

March 11, 2026
2026 Final Electoral Area Budget

Appendix C-1: Requisition Summary - Salt Spring Island

Electoral Area Salt Spring Island	Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2026	2025	Final 2026	2025	\$	%	\$	%
1.010 Legislative & General Government	471,670	70.40	438,355	66.10	33,315	7.6%	4.30	6.5%
1.10X Facilities Management	5,481	0.82	5,539	0.84	(57)	-1.0%	(0.02)	-2.0%
1.101 G.I.S.	4,707	0.70	4,909	0.74	(202)	-4.1%	(0.04)	-5.1%
1.224 Community Health	9,062	1.35	20,370	3.07	(11,307)	-55.5%	(1.72)	-56.0%
1.280 Regional Parks	545,645	81.44	613,633	92.53	(67,988)	-11.1%	(11.09)	-12.0%
1.309 Climate Action and Adaptation	50,656	7.56	49,104	7.40	1,552	3.2%	0.16	2.1%
1.310 Land Banking & Housing	102,247	15.26	106,778	16.10	(4,531)	-4.2%	(0.84)	-5.2%
1.312 Regional Goose Management	8,895	1.33	7,531	1.14	1,364	18.1%	0.19	16.9%
1.315 Biodiversity & Environmental Stewardship	3,730	0.56	3,321	0.50	409	12.3%	0.06	11.2%
1.324 Regional Planning Services	22,086	3.30	42,591	6.42	(20,505)	-48.1%	(3.13)	-48.7%
1.326 Foodlands Access	10,543	1.57	8,118	1.22	2,425	29.9%	0.35	28.5%
1.329 Regional Transportation	174,360	26.02	-	-	174,360	100.0%	26.02	100.0%
1.335 Geo-Spatial Referencing System	5,266	0.79	5,606	0.85	(340)	-6.1%	(0.06)	-7.0%
1.374 Regional Emergency Program Support	4,249	0.63	4,254	0.64	(5)	-0.1%	(0.01)	-1.1%
1.375 Hazardous Material Incident Response	14,589	2.18	14,341	2.16	248	1.7%	0.01	0.7%
1.911 911 Systems	14,285	2.13	13,087	1.97	1,198	9.2%	0.16	8.0%
1.921 Regional CREST Contribution	54,496	8.13	52,107	7.86	2,389	4.6%	0.28	3.5%
21.ALL Feasibility Study Reserve Fund - All	(9,544)	(1.42)	4,317	0.65	(13,861)	-32.1%	(2.08)	-31.8%
Total Regional	\$1,492,424	\$222.75	\$1,393,961	\$210.21	\$98,463	7.1%	\$12.55	6.0%
1.230 Traffic Safety Commission	-	-	2,504	0.38	(2,504)	-100.0%	(0.38)	-100.0%
1.311 Regional Housing Trust Fund	10,250	1.53	-	-	10,250	100.0%	1.53	100.0%
1.313 Animal Care Services	154,133	23.01	147,296	22.21	6,837	4.6%	0.79	3.6%
1.913 913 Fire Dispatch	68,526	10.23	62,152	9.37	6,374	10.3%	0.86	9.1%
Total Sub-Regional	\$232,909	\$34.76	\$211,952	\$31.96	\$20,956	9.9%	\$2.80	8.8%
1.103 Elections	16,743	2.50	-	-	16,743	100.0%	2.50	100.0%
1.104 U.B.C.M.	6,207	0.93	5,791	0.87	416	7.2%	0.05	6.1%
1.108 Joint Electoral Area Admin	137,919	20.59	75,067	11.32	62,853	83.7%	9.27	81.9%
1.318 Building Inspection	317,930	47.45	286,013	43.13	31,917	11.2%	4.32	10.0%
1.320 Noise Control	34,634	5.17	33,180	5.00	1,454	4.4%	0.17	3.3%
1.322 Nuisances & 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%
Total Joint Electoral Area	\$645,597	\$96.36	\$501,104	\$75.57	\$144,493	28.8%	\$20.79	27.5%
1.116 Grant-in-Aid - Salt Spring Island	75,960	11.34	73,725	11.12	2,235	3.0%	0.22	2.0%
1.124 SSI Economic Development Commission	85,672	12.79	64,482	9.72	21,190	32.9%	3.06	31.5%
1.141 Salt Spring Island Public Library	804,013	120.00	786,678	115.61	37,335	4.9%	4.39	3.8%
1.236 Salt Spring Island Fernwood Dock	19,677	3.36	17,870	3.05	1,807	10.1%	0.31	10.1%
1.238A Community Transit (SSI)	496,500	74.11	454,571	68.55	41,929	9.2%	5.56	8.1%
1.238B Community Transportation (SSI)	62,789	9.37	72,015	10.86	(9,226)	-12.8%	(1.49)	-13.7%
1.299 Salt Spring Island Arts	154,361	23.04	145,393	21.92	8,968	6.2%	1.11	5.1%
1.342 SSI Livestock Injury Compensation	-	-	13	0.00	(13)	-100.0%	(0.00)	-100.0%
1.378 SSI Search and Rescue	27,696	4.13	26,480	3.99	1,216	4.6%	0.14	3.5%
1.45X SSI Parks and Recreation	3,159,695	471.60	2,858,547	431.06	301,148	10.5%	40.54	9.4%
3.705 SSI Liquid Waste Disposal	416,491	71.17	406,177	69.28	10,314	2.5%	1.89	2.7%
Total SSI LCC Services	\$5,302,854	\$800.91	\$4,885,951	\$745.17	\$416,903	8.5%	\$55.74	7.5%
1.111 Electoral Area Admin Exp - SSI	816,163	121.82	811,235	122.33	4,928	0.6%	(0.52)	-0.4%
1.316 SSI Building Numbering	10,770	1.61	10,575	1.59	195	1.8%	0.01	0.8%
1.371 SSI Emergency Program	146,410	21.85	124,080	18.71	22,330	18.0%	3.14	16.8%
1.535 Stormwater Quality Management - SSI	17,650	2.63	15,350	2.31	2,300	15.0%	0.32	13.8%
1.925 Emergency Comm - CREST - SSI	160,516	23.96	155,771	23.49	4,745	3.0%	0.47	2.0%
Total Other SSI Electoral Area	\$1,151,509	\$171.87	\$1,117,011	\$168.44	\$34,498	3.1%	\$3.43	2.0%
Total SSI Electoral Area (Including SSI LCC Services)	\$6,454,363	\$972.77	\$6,002,962	\$913.61	\$451,401	7.5%	\$59.16	6.5%
Total Capital Regional District	\$8,825,293	\$1,326.65	\$8,109,980	\$1,231.34	\$715,313	8.8%	\$95.30	7.7%
CRHD Capital Regional Hospital District	866,985	129.40	861,617	\$129.93	5,368	0.6%	(0.53)	-0.4%
Total CRD and CRHD	\$9,692,277	\$1,456.05	\$8,971,596	\$1,361.27	\$720,681	8.0%	\$94.78	7.0%

