450	8,620	8,790	8,960	9,140
Allocations	40,943	49,243	34,281	-	-	34,281	34,939	35,636	36,349	37,078
Insurance	19,630	19,630	18,870	-	-	18,870	19,815	20,806	21,846	22,938
Other Operating Expenses	1,980	2,180	2,010	-	-	2,010	2,050	2,090	2,130	2,180
<b>TOTAL MANAGEMENT EXPENDITURES</b>	<b>83,453</b>	<b>83,453</b>	<b>76,431</b>	<b>-</b>	<b>-</b>	<b>76,431</b>	<b>78,494</b>	<b>80,652</b>	<b>82,875</b>	<b>85,196</b>
*Percentage Increase over prior year			-8.4%			-8.4%	2.7%	2.7%	2.8%	2.8%
<b>Dock Expenditures:</b>										
Repairs and Maintenance	66,670	94,290	67,720	-	-	67,720	69,020	70,450	71,900	73,400
Wharfinger Compensation and Travel	76,680	70,910	84,365	-	-	84,365	86,060	87,790	89,550	91,340
Insurance	42,718	42,718	44,850	-	-	44,850	46,996	49,238	51,588	54,058
Electricity	2,000	1,980	2,080	-	-	2,080	2,120	2,160	2,200	2,240
Supplies	5,460	5,460	5,590	-	-	5,590	5,720	5,850	5,980	6,110
Other Operating Expenses	4,940	-	5,070	-	-	5,070	5,200	5,330	5,460	5,590
<b>TOTAL DOCK EXPENDITURES</b>	<b>198,468</b>	<b>215,358</b>	<b>209,675</b>	<b>-</b>	<b>-</b>	<b>209,675</b>	<b>215,116</b>	<b>220,818</b>	<b>226,678</b>	<b>232,738</b>
*Percentage Increase over prior year			5.6%			5.6%	2.6%	2.7%	2.7%	2.7%
<b>TOTAL OPERATING COSTS</b>	<b>281,921</b>	<b>298,811</b>	<b>286,106</b>	<b>-</b>	<b>-</b>	<b>286,106</b>	<b>293,610</b>	<b>301,470</b>	<b>309,553</b>	<b>317,934</b>
*Percentage Increase over prior year			1.5%			1.5%	2.6%	2.7%	2.7%	2.7%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	5,605	5,605	10,050	-	-	10,050	10,250	10,460	10,670	10,880
Transfer to Capital Reserve Fund	137,670	143,590	151,330	-	-	151,330	165,100	175,680	178,895	182,025
MFA Debt Reserve Fund	370	370	430	-	-	430	430	430	430	430
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
<b>TOTAL DEBT / RESERVE</b>	<b>231,138</b>	<b>237,058</b>	<b>249,303</b>	<b>-</b>	<b>-</b>	<b>249,303</b>	<b>263,273</b>	<b>274,063</b>	<b>277,488</b>	<b>280,828</b>
<b>TOTAL COSTS</b>	<b>513,059</b>	<b>535,869</b>	<b>535,409</b>	<b>-</b>	<b>-</b>	<b>535,409</b>	<b>556,883</b>	<b>575,533</b>	<b>587,041</b>	<b>598,762</b>
*Percentage Increase over prior year			4.4%			4.4%	4.0%	3.3%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue- Fees	(160,360)	(152,170)	(168,730)	-	-	(168,730)	(172,120)	(175,550)	(179,060)	(182,630)
Grants in Lieu of Taxes	(7,330)	(7,330)	(7,772)	-	-	(7,772)	(7,613)	(7,773)	(7,931)	(8,092)
Other Income	(770)	(31,770)	(840)	-	-	(840)	(850)	(860)	(870)	(880)
<b>TOTAL REVENUE</b>	<b>(168,460)</b>	<b>(191,270)</b>	<b>(177,342)</b>	<b>-</b>	<b>-</b>	<b>(177,342)</b>	<b>(180,583)</b>	<b>(184,183)</b>	<b>(187,861)</b>	<b>(191,602)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(344,599)</b>	<b>(344,599)</b>	<b>(358,067)</b>	<b>-</b>	<b>-</b>	<b>(358,067)</b>	<b>(376,300)</b>	<b>(391,350)</b>	<b>(399,180)</b>	<b>(407,160)</b>
*Percentage increase over prior year Requisition			3.9%			3.9%	5.1%	4.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.235</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>SGI Small Craft Harbour Facilities</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$450,000	\$100,000	\$100,000	\$100,000	\$100,000	\$75,000	\$825,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$450,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$75,000</b>	<b>\$825,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$365,000	\$100,000	\$100,000	\$100,000	\$100,000	\$75,000	\$740,000
	<b>\$0</b>	<b>\$450,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$75,000</b>	<b>\$825,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.235

Service Name: SGI Small Craft Harbour Facilities

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-03	Renewal	ANNUAL PROVISIONAL: Dock Improvements	An annual provisional fund is required to address unplanned dock safety issues.	\$ 425,000	S	Res	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 425,000
26-01	New	Hope Bay upgrade	Completing improvements consistent with 2024 inspections	\$ 325,000	S	Res	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
26-01	New	Hope Bay upgrade			S	Cap	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-01	New	Hope Bay upgrade			S	Grant	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
26-02	Renewal	Swartz Bay Improvements & Dock Replacement	Dock improvements	\$ 75,000	S	Res	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 825,000</b>				<b>\$ 450,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 825,000</b>

Service: 1.235

SGI Small Craft Harbour Facilities

Project Number 21-03

Capital Project Title ANNUAL PROVISIONAL: Dock Improvements

Capital Project Description An annual provisional fund is required to address unplanned dock safety issues.

Project Rationale These funds are not allocated to any specific dock. They are required to completed unplanned repairs and replacement to the facilities to address unplanned dock safety and operational issues.

Project Number 26-02

Capital Project Title Swartz Bay Improvements & Dock Replacement

Capital Project Description Dock improvements

Project Rationale Funds are required for staff to retain a contractor to carry out the works identified during the 2023 dock inspections, or that have subsequently developed.

Project Number 26-01

Capital Project Title Hope Bay upgrade

Capital Project Description Completing improvements consistent with 2024 inspections

Project Rationale Funds are required for staff to retain a contractor to carry out the works identified during the 2024 dock inspections, or that have subsequently developed. These will be completed on the Fixed and floating portion of the dock.

**SIGI Small Craft Harbour Facilities  
 Summary Schedule  
 2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	22,968	33,018	43,268	53,728	64,398	75,278
Capital Reserve Fund	595,985	382,315	447,415	523,095	601,990	709,015
<b>Total</b>	<b>618,953</b>	<b>415,333</b>	<b>490,683</b>	<b>576,823</b>	<b>666,388</b>	<b>784,293</b>

## Reserve Schedule

### Reserve Fund: 1.235 SGI Harbour Facilities - Operating Reserve Fund

Created in 2024

The operating reserve for Southern Gulf Islands Small Craft Harbour Facilities service will be used to stabilize future requisition over time as revenue fluctuates based on moorage fees collected.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105564						
Beginning Balance		11,754	22,968	33,018	43,268	53,728	64,398
Transfer from Ops Budget		10,605	10,050	10,250	10,460	10,670	10,880
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		609					
<b>Ending Balance \$</b>		<b>22,968</b>	<b>33,018</b>	<b>43,268</b>	<b>53,728</b>	<b>64,398</b>	<b>75,278</b>

### Assumptions/Background:

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

**Reserve Schedule (Revised)**

**Reserve Fund: 1.235 SGI Harbour Facilities - Capital Reserve Fund - Bylaw 2719**

Surplus money from the operation of small craft harbour facilities services may be paid from time to time into the reserve fund.

**Reserve Cash Flow**

Fund: Fund Centre:	1054 101467	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		489,144	595,985	382,315	447,415	523,095	601,990
<b>Transfer from Ops Budget</b>		183,258	151,330	165,100	175,680	178,895	182,025
<b>Transfer from Cap Fund</b>		150,571					
<b>Transfer to Cap Fund</b>		(249,692)	(365,000)	(100,000)	(100,000)	(100,000)	(75,000)
<b>Interest Income*</b>		22,705					
<b>Ending Balance \$</b>		<b>595,985</b>	<b>382,315</b>	<b>447,415</b>	<b>523,095</b>	<b>601,990</b>	<b>709,015</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SGI House Numbering**

**FINAL BUDGET**

MARCH 2026

**Service: 1.314 SGI Building Numbering**

**Committee: Electoral Area**

**DEFINITION:**

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.  
Established by Bylaw No. 3230 (2004).  
Southern Gulf Islands Building Numbering Regulation Bylaw No. 3231.

**SERVICE DESCRIPTION:**

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

**PARTICIPATION:**

Southern Gulf Islands

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.314 - SGI House Numbering	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Building Inspection	9,820	9,820	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Allocations	505	505	520	-	-	520	530	540	551	562
Other Operating Expenses	80	57	80	-	-	80	80	80	80	80
<b>TOTAL COSTS</b>	<b>10,405</b>	<b>10,382</b>	<b>10,600</b>	<b>-</b>	<b>-</b>	<b>10,600</b>	<b>10,810</b>	<b>11,020</b>	<b>11,241</b>	<b>11,462</b>
*Percentage Increase over prior year			1.9%			1.9%	2.0%	1.9%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	14	(14)	-	-	(14)	-	-	-	-
Balance c/fwd from 2024 to 2025	7	7	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(101)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	(22)	(12)	(6)	-	-	(6)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(115)</b>	<b>(92)</b>	<b>(120)</b>	<b>-</b>	<b>-</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>REQUISITION</b>	<b>(10,290)</b>	<b>(10,290)</b>	<b>(10,480)</b>	<b>-</b>	<b>-</b>	<b>(10,480)</b>	<b>(10,690)</b>	<b>(10,900)</b>	<b>(11,121)</b>	<b>(11,342)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SGL Livestock Injury Compensation**

**FINAL BUDGET**

MARCH 2026

Service: 1.341 SGI Livestock Injury Compensation

Committee: Electoral Area

**DEFINITION:**

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*.  
(Livestock Injury Compensation Service (Southern Gulf Islands) Bylaw 4419, No. 1, 2021)

**PARTICIPATION:**

Southern Gulf Islands Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.341 - SGI Livestock Injury Compensation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	159	159	159	-	-	159	162	165	169	172
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Other Operating Costs	26	-	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>3,185</b>	<b>159</b>	<b>3,159</b>	-	-	<b>3,159</b>	<b>3,162</b>	<b>3,165</b>	<b>3,169</b>	<b>3,172</b>
*Percentage Increase over prior year						-0.8%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	3,141	(3,141)	-	-	(3,141)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,165)	(3,165)	-	-	-	-	-	-	-	-
Other Income	(20)	(135)	(18)	-	-	(18)	(20)	(23)	(27)	(30)
<b>TOTAL REVENUE</b>	<b>(3,185)</b>	<b>(159)</b>	<b>(3,159)</b>	-	-	<b>(3,159)</b>	<b>(20)</b>	<b>(23)</b>	<b>(27)</b>	<b>(30)</b>
<b>REQUISITION</b>	-	-	-	-	-	-	<b>(3,142)</b>	<b>(3,142)</b>	<b>(3,142)</b>	<b>(3,142)</b>
*Percentage increase over prior year Requisition						0.0%	N/A	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **South Galiano Fire Protection**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.352 South Galiano Fire

**Committee:** Electoral Area

**DEFINITION:**

A local service area established to provide fire protection and emergency response on a volunteer basis to the southern part of Galiano Island. Fire department is operated by the South Galiano Fire Protection Society in accordance with a written agreement between the Society and the CRD. Bylaw No. 70 (January 13, 1971). Repealed and replaced by Bylaw No. 2148 (January 12, 1994) Local Service Area #25 - M-764. Amended by Bylaw No. 3224 to add emergency response.

**PARTICIPATION:**

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Specified Area #1 - A(764).

**MAXIMUM LEVY:**

Greater of \$470,000 or \$1.157 / \$1,000 of actual assessments.

**FUNDING:**

Requisition

1.352 - South Galiano Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
Honorarium and Call Out Pay	206,840	230,000	305,750	-	-	305,750	320,140	334,946	349,079	356,957
Travel - Vehicles	29,500	21,745	30,030	-	-	30,030	30,630	31,240	31,870	32,510
Insurance	17,662	18,680	9,123	-	-	9,123	9,465	9,830	10,209	10,603
Staff Development	32,030	24,000	32,610	-	-	32,610	33,260	33,930	34,610	35,300
Maintenance	20,040	21,000	20,410	-	-	20,410	20,820	21,230	21,660	22,090
Internal Allocations	17,754	17,754	18,559	-	-	18,559	18,893	19,271	19,656	20,049
Operating Supplies and Other	46,650	38,386	47,660	-	-	47,660	48,590	49,560	50,540	51,540
<b>TOTAL OPERATING COSTS</b>	<b>370,476</b>	<b>371,565</b>	<b>464,142</b>	-	-	<b>464,142</b>	<b>481,798</b>	<b>500,007</b>	<b>517,624</b>	<b>529,049</b>
*Percentage Increase over prior year			25.3%			25.3%	3.8%	3.8%	3.5%	2.2%
<b>CAPITAL / RESERVE</b>										
Capital Equipment Purchases	10,500	5,500	10,690	-	-	10,690	10,900	11,120	11,340	11,570
Transfer to Capital Reserve Fund	34,510	38,421	35,130	-	-	35,130	35,830	36,550	37,280	38,030
Transfer to Equipment Replacement Fund	78,790	78,790	70,030	-	-	70,030	71,430	72,860	74,320	75,810
<b>TOTAL CAPITAL / RESERVE</b>	<b>123,800</b>	<b>122,711</b>	<b>115,850</b>	-	-	<b>115,850</b>	<b>118,160</b>	<b>120,530</b>	<b>122,940</b>	<b>125,410</b>
<b>MFA DEBT</b>										
MFA Debt Reserve Fund	700	700	820	-	-	820	820	820	820	820
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
<b>TOTAL MFA DEBT</b>	<b>141,727</b>	<b>141,727</b>	<b>141,847</b>	-	-	<b>141,847</b>	<b>141,847</b>	<b>141,847</b>	<b>141,847</b>	<b>141,847</b>
<b>TOTAL COSTS</b>	<b>636,003</b>	<b>636,003</b>	<b>721,839</b>	-	-	<b>721,839</b>	<b>741,805</b>	<b>762,384</b>	<b>782,411</b>	<b>796,306</b>
*Percentage Increase over prior year			13.5%			13.5%	2.8%	2.8%	2.6%	1.8%
<b>Internal Recoveries</b>	-	-	(35,235)	-	-	(35,235)	(38,210)	(41,280)	(44,240)	(45,300)
<b>OPERATING LESS RECOVERIES</b>	<b>636,003</b>	<b>636,003</b>	<b>686,604</b>	-	-	<b>686,604</b>	<b>703,595</b>	<b>721,104</b>	<b>738,171</b>	<b>751,006</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,420)	(1,420)	(1,550)	-	-	(1,550)	(1,540)	(1,540)	(1,540)	(1,540)
<b>TOTAL REVENUE</b>	<b>(142,447)</b>	<b>(142,447)</b>	<b>(142,577)</b>	-	-	<b>(142,577)</b>	<b>(142,567)</b>	<b>(142,567)</b>	<b>(142,567)</b>	<b>(142,567)</b>
<b>REQUISITION</b>	<b>(493,556)</b>	<b>(493,556)</b>	<b>(544,027)</b>	-	-	<b>(544,027)</b>	<b>(561,028)</b>	<b>(578,537)</b>	<b>(595,604)</b>	<b>(608,439)</b>
*Percentage increase over prior year			10.2%			10.2%	3.1%	3.1%	3.0%	2.2%
Requisition			10.2%			10.2%	3.1%	3.1%	3.0%	2.2%
Parcel Tax			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
<b>Combined</b>			<b>8.0%</b>			<b>8.0%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.4%</b>	<b>1.7%</b>
FTE			1.3			1.3	1.3	1.3	1.3	1.3

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

<b>Service No.</b>	<b>1.352</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>South Galiano Fire</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,200	\$78,500	\$44,700	\$10,000	\$10,000	\$0	\$0	\$143,200
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$10,200</b>	<b>\$78,500</b>	<b>\$44,700</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$143,200</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$10,200	\$43,500	\$9,700	\$10,000	\$10,000	\$0	\$0	\$73,200
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$70,000
	<b>\$10,200</b>	<b>\$78,500</b>	<b>\$44,700</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$143,200</b>

## Definitions for the 5-year Capital Plan

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



Service: 1.352

South Galiano Fire

Project Number	23-01	Capital Project Title	Turn out Gear	Capital Project Description	Turn out gear
Project Rationale					

Project Number	23-02	Capital Project Title	Replace firehose	Capital Project Description	To replace existing firehose
Project Rationale					

Project Number	25-01	Capital Project Title	Water Storage	Capital Project Description	Water Storage Phases 1, 2 and 3
Project Rationale					

Project Number	26-01	Capital Project Title	Rescue Air Lift Bags	Capital Project Description	Replacement of MVI rescue lift bags
Project Rationale					

**South Galiano Fire Protection**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Equipment Replacement Fund	7,036	33,566	95,296	158,156	222,476	298,286
Capital Reserve Fund	35,718	35,848	36,678	73,228	110,508	148,538
<b>Total</b>	<b>42,754</b>	<b>69,414</b>	<b>131,974</b>	<b>231,384</b>	<b>332,984</b>	<b>446,824</b>

**Reserve Schedule**

**Reserve Fund: 1.352 South Galiano Fire Protection - Equipment Replacement Fund**

ERF Group: SGALFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101431						
<b>Beginning Balance</b>		48,914	7,036	33,566	95,296	158,156	222,476
<b>Transfer from Ops Budget</b>		61,130	70,030	71,430	72,860	74,320	75,810
<b>Proceeds of Disposal</b>		9,000					
<b>Planned Purchase</b>		(112,418)	(43,500)	(9,700)	(10,000)	(10,000)	-
<b>Interest Income</b>		410					
<b>Ending Balance \$</b>		<b>7,036</b>	<b>33,566</b>	<b>95,296</b>	<b>158,156</b>	<b>222,476</b>	<b>298,286</b>

**Assumptions/Background:**

Need to transfer as much as operating budget will allow in order to fund replacement of fire vehicles and equipment.

## Reserve Schedule

### Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund - Bylaw 4635

Reserve established for expenditures for or in respect of capital projects, planning, study, design, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

## Reserve Cash Flow

Fund: Fund Centre:	1094 102291	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		35,000	35,718	35,848	36,678	73,228	110,508
Transfer from Ops Budget		34,510	35,130	35,830	36,550	37,280	38,030
Transfer from Cap Fund		79					
Planned Purchase		(35,000)	(35,000)	(35,000)	-	-	-
Interest Income		1,129					
<b>Ending Balance \$</b>		<b>35,718</b>	<b>35,848</b>	<b>36,678</b>	<b>73,228</b>	<b>110,508</b>	<b>148,538</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Pender Fire Protection**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.356 Pender Island Fire

**Committee:** Electoral Area

**DEFINITION:**

A specified area established to provide fire protection and emergency response on a volunteer basis to Pender Islands. Local Service Bylaw No. 2050 (October 28, 1992). Amended by Bylaw No. 3015 (November 29, 2002) to increase the levy rate to \$1.87. Amended by Bylaw No. 3283 to change the name and geographical area to include both North and South Pender Islands to create one fire service area known as the Pender Islands Fire Protection & Emergency Response Service. This Amendment also decreased the levy to \$0.92. Amended by Bylaw No. 3994 to increase the levy rate to \$0.998.

**PARTICIPATION:**

On all lands and improvements on the basis of taxable hospital district assessments. Local Service Area #18 - J(764).

**MAXIMUM LEVY:**

Greater of \$918,000 or \$0.998 / \$1,000.