Average residential assessment - 2026/2025

\$1,060,265

\$1,051,776

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

	Change in Requisition		Change in Cost / Avg. Res Asst	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	33,315	0.4%	4.30	0.3%
Community Health	(11,307)	-0.1%	(1.72)	-0.1%
Regional Parks	(67,988)	-0.8%	(11.09)	-0.8%
Regional Planning Services	(20,505)	-0.2%	(3.13)	-0.2%
Regional Transportation	174,360	1.9%	26.02	1.9%
Feasibility Study Reserve Fund - All	(13,861)	-0.2%	(2.08)	-0.2%
SUB-REGIONAL				
Regional Housing Trust Fund	10,250	0.1%	1.53	0.1%
JOINT EA				
Elections	16,743	0.2%	2.50	0.2%
Joint Electoral Area Admin	62,853	0.7%	9.27	0.7%
Building Inspection	31,917	0.4%	4.32	0.3%
Electoral Area Fire Inspection & Investigation	10,786	0.1%	1.61	0.1%
Electoral Area Emergency Program	17,471	0.2%	2.49	0.2%
SSI LCC EA				
SSI Economic Development Commission	21,190	0.2%	3.06	0.2%
Salt Spring Island Public Library	37,335	0.4%	4.39	0.3%
Community Transit (SSI)	41,929	0.5%	5.56	0.4%
Community Transportation (SSI)	(9,226)	-0.1%	(1.49)	-0.1%
Salt Spring Island Arts	8,968	0.1%	1.11	0.1%
SSI Parks and Recreation	301,148	3.4%	40.54	3.0%
SSI Liquid Waste Disposal	10,314	0.1%	1.89	0.1%
OTHER SSI EA				
SSI Emergency Program	22,330	0.2%	3.14	0.2%
Capital Regional Hospital District	5,368	0.1%	(0.53)	0.0%
Other	37,293	0.4%	3.07	0.2%
TOTAL CRD & CRHD	720,681	8.0%	\$94.78	7.0%

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%
Total Local/Specified/Defined Services	475,941		381,810		94,131			

**Appendix C2: SSI - Change in Requisition from Provisional to Final - Budget 2026 Change
 in Requisition (2026 Final vs Provisional) - Salt Spring Island
 (Requisition Changes > ±\$3,000) by Services**

Electoral Area Salt Spring Island	2026 Requisition		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 \$ +/-	%	
Total Regional and Sub-Regional	1,725,333	1,706,883	257.52	257.39	18,450	1.1%	0.12	0.0%	To be discussed at the CRD Board Budget Review on March 11, 2026
Total Joint Electoral Area	645,597	642,184	96.36	96.84	3,412	0.5%	(0.48)	-0.5%	
1.236 Salt Spring Island Fernwood Dock	19,677	27,677	3.36	4.72	(8,000)	-28.9%	(1.36)	-28.9%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.238A Community Transit (SSI)	496,500	506,500	74.11	76.38	(10,000)	-2.0%	(2.27)	-3.0%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.238B Community Transportation (SSI)	62,789	77,789	9.37	11.73	(15,000)	-19.3%	(2.36)	-20.1%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.45X SSI Parks and Recreation	3,159,695	3,164,430	471.60	477.19	(4,735)	-0.1%	(5.59)	-1.2%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition; Ongoing operating costs increase to auxiliary wages and Ganges Fire hall
3.705 SSI Liquid Waste Disposal	416,491	426,491	71.17	72.74	(10,000)	-2.3%	(1.57)	-2.2%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
Total SSI LCC Services	4,155,152	4,202,887	629.61	642.76	(47,735)	-1.1%	(13.16)	-2.0%	
1.111 Electoral Area Admin Exp - SSI	816,163	811,240	121.82	122.33	4,923	0.6%	(0.52)	-0.4%	LCC Motion - One-time governance training funded by Requisition, offset by a minor GILT adjustment
Total Other SSI Electoral Area	816,163	811,240	121.82	122.33	4,923	0.6%	(0.52)	-0.4%	
Other <±\$3,000	2,350,033	2,342,267	350.75	353.21	7,766	0.3%	(2.45)	-0.7%	
Total CRD and CRHD (SSI)	9,692,277	9,705,462	1,456.05	1,472.54	(13,185)	-0.1%	(16.49)	-1.1%	
Total Local/Specified/Defined Services	475,941	477,162			(1,221)	-0.3%			

*SSI Local Community Commission (LCC) budgets highlighted

March 11, 2026
 2026 Final Electoral Area Budget

Appendix C-3: Change in Requisition over 2025 Final by Cost Driver (2026 Final vs Provisional) - Salt Spring Island
 (Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg Res Asst		Comments
			% Increase over 2025	\$ Requisition	% Increase over 2025	\$/Avg Res	
2025 Final				8,971,596		1,361.27	
2026 Provisional - (CRD&CRHD)			8.2%	9,705,462	8.2%	1,472.54	
Change in Cost Apportionment							
		Regional & Sub-Regional Various Services	0.1%	8,070	-0.1%	(1.44)	
		CRHD Capital Regional Hospital District	0.1%	5,091	0.0%	(0.57)	
		SSI LCC Services			-0.6%	(7.51)	Change in residential assessment
		Other SSI EA Wide Services Excluding LCC SSI EA Wide Services			-0.1%	(1.78)	Change in residential assessment
		Others <+/-3,000	0.0%	3,706	0.0%	(0.44)	
		Subtotal	0.2%	16,866	-0.9%	(11.73)	
Budget Changes							
		Regional & Sub-Regional Various Services	0.1%	10,380	0.1%	1.57	To be discussed at the CRD Board Budget Review - March 11, 2026
		Joint EA Various Services	0.0%	(293)	0.0%	(0.04)	
		SSI LCC Services 1.236 Salt Spring Island Fernwood Dock	-0.1%	(8,000)	-0.1%	(1.36)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
		1.238A Community Transit (S.S.I.)	-0.1%	(10,000)	-0.1%	(1.51)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
		1.238B Community Transportation (S.S.I.)	-0.2%	(15,000)	-0.2%	(2.26)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
		1.45X SSI Parks and Recreation	-0.1%	(4,735)	-0.1%	(0.72)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition; Ongoing operating costs increase to auxiliary wages and Ganges Fire hall
		3.705 S.S.I. Liquid Waste Disposal	-0.1%	(10,000)	-0.1%	(1.57)	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
		Other SSI EA Wide Services 1.111 Electoral Area Admin Exp-SSI	0.1%	4,923	0.1%	0.74	One-time governance training funded by Requisition
		Others <+/-3,000	0.0%	2,675	0.0%	0.40	Changes related to 2025 surplus/deficit, GILT and minor budget changes
		Subtotal	-0.3%	(30,050)	-0.3%	(4.76)	
2026 Final - CRD&CRHD over 2025			8.0%	9,692,277	7.0%	1,456.05	

*Requisition excludes Local/Specified/Defined area services.
 **SSI Local Community Commission (LCC) budgets highlighted

**Appendix C-4: Capital Plan Summary Overview by Service - Salt Spring Island
 2026 Final Budget**

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
	Total	799,400		3,790,151	10,785,317	335,000	15,709,868	2,135,340	4,460,000	356,900	6,409,551	1,920,266	427,811	15,709,868

March 11, 2026
2026 Final Electoral Area Budget

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
Total Changes - Salt Spring Island			6,434,929	6,841,707	406,778	

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
OPERATING COSTS										
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
TOTAL OPERATING COSTS	1,511,137	1,406,635	1,421,456	-	144,463	1,565,919	1,524,818	1,561,946	1,594,316	1,705,516
*Percentage Increase over prior year			-5.9%		9.6%	3.6%	-2.6%	2.4%	2.1%	7.0%
CAPITAL / RESERVES										
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
TOTAL CAPITAL / RESERVES	43,000	55,922	88,610	-	-	88,610	83,230	90,920	100,275	98,905
TOTAL COSTS	1,554,137	1,462,557	1,510,066	-	144,463	1,654,529	1,608,048	1,652,866	1,694,591	1,804,421
*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)
TOTAL RECOVERIES	(720,640)	(629,260)	(739,660)	-	(15,565)	(755,225)	(754,440)	(769,490)	(784,820)	(800,550)
COSTS LESS INTERNAL RECOVERIES	833,497	833,297	770,406	-	128,898	899,304	853,608	883,376	909,771	1,003,871
*Percentage Increase over prior year			-7.6%		15.5%	7.9%	-5.1%	3.5%	3.0%	10.3%
FUNDING SOURCES (REVENUE)										
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)
TOTAL REVENUE	(22,262)	(22,062)	(5,933)	-	(77,208)	(83,141)	(9,878)	(5,906)	(5,931)	(81,551)
REQUISITION	(811,235)	(811,235)	(764,473)	-	(51,690)	(816,163)	(843,730)	(877,470)	(903,840)	(922,320)
*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
TOTAL OPERATING COSTS	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
*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
TOTAL CAPITAL / RESERVES	10,000	16,487	39,160	-	-	39,160	37,695	49,410	62,260	64,455
TOTAL COSTS	1,304,482	1,213,402	1,263,690	-	69,463	1,333,153	1,361,669	1,406,483	1,447,600	1,481,218
*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)
TOTAL RECOVERIES	(720,640)	(629,260)	(739,660)	-	(15,565)	(755,225)	(754,440)	(769,490)	(784,820)	(800,550)
COSTS LESS INTERNAL RECOVERIES	583,842	584,142	524,030	-	53,898	577,928	607,229	636,993	662,780	680,668
*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)
TOTAL REVENUE	(56,616)	(56,916)	(720)	-	(7,208)	(7,928)	(4,739)	(763)	(780)	(798)
REQUISITION	(527,226)	(527,226)	(523,310)	-	(46,690)	(570,000)	(602,490)	(636,230)	(662,000)	(679,870)
*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
TOTAL OPERATING COSTS	56,627	54,337	56,177	-	-	56,177	57,297	58,455	59,625	60,817
*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
TOTAL CAPITAL / RESERVES	-	1,790	4,045	-	-	4,045	2,925	1,770	1,205	625
TOTAL COSTS	56,627	56,127	60,222	-	-	60,222	60,222	60,225	60,830	61,442
*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)	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(4,760)	(4,260)	(39)	-	-	(39)	(52)	(55)	(60)	(62)
REQUISITION	(51,867)	(51,867)	(60,183)	-	-	(60,183)	(60,170)	(60,170)	(60,770)	(61,380)
*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
TOTAL OPERATING COSTS	160,028	155,383	140,749	-	75,000	215,749	143,547	146,418	149,351	227,936
*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
TOTAL CAPITAL / RESERVES	33,000	37,645	45,405	-	-	45,405	42,610	39,740	36,810	33,825
TOTAL COSTS	193,028	193,028	186,154	-	75,000	261,154	186,157	186,158	186,161	261,761
*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)
TOTAL REVENUE	39,114	39,114	(5,174)	-	(70,000)	(75,174)	(5,087)	(5,088)	(5,091)	(80,691)
REQUISITION	(232,142)	(232,142)	(180,980)	-	(5,000)	(185,980)	(181,070)	(181,070)	(181,070)	(181,070)
*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

Service No.	1.111 SSI 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	\$20,000	\$40,900	\$91,150	\$11,600	\$11,750	\$6,000	\$161,400	\$161,400
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$65,000	\$0	\$65,000	\$65,000
	\$20,000	\$40,900	\$91,150	\$11,600	\$76,750	\$6,000	\$226,400	\$226,400

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	\$20,000	\$40,900	\$91,150	\$11,600	\$76,750	\$6,000	\$226,400	\$226,400
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
	\$20,000	\$40,900	\$91,150	\$11,600	\$76,750	\$6,000	\$226,400	\$226,400

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 226,400			\$ 20,000	\$ 40,900	\$ 91,150	\$ 11,600	\$ 76,750	\$ 6,000	\$ 226,400

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	137,932	108,434	96,514	175,834	199,359	216,664

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					
Ending Balance \$		38,893	9,298	46,908	81,648	113,458	66,683

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					
Ending Balance \$		6,720	9,172	11,437	25,147	42,407	61,862

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: Fund Centre:	1022 102119	Actual	Budget				
		2025	2026	2027	2028	2029	2030
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					
Ending Balance \$		61,767	62,017	27,297	51,397	19,647	58,647

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					
Ending Balance \$		13,643	11,038	1,463	3,233	4,438	5,063

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					
Ending Balance \$		16,909	16,909	9,409	14,409	19,409	24,409

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
TOTAL OPERATING COSTS	73,995	74,066	75,960	-	20,000	95,960	77,606	79,152	80,729	82,347
*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)
TOTAL REVENUE	(270)	(341)	-	-	(20,000)	(20,000)	(140)	(140)	(140)	(140)
REQUISITION	(73,725)	(73,725)	(75,960)	-	-	(75,960)	(77,466)	(79,012)	(80,589)	(82,207)
*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
OPERATING COSTS										
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
TOTAL OPERATING COSTS	120,089	110,193	58,832	20,000	21,716	100,548	79,200	79,577	79,975	80,376
*Percentage Increase over prior year			-51.0%	16.7%	18.1%	-16.3%	-21.2%	0.5%	0.5%	0.5%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	7,460	-	-	7,460	7,500	7,650	7,800	7,960
TOTAL COSTS	120,089	110,193	66,292	20,000	21,716	108,008	86,700	87,227	87,775	88,336
FUNDING SOURCES (REVENUE)										
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)
TOTAL REVENUE	(55,607)	(45,711)	(620)	-	(21,716)	(22,336)	(630)	(640)	(650)	(660)
REQUISITION	(64,482)	(64,482)	(65,672)	(20,000)	-	(85,672)	(86,070)	(86,587)	(87,125)	(87,676)
*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					
Ending Balance \$		13,653	11,113	18,613	26,263	34,063	42,023