**FUNDING:**

Requisition

1.356 - Pender Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2026			2027	2028	2029	2030		
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL	
<u>OPERATING COSTS</u>											
Travel - Vehicles	13,660	23,000	13,910	-	-	13,910	14,190	14,470	14,760	15,060	
Insurance	13,832	13,832	13,413	-	-	13,413	14,084	14,788	15,527	16,303	
Payment - Fire Protection Society	1,051,142	1,051,142	1,159,490	-	-	1,159,490	1,187,497	1,210,769	1,234,624	1,258,696	
Allocations	54,816	54,816	57,632	-	-	57,632	58,669	59,842	61,039	62,260	
Operating - Other	19,180	18,050	19,520	-	-	19,520	19,910	20,310	20,720	21,140	
<b>TOTAL OPERATING COSTS</b>	<b>1,152,630</b>	<b>1,160,840</b>	<b>1,263,965</b>	<b>-</b>	<b>-</b>	<b>1,263,965</b>	<b>1,294,350</b>	<b>1,320,179</b>	<b>1,346,670</b>	<b>1,373,459</b>	
*Percentage Increase over prior year			9.7%			9.7%	2.4%	2.0%	2.0%	2.0%	
<u>CAPITAL / RESERVE</u>											
Transfer to Equipment Replacement Fund	101,670	97,565	110,416	-	-	110,416	112,949	115,237	117,501	119,923	
Transfer to Capital Reserve Fund	101,670	97,565	110,416	-	-	110,416	112,949	115,237	117,501	119,923	
<b>TOTAL CAPITAL / RESERVE</b>	<b>203,340</b>	<b>195,130</b>	<b>220,832</b>	<b>-</b>	<b>-</b>	<b>220,832</b>	<b>225,898</b>	<b>230,474</b>	<b>235,002</b>	<b>239,846</b>	
Debt Costs	111,596	111,596	94,516	-	-	94,516	-	-	-	-	
<b>TOTAL COSTS</b>	<b>1,467,566</b>	<b>1,467,566</b>	<b>1,579,313</b>	<b>-</b>	<b>-</b>	<b>1,579,313</b>	<b>1,520,248</b>	<b>1,550,653</b>	<b>1,581,672</b>	<b>1,613,305</b>	
<u>FUNDING SOURCES (REVENUE)</u>											
Balance c/fwd from 2024 to 2025	11,560	11,560	-	-	-	-	-	-	-	-	
Transfer from Reserve Fund	(111,596)	(111,596)	(94,516)	-	-	(94,516)	-	-	-	-	
Grants in Lieu of Taxes	(11,786)	(11,786)	(13,216)	-	-	(13,216)	(12,240)	(12,480)	(12,730)	(12,980)	
Other Income	(1,640)	(1,640)	(1,670)	-	-	(1,670)	(1,710)	(1,750)	(1,790)	(1,830)	
<b>TOTAL REVENUE</b>	<b>(113,462)</b>	<b>(113,462)</b>	<b>(109,402)</b>	<b>-</b>	<b>-</b>	<b>(109,402)</b>	<b>(13,950)</b>	<b>(14,230)</b>	<b>(14,520)</b>	<b>(14,810)</b>	
<b>REQUISITION</b>	<b>(1,354,104)</b>	<b>(1,354,104)</b>	<b>(1,469,911)</b>	<b>-</b>	<b>-</b>	<b>(1,469,911)</b>	<b>(1,506,298)</b>	<b>(1,536,423)</b>	<b>(1,567,152)</b>	<b>(1,598,495)</b>	
*Percentage increase over prior year Requisition			8.6%			8.6%	2.5%	2.0%	2.0%	2.0%	

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

<b>Service No.</b>	<b>1.356</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Pender Island Fire</b>							

**EXPENDITURE**

Buildings	\$0	\$30,000	\$0	\$10,000	\$0	\$7,500	\$47,500
Equipment	\$0	\$155,000	\$35,000	\$106,000	\$155,000	\$750,000	\$1,201,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$185,000</b>	<b>\$35,000</b>	<b>\$116,000</b>	<b>\$155,000</b>	<b>\$757,500</b>	<b>\$1,248,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$155,000	\$35,000	\$106,000	\$155,000	\$750,000	\$1,201,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$30,000	\$0	\$10,000	\$0	\$7,500	\$47,500
	<b>\$0</b>	<b>\$185,000</b>	<b>\$35,000</b>	<b>\$116,000</b>	<b>\$155,000</b>	<b>\$757,500</b>	<b>\$1,248,500</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.356

Service Na Pender Island Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
20-01	Replacement	Gas Detectors -replace-ERF13	Replacement of ancillary equipment	\$ 10,000	E	ERF	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
20-12	Renewal	Hall 2 Upgrades-CCF10	Hall 2 Improvements and Upgrades	\$ 50,000	B	Res	\$ -	\$ 10,000	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 15,000
20-13	Renewal	Hall 1 Upgrades-CCF13	Hall 1 Improvements and Upgrades	\$ 60,500	B	Res	\$ -	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 17,500
21-01	Renewal	Hall 3 Upgrades-CCF11	Hall 3 Improvements and Upgrades	\$ 45,000	B	Res	\$ -	\$ 10,000	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 15,000
21-02	Replacement	Fire hoses-ERF12	Firefighting equipment replacement	\$ 10,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
21-03	Replacement	Turnout gear-ERF1	Firefighting equipment replacement	\$ 94,000	E	ERF	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
25-01	Replacement	Replace R38 Unit 804-ERF6	Replace R38 Unit 804	\$ 150,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
26-02	Replacement	Training SCBA's ( Used G1's)-ERF16	Firefighting equipment replacement	\$ 80,000	E	ERF	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
26-03	Replacement	Tender 1 Upgrade Unit 1051 2026-ER5	Tender 1 Upgrade Unit 1051	\$ 50,000	E	ERF	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
27-01	Replacement	Replace Rescue Equipment- ERF9	Rescue Equipment	\$ 10,000	E	ERF	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
28-01	Replacement	Replace Utility 1 Unit 18007-ERF10	Replace Utility 1 Unit 18007	\$ 100,000	E	ERF	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
30-01	Replacement	Replace Engine 3 Unit 966 2030-ERF17	Replace Engine 3 Unit 966	\$ 750,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 1,409,500</b>				<b>\$ 185,000</b>	<b>\$ 35,000</b>	<b>\$ 116,000</b>	<b>\$ 155,000</b>	<b>\$ 757,500</b>	<b>\$ 1,248,500</b>

Service:

1.356

Pender Island Fire

<b>Project Number</b>	20-01	<b>Capital Project Title</b>	Gas Detectors -replace-ERF13	<b>Capital Project Description</b>	Replacement of ancillary equipment
<b>Project Rationale</b>					

<b>Project Number</b>	20-12	<b>Capital Project Title</b>	Hall 2 Upgrades-CCF10	<b>Capital Project Description</b>	Hall 2 Improvements and Upgrades
<b>Project Rationale</b>					

<b>Project Number</b>	20-13	<b>Capital Project Title</b>	Hall 1 Upgrades-CCF13	<b>Capital Project Description</b>	Hall 1 Improvements and Upgrades
<b>Project Rationale</b>					

<b>Project Number</b>	21-01	<b>Capital Project Title</b>	Hall 3 Upgrades-CCF11	<b>Capital Project Description</b>	Hall 3 Improvements and Upgrades
<b>Project Rationale</b>					

Service:

1.356

Pender Island Fire

21-02

Project Number

Capital Project Title Fire hoses-ERF12

Capital Project Description Firefighting equipment replacement

Project Rationale

21-03

Project Number

Capital Project Title Turnout gear-ERF1

Capital Project Description Firefighting equipment replacement

Project Rationale

25-01

Project Number

Capital Project Title Replace R38 Unit 804-ERF6

Capital Project Description Replace R38 Unit 804

Project Rationale

26-02

Project Number

Capital Project Title Training SCBA's ( Used G1's)-ERF16

Capital Project Description Firefighting equipment replacement

Project Rationale

Service: **1.356** **Pender Island Fire**

**Project Number** 26-03 **Capital Project Title** Tender 1 Upgrade Unit 1051 2026-ER5 **Capital Project Description** Tender 1 Upgrade Unit 1051

**Project Rationale**

**Project Number** 27-01 **Capital Project Title** Replace Rescue Equipment- ERF9 **Capital Project Description** Rescue Equipment

**Project Rationale**

**Project Number** 28-01 **Capital Project Title** Replace Utility 1 Unit 18007-ERF10 **Capital Project Description** Replace Utility 1 Unit 18007

**Project Rationale**

**Project Number** 30-01 **Capital Project Title** Replace Engine 3 Unit 966 2030-ERF17 **Capital Project Description** Replace Engine 3 Unit 966

**Project Rationale**

**Pender Fire Protection  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	59,130	39,546	52,495	32,732	25,233	37,656
Equipment Replacement Fund	248,112	209,012	386,961	521,198	608,699	78,622
<b>Total</b>	<b>307,242</b>	<b>248,558</b>	<b>439,456</b>	<b>553,930</b>	<b>633,932</b>	<b>116,278</b>

## Reserve Schedule

### Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

## Reserve Cash Flow

Fund: Fund Centre:	1013 101357	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		83,886	59,130	39,546	52,495	32,732	25,233
Transfer from Ops Budget		105,072	110,416	112,949	115,237	117,501	119,923
Transfer to Cap Fund		(35,000)	(30,000)	-	(10,000)	-	(7,500)
Transfer to ERF		(100,000)	(100,000)	(100,000)	(125,000)	(125,000)	(100,000)
Interest Income*		5,172					
<b>Ending Balance \$</b>		<b>59,130</b>	<b>39,546</b>	<b>52,495</b>	<b>32,732</b>	<b>25,233</b>	<b>37,656</b>

#### Assumptions/Background:

Maintain fund at level required under long term capital plan considered sufficient. Level to resume life cycle funding after ERF replenished

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

**Reserve Schedule**

**Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund**

For replacement of firefighting equipment and vehicles  
 ERF Group: NPENDFIRE.ERF & SPENDFIRE.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101433	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance			248,112	209,012	386,961	521,198	608,699
Expenditures (Based on Capital Plan)		158,756 (2,503)	(155,000)	(35,000)	(106,000)	(155,000)	(750,000)
Transfer from Ops Budget		101,670	110,416	112,949	115,237	117,501	119,923
Transfer from Capital Reserve Fund		100,000	100,000	100,000	125,000	125,000	100,000
Transfer to OPEX to pay ST Loan		(111,596)	(94,516)	-	-	-	-
Interest Income		1,785					
<b>Ending Balance \$</b>		<b>248,112</b>	<b>209,012</b>	<b>386,961</b>	<b>521,198</b>	<b>608,699</b>	<b>78,622</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **North Galiano Fire Protection**

#### **FINAL BUDGET**

MARCH 2026

**Service: 1.359 North Galiano Fire**

**Committee: Electoral Area**

**DEFINITION:**

A Specified Area to provide Fire Protection Services for North Galiano Island. Establishment Bylaw No. 1852 (November 17, 1990). Amended by Bylaw No. 2989 (November 27, 2002) to increase the levy rate to \$1.60. Amended by Bylaw No. 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005). Amended by Bylaw No. 3843 ( December 12, 2012).

**MAXIMUM LEVY:**

Greater of \$267,000 or \$1.60 / \$1,000 of actual assessment.

**COMMISSION:**

North Galiano Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

**MAXIMUM CAPITAL DEBT:**

Authorized:	LA Bylaw No. 3844 (Dec/12)	670,000
Borrowed:	SI Bylaw No. 3910 (July/13)	(290,000)
	SI Bylaw No. 3936 (Feb/14)	(280,000)
Remaining:	Expired	<u><u>\$100,000</u></u>

**FUNDING:**

Requisition and parcel tax.

**1.359 - North Galiano Fire Protection**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Honoraria	169,360	156,295	133,540	-	-	133,540	136,906	140,357	143,477	146,674
Travel - Vehicles	20,080	16,432	20,440	-	-	20,440	20,850	21,270	21,690	22,120
Insurance	7,612	7,262	7,963	-	-	7,963	8,257	8,562	8,878	9,207
Maintenance	4,810	4,810	4,890	-	-	4,890	4,990	5,090	5,200	5,310
Staff Training & Development	13,660	13,660	13,910	-	-	13,910	14,190	14,470	14,760	15,060
Internal Allocations	13,615	13,615	48,855	-	-	48,855	52,076	55,423	58,666	60,014
Operating - Supplies	25,040	25,040	15,320	-	-	15,320	15,620	15,940	16,260	16,580
Operating - Other	18,010	17,780	18,440	-	-	18,440	18,800	19,170	19,550	19,930
<b>TOTAL OPERATING COSTS</b>	<b>272,187</b>	<b>254,894</b>	<b>263,358</b>	-	-	<b>263,358</b>	<b>271,689</b>	<b>280,282</b>	<b>288,481</b>	<b>294,895</b>
*Percentage Increase over prior year			-3.2%			-3.2%	3.2%	3.2%	2.9%	2.2%
<u>DEBT / CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	20,000	20,000
Transfer to Equipment Replacement Fund	5,000	23,523	5,090	34,910	-	40,000	40,800	41,620	54,780	52,445
MFA Debt Reserve Fund	220	220	250	-	-	250	250	250	120	-
MFA Debt Principal	30,599	30,599	30,599	-	-	30,599	30,599	30,599	15,031	-
MFA Debt Interest	25,764	25,764	25,764	-	-	25,764	25,764	25,764	6,328	-
<b>TOTAL DEBT / RESERVES</b>	<b>66,583</b>	<b>85,106</b>	<b>66,793</b>	<b>34,910</b>	-	<b>101,703</b>	<b>102,603</b>	<b>103,523</b>	<b>101,659</b>	<b>77,955</b>
<b>TOTAL COSTS</b>	<b>338,770</b>	<b>340,000</b>	<b>330,151</b>	<b>34,910</b>	-	<b>365,061</b>	<b>374,292</b>	<b>383,805</b>	<b>390,140</b>	<b>372,850</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	-
Grants in lieu of Taxes	(785)	(785)	(852)	-	-	(852)	(820)	(840)	(860)	(880)
Other Income	(490)	(1,720)	(520)	-	-	(520)	(530)	(540)	(420)	(310)
<b>TOTAL REVENUE</b>	<b>(35,715)</b>	<b>(36,945)</b>	<b>(25,812)</b>	-	-	<b>(25,812)</b>	<b>(25,790)</b>	<b>(25,820)</b>	<b>(25,720)</b>	<b>(1,190)</b>
<b>REQUISITION</b>	<b>(303,055)</b>	<b>(303,055)</b>	<b>(304,339)</b>	<b>(34,910)</b>	-	<b>(339,249)</b>	<b>(348,502)</b>	<b>(357,985)</b>	<b>(364,420)</b>	<b>(371,660)</b>
*Percentage increase over prior year										
Requisition			0.4%	11.5%		11.9%	2.7%	2.7%	1.8%	2.0%
FTE			0.9			0.9	0.9	0.9	0.9	0.9



## Definitions for the 5-year Capital Plan

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



Service: 1.359 North Galiano Fire

Project Number	25-03	Capital Project Title	Safety Equipment	Capital Project Description	Safety Equipment
Project Rationale	[Redacted]				

Project Number	25-02	Capital Project Title	#1 Hall Cook Road Improvements	Capital Project Description	Feasibility and design project - mezzanine and gear room updates
Project Rationale	Compliance with Worksafe BC - Vehicle Exhaust and separation of work spaces from apparatus floor				

**North Galiano Fire Protection**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	106,605	106,605	106,605	106,605	126,605	146,605
Equipment Replacement Fund	72,884	102,884	143,684	185,304	240,084	292,529
<b>Total</b>	<b>179,489</b>	<b>209,489</b>	<b>250,289</b>	<b>291,909</b>	<b>366,689</b>	<b>439,134</b>

## Reserve Schedule

### Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3995

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

## Reserve Cash Flow

Fund:	1085	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102137						
Beginning Balance		113,920	106,605	106,605	106,605	106,605	126,605
Transfer from Ops Budget		8,083	-	-	-	20,000	20,000
Transfer to Cap Fund		(20,000)	-	-	-	-	-
Interest Income*		4,602					
<b>Ending Balance \$</b>		<b>106,605</b>	<b>106,605</b>	<b>106,605</b>	<b>106,605</b>	<b>126,605</b>	<b>146,605</b>

### **Assumptions/Background:**

Gradual increase in fund as per long term plan

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

**Reserve Schedule**

**Reserve Fund: 1.359 North Galiano Fire Protection - Equipment Replacement Fund**

ERF Group: NGALFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101435						
Beginning Balance		228,380	72,884	102,884	143,684	185,304	240,084
Transfer from Ops Budget		5,000	40,000	40,800	41,620	54,780	52,445
Planned Purchase		(161,717)	(10,000)	-	-	-	-
Interest Income		1,221					
<b>Ending Balance \$</b>		<b>72,884</b>	<b>102,884</b>	<b>143,684</b>	<b>185,304</b>	<b>240,084</b>	<b>292,529</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Saturna Fire Protection**

#### **FINAL BUDGET**

MARCH 2026

**Service: 1.363 Saturna Fire Protection**

**Committee: Electoral Area**

**DEFINITION:**

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999). Amendment Bylaw No.4534 was adopted on Feb 8th, 2023 to enable the service to provide medical patient transportation as part of its response service.

**MAXIMUM LEVY:**

Greater of \$73,500 or \$0.85 / \$1,000 of actual assessment.

**FUNDING:**

Requisition

1.363 - Saturna Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment - Fire Protection Society	330,000	330,000	335,940	4,060	-	340,000	345,900	346,015	346,122	346,234
Operating - Other	7,571	7,571	8,054	-	-	8,054	8,241	8,446	8,659	8,877
<b>TOTAL COSTS</b>	<b>337,571</b>	<b>337,571</b>	<b>343,994</b>	<b>4,060</b>	<b>-</b>	<b>348,054</b>	<b>354,141</b>	<b>354,461</b>	<b>354,781</b>	<b>355,111</b>
*Percentage Increase over prior year			1.9%	1.2%		3.1%	1.7%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	320	(320)	-	-	(320)	-	-	-	-
Balance c/fwd from 2024 to 2025	(313)	(313)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(15,329)	(15,329)	(16,888)	-	-	(16,888)	(15,910)	(16,230)	(16,550)	(16,880)
Interest Income	(20)	(340)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(15,662)</b>	<b>(15,662)</b>	<b>(17,228)</b>	<b>-</b>	<b>-</b>	<b>(17,228)</b>	<b>(15,930)</b>	<b>(16,250)</b>	<b>(16,570)</b>	<b>(16,900)</b>
<b>REQUISITION</b>	<b>(321,909)</b>	<b>(321,909)</b>	<b>(326,766)</b>	<b>(4,060)</b>	<b>-</b>	<b>(330,826)</b>	<b>(338,211)</b>	<b>(338,211)</b>	<b>(338,211)</b>	<b>(338,211)</b>
*Percentage increase over prior year Requisition			1.5%	1.3%		2.8%	2.2%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Electoral Area Fire Services**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.369 Electoral Area Fire Services

**Committee:** Electoral Area

**DEFINITION:**

Service may undertake or cause to be undertaken for one or more electoral areas or defined areas thereof a program of fire regulation and may fix the terms and conditions under which the program will be provided, and, without limiting the generality of the foregoing, may, by bylaw, undertake different programs for different electoral areas or defined areas thereof (Juan de Fuca and Southern Gulf Islands).