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
TOTAL OPERATING COSTS	619,382	616,682	650,377	5,500	-	655,877	717,052	751,456	766,846	782,564
*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	-	-
TOTAL DEBT / RESERVE	149,236	151,934	150,236	-	-	150,236	104,198	86,213	87,525	88,895
TOTAL COSTS	768,618	768,616	800,613	5,500	-	806,113	821,250	837,669	854,371	871,459
*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)
TOTAL REVENUE	(1,940)	(1,938)	(2,100)	-	-	(2,100)	(1,160)	(1,180)	(1,150)	(1,170)
REQUISITION	(766,678)	(766,678)	(798,513)	(5,500)	-	(804,013)	(820,090)	(836,489)	(853,221)	(870,289)
*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

Service No.	1.141 SSI Public Library	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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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
	\$130,000	\$100,000	\$35,000	\$50,000	\$6,000	\$0	\$191,000

SOURCE OF FUNDS

Capital Funds on Hand	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$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
	\$130,000	\$100,000	\$35,000	\$50,000	\$6,000	\$0	\$191,000

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 191,000				\$ 100,000	\$ 35,000	\$ 50,000	\$ 6,000	\$ -	\$ 191,000

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						
Beginning Balance		141,353	145,766	108,341	192,601	243,876	325,401
Transfer from Ops Budget		8,449	2,575	94,260	76,275	87,525	88,895
Transfer from Cap Fund		61					
Transfer to Cap Fund		(10,000)	(40,000)	(10,000)	(25,000)	(6,000)	-
Interest Income*		5,902					
Ending Balance \$		145,766	108,341	192,601	243,876	325,401	414,296

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	2026 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
TOTAL OPERATING COSTS	32,872	31,022	34,044	-	-	34,044	34,713	35,412	36,121	36,846
*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
TOTAL COSTS	32,872	32,902	34,394	-	-	34,394	35,273	35,982	36,701	37,436
<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)
TOTAL REVENUE	(40)	(70)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
REQUISITION	(32,832)	(32,832)	(34,354)	-	-	(34,354)	(35,233)	(35,942)	(36,661)	(37,396)
*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					
Ending Balance \$		5,560	5,910	6,470	7,040	7,620	8,210

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	2026 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
TOTAL OPERATING COSTS	17,040	15,196	17,847	-	-	17,847	18,329	18,825	19,332	19,851
*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
TOTAL CAPITAL / RESERVE	1,000	2,844	10,000	-	(8,000)	2,000	13,670	17,945	21,100	24,610
TOTAL COSTS	18,040	18,040	27,847	-	(8,000)	19,847	31,999	36,770	40,432	44,461
*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)
TOTAL REVENUE	(170)	(170)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(17,870)	(17,870)	(27,677)	-	8,000	(19,677)	(31,829)	(36,600)	(40,262)	(44,291)
*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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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)

Project Number 26-01

Capital Project Title Annual Preventative Maintenance and Repairs

Capital Project Description Paint and replace rotten deck boards, float rail and antislip gangway.

Project Rationale 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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	82,798	64,798	58,468	56,413	57,513	62,123

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					
Ending Balance \$		80,841	61,841	54,511	51,456	51,556	55,166

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*		-					
Ending Balance \$		1,957	2,957	3,957	4,957	5,957	6,957

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
TOTAL OPERATING COSTS	629,312	609,211	643,355	5,560	30,000	678,915	687,284	725,303	739,810	754,617
*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
TOTAL CAPITAL / RESERVES	43,070	24,570	64,780	-	(10,000)	54,780	39,325	31,775	49,150	67,700
TOTAL COSTS	672,382	633,781	708,135	5,560	20,000	733,695	726,609	757,078	788,960	822,317
*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)
TOTAL REVENUE	(217,811)	(179,210)	(207,195)	-	(30,000)	(237,195)	(194,780)	(198,660)	(202,620)	(206,660)
REQUISITION	(454,571)	(454,571)	(500,940)	(5,560)	10,000	(496,500)	(531,829)	(558,418)	(586,340)	(615,657)
*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

Service No.	1.238A Community Transit (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	\$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
	\$159,500	\$419,500	\$130,000	\$130,000	\$130,000	\$115,000	\$115,000	\$924,500

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
	\$159,500	\$419,500	\$130,000	\$130,000	\$130,000	\$115,000	\$115,000	\$924,500

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
											\$ -		\$ -
													\$ -
			Grand Total	\$ 960,000				\$ 419,500	\$ 130,000	\$ 130,000	\$ 130,000	\$ 115,000	\$ 924,500

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	122,260	110,800	135,125	151,900	186,050	253,750

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					
Ending Balance \$		92,303	87,843	102,168	107,168	112,708	130,408

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					
Ending Balance \$		29,957	22,957	32,957	44,732	73,342	123,342

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
TOTAL OPERATING COSTS	47,390	50,717	48,179	5,000	-	53,179	54,228	55,309	56,411	57,537
*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
TOTAL DEBT / RESERVES	25,000	21,463	25,000	-	(15,000)	10,000	87,360	89,070	90,830	92,650
TOTAL COSTS	72,390	72,180	73,179	5,000	(15,000)	63,179	141,588	144,379	147,241	150,187
*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)
TOTAL REVENUE	(375)	(165)	(390)	-	-	(390)	(400)	(410)	(420)	(430)
REQUISITION	(72,015)	(72,015)	(72,789)	(5,000)	15,000	(62,789)	(141,188)	(143,969)	(146,821)	(149,757)
*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

Service No.	1.238B Community Transportation (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	\$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
	\$242,000	\$1,199,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,829,300	

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	
	\$242,000	\$1,199,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,829,300	

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
													\$ -
			Grand Total	\$ 5,150,700				\$ 1,199,300	\$ 510,000	\$ 1,160,000	\$ 1,810,000	\$ 150,000	\$ 4,829,300

Service: 1.238B Community Transportation (SSI)

Project Number	22-04	Capital Project Title	Merchant Mews Design, Construction & Cross Walks	Capital Project Description	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX.100.2103 & CX.100.2104)
Project Rationale	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.				

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

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

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

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)**

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

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

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

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

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

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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	-	-	-	-	-
Total	314,663	159,663	187,023	166,093	196,923	239,573

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					
Ending Balance \$		15,830	15,830	20,830	27,330	34,330	41,930

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
Beginning Balance		233,642	284,284	143,834	166,194	138,764	162,594
Transfer from Ops Budget		20,000	10,000	82,360	82,570	83,830	85,050
Transfer from Capital Fund		35,000					
Planned Purchase		(15,000)	(150,450)	(60,000)	(110,000)	(60,000)	(50,000)
Interest Income*		10,642					
Ending Balance \$		284,284	143,834	166,194	138,764	162,594	197,644

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					
Ending Balance \$		14,550	-	-	-	-	-

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
TOTAL OPERATING COSTS	147,895	146,695	154,551	-	-	154,551	157,611	160,741	163,933	167,185
*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	-	-	-	-	-	-	-	-
TOTAL COSTS	147,895	147,903	154,551	-	-	154,551	157,611	160,741	163,933	167,185
<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)
TOTAL REVENUE	(2,502)	(2,510)	(190)	-	-	(190)	(190)	(190)	(190)	(190)
REQUISITION	(145,393)	(145,393)	(154,361)	-	-	(154,361)	(157,421)	(160,551)	(163,743)	(166,995)
*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					
Ending Balance \$		3,300	3,300	3,300	3,300	3,300	3,300

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
TOTAL COSTS	10,535	10,556	10,751	-	-	10,751	10,956	11,177	11,398	11,629
*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)
TOTAL REVENUE	40	19	19	-	-	19	(10)	(10)	(10)	(10)
REQUISITION	(10,575)	(10,575)	(10,770)	-	-	(10,770)	(10,946)	(11,167)	(11,388)	(11,619)
*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
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,161	3,164	3,167	3,171
*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)
TOTAL REVENUE	(3,145)	(145)	(3,158)	-	-	(3,158)	(30)	(33)	(36)	(40)
REQUISITION	(13)	(13)	-	-	-	-	(3,131)	(3,131)	(3,131)	(3,131)
*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
TOTAL OPERATING COSTS	136,329	150,220	154,486	-	-	154,486	157,234	147,380	150,374	153,447
*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
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	5,000	15,750	16,015	16,260
TOTAL COSTS	136,329	150,220	154,486	-	-	154,486	162,234	163,130	166,389	169,707
<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)
						-				
TOTAL REVENUE	(12,249)	(26,140)	(8,076)	-	-	(8,076)	(5,570)	(200)	(200)	(200)
REQUISITION	(124,080)	(124,080)	(146,410)	-	-	(146,410)	(156,664)	(162,930)	(166,189)	(169,507)
*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

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

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

	\$30,000	\$55,500	\$10,900	\$14,500	\$5,800	\$0	\$86,700
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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

	\$30,000	\$55,500	\$10,900	\$14,500	\$5,800	\$0	\$86,700
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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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	77,869	36,493	29,223	28,673	44,673	59,688

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: Fund Centre:	1073 101949	Actual	Budget				
		2025	2026	2027	2028	2029	2030
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					
Ending Balance \$		36,517	4,017	6,017	4,967	15,967	25,967

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					
Ending Balance \$		31,809	23,933	18,563	18,563	22,363	24,378

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					
Ending Balance \$		9,544	8,544	4,644	5,144	6,344	9,344

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
TOTAL COSTS	27,525	23,503	31,831	-	-	31,831	28,651	29,229	29,818	30,417
*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)
TOTAL REVENUE	(1,045)	2,977	(4,135)	-	-	(4,135)	(100)	(100)	(100)	(100)
REQUISITION	(26,480)	(26,480)	(27,696)	-	-	(27,696)	(28,551)	(29,129)	(29,718)	(30,317)
*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	
TOTAL OPERATING COSTS	3,977,373	3,806,681	3,667,190	69,901	43,604	3,780,695	4,029,440	4,104,430	4,190,150	4,281,777	
*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	
TOTAL CAPITAL / RESERVES	188,500	261,308	291,500	-	(20,000)	271,500	336,000	368,000	389,000	406,000	
DEBT CHARGES	-	-	-	33,000	-	33,000	106,350	117,747	117,747	117,747	
TOTAL COSTS	4,165,873	4,067,989	3,958,690	102,901	23,604	4,085,195	4,471,790	4,590,177	4,696,897	4,805,524	
*Percentage Increase			-5.0%	2.5%	0.6%	-1.9%	9.5%	2.6%	2.3%	2.3%	
Internal Recoveries	(463,940)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)	
OPERATING LESS RECOVERIES	3,701,933	3,688,586	3,896,430	102,901	23,604	4,022,935	4,408,280	4,525,397	4,630,827	4,738,134	
<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)	
TOTAL REVENUE	(843,386)	(830,039)	(822,911)	3,275	(43,604)	(863,240)	(859,539)	(850,924)	(867,624)	(884,654)	
REQUISITION	(2,858,547)	(2,858,547)	(3,073,519)	(106,176)	20,000	(3,159,695)	(3,548,741)	(3,674,473)	(3,763,203)	(3,853,480)	
*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				
OPERATING COSTS										
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
Advertising, 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
TOTAL OPERATING COSTS	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
*Percentage Increase			-15.9%	2.1%	0.9%	-12.9%	2.7%	2.7%	2.0%	2.2%
CAPITAL / RESERVES / DEBT										
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
TOTAL CAPITAL / RESERVES / DEBT	188,500	261,308	291,500	-	(20,000)	271,500	336,000	368,000	389,000	406,000
TOTAL COSTS	2,251,882	2,201,134	2,027,254	42,665	(1,396)	2,068,523	2,180,842	2,262,368	2,321,621	2,381,750
*Percentage Increase			-10.0%	1.9%	-0.1%	-8.1%	5.4%	3.7%	2.6%	2.6%
Internal Recoveries	(441,270)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)
OPERATING LESS RECOVERIES	1,810,612	1,821,731	1,964,994	42,665	(1,396)	2,006,263	2,117,332	2,197,588	2,255,551	2,314,360
FUNDING SOURCES (REVENUE)										
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)
TOTAL REVENUE	(73,511)	(63,553)	(54,631)	(3,000)	(18,604)	(76,235)	(58,504)	(59,614)	(60,744)	(61,894)
NET COSTS	1,737,101	1,758,178	1,910,363	39,665	(20,000)	1,930,028	2,058,828	2,137,974	2,194,807	2,252,466
*Percentage increase over prior year			10.0%	2.3%	-1.2%	11.1%	6.7%	3.8%	2.7%	2.6%
AUTHORIZED POSITIONS:										
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
TOTAL OPERATING COSTS	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
*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
TOTAL DEBT CHARGES	-	-	-	33,000	-	33,000	106,350	117,747	117,747	117,747
TOTAL COSTS	1,177,540	1,145,017	1,207,880	56,236	-	1,264,116	1,418,555	1,434,857	1,463,073	1,491,888
*Percentage Increase			2.6%	4.8%	0.0%	7.4%	12.2%	1.1%	2.0%	2.0%
Internal Recoveries	(22,670)	-	-	-	-	-	-	-	-	-
OPERATING LESS RECOVERIES	1,154,870	1,145,017	1,207,880	56,236	-	1,264,116	1,418,555	1,434,857	1,463,073	1,491,888
<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)
TOTAL REVENUE	(368,485)	(363,700)	(359,840)	(3,725)	-	(363,565)	(400,315)	(382,820)	(390,470)	(398,280)
NET COSTS	786,385	781,317	848,040	52,511	-	900,551	1,018,240	1,052,037	1,072,603	1,093,608
*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	2026			2027	2028	2029	2030			
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL		
<u>OPERATING COSTS</u>												
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		
TOTAL OPERATING COSTS	736,451	721,838	723,556	4,000	25,000	752,556	872,393	892,952	912,203	931,886		
*Percentage Increase			-1.8%			2.2%	15.9%	2.4%	2.2%	2.2%		
<u>FUNDING SOURCES (REVENUE)</u>												
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)	-	-	-	-	-	-	-	-		
TOTAL REVENUE	(401,390)	(402,786)	(408,440)	10,000	(25,000)	(423,440)	(400,720)	(408,490)	(416,410)	(424,480)		
NET COSTS	335,061	319,052	315,116	14,000	-	329,116	471,673	484,462	495,793	507,406		
*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