**PARTICIPATION:**

Fire Service Areas within Juan de Fuca and Southern Gulf Islands Electoral Areas

**CAPITAL DEBT:**

N/A

**MAXIMUM LEVY:**

Supplementary LP's dated July 7, 1983

**FUNDING:**

Requisition

1.369 - Electoral Area Fire Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Fire Services Compliance and Coordination	80,000	80,000	35,630	35,000	-	70,630	107,040	109,180	111,360	113,590
Wages & Salaries	260,310	260,310	284,807	-	-	284,807	293,050	301,528	308,732	316,104
Contract for Service	30,250	29,000	30,800	-	-	30,800	31,420	32,050	32,690	33,340
Staff Training & Development	5,500	5,000	5,600	-	-	5,600	5,710	5,820	5,940	6,060
Software Licenses	2,130	2,576	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	107,852	107,852	111,460	-	3,604	115,064	113,640	115,917	118,235	120,603
Operating - Other	2,950	3,754	3,008	-	-	3,008	3,070	3,130	3,188	3,248
<b>TOTAL OPERATING COSTS</b>	<b>488,992</b>	<b>488,492</b>	<b>473,805</b>	<b>35,000</b>	<b>3,604</b>	<b>512,409</b>	<b>556,480</b>	<b>570,225</b>	<b>582,795</b>	<b>595,645</b>
*Percentage Increase over prior year			-3.1%	7.2%	0.7%	4.8%	8.6%	2.5%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	2,500	3,000	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	-	-	-	-	-	2,360	5,455	4,445	3,385
<b>TOTAL CAPITAL / RESERVE</b>	<b>2,500</b>	<b>3,000</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>4,860</b>	<b>7,955</b>	<b>6,945</b>	<b>5,885</b>
<b>TOTAL COSTS</b>	<b>491,492</b>	<b>491,492</b>	<b>476,305</b>	<b>35,000</b>	<b>3,604</b>	<b>514,909</b>	<b>561,340</b>	<b>578,180</b>	<b>589,740</b>	<b>601,530</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(90,604)	(90,604)	(10,095)	-	(3,604)	(13,699)	-	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
<b>TOTAL REVENUE</b>	<b>(90,724)</b>	<b>(90,724)</b>	<b>(10,215)</b>	<b>-</b>	<b>(3,604)</b>	<b>(13,819)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>REQUISITION</b>	<b>(400,768)</b>	<b>(400,768)</b>	<b>(466,090)</b>	<b>(35,000)</b>	<b>-</b>	<b>(501,090)</b>	<b>(561,220)</b>	<b>(578,060)</b>	<b>(589,620)</b>	<b>(601,410)</b>
*Percentage increase over prior year Requisition			16.3%	8.7%		25.0%	12.0%	3.0%	2.0%	2.0%
Salaried Positions FTE's	2.0		2.0			2.0	2.0	2.0	2.0	2.0

## Reserve Schedule

### Reserve Fund: 1.369 Electoral Area Fire Services - Operating Reserve Fund

For Consulting, FDM Upgrades, Training

## Reserve Cash Flow

Fund: Fund Centre:	1500 105404	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		121,461	37,109	23,410	25,770	31,225	35,670
Transfer from Ops Budget		2,973	-	2,360	5,455	4,445	3,385
Return of Project Surplus		-					
Transfer to Ops Budget		(90,604)	(13,699)	-	-	-	-
Interest Income*		3,279					
<b>Ending Balance \$</b>		<b>37,109</b>	<b>23,410</b>	<b>25,770</b>	<b>31,225</b>	<b>35,670</b>	<b>39,055</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Emergency Program (SGI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.373 SGI Emergency Program

**Committee:** Electoral Area

**DEFINITION:**

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.

Establishment Bylaw No. 2656 (November, 1998).

Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

**SERVICE DESCRIPTION:**

This service provides planning and management of an emergency response plan for the Southern Gulf Islands Electoral Area. The service was started in 1998 in response to the *Provincial Emergency Program Act*. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

The Planning and Protective Services department has administrative responsibility for the service and the Manager of Electoral Area Fire and Emergency Programs has immediate operational responsibility.

The Southern Gulf Islands Emergency Management Commission (SGIEMC) advises the service.

**PARTICIPATION:**

The service and participating area shall be coterminous with the Electoral Area of Southern Gulf Islands.

**FUNDING:**

Requisition

**1.373 - Emergency Program (SGI)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Travel Expense	6,960	8,487	9,940	-	-	9,940	10,140	10,340	10,550	10,770
Wages & Honoraria	101,960	118,539	116,350	-	-	116,350	118,680	121,050	123,470	125,940
Staff Training & Development	4,280	4,628	4,360	-	-	4,360	4,450	4,540	4,630	4,720
Grant Programs	55,280	32,000	30,000	-	-	30,000	30,600	31,130	31,470	31,820
Payments to 3rd Parties	2,100	2,100	2,130	-	-	2,130	2,170	2,220	2,270	2,320
Supplies	21,210	18,038	21,330	-	-	21,330	21,597	21,940	22,380	22,820
Allocations	12,736	12,736	12,155	-	-	12,155	12,374	12,622	12,874	13,131
Other Operating Expenses	113,580	118,578	73,350	-	20,000	93,350	74,989	76,665	78,458	80,299
<b>TOTAL OPERATING COSTS</b>	<b>318,106</b>	<b>315,106</b>	<b>269,615</b>	<b>-</b>	<b>20,000</b>	<b>289,615</b>	<b>275,000</b>	<b>280,507</b>	<b>286,102</b>	<b>291,820</b>
*Percentage Increase over prior year			-15.2%		6.3%	-9.0%	-5.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	5,000	5,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	9,600	9,600	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>14,600</b>	<b>14,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>332,706</b>	<b>329,706</b>	<b>269,615</b>	<b>-</b>	<b>20,000</b>	<b>289,615</b>	<b>275,000</b>	<b>280,507</b>	<b>286,102</b>	<b>291,820</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer From Operating Reserve	(75,000)	(72,000)	-	-	(20,000)	(20,000)	-	-	-	-
Grants in Lieu of Taxes	(2,508)	(2,508)	(2,584)	-	-	(2,584)	(2,600)	(2,650)	(2,700)	(2,750)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(77,608)</b>	<b>(74,608)</b>	<b>(2,684)</b>	<b>-</b>	<b>(20,000)</b>	<b>(22,684)</b>	<b>(2,700)</b>	<b>(2,750)</b>	<b>(2,800)</b>	<b>(2,850)</b>
<b>REQUISITION</b>	<b>(255,098)</b>	<b>(255,098)</b>	<b>(266,931)</b>	<b>-</b>	<b>-</b>	<b>(266,931)</b>	<b>(272,300)</b>	<b>(277,757)</b>	<b>(283,302)</b>	<b>(288,970)</b>
*Percentage increase over prior year Requisition			4.6%			4.6%	2.0%	2.0%	2.0%	2.0%



## Definitions for the 5-year Capital Plan

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



Service:

1.373

SGI Emergency Program

21-01

Project Number

Shipping Containers

Capital Project Title

Shipping Container storage for emergency program

Capital Project Description

Project Rationale

[Redacted Project Rationale]

24-01

Project Number

Island Emergency Equipment

Capital Project Title

Island Emergency Equipment

Capital Project Description

Project Rationale

[Redacted Project Rationale]

Emergency Program (SGI)  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	267,423	242,423	242,423	242,423	242,423	242,423
Operating Reserve Fund	321,427	301,427	301,427	301,427	301,427	301,427
Equipment Replacement Fund	-	-	-	-	-	-
<b>Total</b>	<b>588,850</b>	<b>543,850</b>	<b>543,850</b>	<b>543,850</b>	<b>543,850</b>	<b>543,850</b>

## Reserve Schedule

### Reserve Fund: 1.373 SGI Emergency Program - Capital Reserve Fund - Bylaw 2965

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

## Reserve Cash Flow

Fund:	1063	Actual	Budget				
Fund Centre:	101723	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		251,320	267,423	242,423	242,423	242,423	242,423
<b>Transfer from Ops Budget</b>		5,000	-	-	-	-	-
<b>Transfer from Capital Fund</b>		-					
<b>Planned Expenditures</b>		-	(25,000)	-	-	-	-
<b>Interest Income*</b>		11,103					
<b>Ending Balance \$</b>		<b>267,423</b>	<b>242,423</b>	<b>242,423</b>	<b>242,423</b>	<b>242,423</b>	<b>242,423</b>

#### **Assumptions/Backgrounds:**

Require sufficient funding to meet long range capital plan

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

**Reserve Schedule**

**Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund**

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105401	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		314,358	321,427	301,427	301,427	301,427	301,427
<b>Transfer from Ops Budget</b>		9,600	-	-	-	-	-
<b>Return of Project Surplus</b>		-					
<b>Transfer to Ops Budget</b>		(16,475)	(20,000)	-	-	-	-
<b>Interest Income*</b>		13,944					
<b>Ending Balance \$</b>		<b>321,427</b>	<b>301,427</b>	<b>301,427</b>	<b>301,427</b>	<b>301,427</b>	<b>301,427</b>

**Assumptions/Backgrounds:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Saturna Island Comm. Parks**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.465 Saturna Island Community Parks

**Committee:** Saturna Island Parks & Recreation

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community parks on Saturna Island.  
Establishment Bylaw 4157, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community parks for Saturna Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

**PARTICIPATION:**

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$32,729 or \$0.15 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4157 - September 2017)

**COMMISSION:**

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

**FUNDING:**

Requisition

1.465 - Saturna Island Comm. Parks	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	2,400	2,400	3,885	-	-	3,885	3,960	4,040	4,120	4,200
Supplies	200	44	200	-	-	200	200	200	200	200
Repairs & Maintenance	17,000	12,772	18,124	-	-	18,124	18,482	18,847	19,221	19,593
Allocations	1,416	2,960	1,326	-	-	1,326	1,350	1,377	1,404	1,432
Contingency	1,550	-	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Other Operating Expenses	3,950	2,057	4,000	-	-	4,000	4,088	4,176	4,275	4,375
<b>TOTAL OPERATING COSTS</b>	<b>26,516</b>	<b>20,233</b>	<b>29,115</b>	<b>-</b>	<b>-</b>	<b>29,115</b>	<b>29,690</b>	<b>30,280</b>	<b>30,890</b>	<b>31,500</b>
*Percentage Increase over prior year			9.8%			9.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	4,893	9,893	4,980	-	-	4,980	5,080	5,180	5,280	5,390
<b>TOTAL CAPITAL / RESERVE</b>	<b>4,893</b>	<b>9,893</b>	<b>4,980</b>	<b>-</b>	<b>-</b>	<b>4,980</b>	<b>5,080</b>	<b>5,180</b>	<b>5,280</b>	<b>5,390</b>
<b>TOTAL COSTS</b>	<b>31,409</b>	<b>30,126</b>	<b>34,095</b>	<b>-</b>	<b>-</b>	<b>34,095</b>	<b>34,770</b>	<b>35,460</b>	<b>36,170</b>	<b>36,890</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,445	(1,445)	-	-	(1,445)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,299)	(1,299)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,466)	(1,466)	(1,393)	-	-	(1,393)	(1,520)	(1,550)	(1,580)	(1,610)
Revenue - Other	(50)	(212)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(2,815)</b>	<b>(1,532)</b>	<b>(2,888)</b>	<b>-</b>	<b>-</b>	<b>(2,888)</b>	<b>(1,570)</b>	<b>(1,600)</b>	<b>(1,630)</b>	<b>(1,660)</b>
<b>REQUISITION</b>	<b>(28,594)</b>	<b>(28,594)</b>	<b>(31,207)</b>	<b>-</b>	<b>-</b>	<b>(31,207)</b>	<b>(33,200)</b>	<b>(33,860)</b>	<b>(34,540)</b>	<b>(35,230)</b>
*Percentage increase over prior year Requisition			9.1%			9.1%	6.4%	2.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.465</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Saturna Island Community Parks</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$46,000	\$63,020	\$7,727	\$6,000	\$0	\$0	\$0	\$76,747
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$46,000</b>	<b>\$63,020</b>	<b>\$7,727</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,747</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$2,000	\$9,020	\$1,727	\$0	\$0	\$0	\$0	\$10,747
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$44,000	\$54,000	\$6,000	\$6,000	\$0	\$0	\$0	\$66,000
	<b>\$46,000</b>	<b>\$63,020</b>	<b>\$7,727</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,747</b>

## Definitions for the 5-year Capital Plan

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



Service:

1.465

Saturna Island Community Parks

21-01

Project Number

Park upgrades

Capital Project Title

Improvements to Saturna's 70 acre "Money Watershed and New Park"

Capital Project Description

Project Rationale Development of trails and related infrastructure for the John Money and "NewPark" 70 acre land newly acquired and to be managed by Saturna Island Parks and Recreation.

21-02

Project Number

Park upgrades

Capital Project Title

Replacement of Thomson Park Outhouse + Archeological Assessment

Capital Project Description

Project Rationale

21-03

Project Number

Park upgrades

Capital Project Title

Salmon Enhancing Facility and Community Garden (Lyall Creek Park)

Capital Project Description

Project Rationale

Service:

1.465

Saturna Island Community Parks

Project Number

24-01

Capital Project Title

Park upgrades

Capital Project Description

Replace Saturna Parks Picnic Tables and Benches

Project Rationale

Project Number

26-01

Capital Project Title

Park upgrades

Capital Project Description

Signage for Thompson Park

Project Rationale

**Saturna Island Comm. Parks  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	114,061	65,041	64,121	63,301	68,581	73,971
Land Reserve Fund	3,818	3,818	3,818	3,818	3,818	3,818
<b>Total</b>	<b>117,879</b>	<b>68,859</b>	<b>67,939</b>	<b>67,119</b>	<b>72,399</b>	<b>77,789</b>

## Reserve Schedule

### Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

## Reserve Cash Flow

Fund: Fund Centre:	1036 101380	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		105,540	114,061	65,041	64,121	63,301	68,581
Transfer from Ops Budget		9,893	4,980	5,080	5,180	5,280	5,390
Transfer from CAP Fund		-					
Transfer to Cap Fund		(6,000)	(54,000)	(6,000)	(6,000)	-	-
Interest Income*		4,628					
<b>Ending Balance \$</b>		<b>114,061</b>	<b>65,041</b>	<b>64,121</b>	<b>63,301</b>	<b>68,581</b>	<b>73,971</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

## Reserve Cash Flow

Fund: Fund Centre:	1018 101361	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		3,658	3,818	3,818	3,818	3,818	3,818
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		160					
<b>Ending Balance \$</b>		<b>3,818</b>	<b>3,818</b>	<b>3,818</b>	<b>3,818</b>	<b>3,818</b>	<b>3,818</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Saturna Island Comm. Recreation**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.468 Saturna Island Community Recreation

**Committee:** Saturna Island Parks & Recreation

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community recreation services on Saturna Island.  
Establishment Bylaw 4154, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community recreation programs on Saturna Island.

**PARTICIPATION:**

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$17,237 or \$0.079 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4154 - Sept 13, 2017)

**COMMISSION:**

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

**FUNDING:**

Requisition

1.468 - Saturna Island Comm. Recreation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	16,664	10,401	13,320	-	8,967	22,287	13,590	13,860	14,140	14,420
Special Events	1,200	536	1,220	-	-	1,220	1,240	1,260	1,290	1,320
Allocations	1,009	1,009	1,044	-	-	1,044	1,063	1,084	1,106	1,128
Other Operating Expenses	2,005	140	2,050	-	-	2,050	2,087	2,124	2,172	2,220
<b>TOTAL OPERATING COSTS</b>	<b>20,878</b>	<b>12,086</b>	<b>17,634</b>	<b>-</b>	<b>8,967</b>	<b>26,601</b>	<b>17,980</b>	<b>18,328</b>	<b>18,708</b>	<b>19,088</b>
*Percentage Increase over prior year			-15.5%		42.9%	27.4%	-32.4%	1.9%	2.1%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	8,967	-	-	(8,967)	(8,967)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,576)	(3,576)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(768)	(768)	(804)	-	-	(804)	(800)	(820)	(840)	(860)
Revenue - Other	(20)	(195)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(4,364)</b>	<b>4,428</b>	<b>(824)</b>	<b>-</b>	<b>(8,967)</b>	<b>(9,791)</b>	<b>(820)</b>	<b>(840)</b>	<b>(860)</b>	<b>(880)</b>
<b>REQUISITION</b>	<b>(16,514)</b>	<b>(16,514)</b>	<b>(16,810)</b>	<b>-</b>	<b>-</b>	<b>(16,810)</b>	<b>(17,160)</b>	<b>(17,488)</b>	<b>(17,848)</b>	<b>(18,208)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.1%	1.9%	2.1%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Mayne Island Community Parks**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.475 Mayne Island Community Parks

**Committee:** Mayne Island Parks & Recreation

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community parks on Mayne Island.  
Establishment Bylaw 4159, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community parks for Mayne Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds, a Japanese Garden and sports fields.

**PARTICIPATION:**

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$88,352 or \$0.015 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4159 - Sept 13, 2017)

**COMMISSION:**

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

**FUNDING:**

Requisition

1.475 - Mayne Island Community Parks	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Supplies	3,040	3,040	3,090	-	-	3,090	3,160	3,230	3,300	3,370
Repairs, Maintenance, & Improvements	50,960	50,960	51,880	-	-	51,880	52,920	53,970	55,050	56,150
Allocations	6,143	6,143	6,355	-	-	6,355	6,478	6,611	6,746	6,882
First Nations Cultural Monitor Contingency	5,450	5,450	5,550	-	-	5,550	5,660	5,770	5,890	6,010
Other Operating Expenses	15,900	15,900	15,910	-	-	15,910	16,318	16,755	17,212	17,678
<b>TOTAL OPERATING COSTS</b>	<b>81,493</b>	<b>81,493</b>	<b>82,785</b>	<b>-</b>	<b>-</b>	<b>82,785</b>	<b>84,536</b>	<b>86,336</b>	<b>88,198</b>	<b>90,090</b>
*Percentage Increase over prior year			1.6%			1.6%	2.1%	2.1%	2.2%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	19,060	28,060	19,400	-	-	19,400	19,790	20,190	20,590	21,000
<b>TOTAL COSTS</b>	<b>100,553</b>	<b>109,553</b>	<b>102,185</b>	<b>-</b>	<b>-</b>	<b>102,185</b>	<b>104,326</b>	<b>106,526</b>	<b>108,788</b>	<b>111,090</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(70)	(70)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(230)	(9,230)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
<b>TOTAL REVENUE</b>	<b>(300)</b>	<b>(9,300)</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>
<b>REQUISITION</b>	<b>(100,253)</b>	<b>(100,253)</b>	<b>(101,885)</b>	<b>-</b>	<b>-</b>	<b>(101,885)</b>	<b>(104,026)</b>	<b>(106,226)</b>	<b>(108,488)</b>	<b>(110,790)</b>
*Percentage increase over prior year Requisition			1.6%			1.6%	2.1%	2.1%	2.1%	2.1%

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

<b>Service No.</b>	<b>1.475</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Mayne Island Community Parks</b>							

**EXPENDITURE**

Buildings	\$22,734	\$61,984	\$0	\$0	\$0	\$0	\$61,984
Equipment	\$7,000	\$41,000	\$0	\$0	\$0	\$0	\$41,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$24,000	\$24,000	\$0	\$5,000	\$0	\$0	\$29,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$53,734</b>	<b>\$126,984</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131,984</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$24,734	\$55,984	\$0	\$0	\$0	\$0	\$55,984
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$29,000	\$71,000	\$0	\$5,000	\$0	\$0	\$76,000
	<b>\$53,734</b>	<b>\$126,984</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131,984</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.475

**Service Name:** Mayne Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping	\$ 123,000	B	Res	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
22-02	New	Fitness Circuit & Putting Green	Fitness Circuit -Phase 3 (additional \$20K)		B	Cap	\$ 19,734	\$ 40,984	\$ -	\$ -	\$ -	\$ -	\$ 40,984
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	\$ 3,000	B	Cap	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	\$ 2,000	S	Cap	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	\$ 5,000	S	Res	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-05	New	Miners Bay bike rack	Install additional bike rack	\$ 2,000	E	Res	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-06	New	Miners Bay art installation	Install log art structure	\$ 25,000	E	Res	\$ 5,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-07	Replacement	Adachi Pavilion roof	Replace Adachi Pavilion roof	\$ 7,000	S	Res	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	\$ 4,000	E	Res	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
26-02	New	Sandy Hook Park fencing	Install deer proof fencing to recover native plants	\$ 5,000	E	Cap	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-03	Replacement	Henderson Hill signage	Replace and update sign/interpretive nature trail	\$ 5,000	S	Cap	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-04	Replacement	Picnic Tables	Replace two picnic tables	\$ 5,000	E	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 196,000</b>				<b>\$ 126,984</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 131,984</b>

**Service:** 1.475 Mayne Island Community Parks

**Project Number** 22-02 **Capital Project Title** Fitness Circuit & Putting Green **Capital Project Description** Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping  
**Project Rationale** Complete fitness circuit at Dinner Bay

**Project Number** 23-01 **Capital Project Title** Dinner Bay water; pumphouse upgrade **Capital Project Description** Upgrade water system; insulate and redo pumphouse  
**Project Rationale** The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion (\$8,000) Also the water line between the Japanese Garden and the park needs to be replaced as it is leaking (\$2,000)

**Project Number** 23-02 **Capital Project Title** Dinner Bay washrooms **Capital Project Description** Upgrade washroom facilities; flush valves  
**Project Rationale** The washroom facilities need to be upgraded with new fixtures and valves (9@\$300)

**Project Number** 23-06 **Capital Project Title** Vulture Ridge Summit **Capital Project Description** Safety and landscaping improvement at Vulture Ridge Summit  
**Project Rationale**

Service:

1.475

Mayne Island Community Parks

Project Number 25-05

Capital Project Title Miners Bay bike rack

Capital Project Description Install additional bike rack

Project Rationale

Project Number 25-01

Capital Project Title Dinner Bay well pumps

Capital Project Description Replace two well pumps

Project Rationale The existing pump house is old and needs to be rebuilt to ensure adequate insulation and protection of the pumps for the well.