Service No.	1.45X SSI Parks & Rec	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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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
	\$1,530,151	\$5,267,651	\$852,500	\$237,500	\$147,500	\$147,500	\$6,652,651

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
	\$1,530,151	\$5,267,651	\$852,500	\$237,500	\$147,500	\$147,500	\$6,652,651

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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. (Vegetusious Bay Stair 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
23-08	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
													\$ -
			Grand Total	\$ 7,290,046				\$ 5,267,651	\$ 852,500	\$ 237,500	\$ 147,500	\$ 147,500	\$ 6,652,651

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

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

Project Number	26-02	Capital Project Title	Beach Access Upgrades	Capital Project Description	Upgrades and improvements required for existing beach accesses. (Vesuvius Bay Stair Replacement)
Project Rationale	Upgrades required for existing beach accesses				

Project Number	25-02	Capital Project Title	Boardwalk Upgrades	Capital Project Description	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment
Project Rationale	Replacement based on 2020 structural assessment				

Project Number	26-03	Capital Project Title	Disc Golf Upgrades	Capital Project Description	Replace Mouat Park Disc Golf baskets, tee pads and signage
Project Rationale	Equipment is nearing end of life				

Project Number	26-04	Capital Project Title	Centennial Park Upgrades	Capital Project Description	Replace and expand existing rock wall planter boxes
Project Rationale	Existing planters have reached end of life and need to be replaced				

Project Number	24-06	Capital Project Title	Office and Computer Equipment	Capital Project Description	Upgrade and replace office and computer equipment
Project Rationale					

Project Number	26-05	Capital Project Title	Activity Park Annual Repairs and Upgrades	Capital Project Description	Upgrades and repairs to Lions Bike Park and Kanaka Skate Park
Project Rationale	Annual preventative maintenance				

Project Number	26-06	Capital Project Title	Recreation Program Equipment	Capital Project Description	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment
Project Rationale					

Project Number	26-07	Capital Project Title	Racket Sport Court Designs	Capital Project Description	Detailed designs and cost estimates for tennis and pickleball courts
Project Rationale					

Project Number	24-02	Capital Project Title	Ganges Harbour Walk (Detailed Design & Construction Documents)	Capital Project Description	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction
Project Rationale					

Project Number	26-08	Capital Project Title	Tennis Court Resurfacing	Capital Project Description	Resurfacing of court #4 for tennis and pickleball
Project Rationale					

Project Number	24-01	Capital Project Title	Alternative Approval Process	Capital Project Description	An alternative approval process to fund repairs to pool structural and other capital
Project Rationale	Funding required to support building repairs				

Project Number	25-01	Capital Project Title	Pool Building Structural Upgrades	Capital Project Description	Pool Cast Iron Piping Replacement
Project Rationale	Building repairs identified in facility condition assessment				

Project Number	26-09	Capital Project Title	Pool Building Structural Upgrades	Capital Project Description	Repairs to pool structural and other capital funded by debt
Project Rationale	Pool Building structural upgrades				

Project Number	26-10	Capital Project Title	Accessibility Upgrades	Capital Project Description	Recommended accessibility upgrades based on 2025 Accessibility Report
Project Rationale					

Project Number	19-15	Capital Project Title	Pool equipment replacements	Capital Project Description	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies
Project Rationale	Equipment replacement to support current service levels				

Project Number	26-11	Capital Project Title	Pool Tile Grouting & Expansion Joints	Capital Project Description	RegROUT pool bottom tiles and expansion joints
Project Rationale					

Project Number	26-12	Capital Project Title	Phoenix Upgrades	Capital Project Description	Building upgrades and security fencing
Project Rationale					

Project Number	20-10	Capital Project Title	Ball Field Development	Capital Project Description	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School
Project Rationale	Ballfield development to support strategic plan				

Project Number	20-14	Capital Project Title	Park Maintenance Facility	Capital Project Description	Feasibility study, design and construction of a new park maintenance facility.
Project Rationale	Facility upgrades to support curretn service levels				

Project Number	25-08	Capital Project Title	SIMS Roof Replacement Project	Capital Project Description	Replace SIMS roof shingles, vents drains and flashings
Project Rationale	Roof assessment had determined roof replacement is required.				

Project Number	23-06	Capital Project Title	SIMS Upgrades	Capital Project Description	Capital improvements to the Salt Spring Island Multi Space (SIMS)
Project Rationale	Upgrades to support current service levels				

Project Number	26-13	Capital Project Title	SIMS Energy Improvements	Capital Project Description	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit
Project Rationale					

Project Number	26-14	Capital Project Title	SIMS Safety and Security Improvements	Capital Project Description	SIMS Safety and Security Improvements including surveillance cameras
Project Rationale					

Project Number	25-05	Capital Project Title	Portlock Walking Track	Capital Project Description	Upgrades to existing walking track at Portlock Park
Project Rationale					

Project Number 24-05	Capital Project Title Portlock Maintenance Shed and Pump Shed Replacement	Capital Project Description Portlock Shed and Equipment Replacement
Project Rationale Replacement of equipment and shed lost in fire		

Project Number 26-15	Capital Project Title Park Land Acquisition	Capital Project Description Acquisition of parkland
Project Rationale		

Project Number 25-06	Capital Project Title Park Land Acquisition	Capital Project Description Acquire additional parkland
Project Rationale		