Project Number 25-02

Capital Project Title Kippen Road staircase

Capital Project Description Replace heavy wooden staircase with lighter metal staircase

Project Rationale

Project Number 25-06

Capital Project Title Miners Bay art installation

Capital Project Description Install log art structure

Project Rationale

Service:

1.475

Mayne Island Community Parks

Project Number 25-07

Capital Project Title Adachi Pavilion roof

Capital Project Description Replace Adachi Pavilion roof

Project Rationale

Project Number 26-01

Capital Project Title Adachi Pavilion kitchen

Capital Project Description Replace fridges and stove

Project Rationale

Project Number 26-02

Capital Project Title Sandy Hook Park fencing

Capital Project Description Install deer proof fencing to recover native plants

Project Rationale

Project Number 26-03

Capital Project Title Henderson Hill signage

Capital Project Description Replace and update sign/interpretive nature trail

Project Rationale

Service:

1.475

Mayne Island Community Parks

Project Number 26-04

Capital Project Title Picnic Tables

Capital Project Description Replace two picnic tables

Project Rationale

[Redacted Project Rationale Content]

## Reserve Schedule

### Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

## Reserve Cash Flow

Fund:	1061	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101611						
<b>Beginning Balance</b>		161,682	202,095	150,495	170,285	185,475	206,065
<b>Transfer from Ops Budget</b>		61,456	19,400	19,790	20,190	20,590	21,000
<b>Transfer from Cap Fund</b>		7,570					
<b>Transfer to Cap Fund</b>		(35,000)	(71,000)	-	(5,000)	-	-
<b>Interest Income*</b>		6,387					
<b>Ending Balance \$</b>		<b>202,095</b>	<b>150,495</b>	<b>170,285</b>	<b>185,475</b>	<b>206,065</b>	<b>227,065</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Mayne Island Community Parks Donations**

**FINAL BUDGET**

MARCH 2026

1.476 - Mayne Island Community Parks Donations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Japanese Garden	34,449	12,823	10,630	-	29,286	39,916	10,840	11,050	11,270	11,490
Dinner Bay	440	-	450	-	-	450	460	470	480	490
Putting Green	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>34,889</b>	<b>12,823</b>	<b>11,080</b>	<b>-</b>	<b>29,286</b>	<b>40,366</b>	<b>11,300</b>	<b>11,520</b>	<b>11,750</b>	<b>11,980</b>
*Percentage Increase over prior year			-68.2%		83.9%	15.7%	-72.0%	1.9%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	29,287	-	-	(29,286)	(29,286)	-	-	-	-
Balance c/fwd from 2024 to 2025	(23,999)	(23,999)	-	-	-	-	-	-	-	-
Donations & Fees	(10,770)	(16,973)	(10,960)	-	-	(10,960)	(11,180)	(11,400)	(11,630)	(11,860)
Other Income	(120)	(1,138)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
<b>TOTAL REVENUE</b>	<b>(34,889)</b>	<b>(12,823)</b>	<b>(11,080)</b>	<b>-</b>	<b>(29,286)</b>	<b>(40,366)</b>	<b>(11,300)</b>	<b>(11,520)</b>	<b>(11,750)</b>	<b>(11,980)</b>
<b>REQUISITION</b>	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Mayne Island Community Rec.**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.478 Mayne Island Community Recreation

**Committee:** Mayne Island Parks & Recreation

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community recreation services on Mayne Island.  
Establishment Bylaw 4153, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community recreation programs on Mayne Island.

**PARTICIPATION:**

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$46,532 or \$0.079 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4153 - Sept 13, 2017)

**COMMISSION:**

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

**FUNDING:**

Requisition

1.478 - Mayne Island Community Rec.	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	35,417	30,620	27,987	-	6,859	34,846	28,553	29,133	29,712	30,310
Special Events	3,110	1,422	3,170	-	-	3,170	3,230	3,290	3,360	3,430
Allocations	2,409	2,409	2,303	-	-	2,303	2,344	2,391	2,439	2,488
Other Operating Expenses	5,120	5,015	5,200	-	-	5,200	5,303	5,406	5,509	5,612
<b>TOTAL OPERATING COSTS</b>	<b>46,056</b>	<b>39,466</b>	<b>38,660</b>	<b>-</b>	<b>6,859</b>	<b>45,519</b>	<b>39,430</b>	<b>40,220</b>	<b>41,020</b>	<b>41,840</b>
*Percentage Increase over prior year			-16.1%		14.9%	-1.2%	-13.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	6,859	-	-	(6,859)	(6,859)	-	-	-	-
Balance c/fwd from 2024 to 2025	(8,076)	(8,076)	-	-	-	-	-	-	-	-
Revenue - Other	(30)	(303)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(30)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
<b>TOTAL REVENUE</b>	<b>(8,136)</b>	<b>(1,546)</b>	<b>(60)</b>	<b>-</b>	<b>(6,859)</b>	<b>(6,919)</b>	<b>(60)</b>	<b>(60)</b>	<b>(60)</b>	<b>(60)</b>
<b>REQUISITION</b>	<b>(37,920)</b>	<b>(37,920)</b>	<b>(38,600)</b>	<b>-</b>	<b>-</b>	<b>(38,600)</b>	<b>(39,370)</b>	<b>(40,160)</b>	<b>(40,960)</b>	<b>(41,780)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Pender Island Community Parks**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.485 Pender Island Community Parks

**Committee:** Pender Islands Parks & Recreation

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community parks on Pender Island.  
Establishment Bylaw 4158, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community parks for Pender Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds a disc park and sports fields.

**PARTICIPATION:**

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$135,874 or \$0.015 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4158 - Sept 13, 2017)

**COMMISSION:**

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

**FUNDING:**

Requisition

1.485 - Pender Island Community Parks	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	63,963	63,963	62,000	-	-	62,000	63,240	64,500	65,790	67,110
Supplies	16,750	16,750	19,225	-	-	19,225	19,610	20,000	20,390	20,790
Repairs, Maintenance, & Improvements	42,000	42,000	46,000	-	-	46,000	46,920	47,860	48,820	49,800
Allocations	12,860	12,860	10,701	-	-	10,701	10,899	11,115	11,336	11,560
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	28,445	28,445	28,380	-	-	28,380	29,015	29,653	30,314	30,999
<b>TOTAL OPERATING COSTS</b>	<b>164,018</b>	<b>164,018</b>	<b>166,306</b>	<b>-</b>	<b>-</b>	<b>166,306</b>	<b>169,684</b>	<b>173,128</b>	<b>176,650</b>	<b>180,259</b>
*Percentage Increase over prior year			1.4%			1.4%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	25,000	25,000	30,000	-	-	30,000	30,600	31,210	31,830	32,470
<b>TOTAL CAPITAL / RESERVE</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,600</b>	<b>31,210</b>	<b>31,830</b>	<b>32,470</b>
<b>TOTAL COSTS</b>	<b>189,018</b>	<b>189,018</b>	<b>196,306</b>	<b>-</b>	<b>-</b>	<b>196,306</b>	<b>200,284</b>	<b>204,338</b>	<b>208,480</b>	<b>212,729</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,507)	(1,507)	(1,660)	-	-	(1,660)	(1,560)	(1,590)	(1,620)	(1,650)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(750)	(750)	(730)	-	-	(730)	(740)	(750)	(760)	(770)
<b>TOTAL REVENUE</b>	<b>(2,257)</b>	<b>(2,257)</b>	<b>(2,390)</b>	<b>-</b>	<b>-</b>	<b>(2,390)</b>	<b>(2,300)</b>	<b>(2,340)</b>	<b>(2,380)</b>	<b>(2,420)</b>
<b>REQUISITION</b>	<b>(186,761)</b>	<b>(186,761)</b>	<b>(193,916)</b>	<b>-</b>	<b>-</b>	<b>(193,916)</b>	<b>(197,984)</b>	<b>(201,998)</b>	<b>(206,100)</b>	<b>(210,309)</b>
*Percentage increase over prior year Requisition			3.8%			3.8%	2.1%	2.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.485</b>							
	<b>Pender Island Community Parks</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Engineered Structures	\$1,140,910	\$1,475,010	\$45,000	\$80,000	\$5,000	\$25,000	\$25,000	\$1,630,010
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$1,140,910</b>	<b>\$2,475,010</b>	<b>\$45,000</b>	<b>\$80,000</b>	<b>\$5,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$2,630,010</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$401,658	\$401,658	\$0	\$0	\$0	\$0	\$0	\$401,658
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$454,200	\$519,200	\$0	\$0	\$0	\$0	\$0	\$519,200
Donations / Third Party Funding	\$260,052	\$1,145,052	\$0	\$0	\$0	\$0	\$0	\$1,145,052
Reserve Fund	\$25,000	\$409,100	\$45,000	\$80,000	\$5,000	\$25,000	\$25,000	\$564,100
	<b>\$1,140,910</b>	<b>\$2,475,010</b>	<b>\$45,000</b>	<b>\$80,000</b>	<b>\$5,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$2,630,010</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.485

Service Name: Pender Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements	\$ 79,480	S	Res	\$ -	\$ 10,000	\$ 15,000	\$ 25,000	\$ -	\$ -	\$ 50,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	\$ 12,113	\$ 12,113	\$ -	\$ -	\$ -	\$ -	\$ 12,113
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion	\$ 125,000	S	Cap	\$ 12,751	\$ 12,751	\$ -	\$ -	\$ -	\$ -	\$ 12,751
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion		S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion		S	Other	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion		S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
22-05	New	Trail Development	Schooner Way Trail	\$ 2,295,000	S	Cap	\$ 366,676	\$ 366,676	\$ -	\$ -	\$ -	\$ -	\$ 366,676
22-05	New	Trail Development	Schooner Way Trail		S	Grant	\$ 454,200	\$ 454,200	\$ -	\$ -	\$ -	\$ -	\$ 454,200
22-05	New	Trail Development	Schooner Way Trail		S	Other	\$ 260,052	\$ 260,052	\$ -	\$ -	\$ -	\$ -	\$ 260,052
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end and east end of Magic Lake	\$ 39,100	S	Cap	\$ 8,334	\$ 8,334	\$ -	\$ -	\$ -	\$ -	\$ 8,334
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end and east end of Magic Lake		S	Res	\$ -	\$ 14,100	\$ -	\$ -	\$ -	\$ -	\$ 14,100
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	\$ 25,000	S	Res	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 20,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes		S	Cap	\$ 1,784	\$ 1,784	\$ -	\$ -	\$ -	\$ -	\$ 1,784
25-02	New	Dog Park	Site development, fencing	\$ 75,000	S	Res	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 75,000
26-01	New	Land Acquisition	11.7 ha, property adjacent to our Community Hall	\$ 1,000,000	L	Res	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
26-01	New	Land Acquisition	11.7 ha, property adjacent to our Community Hall		L	Other	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
26-02	New	Bouldering Wall	Bouldering Wall	\$ 130,000	S	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-02	New	Bouldering Wall	Bouldering Wall		S	Other	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-03	New	Ball Park Improvements	Batting cage, pump track extension and trail work	\$ 50,000	S	Grant	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-03	New	Ball Park Improvements	Batting cage, pump track extension and trail work		S	Other	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-04	New	Trail Development	Connector trail from fire hall to disc golf parking	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
26-05	New	Trail Development	Connector trail through ball park	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-06	New	Thieves Bay Beach Accessibility	Thieves Bay Beach Accessibility	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 50,000
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 3,893,580</b>				<b>\$ 2,475,010</b>	<b>\$ 45,000</b>	<b>\$ 80,000</b>	<b>\$ 5,000</b>	<b>\$ 25,000</b>	<b>\$ 2,630,010</b>

Service:

1.485

Pender Island Community Parks

22-01

Project Number

Shingle Bay Improvements

Capital Project Title

Shingle Bay Improvements

Capital Project Description

Project Rationale Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).

22-03

Project Number

Thieves Bay Improvements

Capital Project Title

Improve outhouses, picnic table shelter and walking trails, memorial garden; pavillion

Capital Project Description

Project Rationale Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).

Project Number 22-05

Capital Project Title Trail Development

Capital Project Description Schooner Way Trail

Project Rationale Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail

Project Number 23-01

Capital Project Title Magic Lake Park Upgrades

Capital Project Description Dock at west end and east end of Magic Lake

Project Rationale Resurface and repair structures ; Resurface and install irrigation for soccer field, part of a much larger budget project;

Service:

1.485

Pender Island Community Parks

Project Number 24-02

Capital Project Title

Disc Park Improvements

Capital Project Description

Improve visibility of tee boxes

Project Rationale

Project Number 25-02

Capital Project Title

Dog Park

Capital Project Description

Site development, fencing

Project Rationale

Project Number 26-01

Capital Project Title

Land Acquisition

Capital Project Description

11.7 ha. property adjacent to our Community Hall

Project Rationale

Project Number 26-02

Capital Project Title

Bouldering Wall

Capital Project Description

Bouldering Wall

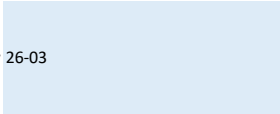
Project Rationale

Service:

1.485

Pender Island Community Parks

Project Number 26-03



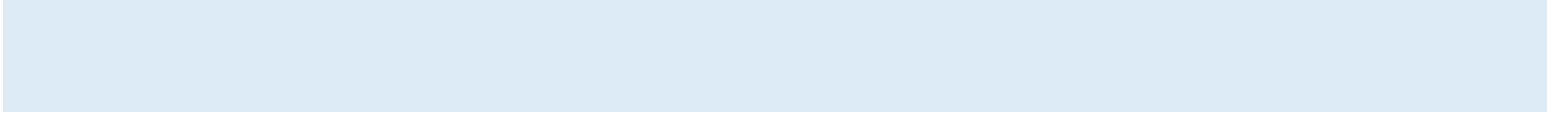
Capital Project Title

Ball Park Improvements

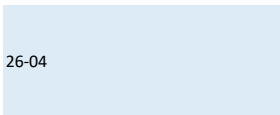
Capital Project Description

Batting cage, pump track extension and trail work

Project Rationale



Project Number 26-04



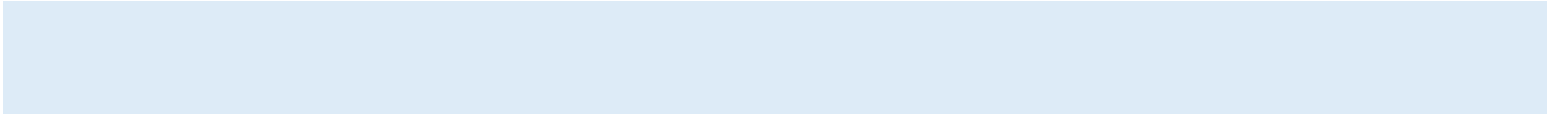
Capital Project Title

Trail Development

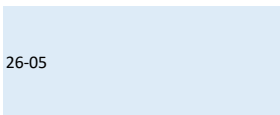
Capital Project Description

Connector trail from fire hall to disc golf parking

Project Rationale



Project Number 26-05



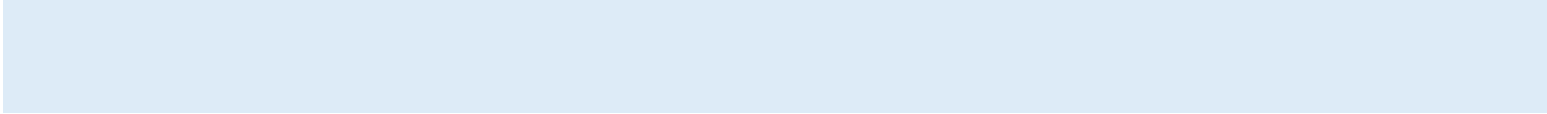
Capital Project Title

Trail Development

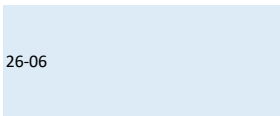
Capital Project Description

Connector trail through ball park

Project Rationale



Project Number 26-06



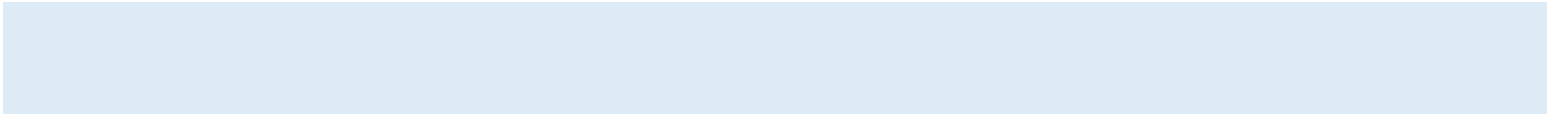
Capital Project Title

Thieves Bay Beach Accessibility

Capital Project Description

Thieves Bay Beach Accessibility

Project Rationale



**Pender Island Community Parks  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	215,698	86,598	72,198	23,408	50,238	57,708
Land Reserve Fund	271,663	21,663	21,663	21,663	21,663	21,663
<b>Total</b>	<b>487,361</b>	<b>108,261</b>	<b>93,861</b>	<b>45,071</b>	<b>71,901</b>	<b>79,371</b>

## Reserve Schedule

### Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

## Reserve Cash Flow

Fund: Fund Centre:	1038 101382	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		440,286	215,698	86,598	72,198	23,408	50,238
Transfer from Ops Budget		61,360	30,000	30,600	31,210	31,830	32,470
Transfer from Cap Fund		4,800					
Transfer to Cap Fund		(300,000)	(159,100)	(45,000)	(80,000)	(5,000)	(25,000)
Interest Income*		9,252					
<b>Ending Balance \$</b>		<b>215,698</b>	<b>86,598</b>	<b>72,198</b>	<b>23,408</b>	<b>50,238</b>	<b>57,708</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

## Reserve Cash Flow

Fund: Fund Centre:	1019 101362	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		41,399	271,663	21,663	21,663	21,663	21,663
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		1,146					
Sale of Land		275,000					
Transfer to Cap Fund		(50,000)	(250,000)	-	-	-	-
Interest Income*		4,118					
<b>Ending Balance \$</b>		<b>271,663</b>	<b>21,663</b>	<b>21,663</b>	<b>21,663</b>	<b>21,663</b>	<b>21,663</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Pender Island Community Rec**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.488 Pender Island Community Rec

**Committee:** Pender Islands Parks & Recreation

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community recreation services on Pender Island.  
Establishment Bylaw 4155, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community recreation programs on Pender Island.

**PARTICIPATION:**

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$71,560 or \$0.079 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4155 - Sept 13, 2017)

**COMMISSION:**

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

**FUNDING:**

Requisition

1.488 - Pender Island Community Rec	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	72,057	71,000	74,738	-	1,066	75,804	76,232	77,761	79,329	80,924
Allocations	3,541	3,541	3,785	-	-	3,785	3,854	3,931	4,009	4,089
Other Operating Expenses	110	88	110	-	-	110	114	118	122	127
<b>TOTAL OPERATING COSTS</b>	<b>75,708</b>	<b>74,629</b>	<b>78,633</b>	<b>-</b>	<b>1,066</b>	<b>79,699</b>	<b>80,200</b>	<b>81,810</b>	<b>83,460</b>	<b>85,140</b>
*Percentage Increase over prior year			3.9%		1.4%	5.3%	0.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,066	-	-	(1,066)	(1,066)	-	-	-	-
Balance c/fwd from 2024 to 2025	(4)	(4)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(590)	(605)	(665)	-	-	(665)	(610)	(620)	(630)	(640)
Revenue - Other	(260)	(232)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
<b>TOTAL REVENUE</b>	<b>(854)</b>	<b>225</b>	<b>(925)</b>	<b>-</b>	<b>(1,066)</b>	<b>(1,991)</b>	<b>(880)</b>	<b>(900)</b>	<b>(920)</b>	<b>(940)</b>
<b>REQUISITION</b>	<b>(74,854)</b>	<b>(74,854)</b>	<b>(77,708)</b>	<b>-</b>	<b>-</b>	<b>(77,708)</b>	<b>(79,320)</b>	<b>(80,910)</b>	<b>(82,540)</b>	<b>(84,200)</b>
*Percentage increase over prior year Requisition			3.8%			3.8%	2.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Galiano Island Community Parks**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.495 **Galiano Community Parks**

**Committee:** **Galiano Island Parks & Recreation**

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community parks on Galiano Island.  
Establishment Bylaw 4156, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community parks for Galiano Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

**PARTICIPATION:**

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$79,033 or \$0.15 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4156 - September 2017)

**COMMISSION:**

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

**FUNDING:**

Requisition

**1.495 - Galiano Island Community Parks**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs, Maintenance, & Improvements	82,450	76,640	76,890	-	-	76,890	78,430	80,000	81,600	83,230
Allocations	5,915	5,915	7,816	-	-	7,816	7,957	8,116	8,278	8,444
Contingency	4,390	-	4,470	-	-	4,470	4,560	4,650	4,740	4,830
Other Operating Expenses	28,820	14,874	15,770	-	13,500	29,270	16,188	16,613	17,048	17,501
Active Pass Property-Total Expenditure	34,750	30,324	39,650	-	-	39,650	40,440	41,250	42,070	42,920
<b>TOTAL OPERATING COSTS</b>	<b>156,325</b>	<b>127,753</b>	<b>144,596</b>	<b>-</b>	<b>13,500</b>	<b>158,096</b>	<b>147,575</b>	<b>150,629</b>	<b>153,736</b>	<b>156,925</b>
*Percentage Increase over prior year			-7.5%		8.6%	1.1%	-6.7%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	7,215	19,363	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Transfer to Operating Reserve Fund	-	5,526	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,060	2,060	2,100	-	-	2,100	2,140	2,180	2,220	2,260
<b>TOTAL CAPITAL / RESERVE</b>	<b>9,275</b>	<b>26,949</b>	<b>12,100</b>	<b>-</b>	<b>-</b>	<b>12,100</b>	<b>12,340</b>	<b>12,580</b>	<b>12,830</b>	<b>13,080</b>
<b>TOTAL COSTS</b>	<b>165,600</b>	<b>154,702</b>	<b>156,696</b>	<b>-</b>	<b>13,500</b>	<b>170,196</b>	<b>159,915</b>	<b>163,209</b>	<b>166,566</b>	<b>170,005</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	13,500	-	-	(13,500)	(13,500)	-	-	-	-
Balance c/fwd from 2024 to 2025	(20,000)	(20,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(78)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(1,564)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Active Pass Property-Revenue Stream	(34,750)	(35,850)	(39,650)	-	-	(39,650)	(40,440)	(41,250)	(42,070)	(42,920)
<b>TOTAL REVENUE</b>	<b>(54,890)</b>	<b>(43,992)</b>	<b>(39,790)</b>	<b>-</b>	<b>(13,500)</b>	<b>(53,290)</b>	<b>(40,580)</b>	<b>(41,390)</b>	<b>(42,210)</b>	<b>(43,060)</b>
<b>REQUISITION</b>	<b>(110,710)</b>	<b>(110,710)</b>	<b>(116,906)</b>	<b>-</b>	<b>-</b>	<b>(116,906)</b>	<b>(119,335)</b>	<b>(121,819)</b>	<b>(124,356)</b>	<b>(126,945)</b>
*Percentage increase over prior year Requisition			5.6%			5.6%	2.1%	2.1%	2.1%	2.1%

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

<b>Service No.</b>	<b>1.495</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Galiano Community Parks</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$7,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$15,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$49,513	\$136,013	\$52,500	\$3,000	\$3,000	\$3,000	\$3,000	\$197,513
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$49,513</b>	<b>\$143,013</b>	<b>\$54,500</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$212,513</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$34,513	\$49,513	\$0	\$0	\$0	\$0	\$0	\$49,513
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
Grants (Federal, Provincial)	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$91,500	\$42,500	\$3,000	\$3,000	\$3,000	\$3,000	\$143,000
	<b>\$49,513</b>	<b>\$143,013</b>	<b>\$54,500</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$212,513</b>

## Definitions for the 5-year Capital Plan

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



**Service:** 1.495 Galiano Community Parks

**Project Number** 19-02

**Capital Project Title** Study Bay Trail Extension

**Capital Project Description** Study to Assess feasibility and cost to extend trail to BC Ferries

**Project Rationale** This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.

**Project Number** 19-03

**Capital Project Title** Galiano Island Park Upgrades

**Capital Project Description** Asset Management-Inventory Study/Replacement Program

**Project Rationale** Timely replacement of worn assets.

**Project Number** 21-03

**Capital Project Title** Galiano Island Park Upgrades

**Capital Project Description** Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore

**Project Rationale** This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive species and replant with suitable local species.

**Project Number** 21-05

**Capital Project Title** Galiano Island Park Upgrades

**Capital Project Description** Engineering for Mobility Impaired Beach Accesses

**Project Rationale** A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Service:

1.495

Galiano Community Parks

Project Number 23-01

Capital Project Title GIPRC Equipment and Tools Purchase

Capital Project Description Equipment and Tools Purchase

Project Rationale A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Project Number 25-03

Capital Project Title Zuker trail improvement

Capital Project Description Improve trail for safety

Project Rationale

Project Number 25-04

Capital Project Title Scorpion Beach Access Improvement

Capital Project Description Scorpion Beach Access Improvement.  
Degradting staircase to be improved

Project Rationale

Project Number 25-05

Capital Project Title Cayzer Beach Access Improvements

Capital Project Description Cayzer beach access safety improvements.  
Footpath improvements to avoid further degradation

Project Rationale

Service:

1.495

Galiano Community Parks

Project Number 26-01

Capital Project Title Multisport Development

Capital Project Description Collaboration, planning & development of multisport court

Project Rationale

Project Number 26-02

Capital Project Title Trail Mapping Coordination

Capital Project Description Development of coordinated island trail mapping

Project Rationale

Project Number 26-03

Capital Project Title Sturdies Bay Trail

Capital Project Description Improvements to the existing Sturdies Bay trail

Project Rationale

Project Number 26-04

Capital Project Title BK Irrigation upgrade

Capital Project Description Automation of garden irrigation - Betty Kennedy property

Project Rationale

Service:

1.495

Galiano Community Parks

<b>Project Number</b>	26-05	<b>Capital Project Title</b>	BK water tank upgrade	<b>Capital Project Description</b>	New potable water tank for rental house - Betty Kennedy property
<b>Project Rationale</b>					

<b>Project Number</b>	26-06	<b>Capital Project Title</b>	BK walking trail	<b>Capital Project Description</b>	Construction of public walking trail in Betty Kennedy property
<b>Project Rationale</b>					

<b>Project Number</b>	27-01	<b>Capital Project Title</b>	BK garden fencing	<b>Capital Project Description</b>	Construction of deer proof fence to protect garden - Betty Kennedy property
<b>Project Rationale</b>					

<b>Project Number</b>	27-02	<b>Capital Project Title</b>	BK clifftop safety barrier	<b>Capital Project Description</b>	Construction of safety barrier along Active Pass clifftop - Betty Kennedy property
<b>Project Rationale</b>					

Service:

1.495

Galiano Community Parks

Project Number 27-03

Capital Project Title BK viewing bench

Capital Project Description

Installation of public viewing bench in Betty Kennedy property

Project Rationale

**Galiano Island Community Parks  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	79,087	25,087	20,287	27,687	35,297	43,117
Equipment Replacement Fund	4,469	4,569	4,709	4,889	5,109	5,369
Land Reserve Fund	78,211	78,211	78,211	78,211	78,211	78,211
Operating Reserve Fund-Active Pass	258,959	219,909	180,629	168,609	156,349	143,839
<b>Total</b>	<b>420,726</b>	<b>327,776</b>	<b>283,836</b>	<b>279,396</b>	<b>274,966</b>	<b>270,536</b>

## Reserve Schedule

### Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

## Reserve Cash Flow

Fund: Fund Centre:	1058 101604	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		76,521	79,087	25,087	20,287	27,687	35,297
Transfer from Ops Budget		19,363	10,000	10,200	10,400	10,610	10,820
Transfer from Cap Fund		5,000					
Transfer from Active Pass Drive Property ORF		-	27,500	27,500	-	-	-
Transfer to Cap Fund		(25,000)	(91,500)	(42,500)	(3,000)	(3,000)	(3,000)
Interest Income*		3,203					
<b>Ending Balance \$</b>		<b>79,087</b>	<b>25,087</b>	<b>20,287</b>	<b>27,687</b>	<b>35,297</b>	<b>43,117</b>

### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.495 Galiano Island Community Parks - Land Reserve Fund**

The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

**Reserve Cash Flow**

Fund:	1101	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102335						
Beginning Balance		-	78,211	78,211	78,211	78,211	78,211
Cash in Lieu		75,750	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		2,461					
<b>Ending Balance \$</b>		<b>78,211</b>	<b>78,211</b>	<b>78,211</b>	<b>78,211</b>	<b>78,211</b>	<b>78,211</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund**

GALIANOPRK.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 102267	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		5,364	4,469	4,569	4,709	4,889	5,109
<b>Transfer from Ops Budget</b>		2,060	2,100	2,140	2,180	2,220	2,260
<b>Planned Expenditure</b>		(2,991)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
<b>Interest Income*</b>		36					
<b>Ending Balance \$</b>		<b>4,469</b>	<b>4,569</b>	<b>4,709</b>	<b>4,889</b>	<b>5,109</b>	<b>5,369</b>

**Assumptions/Background:**

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

## Reserve Schedule

### Reserve Fund: 1.495 Galiano Island Community Parks - Operating Reserve Fund - Active Pass Drive Property

Active Pass Drive  
Betty Kennedy Trust  
Bylaw No. 4584

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105560						
<b>Beginning Balance</b>		253,710	258,959	219,909	180,629	168,609	156,349
<b>Donations</b>		-	-	-	-	-	-
<b>Transfer from CRF</b>		-	-	-	-	-	-
<b>Transfer from Ops Budget</b>		5,526					
<b>Transfer to Ops Budget</b>		(11,350)	(11,550)	(11,780)	(12,020)	(12,260)	(12,510)
<b>Transfer to CRF</b>		-	(27,500)	(27,500)	-	-	-
<b>Interest Income*</b>		11,073					
<b>Ending Balance \$</b>		<b>258,959</b>	<b>219,909</b>	<b>180,629</b>	<b>168,609</b>	<b>156,349</b>	<b>143,839</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Galiano Community Recreation**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.498 Galiano Community Recreation

**Committee:** Galiano Island Parks & Recreation

**DEFINITION:**

A service for the function of acquiring, operating and maintaining community recreation services on Galiano Island.  
Establishment Bylaw 4152, September 13, 2017

**SERVICE DESCRIPTION:**

This is a service for the provision of community recreation programs on Galiano Island.

**PARTICIPATION:**

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

**MAXIMUM LEVY:**

Greater of \$41,624 or \$0.079 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4152 - Sept 13, 2017)

**COMMISSION:**

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

**FUNDING:**

Requisition

1.498 - Galiano Community Recreation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	45,000	45,000	45,666	-	-	45,666	46,547	47,465	48,403	49,359
Allocations	2,194	2,194	2,397	-	-	2,397	2,440	2,489	2,538	2,589
Other Operating Expenses	740	716	760	-	-	760	783	806	829	852
<b>TOTAL OPERATING COSTS</b>	<b>47,934</b>	<b>47,910</b>	<b>48,823</b>	<b>-</b>	<b>-</b>	<b>48,823</b>	<b>49,770</b>	<b>50,760</b>	<b>51,770</b>	<b>52,800</b>
*Percentage Increase over prior year			1.9%			1.9%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	33	(33)	-	-	(33)	-	-	-	-
Balance c/fwd from 2024 to 2025	(140)	(140)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(32)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	(7)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(170)</b>	<b>(146)</b>	<b>(63)</b>	<b>-</b>	<b>-</b>	<b>(63)</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>
<b>REQUISITION</b>	<b>(47,764)</b>	<b>(47,764)</b>	<b>(48,760)</b>	<b>-</b>	<b>-</b>	<b>(48,760)</b>	<b>(49,740)</b>	<b>(50,730)</b>	<b>(51,740)</b>	<b>(52,770)</b>
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Storm Water Quality Management (SGI)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.533 SGI Stormwater Quality Management

**Committee:** Electoral Area

**DEFINITION:**

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2452 (adopted February, 1997 for the EA of Southern Gulf Islands) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Amended by Bylaw No. 4472 in March 2022.

**SERVICE DESCRIPTION:**

The service provides a stormwater quality program in the Southern Gulf Islands Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

**PARTICIPATION:**

The Electoral Area of the Southern Gulf Islands.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.533 - Storm Water Quality Management (SGI)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	5,286	5,386	4,812	-	-	4,812	4,469	4,103	3,719	3,316
Allocations	37,432	37,432	38,667	-	-	38,667	39,781	40,932	42,115	43,332
Other Operating Expenses	110	150	110	-	-	110	113	116	119	122
<b>TOTAL OPERATING COSTS</b>	<b>42,828</b>	<b>42,968</b>	<b>43,589</b>	<b>-</b>	<b>-</b>	<b>43,589</b>	<b>44,363</b>	<b>45,151</b>	<b>45,953</b>	<b>46,770</b>
*Percentage Increase over prior year			1.8%			1.8%	1.8%	1.8%	1.8%	1.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(416)	(416)	(416)	-	-	(416)	(416)	(416)	(416)	(416)
Other Revenue	(160)	(300)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
<b>TOTAL REVENUE</b>	<b>(576)</b>	<b>(716)</b>	<b>(576)</b>	<b>-</b>	<b>-</b>	<b>(576)</b>	<b>(576)</b>	<b>(576)</b>	<b>(576)</b>	<b>(576)</b>
<b>REQUISITION</b>	<b>(42,252)</b>	<b>(42,252)</b>	<b>(43,013)</b>	<b>-</b>	<b>-</b>	<b>(43,013)</b>	<b>(43,787)</b>	<b>(44,575)</b>	<b>(45,377)</b>	<b>(46,194)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	1.8%	1.8%	1.8%	1.8%

## Reserve Schedule

### Reserve Fund: Storm Water Quality Management (SGI) - Operating Reserve Fund

This service operates on a two-year work cycle with reporting and data analysis every second year. Reserve is also held for special projects (such as spills) and contaminant investigations.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105530	2025	2026	2027	2028	2029	2030
Beginning Balance		37,848	39,508	39,508	39,508	39,508	39,508
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		1,660					
<b>Ending Balance \$</b>		<b>39,508</b>	<b>39,508</b>	<b>39,508</b>	<b>39,508</b>	<b>39,508</b>	<b>39,508</b>

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

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**SGL Emergency Comm. - CREST**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.923 SGI Emergency Comm. - CREST

**Committee:** Planning and Protective Services

**923 SGI EMERGENCY COMMUNICATIONS CREST**

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

**PARTICIPATION:**

The Electoral Area of Southern Gulf Islands.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.923 - SGI Emergency Comm. - CREST	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to CREST	186,984	186,984	192,058	-	-	192,058	195,900	199,820	203,820	207,900
Allocations	3,746	3,746	3,831	-	-	3,831	3,900	3,978	4,058	4,139
Other Operating Expenses	840	735	860	-	-	860	880	900	920	940
<b>TOTAL COSTS</b>	<b>191,570</b>	<b>191,465</b>	<b>196,749</b>	-	-	<b>196,749</b>	<b>200,680</b>	<b>204,698</b>	<b>208,798</b>	<b>212,979</b>
*Percentage Increase over prior year			2.7%			2.7%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	583	(583)	-	-	(583)	-	-	-	-
Balance c/fwd from 2024 to 2025	(379)	(379)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,876)	(1,876)	(1,910)	-	-	(1,910)	(1,950)	(1,990)	(2,030)	(2,070)
Other Income	(100)	(578)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(2,355)</b>	<b>(2,250)</b>	<b>(2,593)</b>	-	-	<b>(2,593)</b>	<b>(2,050)</b>	<b>(2,090)</b>	<b>(2,130)</b>	<b>(2,170)</b>
<b>REQUISITION</b>	<b>(189,215)</b>	<b>(189,215)</b>	<b>(194,156)</b>	-	-	<b>(194,156)</b>	<b>(198,630)</b>	<b>(202,608)</b>	<b>(206,668)</b>	<b>(210,809)</b>
*Percentage increase over prior year Requisition			2.6%			2.6%	2.3%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Magic Lake Water**

**FINAL BUDGET**

MARCH 2026

**Service:** 2.630 Magic Lake Estates Water

**Committee:** Electoral Area

**DEFINITION:**

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System. Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

**PARTICIPATION:**

Local Service Area # 1 - D(764) LSA #9.

**MAXIMUM LEVY:**

Greater of \$160,000 or \$3.50 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3633 (Nov 2009).		\$	2,560,000
BORROWED:	SI Bylaw 3677 (Feb 2010).	Matures in 2025	\$	(723,000)
BORROWED:	SI Bylaw 3769 (Feb 2011).	Matures in 2026	\$	(250,000)
BORROWED:	SI Bylaw 3850 (Aug 2012).	Matures in 2027	\$	(559,500)
BORROWED:	SI Bylaw 3882 (Apr 2013).	Matures in 2028	\$	(1,002,500)
BORROWED:	SI Bylaw 3910 (July 2013).	Matures in 2028	\$	(25,000)
REMAINING AUTHORIZATION:			\$	<u>0</u>

**COMMITTEE:**

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

**FUNDING:**

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments.