Project Number 25-02	Capital Project Title Firehall Repurpose	Capital Project Description Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale		

Project Number 26-16	Capital Project Title Centennial Gardens	Capital Project Description Centennial Gardens
Project Rationale		

1.45X SSI Parks & Rec Services
Reserves Summary
2026 - 2030 Financial Plan

Reserve/Fund Summary						
Reserve/Fund Summary	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Ending Balance \$	1,430,291	888,687	982,187	1,232,687	1,499,187	1,782,687

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
Beginning Balance		167,354	563,768	257,268	339,768	512,268	701,768
Transfer from Ops Budget		143,000	148,000	195,000	220,000	237,000	252,000
Transfer from Cap Fund		19,250					
Expenditures (Based on Capital Plan)		(95,000)	(454,500)	(112,500)	(47,500)	(47,500)	(47,500)
Transfer from other Cap Reserves (Consolidation)		320,570					
Interest Income*		8,594					
Ending Balance \$		563,768	257,268	339,768	512,268	701,768	906,268

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: Fund Centre:	1035 101379	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		625,804	653,245	403,245	403,245	403,245	403,245
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-					
Expenditures (Based on Capital Plan)		-	(250,000)	-	-	-	-
Interest Income*		27,441					
Ending Balance \$		653,245	403,245	403,245	403,245	403,245	403,245

Assumptions/Background:

Fund balance to provide for the purchase of land for the purpose of community parks, trails or beach accesses.

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

Reserve Schedule

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

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: Fund Centre:	1500 105550	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		37,521	90,048	73,944	83,944	125,944	168,944
Transfer from Ops Budget		55,000	27,500	35,000	42,000	43,000	45,000
Expenditures		(13,000)	(43,604)	(25,000)	-	-	-
Transfer from other Ops Reserves (Consolidation)		8,607					
Interest Income*		1,920					
Ending Balance \$		90,048	73,944	83,944	125,944	168,944	213,944

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
Beginning Balance		59,380	123,231	154,231	155,231	191,231	225,231
Transfer from Ops Budget		92,813	96,000	106,000	106,000	109,000	109,000
Expenditures (Based on Capital Plan)		(61,006)	(65,000)	(105,000)	(70,000)	(75,000)	(75,000)
Transfer from other ERFs (Consolidation)		31,453					
Interest Income		592					
Ending Balance \$		123,231	154,231	155,231	191,231	225,231	259,231

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
TOTAL OPERATING COSTS	57,582	26,482	27,431	-	15,000	42,431	42,701	27,979	28,259	28,553
*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	-	-	-	-	-	-	-	-
TOTAL COSTS	57,582	42,980	27,431	-	15,000	42,431	42,701	27,979	28,259	28,553
*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)
TOTAL REVENUE	(42,232)	(27,630)	(9,781)	-	(15,000)	(24,781)	(22,401)	(4,632)	(3,749)	(2,813)
REQUISITION	(15,350)	(15,350)	(17,650)	-	-	(17,650)	(20,300)	(23,347)	(24,510)	(25,740)
*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:	1500	Actual	Budget				
Fund Centre:	105529	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					
Ending Balance \$		101,669	77,009	54,729	50,219	46,594	43,904

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
TOTAL COSTS	156,054	156,165	160,977	-	-	160,977	164,187	167,471	170,816	174,232
*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)
TOTAL REVENUE	(283)	(394)	(461)	-	-	(461)	(160)	(160)	(160)	(160)
REQUISITION	(155,771)	(155,771)	(160,516)	-	-	(160,516)	(164,027)	(167,311)	(170,656)	(174,072)
*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	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	23	23	17	-	-	17	17	-	-	-
TOTAL OPERATING COSTS	23	23	17	-	-	17	17	-	-	-
*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	-	-	-
TOTAL DEBT	13,821	13,821	13,831	-	-	13,831	11,277	-	-	-
TOTAL COSTS	13,844	13,844	13,848	-	-	13,848	11,294	-	-	-
*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)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(5,300)	(5,300)	(128)	-	-	(128)	(70)	-	-	-
REQUISITION - PARCEL TAX	(8,544)	(8,544)	(13,720)	-	-	(13,720)	(11,224)	-	-	-
*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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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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													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 126,973			\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000

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
TOTAL OPERATING COSTS	374,687	447,727	427,959	-	22,500	450,459	436,594	445,452	474,493	463,744
*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
TOTAL DEBT / RESERVES	209,627	162,741	191,301	-	-	191,301	224,616	267,328	312,357	382,986
TOTAL COSTS	584,314	610,468	619,260	-	22,500	641,760	661,210	712,780	786,850	846,730
*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)
TOTAL REVENUE	(496,558)	(522,712)	(522,730)	-	(22,500)	(545,230)	(550,200)	(579,570)	(620,340)	(621,940)
REQUISITION - PARCEL TAX	(87,756)	(87,756)	(96,530)	-	-	(96,530)	(111,010)	(133,210)	(166,510)	(224,790)
*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%
Combined			6.0%			6.0%	7%	8%	8%	10%

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
	\$844,000	\$1,072,000	\$71,000	\$2,510,000	\$1,610,000	\$1,120,000	\$1,120,000	\$6,383,000

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
	\$844,000	\$1,072,000	\$71,000	\$2,510,000	\$1,610,000	\$1,120,000	\$1,120,000	\$6,383,000

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
Grand Total				\$ 17,648,500			\$ 844,000	\$ 1,072,000	\$ 71,000	\$ 2,510,000	\$ 1,610,000	\$ 1,120,000	\$ 6,383,000

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 21-01

Capital Project Title Public Engagement for Future Projects

Capital Project Description Petition, referendum or AAP and public engagement for funding projects.

Project Rationale Public engagement for the intake and upper reservoir projects to inform residents so they can make informed decision on approval and borrowing..

Project Number 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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	393,440	216,010	340,225	469,720	440,105	476,964

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
Beginning Balance		141,568	137,290	144,790	164,790	184,790	174,790
Transfer from Ops Budget		-	30,000	20,000	20,000	10,000	10,000
Deficit Recovery		(10,623)					
Expenditures		-	(22,500)	-	-	(20,000)	-
Planned Maintenance Activity			\$20k Reservoir cleaning & inspection; \$2.5k Manganese testing			Reservoir cleaning & inspection	
Interest Income*		6,345					
Ending Balance \$		137,290	144,790	164,790	184,790	174,790	184,790

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Capital Reserve Fund - Bylaw 3991

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund:	1088	Actual	Budget				
Fund Centre:	102156	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					
Ending Balance \$		256,150	71,220	175,435	284,930	265,315	292,174