**User Charge:** Annual charge per single family equivalency unit connected to the system.  
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- Greater than 50 cubic metres - \$0.50 / cubic metre
- Greater than 80 cubic metres - \$1.50 / cubic metre

**Parcel Tax:** LSA-1 Annual charge only on properties capable of being connected to the system.

**Turn on/Turn Off Fee:** \$0 during normal working hours; \$25 outside of normal working hours

**Connection Charges:** Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500

**RESERVE FUND:**

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498

Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

2.630 - Magic Lake Water	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	71,470	114,300	23,150	-	40,000	63,150	48,610	49,070	24,560	25,050
Allocations	59,519	59,519	64,004	-	-	64,004	65,225	66,562	67,909	69,304
Water Testing	22,060	26,560	22,782	-	-	22,782	23,436	24,109	24,803	25,516
Electricity	54,050	45,000	56,080	-	-	56,080	57,200	58,340	59,510	60,700
Supplies	64,450	69,310	71,800	-	-	71,800	73,240	74,700	76,200	77,720
Labour Charges	488,120	580,000	517,441	50,000	-	567,441	578,787	590,357	602,169	614,210
Other Operating Expenses	65,050	69,330	67,550	-	-	67,550	69,328	71,171	73,083	75,046
<b>TOTAL OPERATING COSTS</b>	<b>824,719</b>	<b>964,019</b>	<b>822,807</b>	<b>50,000</b>	<b>40,000</b>	<b>912,807</b>	<b>915,826</b>	<b>934,309</b>	<b>928,234</b>	<b>947,546</b>
*Percentage Increase over prior year			-0.2%	6.1%	4.9%	10.7%	0.3%	2.0%	-0.7%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	26,885	26,885	61,250	-	-	61,250	90,000	100,000	100,000	100,000
Transfer to Capital Reserve Fund	40,000	-	48,910	-	-	48,910	121,545	147,815	178,255	175,490
MFA Debt Reserve Fund	1,070	1,070	850	-	-	850	9,980	14,470	10,000	-
MFA Debt Principal	137,425	137,425	98,613	-	-	98,613	85,193	78,749	59,296	84,800
MFA Debt Interest	73,712	73,712	67,248	-	-	67,248	76,626	85,624	124,888	161,263
<b>TOTAL DEBT / RESERVES</b>	<b>279,092</b>	<b>239,092</b>	<b>276,871</b>	<b>-</b>	<b>-</b>	<b>276,871</b>	<b>383,344</b>	<b>426,658</b>	<b>472,439</b>	<b>521,553</b>
<b>TOTAL COSTS</b>	<b>1,103,811</b>	<b>1,203,111</b>	<b>1,099,678</b>	<b>50,000</b>	<b>40,000</b>	<b>1,189,678</b>	<b>1,299,170</b>	<b>1,360,967</b>	<b>1,400,673</b>	<b>1,469,099</b>
*Percentage Increase over prior year			-0.4%	4.5%	3.6%	7.8%	9.2%	4.8%	2.9%	4.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(88,515)	-	-	88,515	88,515	-	-	-	-
Transfer from Operating Reserve Fund	(45,000)	(45,000)	-	-	(40,000)	(40,000)	(25,000)	(25,000)	-	-
Sales - Water	(22,000)	(22,000)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(427,931)	(427,931)	(445,050)	(21,000)	(36,910)	(502,960)	(518,050)	(543,950)	(571,150)	(599,709)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
MFA Debt Surplus Fund	-	-	-	-	-	-	-	-	-	-
Other Revenue	(3,320)	(14,105)	(3,168)	-	-	(3,168)	(3,000)	(2,750)	(2,290)	(2,300)
<b>TOTAL REVENUE</b>	<b>(506,351)</b>	<b>(605,651)</b>	<b>(478,318)</b>	<b>(21,000)</b>	<b>11,605</b>	<b>(487,713)</b>	<b>(576,150)</b>	<b>(601,800)</b>	<b>(603,540)</b>	<b>(632,109)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(597,460)</b>	<b>(597,460)</b>	<b>(621,360)</b>	<b>(29,000)</b>	<b>(51,605)</b>	<b>(701,965)</b>	<b>(723,020)</b>	<b>(759,167)</b>	<b>(797,133)</b>	<b>(836,990)</b>
*Percentage increase over prior year										
Sales - Water			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			4.0%	4.9%	8.6%	17.5%	3.0%	5.0%	5.0%	5.0%
Requisition			4.0%	4.9%	8.6%	17.5%	3.0%	5.0%	5.0%	5.0%
<b>Combined</b>			<b>3.9%</b>	<b>4.8%</b>	<b>8.5%</b>	<b>17.1%</b>	<b>2.9%</b>	<b>4.9%</b>	<b>4.9%</b>	<b>4.9%</b>

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

<b>Service No.</b>	<b>2.630</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Magic Lake Estates Water (Pender)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$11,000	\$11,000	\$0	\$0	\$0	\$0	\$0	\$11,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$164,000	\$426,000	\$1,080,000	\$1,460,000	\$1,080,000	\$0	\$0	\$4,046,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$175,000</b>	<b>\$437,000</b>	<b>\$1,080,000</b>	<b>\$1,460,000</b>	<b>\$1,080,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,057,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$175,000	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000
Debenture Debt (New Debt Only)	\$0	\$0	\$925,000	\$1,400,000	\$1,000,000	\$0	\$0	\$3,325,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$262,000	\$155,000	\$60,000	\$80,000	\$0	\$0	\$557,000
	<b>\$175,000</b>	<b>\$437,000</b>	<b>\$1,080,000</b>	<b>\$1,460,000</b>	<b>\$1,080,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,057,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 2.630

**Service Name:** Magic Lake Estates Water (Pender)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-04	Renewal	Buck Lake Dam Repairs - Phase 1	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.	\$ 202,000	S	Res	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
21-04	Renewal				S	Cap	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000
23-01	Renewal	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.	\$ 80,000	S	Res	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
23-02	New	ISOPAC Permanent Handling & Storage	Study and design for permanent solution to reduce drum waste and operator handling	\$ 80,000	S	Cap	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
26-01	Renewal	Buck Lake Dam Repairs - Phase 2	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).	\$ 360,000	S	Res	\$ -	\$ 145,000	\$ 75,000	\$ 60,000	\$ 80,000	\$ -	\$ 360,000
26-02	Replacement	WTP Process Pipe Condition Assessment	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund)	\$ 100,000	S	Cap	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
26-03	Study	Petition / Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
27-01	Replacement	Water Main Replacement	Replacement of select water mains within the distribution network to address leaks and reduce non revenue water.	\$ 2,000,000	S	Debt	\$ -	\$ -	\$ 200,000	\$ 800,000	\$ 1,000,000	\$ -	\$ 2,000,000
27-02	Replacement	Captains Tank Replacement	Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.	\$ 1,100,000	S	Debt	\$ -	\$ -	\$ 500,000	\$ 600,000	\$ -	\$ -	\$ 1,100,000
26-04	New	SCADA Improvements	Improvements to SCADA system	\$ 25,000	S	Res	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-05	Renewal	Kiosk Insulation	Additional insulation to PRS Kiosks (Signal Hill, Compass Cres, Capstan Lane, Schooner Way).	\$ 50,000	S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
27-03	New	ISOPAC Permanent Handling & Storage	Installation work following study and successful loan authorization.	\$ 225,000	S	Debt	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
21-03	New	MLE Safety Improvements	MLE Safety Improvements	\$ 20,000	E	Cap	\$ 11,000	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ 11,000
25-01	Study	Captains Tank Upgrade - Concept Design	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.	\$ 30,000	S	Cap	\$ 21,000	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ 21,000
													\$ -
			<b>Grand Total</b>	<b>\$ 4,292,000</b>			<b>\$ 175,000</b>	<b>\$ 437,000</b>	<b>\$ 1,080,000</b>	<b>\$ 1,460,000</b>	<b>\$ 1,080,000</b>	<b>\$ -</b>	<b>\$ 4,057,000</b>

Service: 2.630 Magic Lake Estates Water (Pender)

**Project Number** 21-04

**Capital Project Title** Buck Lake Dam Repairs - Phase 1

**Capital Project Description**

Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.

**Project Rationale** Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.

**Project Number** 23-01

**Capital Project Title** Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment

**Capital Project Description**

Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.

**Project Rationale** The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.

**Project Number** 23-02

**Capital Project Title** ISOPAC Permanent Handling & Storage

**Capital Project Description**

Study and design for permanent solution to reduce drum waste and operator handling

**Project Rationale** Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.

**Project Number** 26-01

**Capital Project Title** Buck Lake Dam Repairs - Phase 2

**Capital Project Description**

Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).

**Project Rationale** Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number 26-02

Capital Project Title WTP Process Pipe Condition Assessment

Capital Project Description

Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund)

Project Rationale Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.

Project Number 26-03

Capital Project Title Petition / Alternative Approval Process

Capital Project Description

Conduct public consultation to inform strategies to borrow necessary future capital funds.

Project Rationale Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.

Project Number 27-01

Capital Project Title Water Main Replacement

Capital Project Description

Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design. To include overland HDPE pipe feeding zone 570 from WTP.

Project Number 27-02

Capital Project Title Captains Tank Replacement

Capital Project Description

Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.

Project Rationale

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number	26-04	Capital Project Title	SCADA Improvements	Capital Project Description	Improvements to SCADA system
Project Rationale					

Project Number	26-05	Capital Project Title	Kiosk Insulation	Capital Project Description	Additional insulation to PRS Kiosks (Signal Hill, Compass Cres, Capstan Lane, Schooner Way).
Project Rationale					

Project Number	27-03	Capital Project Title	ISOPAC Permanent Handling & Storage	Capital Project Description	Installation work following study and successful loan authorization.
Project Rationale					

Project Number	21-03	Capital Project Title	MLE Safety Improvements	Capital Project Description	MLE Safety Improvements
Project Rationale					

Project Number	25-01	Capital Project Title	Captains Tank Upgrade - Concept Design	Capital Project Description	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.
Project Rationale	Captains Tank is beyond it's service life. This initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.				

**Magic Lake Water  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	5,717	26,967	91,967	166,967	266,967	366,967
Capital Reserve Fund	892,904	679,814	646,359	734,174	832,429	1,007,919
Capital Reserve Fund - Settlement Fund	600,434	600,434	600,434	600,434	600,434	600,434
<b>Total</b>	<b>1,499,055</b>	<b>1,307,215</b>	<b>1,338,760</b>	<b>1,501,575</b>	<b>1,699,830</b>	<b>1,975,320</b>

## Reserve Schedule

### Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105212						
<b>Beginning Balance</b>		22,911	5,717	26,967	91,967	166,967	266,967
<b>Transfer from Ops Budget</b>		26,885	61,250	90,000	100,000	100,000	100,000
<b>Transfer to Ops Budget</b>		(45,000)	(40,000)	(25,000)	(25,000)	-	-
Planned Maintenance Activity		Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Tank cleaning & inspection	Water distribution system flushing program Ph1	Water distribution system flushing program Ph2		
<b>Interest Income*</b>		922					
<b>Ending Balance \$</b>		<b>5,717</b>	<b>26,967</b>	<b>91,967</b>	<b>166,967</b>	<b>266,967</b>	<b>366,967</b>

### Assumptions/Background:

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

## Reserve Schedule

**Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund**

Bylaw 1498

## Reserve Cash Flow

Fund:	1024	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101368						
<b>Beginning Balance</b>		448,592	892,904	679,814	646,359	734,174	832,429
<b>Transfer from Ops Budget</b>		11,361	48,910	121,545	147,815	178,255	175,490
<b>Transfer to Cap Fund</b>		(50,000)	(262,000)	(155,000)	(60,000)	(80,000)	-
<b>Transfer from Cap Fund</b>		457,944					
<b>Interest Income*</b>		25,008					
<b>Ending Balance \$</b>		<b>892,904</b>	<b>679,814</b>	<b>646,359</b>	<b>734,174</b>	<b>832,429</b>	<b>1,007,919</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)**

Bylaw 1498

**Reserve Cash Flow**

Fund: Fund Centre:	1024 102245	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		674,487	600,434	600,434	600,434	600,434	600,434
<b>Transfer to Cap Fund</b>		(100,000)	-	-	-	-	-
<b>Interest Income*</b>		25,947					
<b>Ending Balance \$</b>		<b>600,434</b>	<b>600,434</b>	<b>600,434</b>	<b>600,434</b>	<b>600,434</b>	<b>600,434</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Lyall Harbour Water**

**FINAL BUDGET**

MARCH 2026

**Service:** 2.640 Lyall Harbour Boot Cove Water (Saturna)

**Committee:** Electoral Area

**DEFINITION:**

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

**PARTICIPATION:**

Specified Area #14 - G(764)

**MAXIMUM LEVY:**

Greater of \$150,000 or \$6.90 / \$1,000 on actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3587 (Jan 14, 2009)	\$430,000
BORROWED:	SI Bylaw 3634 (Aug 12, 2009) Matures in 2024	\$250,000
BORROWED:	SI Bylaw 3677 (Feb 10, 2010) Matures in 2025	\$180,000
REMAINING:		<hr/> \$0

**COMMITTEE:**

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982

Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

**FUNDING:**

<b>User Charge:</b>	Annual charge per single family equivalency unit connected to the system.
<b>Parcel Tax:</b>	Annual charge levied only on properties capable of being connected to the system.
<b>Connection Charges:</b>	Actual Cost + 15% Admin Fee (Minimum Connection \$400)

**RESERVE FUND:**

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	22,330	36,000	7,620	-	20,000	27,620	7,780	22,940	8,100	8,260
Allocations	14,901	14,901	15,666	-	-	15,666	15,975	16,325	16,681	17,034
Water Testing	11,620	15,910	14,150	-	-	14,150	14,430	14,720	15,010	15,310
Electricity	3,870	3,500	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Supplies	6,370	4,340	6,480	-	-	6,480	6,610	6,740	6,870	7,000
Labour Charges	136,580	171,000	144,820	-	-	144,820	147,720	150,670	153,680	156,750
Other Operating Expenses	18,760	19,810	18,814	-	-	18,814	19,245	19,748	20,260	20,816
<b>TOTAL OPERATING COSTS</b>	<b>214,431</b>	<b>265,461</b>	<b>211,150</b>	<b>-</b>	<b>20,000</b>	<b>231,150</b>	<b>215,430</b>	<b>234,883</b>	<b>224,411</b>	<b>229,060</b>
*Percentage Increase over prior year			-1.5%		9.3%	7.8%	-6.8%	9.0%	-4.5%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	25,000	9,916	30,000	-	-	30,000	28,000	30,000	28,040	28,105
Transfer to Capital Reserve Fund	40,000	20,000	40,265	-	-	40,265	47,950	51,940	60,250	66,875
MFA Debt Reserve Fund	4,680	80	7,850	-	-	7,850	4,150	3,000	5,000	-
MFA Debt Principal	9,663	9,663	-	-	-	-	20,020	30,604	38,256	51,007
MFA Debt Interest	6,385	1,152	28,260	-	-	28,260	42,712	61,445	78,420	96,608
<b>TOTAL DEBT / RESERVES</b>	<b>85,728</b>	<b>40,811</b>	<b>106,375</b>	<b>-</b>	<b>-</b>	<b>106,375</b>	<b>142,832</b>	<b>176,989</b>	<b>209,966</b>	<b>242,595</b>
<b>TOTAL COSTS</b>	<b>300,159</b>	<b>306,272</b>	<b>317,525</b>	<b>-</b>	<b>20,000</b>	<b>337,525</b>	<b>358,262</b>	<b>411,872</b>	<b>434,377</b>	<b>471,655</b>
*Percentage Increase over prior year			5.8%		6.7%	12.4%	6.1%	15.0%	5.5%	8.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(16,500)	(16,500)	-	-	(20,000)	(20,000)	-	(15,000)	-	-
User Charges	(134,860)	(133,293)	(147,000)	-	-	(147,000)	(154,350)	(162,070)	(170,170)	(178,680)
Grants in Lieu of Taxes	(790)	(790)	(855)	-	-	(855)	(800)	(800)	(800)	(800)
Other Revenue	(180)	(7,860)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(152,330)</b>	<b>(158,443)</b>	<b>(147,955)</b>	<b>-</b>	<b>(20,000)</b>	<b>(167,955)</b>	<b>(155,250)</b>	<b>(177,970)</b>	<b>(171,070)</b>	<b>(179,580)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(147,829)</b>	<b>(147,829)</b>	<b>(169,570)</b>	<b>-</b>	<b>-</b>	<b>(169,570)</b>	<b>(203,012)</b>	<b>(233,902)</b>	<b>(263,307)</b>	<b>(292,075)</b>
*Percentage increase over prior year										
User Fees			9.0%			9.0%	5.0%	5.0%	5.0%	5.0%
Requisition			14.7%			14.7%	19.7%	15.2%	12.6%	10.9%
<b>Combined</b>			<b>12.0%</b>			<b>12.0%</b>	<b>12.9%</b>	<b>10.8%</b>	<b>9.5%</b>	<b>8.6%</b>

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

<b>Service No.</b>	<b>2.640</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$720,825	\$960,825	\$415,000	\$320,000	\$500,000	\$0	\$0	\$2,195,825
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$720,825</b>	<b>\$1,045,825</b>	<b>\$415,000</b>	<b>\$320,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,280,825</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$260,825	\$260,825	\$0	\$0	\$0	\$0	\$0	\$260,825
Debenture Debt (New Debt Only)	\$460,000	\$785,000	\$415,000	\$300,000	\$500,000	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	<b>\$720,825</b>	<b>\$1,045,825</b>	<b>\$415,000</b>	<b>\$320,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,280,825</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 2.640**

**Service Name: Lyall Harbour Boot Cove Water (Saturna)**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates	
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	\$ 25,000	E	Debt	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
19-03	Replacement	Standpipe and Valve Replacement	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable	\$ 15,000	E	Debt	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	\$ 25,000	E	Debt	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
20-02	New	Raw Water Turbidity Meter	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.	\$ 20,000	E	Debt	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	\$ 350,000	S	Debt	\$ -	\$ -	\$ 50,000	\$ 300,000	\$ -	\$ -	\$ 350,000	
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.	\$ 890,000	S	Cap	\$ 230,825	\$ 230,825	\$ -	\$ -	\$ -	\$ -	\$ 230,825	
22-02	Renewal				S	Debt	\$ 360,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	\$ 30,000	S	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	\$ 100,000	S	Debt	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
27-01	New	Groundwater Well Improvements	Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.	\$ 365,000	S	Debt	\$ -	\$ -	\$ 365,000	\$ -	\$ -	\$ -	\$ 365,000	
26-01	Study	Storage Tank Condition Assessment and Repair Details	Assess leaks in storage tank and develop a repair detail and assess sampling requirements. Prelim budget increased to potentially address small scale improvements.	\$ 100,000	S	Debt	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
28-01	New	Petition or Alternative Approval Process	Conduct public consultation to borrow necessary future capital funds (29-01)	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	
													\$ -	
													\$ -	
													\$ -	
			<b>Grand Total</b>	<b>\$ 2,440,000</b>				<b>\$ 1,045,825</b>	<b>\$ 415,000</b>	<b>\$ 320,000</b>	<b>\$ 500,000</b>		<b>\$ 2,280,825</b>	

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

**Project Number** 19-01

**Capital Project Title** Air Valve Replacement - Ph 2

**Capital Project Description** Replace aging air valves that are a safety concern.

**Project Rationale** The air valves are 35 years old and are corroded, giving rise to safety concerns.

**Project Number** 19-03

**Capital Project Title** Standpipe and Valve Replacement

**Capital Project Description** Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable

**Project Rationale** The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from \$5,000 to \$8,000 to accommodate the required works.

**Project Number** 19-05

**Capital Project Title** Autoflush Installation

**Capital Project Description** Install 3 autoflushes within the water distribution system to maintain distribution water quality.

**Project Rationale** Three water mains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.

**Project Number** 20-02

**Capital Project Title** Raw Water Turbidity Meter

**Capital Project Description** Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.

**Project Rationale** Install a new turbidity meter in the raw water line to aid in operation of the WTP.

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

**Project Number** 22-01

**Capital Project Title** Install Larger Supply Line to Tank

**Capital Project Description** Construct a larger supply line to the tank to improve system reliability and operation.

**Project Rationale** The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.

**Project Number** 22-02

**Capital Project Title** Dam Improvement and Regulatory Requirements

**Capital Project Description** Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.

**Project Rationale** Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements. Work will include filter blanket installation, dam break analysis, DEP update and othr improvements recommended through the Dam Safety Review.

**Project Number** 24-01

**Capital Project Title** Culvert Replacement for the Water Service

**Capital Project Description** Saturna Island - Harris Road - Culvert Replacement for the Water Service

**Project Rationale** Culvert replacement through coordination with Ministry of Transportation.

**Project Number** 25-01

**Capital Project Title** New Ground Water Well Assessment

**Capital Project Description** Groundwater quantity and quality testing for feasibility to incorporate into the water system.

**Project Rationale** Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

**Project Number** 27-01

**Capital Project Title** Groundwater Well Improvements

**Capital Project Description** Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.

**Project Rationale** ADD RATIONALE

**Project Number** 27-01

**Capital Project Title** Groundwater Well Improvements

**Capital Project Description** Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.

**Project Rationale** Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.

**Project Number** 28-01

**Capital Project Title** Petition or Alternative Approval Process

**Capital Project Description** Conduct public consultation to borrow necessary future capital funds (29-01)

**Project Rationale** AAP for future projects.

**Project Number** 29-01

**Capital Project Title** Water System Improvements

**Capital Project Description** Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.

**Project Rationale** Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.

**Lyall Harbour Water**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	5,638	15,638	43,638	58,638	86,678	114,783
Capital Reserve Fund	50,187	90,452	138,402	170,342	230,592	297,467
<b>Total</b>	<b>55,825</b>	<b>106,090</b>	<b>182,040</b>	<b>228,980</b>	<b>317,270</b>	<b>412,250</b>

## Reserve Schedule

### Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105213	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		15,576	5,638	15,638	43,638	58,638	86,678
<b>Transfer from Ops Budget</b>		5,840	30,000	28,000	30,000	28,040	28,105
<b>Transfer to Ops Budget</b>		(16,500)	(20,000)	-	(15,000)	-	-
Planned Maintenance Activity		Replace filtration Media	Water system flushing program		Reservoir Drain Clean and Inspection		
<b>Interest Income*</b>		722					
<b>Ending Balance \$</b>		<b>5,638</b>	<b>15,638</b>	<b>43,638</b>	<b>58,638</b>	<b>86,678</b>	<b>114,783</b>

### Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

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

## Reserve Schedule

### Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

Surplus money from the operation of the water system may be paid from time to time into the reserve fund.

## Reserve Cash Flow

Fund: Fund Centre:	1025 101369	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		44,645	50,187	90,452	138,402	170,342	230,592
Transfer from Ops Budget		10,000	40,265	47,950	51,940	60,250	66,875
Transfer from Cap Fund		13,853					
Transfer to Cap Fund		(20,000)	-	-	(20,000)	-	-
Interest Income*		1,689					
<b>Ending Balance \$</b>		<b>50,187</b>	<b>90,452</b>	<b>138,402</b>	<b>170,342</b>	<b>230,592</b>	<b>297,467</b>

### Assumptions/Background:

To fully fund capital expenditure plan

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Skana Water (Mayne)**

**FINAL BUDGET**

MARCH 2026

**Service:**        **2.642 Skana Water (Mayne)**

**Committee: Electoral Area**

**DEFINITION:**

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.  
Bylaw No. 3089 (November 12, 2003).

**PARTICIPATION:**

Southern Gulf Islands Skana Water Service Area #47, U(764)

**MAXIMUM LEVY:**

Greater of \$54,100 or \$9.65 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

**FUNDING:**

**User Charge:**                      Annual charge per single family equivalency unit connected to the system.

**Parcel Tax:**                        Annual charge only on properties capable of being connected to the system.

**Connection Charges:**            At cost or minimum of \$1,000.

**RESERVE FUND:**

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)  
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Operations Service Contract	19,700	21,240	20,050	-	-	20,050	20,450	20,860	21,280	21,710
Repairs & Maintenance	11,330	14,120	2,640	-	-	2,640	8,700	12,760	2,820	2,880
Allocations	6,747	6,747	7,549	-	-	7,549	7,716	7,896	8,080	8,258
Water Testing	3,600	5,300	3,700	-	-	3,700	3,798	3,900	4,003	4,109
Electricity	3,400	3,500	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Supplies	810	950	940	-	-	940	960	980	1,000	1,020
Labour Charges	26,710	34,600	28,313	-	-	28,313	28,880	29,460	30,050	30,650
Other Operating Expenses	3,510	3,570	3,768	-	-	3,768	3,851	3,934	4,032	4,134
<b>TOTAL OPERATING COSTS</b>	<b>75,807</b>	<b>90,027</b>	<b>70,560</b>	<b>-</b>	<b>-</b>	<b>70,560</b>	<b>78,025</b>	<b>83,530</b>	<b>75,075</b>	<b>76,651</b>
*Percentage Increase over prior year			-6.9%			-6.9%	10.6%	7.1%	-10.1%	2.1%
<u>DEBT / CAPITAL /RESERVES</u>										
Transfer to Operating Reserve Fund	9,000	4,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
Transfer to Capital Reserve Fund	26,445	18,294	24,970	25,990	-	50,960	85,320	106,781	107,996	108,761
MFA Debt Principal	-	-	-	-	-	-	-	-	1,403	4,718
MFA Debt Interest	569	-	-	-	-	-	-	1,334	5,820	33,223
MFA Debt Reserve Fund	500	-	-	-	-	-	-	550	1,300	10,000
<b>TOTAL DEBT / RESERVES</b>	<b>36,514</b>	<b>22,294</b>	<b>33,970</b>	<b>25,990</b>	<b>-</b>	<b>59,960</b>	<b>94,320</b>	<b>117,665</b>	<b>125,519</b>	<b>165,702</b>
<b>TOTAL COSTS</b>	<b>112,321</b>	<b>112,321</b>	<b>104,530</b>	<b>25,990</b>	<b>-</b>	<b>130,520</b>	<b>172,345</b>	<b>201,195</b>	<b>200,594</b>	<b>242,353</b>
*Percentage Increase over prior year			-6.9%	23.1%		16.2%	32.0%	16.7%	-0.3%	20.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	-	-	(6,000)	(10,000)	-	-
User Charges	(73,780)	(73,780)	(75,990)	-	-	(75,990)	(79,150)	(82,440)	(85,000)	(87,640)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	100	(100)	200
<b>TOTAL REVENUE</b>	<b>(83,880)</b>	<b>(83,880)</b>	<b>(76,090)</b>	<b>-</b>	<b>-</b>	<b>(76,090)</b>	<b>(85,250)</b>	<b>(92,340)</b>	<b>(85,100)</b>	<b>(87,440)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(28,441)</b>	<b>(28,441)</b>	<b>(28,440)</b>	<b>(25,990)</b>	<b>-</b>	<b>(54,430)</b>	<b>(87,095)</b>	<b>(108,855)</b>	<b>(115,494)</b>	<b>(154,913)</b>
*Percentage increase over prior year										
User Fees			3.0%	0.0%		3.0%	4.2%	4.2%	3.1%	3.1%
Requisition			0.0%	91.4%		91.4%	60.0%	25.0%	6.1%	34.1%
<b>Combined</b>			<b>2.2%</b>	<b>25.4%</b>		<b>27.6%</b>	<b>27.5%</b>	<b>15.1%</b>	<b>4.8%</b>	<b>21.0%</b>

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

<b>Service No.</b>	<b>2.642</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Skana Water (Mayne)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$20,000	\$545,000	\$500,000	\$0	\$0	\$0	\$1,065,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$30,000	\$0	\$70,000	\$130,000	\$1,000,000	\$1,000,000	\$1,230,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$50,000</b>	<b>\$545,000</b>	<b>\$570,000</b>	<b>\$130,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,295,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$55,000	\$130,000	\$1,000,000	\$1,000,000	\$1,185,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$1,000,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$50,000	\$45,000	\$15,000	\$0	\$0	\$0	\$110,000
	<b>\$0</b>	<b>\$50,000</b>	<b>\$545,000</b>	<b>\$570,000</b>	<b>\$130,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,295,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service # 2.642

Service N Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
18-01	Replacement	Storage Tanks Replacement	Replace the existing storage tanks following successful Loan Authorization.	\$ 1,000,000	E	Grant	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	\$ 35,000	S	Debt	\$ -	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ -	\$ 35,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	\$ 30,000	S	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
28-01	New	Petition / Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program	\$ 15,000	S	Res	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	\$ 3,000,000	S	Debt	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 1,000,000	\$ 1,150,000
26-01	New	Source Water Surveillance	Improvements to monitoring and control of the water supply system, including well #8 and well#13	\$ 65,000	E	Res	\$ -	\$ 20,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 65,000
													\$ -
			<b>Grand Total</b>	<b>\$ 4,145,000</b>				<b>\$ 50,000</b>	<b>\$ 545,000</b>	<b>\$ 570,000</b>	<b>\$ 130,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,295,000</b>

Service: 2.642 Skana Water (Mayne)

Project Number 18-01

Capital Project Title Storage Tanks Replacement

Capital Project Description Replace the existing storage tanks following successful Loan Authorization.

Project Rationale The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.

Project Number 23-01

Capital Project Title Well Protection Upgrades

Capital Project Description Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

Project Rationale Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields. This project is pushed out because of recent improvements noticed following the well capping project. If water quality issues present again, this program would then be initiated.

Project Number 25-01

Capital Project Title Water Sample Station Improvements

Capital Project Description Replacement of the three dead end flush points with below grade flush points.

Project Rationale Opportunity to improve Waugh Rd, Aya Reach and Skana Gate dead end points that are nearing end of life. The revised configuration should be designed to reduce the risk of groundwater intrusion with consideration for replacement to below grade flush points with separate sample ports.

Project Number 28-01

Capital Project Title Petition / Alternative Approval Process

Capital Project Description Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program

Project Rationale Petition or AAP for project 28-02

Project Number 28-02

Capital Project Title Watermain Replacement Program

Capital Project Description Budget to initiate a watermain replacement program.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Project Number 26-01

Capital Project Title Source Water Surveillance

Capital Project Description Improvements to monitoring and control of the water supply system, including well #8 and well#13

Project Rationale Improvements include remote monitoring and control of backup well #8, source water surveillance improvements at the primary well #13 and measures to respond to water quality concerns. These improvements will allow operations staff to better monitor water trends in real time and respond to operational issues or trend against depletion of groundwater sources. It is anticipated that level transmitters, flow meters, SCADA and communications improvements will all be included. These projects are required to support a the ongoing delivery of this water service. Deferring these projects will increase the risk of service disruptions, costly emergency repairs, and increase operational costs.

**Skana Water Reserves**  
**Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>					
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	
Operating Reserve Fund							
Capital Reserve Fund		15,840	18,840	17,840	26,840	35,840	
<b>Total</b>	6,840 76,991	83,831	77,954 93,791	118,271 137,111	210,052 227,892	318,048 344,888	426,809 462,649

**Reserve Schedule**

**Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund**

Bylaw 4144

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105214	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		10,311	6,840	15,840	18,840	17,840	26,840
<b>Transfer from Ops Budget</b>		6,082	9,000	9,000	9,000	9,000	9,000
<b>Expenditures</b>		(10,000)	-	(6,000)	(10,000)	-	-
Planned Maintenance Activity		Water System Flushing Program		Reservoir cleaning and inspection	Water System Flushing Program		
<b>Interest Income*</b>		448					
<b>Ending Balance \$</b>		<b>6,840</b>	<b>15,840</b>	<b>18,840</b>	<b>17,840</b>	<b>26,840</b>	<b>35,840</b>

**Assumptions/Backgrounds:**

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

**Reserve Schedule**

**Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund**

Bylaw 3192

**Reserve Cash Flow**

Fund: 1067 Fund Centre: 101849	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	30,151	76,991	77,951	118,271	210,052	318,048
Transfer from Ops Budget	22,445	50,960	85,320	106,781	107,996	108,761
Transfer from Cap Fund	38,291					
Transfer to Cap Fund	(15,000)	(50,000)	(45,000)	(15,000)	-	-
Interest Income*	1,104					
<b>Ending Balance \$</b>	<b>76,991</b>	<b>77,951</b>	<b>118,271</b>	<b>210,052</b>	<b>318,048</b>	<b>426,809</b>

**Assumptions/Backgrounds:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Sticks Allison Water**

**FINAL BUDGET**

MARCH 2026

Service: 2.665 Sticks Allison Water (Galiano)

Committee: Electoral Area

**DEFINITION:**

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

**PARTICIPATION:**

Local Service Area

**MAXIMUM LEVY:**

Greater of \$18,700 or \$2.27 / \$1,000 of actual assessed value of land and improvements.

**COMMISSION:**

Sticks Allison Local Service Committee established by Bylaw No. 2558.

**FUNDING:**

User Charge: Annual charge per single family equivalency unit connected to the system.  
Excess Consumption Fee-for metered water use per service connection in excess of 90 cubic metres per three months: \$5.00 per cubic metre

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of \$400

**RESERVE FUND:**

Capital Reserve Fund - Bylaw No. 2740.  
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2026			2027	2028	2029	2030	
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Repairs & Maintenance	11,090	22,851	1,090	-	5,000	6,090	1,100	1,110	8,120	1,130
Allocations	4,037	4,034	4,282	-	-	4,282	4,367	4,455	4,545	4,636
Water Testing	2,400	2,400	2,440	-	-	2,440	2,545	2,616	2,689	2,763
Electricity	2,200	1,600	1,700	-	-	1,700	1,730	1,760	1,800	1,840
Supplies	750	750	760	-	-	760	770	780	790	800
Labour Charges	42,560	44,400	45,122	-	-	45,122	46,020	46,940	47,880	48,840
Other Operating Expenses	4,088	4,790	4,110	-	-	4,110	4,208	4,309	4,411	4,511
<b>TOTAL OPERATING COSTS</b>	<b>67,125</b>	<b>80,825</b>	<b>59,504</b>	<b>-</b>	<b>5,000</b>	<b>64,504</b>	<b>60,740</b>	<b>61,970</b>	<b>70,235</b>	<b>64,520</b>
*Percentage Increase over prior year			-11.4%		7.4%	-3.9%	-5.8%	2.0%	13.3%	-8.1%
<u>DEBT/RESERVES</u>										
Transfer to Operating Reserve Fund	6,775	-	11,255	-	-	11,255	7,570	8,000	9,000	9,000
Transfer to Capital Reserve Fund	11,000	9,775	18,985	-	-	18,985	37,470	48,420	50,855	54,470
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	1,500	5,000
MFA Debt Principal	-	-	-	-	-	-	-	-	-	2,880
MFA Debt Interest	-	-	-	-	-	-	-	-	1,820	13,340
<b>TOTAL DEBT / RESERVES</b>	<b>17,775</b>	<b>9,775</b>	<b>30,240</b>	<b>-</b>	<b>-</b>	<b>30,240</b>	<b>45,040</b>	<b>56,420</b>	<b>63,175</b>	<b>84,690</b>
<b>TOTAL COSTS</b>	<b>84,900</b>	<b>90,600</b>	<b>89,744</b>	<b>-</b>	<b>5,000</b>	<b>94,744</b>	<b>105,780</b>	<b>118,390</b>	<b>133,410</b>	<b>149,210</b>
*Percentage Increase over prior year			5.7%		5.9%	11.6%	11.6%	11.9%	12.7%	11.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(10,000)	(16,000)	-	-	(5,000)	(5,000)	-	-	(7,000)	-
Sales - Water	(600)	(300)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(68,640)	(68,640)	(82,370)	-	-	(82,370)	(97,200)	(108,860)	(113,210)	(117,740)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(79,340)</b>	<b>(85,040)</b>	<b>(83,070)</b>	<b>-</b>	<b>(5,000)</b>	<b>(88,070)</b>	<b>(97,900)</b>	<b>(109,560)</b>	<b>(120,910)</b>	<b>(118,440)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(5,560)</b>	<b>(5,560)</b>	<b>(6,674)</b>	<b>-</b>	<b>-</b>	<b>(6,674)</b>	<b>(7,880)</b>	<b>(8,830)</b>	<b>(12,500)</b>	<b>(30,770)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			20.0%			20.0%	18.0%	12.0%	4.0%	4.0%
Requisition			20.0%			20.0%	18.1%	12.1%	41.6%	146.2%
<b>Combined</b>			<b>19.8%</b>			<b>19.8%</b>	<b>17.9%</b>	<b>11.9%</b>	<b>6.8%</b>	<b>18.1%</b>

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

<b>Service No.</b>	<b>2.665</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Sticks Allison Water (Galiano)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$5,000	\$30,000	\$20,000	\$180,000	\$500,000	\$735,000	\$735,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$30,000</b>	<b>\$20,000</b>	<b>\$180,000</b>	<b>\$500,000</b>	<b>\$735,000</b>	<b>\$735,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$150,000	\$500,000	\$650,000	\$650,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$5,000	\$30,000	\$20,000	\$30,000	\$0	\$85,000	\$85,000
	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$30,000</b>	<b>\$20,000</b>	<b>\$180,000</b>	<b>\$500,000</b>	<b>\$735,000</b>	<b>\$735,000</b>

## Definitions for the 5-year Capital Plan

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



Service: 2.665 Sticks Allison Water (Galiano)

<b>Project Number</b> 22-01	<b>Capital Project Title</b> Service Line Replacement (Provisional)	<b>Capital Project Description</b> Replace failed/leaking service lines when required
<b>Project Rationale</b> Budget available as required to replace failed/leaking service lines that may arise.		

<b>Project Number</b> 25-01	<b>Capital Project Title</b> Source Water Protection	<b>Capital Project Description</b> Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.
<b>Project Rationale</b> Better monitoring and resiliency against drought and other water quantity concerns.		

<b>Project Number</b> 27-01	<b>Capital Project Title</b> Minor Site Improvements	<b>Capital Project Description</b> Smaller scale improvements as identified for replacement by operations.
<b>Project Rationale</b> Small scale improvements including, replacement of existng 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.		

<b>Project Number</b> 26-01	<b>Capital Project Title</b> Petition / Alternative Approval Process	<b>Capital Project Description</b> Undertake a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
<b>Project Rationale</b> Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.		

<b>Project Number</b> 27-02	<b>Capital Project Title</b> Watermain Replacement Program	<b>Capital Project Description</b> Initial budget to commence the watermain replacement program.
<b>Project Rationale</b> Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.		

**Sticks Allison Reserves  
 Summary Schedule  
 2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	8,961	15,216	22,786	30,786	32,786	41,786
Capital Reserve Fund	47,072	61,057	68,527	96,947	117,802	172,272
<b>Total</b>	<b>56,032</b>	<b>76,272</b>	<b>91,312</b>	<b>127,732</b>	<b>150,587</b>	<b>214,057</b>

## Reserve Schedule

### Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and well inspections.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105215	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		19,053	8,961	15,216	22,786	30,786	32,786
<b>Transfer from Ops Budget</b>		-	11,255	7,570	8,000	9,000	9,000
<b>Expenditures</b>		(10,000)	(5,000)	-	-	(7,000)	-
Planned Maintenance Activity		Leak risk investigation & provisional repairs	Leak Detection			Water Tank Clean and Inspection	
<b>Deficit Recovery</b>		(913)					
<b>Interest Income*</b>		821					
<b>Ending Balance \$</b>		<b>8,961</b>	<b>15,216</b>	<b>22,786</b>	<b>30,786</b>	<b>32,786</b>	<b>41,786</b>

### Assumptions/Background:

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

## Reserve Schedule

**Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740**

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

## Reserve Cash Flow

Fund:	1068	Actual	Budget				
			2025	2026	2027	2028	2029
Fund Centre:	101890						
Beginning Balance		34,508	47,072	61,057	68,527	96,947	117,802
Transfer from Ops Budget		11,000	18,985	37,470	48,420	50,855	54,470
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(5,000)	(30,000)	(20,000)	(30,000)	-
Interest Income*		1,563					
<b>Ending Balance \$</b>		<b>47,072</b>	<b>61,057</b>	<b>68,527</b>	<b>96,947</b>	<b>117,802</b>	<b>172,272</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Surfside Park Estates (Mayne)**

**FINAL BUDGET**

MARCH 2026

**Service:** 2.667 Surfside Park Estates (Mayne)

**Committee:** Electoral Area

**DEFINITION:**

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area. Bylaw No. 3087 (November 12, 2003).

**PARTICIPATION:**

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

**MAXIMUM LEVY:**

Greater of \$79,500 or \$13.97 / \$1,000 on actual assessed value of land and improvements.

**COMMISSION:**

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004).

**FUNDING:**

**User charge:** Annual charge per single family equivalency unit connected to the system

**Parcel Tax:** Annual charge only on properties capable of being connected to the system

**Connection Charge:** Actual Cost + 15% Admin fee (minimum connection \$400)

**RESERVE:**

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004).

Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016).

**2.667 - Surfside Park Estates (Mayne)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Operations Services Contract	24,700	28,200	25,140	-	-	25,140	25,640	26,150	26,670	27,200
Repairs & Maintenance	11,210	15,000	6,410	-	-	6,410	6,530	18,650	6,780	6,910
Waste Sludge Disposal	6,590	4,400	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Allocations	9,319	9,319	10,458	-	-	10,458	10,668	10,915	11,167	11,414
Water Testing	4,540	6,200	4,666	-	-	4,666	4,782	4,900	5,021	5,154
Electricity	5,500	5,500	5,710	-	-	5,710	5,820	5,940	6,060	6,180
Supplies	26,130	22,000	25,060	-	-	25,060	25,570	26,090	26,620	27,160
Labour Charges	38,810	50,000	41,149	-	-	41,149	41,970	42,810	43,670	44,540
Other Operating Expenses	5,591	7,810	6,217	-	-	6,217	6,375	6,495	6,647	6,782
<b>TOTAL OPERATING COSTS</b>	<b>132,390</b>	<b>148,429</b>	<b>126,810</b>	<b>-</b>	<b>-</b>	<b>126,810</b>	<b>129,395</b>	<b>144,030</b>	<b>134,755</b>	<b>137,500</b>
*Percentage Increase over prior year			-4.2%			-4.2%	2.0%	11.3%	-6.4%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	3,250	3,250	7,000	-	-	7,000	10,000	10,000	10,000	10,000
Transfer to Capital Reserve Fund	15,000	15,000	24,930	43,700	-	68,630	147,255	193,880	203,615	204,860
MFA Debt Principal	-	-	-	-	-	-	-	-	-	1,280
MFA Debt Interest	569	-	-	-	-	-	-	-	1,210	13,340
MFA Debt Reserve Fund	500	-	-	-	-	-	-	-	500	4,500
<b>TOTAL DEBT / RESERVES</b>	<b>19,319</b>	<b>18,250</b>	<b>31,930</b>	<b>43,700</b>	<b>-</b>	<b>75,630</b>	<b>157,255</b>	<b>203,880</b>	<b>215,325</b>	<b>233,980</b>
<b>TOTAL COSTS</b>	<b>151,709</b>	<b>166,679</b>	<b>158,740</b>	<b>43,700</b>	<b>-</b>	<b>202,440</b>	<b>286,650</b>	<b>347,910</b>	<b>350,080</b>	<b>371,480</b>
*Percentage Increase over prior year			4.6%	28.8%		33.4%	41.6%	21.4%	0.6%	6.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2025 to 2026	-	(14,970)	14,970	-	-	14,970	-	-	-	-
Balance CFW from 2024 to 2025	14,000	14,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	-	-	-	(12,000)	-	-
User Charges	(129,980)	(129,980)	(142,980)	-	-	(142,980)	(150,130)	(157,640)	(165,520)	(168,830)
Other Revenue	(200)	(200)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
<b>TOTAL REVENUE</b>	<b>(121,180)</b>	<b>(136,150)</b>	<b>(128,210)</b>	<b>-</b>	<b>-</b>	<b>(128,210)</b>	<b>(150,330)</b>	<b>(169,840)</b>	<b>(165,720)</b>	<b>(169,030)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(30,529)</b>	<b>(30,529)</b>	<b>(30,530)</b>	<b>(43,700)</b>	<b>-</b>	<b>(74,230)</b>	<b>(136,320)</b>	<b>(178,070)</b>	<b>(184,360)</b>	<b>(202,450)</b>
*Percentage increase over prior year										
User Fee			10.0%	0.0%		10.0%	5.0%	5.0%	5.0%	2.0%
Requisition			0.0%	143.1%		143.1%	83.6%	30.6%	3.5%	9.8%
<b>Combined</b>			<b>8.1%</b>	<b>27.2%</b>		<b>35.3%</b>	<b>31.9%</b>	<b>17.2%</b>	<b>4.2%</b>	<b>6.1%</b>

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

<b>Service No.</b>	<b>2.667</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Surfside Park Estates (Mayne)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$18,000	\$25,500	\$0	\$0	\$0	\$0	\$0	\$25,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$50,000	\$45,000	\$955,000	\$1,070,000	\$50,000	\$450,000	\$2,570,000	\$2,570,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$68,000</b>	<b>\$70,500</b>	<b>\$955,000</b>	<b>\$1,070,000</b>	<b>\$50,000</b>	<b>\$450,000</b>	<b>\$2,595,500</b>	<b>\$2,595,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$5,500	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$50,000	\$450,000	\$500,000	\$500,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$50,000	\$40,000	\$950,000	\$1,050,000	\$0	\$0	\$2,040,000	\$2,040,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$12,500	\$25,000	\$5,000	\$20,000	\$0	\$0	\$50,000	\$50,000
	<b>\$68,000</b>	<b>\$70,500</b>	<b>\$955,000</b>	<b>\$1,070,000</b>	<b>\$50,000</b>	<b>\$450,000</b>	<b>\$2,595,500</b>	<b>\$2,595,500</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 2.667

Service Name: Surfside Park Estates (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-01	Replacement	Wood Dale Drive Water Main Replacement	Replace approximately 200 m of leaking water main along Wood Dale Drive.	\$ 300,000	S	Grant	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 300,000
24-02	New	Source Water Surveillance	Construct source water surveillance for water quantity monitoring.	\$ 20,000	E	Res	\$ 12,500	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Replacement	Water Storage Tank Replacement	Design and construction new water storage tank.	\$ 1,700,000	S	Grant	\$ 50,000	\$ -	\$ 800,000	\$ 900,000	\$ -	\$ -	\$ 1,700,000
28-02	Replacement	Petition Process	Subsequent Petition process for Watermain Replacement Program and other debt upgrades determined prior to 2027.	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
28-01	Replacement	Watermain Replacement Program	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	\$ 5,600,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 450,000	\$ 500,000
26-01	Replacement	Water Service Repairs (Provisional)	Budget for repairs and replacements of services to address leaks or other operational requirements.	\$ 10,000	S	Res	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000
26-02	Study	Arsenic Removal Assessment	Engineering Assessment to review implications of Health Canada arsenic removal targets from 10ug/L to 5ug/L.	\$ 40,000	S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-02	Replacement	Replacement of UV Equipment	Replacement of UV Equipment	\$ 15,000	E	Cap	\$ 5,500	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ 5,500
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 7,705,000</b>			<b>\$ 68,000</b>	<b>\$ 70,500</b>	<b>\$ 955,000</b>	<b>\$ 1,070,000</b>	<b>\$ 50,000</b>	<b>\$ 450,000</b>	<b>\$ 2,595,500</b>

Service: 2.667 Surfside Park Estates (Mayne)

Project Number 24-01

Capital Project Title Wood Dale Drive Water Main Replacement

Capital Project Description

Replace approximately 200 m of leaking water main along Wood Dale Drive.

Project Rationale Funds are required to replace approximately 200 m of 150 mm diameter PVC water main that is leaking along Wood Dale Drive.

Project Number 24-02

Capital Project Title Source Water Surveillance

Capital Project Description

Construct source water surveillance for water quantity monitoring.

Project Rationale Construct source water surveillance for water quantity monitoring.

Project Number 25-01

Capital Project Title Water Storage Tank Replacement

Capital Project Description

Design and construction new water storage tank.

Project Rationale Design and construction new water storage tank following the previously completed conceptual design.

Project Number 28-02

Capital Project Title Petition Process

Capital Project Description

Subsequent Petition process for Watermain Replacement Program and other debt upgrades determined prior to 2027.

Project Rationale Funding to solicit public approval to secure debt in order to carry out necessary future Capital improvements.

Project Number 28-01

Capital Project Title Watermain Replacement Program

Capital Project Description

Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Service: 2.667 Surfside Park Estates (Mayne)

Project Number 26-01

Capital Project Title Water Service Repairs (Provisional)

Capital Project Description Budget for repairs and replacements of services to address leaks or other operational requirements.

Project Rationale

Project Number 26-02

Capital Project Title Arsenic Removal Assessment

Capital Project Description Engineering Assessment to review implications of Health Canada arsenic removal targets from 10ug/L to 5ug/L.

Project Rationale

Project Number 25-02

Capital Project Title Replacement of UV Equipment

Capital Project Description Replacement of UV Equipment

Project Rationale

**Surfside Park Estates (Mayne)**  
**Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	5,357	12,357	22,357	20,357	30,357	40,357
Capital Reserve Fund	43,375	43,305	79,770	106,110	162,185	219,505
<b>Total</b>	<b>48,733</b>	<b>55,663</b>	<b>102,128</b>	<b>126,468</b>	<b>192,543</b>	<b>259,863</b>

## Reserve Schedule

### Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

### Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105216	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		6,816	5,357	12,357	22,357	20,357	30,357
<b>Transfer from Ops Budget</b>		3,250	7,000	10,000	10,000	10,000	10,000
<b>Expenditures</b>		(5,000)	-	-	(12,000)	-	-
Planned Maintenance Activity		Prefilter media replacement			Reservoir cleaning & inspection		
<b>Interest Income*</b>		291					
<b>Ending Balance \$</b>		<b>5,357</b>	<b>12,357</b>	<b>22,357</b>	<b>20,357</b>	<b>30,357</b>	<b>40,357</b>

#### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191**

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

**Reserve Cash Flow**

Fund: Fund Centre:	1066 101850	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		56,304	43,375	43,305	79,770	106,110	162,185
<b>Transfer from Ops Budget</b>		4,054	24,930	41,465	46,340	56,075	57,320
<b>Transfer from Cap Fund</b>		11,209					
<b>Transfer to Cap Fund</b>		(30,000)	(25,000)	(5,000)	(20,000)	-	-
<b>Interest Income*</b>		1,808					
<b>Ending Balance \$</b>		<b>43,375</b>	<b>43,305</b>	<b>79,770</b>	<b>106,110</b>	<b>162,185</b>	<b>219,505</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Magic Lake Estates Sewer**

**FINAL BUDGET**

MARCH 2026

**Service:** 3.830 Magic Lake Sewer Utility (Pender)

**Committee:** Electoral Area

**DEFINITION:**

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

**PARTICIPATION:**

Specified Area - B(764) SA#8

**MAXIMUM LEVY:**

Greater of \$200,000 or \$7.10 / \$1,000 on actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing \$1,530,000 for 10 years

**COMMITTEE:**

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

**FUNDING:**

**User Charge:** Per single family equivalency unit to connected properties only

**Parcel Tax:** Only on properties capable of being connected to system.

**Connection Charge:** Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500.

**RESERVE FUND:**

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

3.830 - Magic Lake Estates Sewer	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	111,240	66,340	113,240	(45,000)	-	68,240	69,600	70,990	72,410	73,860
Grit & Waste Sludge Disposal	87,550	40,830	89,130	(45,000)	-	44,130	45,010	45,910	46,830	47,770
Screening Disposal	20,000	10,000	20,360	-	-	20,360	20,770	21,190	21,610	22,040
Repairs & Maintenance	25,200	21,370	25,650	5,000	5,000	35,650	86,260	31,890	32,520	33,180
Allocations	49,553	49,553	51,900	-	-	51,900	52,859	53,916	54,988	56,094
Electricity	25,780	52,000	26,750	27,250	-	54,000	55,080	56,180	57,300	58,450
Supplies	18,220	15,460	18,540	3,000	7,000	28,540	21,970	22,410	22,860	23,310
Labour Charges	338,283	422,233	358,047	100,000	-	458,047	467,440	477,029	486,808	496,800
Other Operating Expenses	47,591	58,361	57,971	2,500	-	60,471	62,097	63,901	65,774	67,717
<b>TOTAL OPERATING COSTS</b>	<b>723,417</b>	<b>736,147</b>	<b>761,588</b>	<b>47,750</b>	<b>12,000</b>	<b>821,338</b>	<b>881,086</b>	<b>843,416</b>	<b>861,100</b>	<b>879,221</b>
*Percentage Increase over prior year			5.3%	6.6%	1.7%	13.5%	7.3%	-4.3%	2.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	46,000	46,000	46,000	-	-	46,000	113,345	130,795	129,875	45,895
Transfer to Operating Reserve Fund	15,000	2,270	20,520	-	-	20,520	50,000	50,000	50,000	50,000
Transfer to Equipment Replacement fund	-	-	-	60,000	-	60,000	60,000	60,000	60,000	60,000
Debt Reserve Fund	530	530	610	-	-	610	310	8,210	13,000	10,000
MFA Principal Payment	133,463	133,463	133,463	-	-	133,463	68,476	46,668	20,403	53,558
MFA Interest Payment	40,640	40,640	40,640	-	-	40,640	24,995	26,820	54,563	113,975
<b>TOTAL DEBT / RESERVES</b>	<b>235,633</b>	<b>222,903</b>	<b>241,233</b>	<b>60,000</b>	<b>-</b>	<b>301,233</b>	<b>317,126</b>	<b>322,493</b>	<b>327,841</b>	<b>333,428</b>
<b>TOTAL COSTS</b>	<b>959,050</b>	<b>959,050</b>	<b>1,002,821</b>	<b>107,750</b>	<b>12,000</b>	<b>1,122,571</b>	<b>1,198,212</b>	<b>1,165,909</b>	<b>1,188,941</b>	<b>1,212,649</b>
<b>Sludge Disposal Recovery</b>	<b>(11,940)</b>	<b>(11,940)</b>	<b>(12,150)</b>	<b>-</b>	<b>-</b>	<b>(12,150)</b>	<b>(12,390)</b>	<b>(12,640)</b>	<b>(12,890)</b>	<b>(13,150)</b>
<b>TOTAL COSTS NET OF RECOVERIES</b>	<b>947,110</b>	<b>947,110</b>	<b>990,671</b>	<b>107,750</b>	<b>12,000</b>	<b>1,110,421</b>	<b>1,185,822</b>	<b>1,153,269</b>	<b>1,176,051</b>	<b>1,199,499</b>
*Percentage Increase over prior year			4.6%	11.4%	1.3%	17.2%	6.8%	-2.7%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(12,000)	(12,000)	(55,000)	-	-	-
User Charges	(317,390)	(317,390)	(331,990)	(36,250)	-	(368,240)	(379,290)	(386,880)	(394,620)	(402,510)
Grants in Lieu of Taxes	(3,430)	(3,430)	(3,550)	-	-	(3,550)	(3,430)	(3,430)	(3,430)	(3,430)
Other Revenue	(1,460)	(1,460)	(1,560)	-	-	(1,560)	(1,280)	(1,200)	(1,010)	(1,030)
<b>TOTAL REVENUE</b>	<b>(322,280)</b>	<b>(322,280)</b>	<b>(337,100)</b>	<b>(36,250)</b>	<b>(12,000)</b>	<b>(385,350)</b>	<b>(439,000)</b>	<b>(391,510)</b>	<b>(399,060)</b>	<b>(406,970)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(624,830)</b>	<b>(624,830)</b>	<b>(653,571)</b>	<b>(71,500)</b>	<b>-</b>	<b>(725,071)</b>	<b>(746,822)</b>	<b>(761,759)</b>	<b>(776,991)</b>	<b>(792,529)</b>
*Percentage increase over prior year			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
User Fees			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
Requisition			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
<b>Combined</b>			<b>4.6%</b>	<b>11.4%</b>	<b>0.0%</b>	<b>16.0%</b>	<b>3.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

**3.830D - Magic Lake Estates Sewer - Debt Only**  
**6M Phase 1 Wastewater Treatment Plan Upgrade**

DEBT

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
Debt Reserve Fund	1,520	1,520	1,760	-	-	1,760	1,760	1,760	1,760	1,760
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
<b>TOTAL DEBT</b>	<b>232,205</b>	<b>232,205</b>	<b>232,445</b>	<b>-</b>	<b>-</b>	<b>232,445</b>	<b>232,445</b>	<b>232,445</b>	<b>232,445</b>	<b>232,445</b>
<u>FUNDING SOURCES (REVENUE)</u>										
MFA Debt Reserve Earning	(1,520)	(1,520)	(1,760)	-	-	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Grants in Lieu of Taxes	(1,201)	(1,201)	(1,201)	-	-	(1,201)	(1,201)	(1,201)	(1,201)	(1,201)
<b>REQUISITION - PARCEL TAX</b>	<b>(229,484)</b>	<b>(229,484)</b>	<b>(229,484)</b>	<b>-</b>	<b>-</b>	<b>(229,484)</b>	<b>(229,484)</b>	<b>(229,484)</b>	<b>(229,484)</b>	<b>(229,484)</b>
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

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

<b>Service No.</b>	<b>3.830</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Magic Lake Sewer Utility (Pender)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$60,000	\$160,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$360,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$119,600	\$154,600	\$240,000	\$925,000	\$1,300,000	\$1,000,000	\$3,619,600	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$179,600</b>	<b>\$314,600</b>	<b>\$290,000</b>	<b>\$975,000</b>	<b>\$1,350,000</b>	<b>\$1,050,000</b>	<b>\$3,979,600</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$179,600	\$179,600	\$0	\$0	\$0	\$0	\$0	\$179,600
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$800,000	\$1,300,000	\$1,000,000	\$3,100,000	\$3,100,000
Equipment Replacement Fund	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$250,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$85,000	\$240,000	\$125,000	\$0	\$0	\$450,000	\$450,000
	<b>\$179,600</b>	<b>\$314,600</b>	<b>\$290,000</b>	<b>\$975,000</b>	<b>\$1,350,000</b>	<b>\$1,050,000</b>	<b>\$3,979,600</b>	

## Definitions for the 5-year Capital Plan

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



Service: **3.830** **Magic Lake Sewer Utility (Pender)**

<b>Project Number</b> 21-02	<b>Capital Project Title</b> Wastewater Improvements - Pump Station and Treatment Plant Upgrades	<b>Capital Project Description</b> <ol style="list-style-type: none"><li>1. Renew Galleon and Schooner Pump Stations</li><li>2. Replace Cannon WWTP with a new pump station</li><li>3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)</li><li>4. Commissioning</li></ol>
<b>Project Rationale</b> Wastewater Improvements - Pump Station and Treatment Plant Upgrades. Commissioning in progress.		

<b>Project Number</b> 24-01	<b>Capital Project Title</b> Towable Genset Replacement	<b>Capital Project Description</b> Replacement of the towable genset as it is nearing the end of life.
<b>Project Rationale</b> Replacement of the towable genset as it is nearing the end of life.		

<b>Project Number</b> 27-01	<b>Capital Project Title</b> Petition or Alternative Approval Process	<b>Capital Project Description</b> Conduct public consultation to inform strategies to borrow necessary future capital funds.
<b>Project Rationale</b> Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.		

<b>Project Number</b> 28-01	<b>Capital Project Title</b> CCTV Inspection of AC Pipe	<b>Capital Project Description</b> Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.
<b>Project Rationale</b> CCTV inspections of AC sewer mains to prioritize replacement.		

<b>Project Number</b> 27-02	<b>Capital Project Title</b> Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	<b>Capital Project Description</b> Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns
<b>Project Rationale</b> Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).		

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

<b>Project Number</b> 28-03	<b>Capital Project Title</b> AC Sewer Pipe Replacement	<b>Capital Project Description</b> Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.
<b>Project Rationale</b> Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.		

<b>Project Number</b> 27-03	<b>Capital Project Title</b> Chart PS RTU	<b>Capital Project Description</b> Connectivity to SCADA Server.
<b>Project Rationale</b>		

<b>Project Number</b> 26-01	<b>Capital Project Title</b> WWTP Optimization	<b>Capital Project Description</b> Budget for ongoing operational improvements for additional instrumentation, analytical improvements, etc as operations familiarize and fine tune operation of the plant.
<b>Project Rationale</b>		

<b>Project Number</b> 26-02	<b>Capital Project Title</b> Annual Provisional - Equipment Replacement Fund.	<b>Capital Project Description</b> Budget for mechanical and electrical equipment replacement needed for replacement.
<b>Project Rationale</b>		

<b>Project Number</b> 21-01	<b>Capital Project Title</b> MLE Safety Upgrades	<b>Capital Project Description</b> MLE Safety Upgrades
<b>Project Rationale</b>		

**Magic Lake Estates Sewer  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	4,307	12,827	7,827	57,827	107,827	157,827
Capital Reserve Fund	381,792	342,792	216,137	221,932	351,807	397,702
Equipment Replacement Fund	-	10,000	20,000	30,000	40,000	50,000
<b>Total</b>	<b>386,099</b>	<b>365,619</b>	<b>243,964</b>	<b>309,759</b>	<b>499,634</b>	<b>605,529</b>

## Reserve Schedule

### Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

### Reserve Cash Flow

Fund: Fund Centre:	1500 105217	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		43,923	4,307	12,827	7,827	57,827	107,827
<b>Transfer from Ops Budget</b>		-	20,520	50,000	50,000	50,000	50,000
<b>Planned Expenditures</b>		-	(12,000)	(55,000)	-	-	-
Planned Maintenance Activity			Sewer flushing (\$12K)	Outfall Inspection (\$15K) and sewer flushing (\$40K)			
<b>Deficit Recovery</b>		(41,610)					
<b>Interest Income*</b>		1,995					
<b>Ending Balance \$</b>		<b>4,307</b>	<b>12,827</b>	<b>7,827</b>	<b>57,827</b>	<b>107,827</b>	<b>157,827</b>

#### Assumptions/Background:

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

## Reserve Schedule

**Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund**

Bylaw 1497

### Reserve Cash Flow

Fund:	1042	Actual	Budget				
Fund Centre:	101386	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		425,103	381,792	342,792	216,137	221,932	351,807
<b>Transfer from Ops Budget</b>		-	46,000	113,345	130,795	129,875	45,895
<b>Transfer to Cap Fund</b>		(60,000)	(85,000)	(240,000)	(125,000)	-	-
<b>Transfer from Cap Fund</b>		-					
<b>Interest Income*</b>		16,689					
<b>Ending Balance \$</b>		<b>381,792</b>	<b>342,792</b>	<b>216,137</b>	<b>221,932</b>	<b>351,807</b>	<b>397,702</b>

**Assumptions/Background:**

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

## Reserve Schedule

**Reserve Fund: 3.830 Magic Lake Sewer System - Equipment Replacement Fund**

Newly created in 2025

## Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102327						
Beginning Balance		-	-	10,000	20,000	30,000	40,000
Transfer from Ops Budget		-	60,000	60,000	60,000	60,000	60,000
Planned Purchases		-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Interest Income		-					
<b>Ending Balance \$</b>		-	<b>10,000</b>	<b>20,000</b>	<b>30,000</b>	<b>40,000</b>	<b>50,000</b>

**Assumptions/Background:**

March 11, 2026  
2026 Final Electoral Area Budget

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## 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)	<b>-0.7% *</b>
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	<b>1.8% *</b>
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	<b>1.9% *</b>
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