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
TOTAL OPERATING COSTS	36,916	45,769	45,166	-	-	45,166	46,078	46,984	67,904	48,856
*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
TOTAL DEBT / RESERVES	17,110	12,766	23,890	-	-	23,890	53,440	54,340	55,260	65,804
TOTAL COSTS	54,026	58,535	69,056	-	-	69,056	99,518	101,324	123,164	114,660
*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)
TOTAL REVENUE	(54,026)	(58,535)	(69,056)	-	-	(69,056)	(99,518)	(101,324)	(123,164)	(105,036)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	(9,624)
*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%
Combined			27.9%			27.9%	44.2%	1.8%	1.8%	1.8%

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

Service No.	2.622	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Cedars of Tuam Water (SSI)							

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

	\$71,000	\$156,000	\$58,000	\$235,000	\$30,000	\$435,000	\$914,000
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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

	\$71,000	\$156,000	\$58,000	\$235,000	\$30,000	\$435,000	\$914,000
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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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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 (\$SI)

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
			Grand Total	\$ 1,435,000			\$ 71,000	\$ 156,000	\$ 58,000	\$ 235,000	\$ 30,000	\$ 435,000	\$ 914,000

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	17,973	21,863	47,303	66,643	71,903	128,083

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					
Ending Balance \$		6,677	10,677	14,677	19,677	4,677	9,677

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					
Ending Balance \$		11,296	11,186	32,626	46,966	67,226	118,406

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: Expired	<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.

User Charge:	Fixed user charge + variable consumption charge to all metered properties.
Parcel Tax:	Annual, only on properties capable of being connected to the system, starting 2006.
User Charge:	<ul style="list-style-type: none"> - Annual Fixed Fee per per single family dwelling unit or equivalent. - The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (Bylaw 4236 April 2018) <ul style="list-style-type: none"> • First 38 cubic metres or portion - \$3.10 / cubic metre • Next 68 cubic metres or portion - \$6.30 / cubic metre • Greater than 106 cubic metres - \$8.50 / cubic metre
Water Connection Charge:	The connection charge for a service shall be the actual cost for the connection.

RESERVE FUND:

Fund 1069, established by Bylaw # 3274 (April 27, 2005)

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
TOTAL OPERATING COSTS	196,521	199,770	211,405	-	-	211,405	215,820	240,340	224,980	229,700
*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
TOTAL DEBT / RESERVES	120,173	111,882	124,435	-	-	124,435	141,920	145,130	152,630	193,940
TOTAL COSTS	316,694	311,652	335,840	-	-	335,840	357,740	385,470	377,610	423,640
*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)
TOTAL REVENUE	(222,171)	(217,129)	(234,490)	-	-	(234,490)	(238,020)	(263,060)	(249,530)	(253,360)
REQUISITION - PARCEL TAX	(94,523)	(94,523)	(101,350)	-	-	(101,350)	(119,720)	(122,410)	(128,080)	(170,280)
*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%
Combined			6.0%			6.0%	6.5%	2.2%	3.3%	12.2%

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

Service No.	2.624	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Beddis Water (SSI)							

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
	\$355,000	\$532,000	\$50,000	\$46,000	\$205,000	\$1,585,000	\$2,418,000	\$2,418,000

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
	\$355,000	\$532,000	\$50,000	\$46,000	\$205,000	\$1,585,000	\$2,418,000

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
			Grand Total	\$ 8,533,725			\$ 355,000	\$ 532,000	\$ 50,000	\$ 46,000	\$ 205,000	\$ 1,585,000	\$ 2,418,000

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)

Project Number 20-04	Capital Project Title Beddis Intake and Screen	Capital Project Description Construct and install intake screen and pipe improvements, included 24-07 demolish WTP chlorine building.
Project Rationale construct, install and final commissioning of Beddis intake improvements. At final commissioning phase.		

Project Number 24-08	Capital Project Title WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description SCADA Upgrades Construction
Project Rationale Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.		

Project Number 25-01	Capital Project Title Decommission of Sky Valley Upper Reservoir	Capital Project Description Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.		

Project Number 25-02	Capital Project Title Booster pump and second reservoir at Sky Valley lower reservoir	Capital Project Description Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale 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.		

Project Number 25-03	Capital Project Title WTP Electrical Upgrades from 2020 AMP	Capital Project Description Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
Project Rationale Various electrical upgrades and replacements for aging and obsolete E I & C equipment.		

Project Number 25-06	Capital Project Title AC Water main Assessment and Replacement Strategy	Capital Project Description Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.
Project Rationale 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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	144,398	174,793	283,193	369,803	491,703	614,763

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
Beginning Balance		4,258	15,495	26,495	38,495	31,495	46,495
Transfer from Ops Budget		11,000	11,000	12,000	13,000	15,000	20,000
Expenditures		-	-	-	(20,000)	-	-
Planned Maintenance Activity					Reservoir cleaning and inspection		
Interest Income*		237					
Ending Balance \$		15,495	26,495	38,495	31,495	46,495	66,495

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Capital Reserve Fund - Bylaw 3274

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund:	1069	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101894						
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					
Ending Balance \$		128,903	148,298	244,698	338,308	445,208	548,268

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

Service No.	2.626	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Fulford Water (SSI)							

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
	\$63,000	\$459,000	\$95,000	\$150,000	\$300,000	\$1,800,000	\$2,804,000	\$2,804,000

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
	\$63,000	\$459,000	\$95,000	\$150,000	\$300,000	\$1,800,000	\$2,804,000	\$2,804,000

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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	
			Grand Total	\$ 5,804,000			\$ 63,000	\$ 459,000	\$ 95,000	\$ 150,000	\$ 300,000	\$ 1,800,000	\$ 2,804,000	

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)

Project Number	28-02	Capital Project Title	Downtown AC distribution pipe replacement	Capital Project Description	Design to replace AC distribution pipe in coordination with road/terminal upgrades
Project Rationale	Readiness of Design for Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction				

Project Number	28-03	Capital Project Title	Downtown AC distribution pipe replacement	Capital Project Description	Construction to replace AC distribution pipe in coordination with road/terminal upgrades
Project Rationale	Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction				

Project Number	26-01	Capital Project Title	Design - WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	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.
Project Rationale	Design of SCADA communications and control upgrades for WTP.				

Project Number	24-07	Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale	General E I & C upgrade and replacement of aging and obsolete equipment to ensure maintenance free operation.				

Service: 2.626 Fulford Water (SS)

Project Number 25-01

Capital Project Title Water main replacement program - construction.

Capital Project Description Construction of supply line including land rights, replacement of AC pipe and new pump station

Project Rationale Aging asbestos concrete water lines require replacement.

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Update Asset Management Plan

Project Rationale Revise existing Asset Management Plan to reflect recent modifications to facility.

Project Number 25-02

Capital Project Title Investigate DAF Residual Disposal Alternatives

Capital Project Description Investigate alternatives for the disposal of DAF residuals.

Project Rationale Investigation of alternative methods to dispose of DAF residuals in order to reduce disposal costs.

Project Number 28-04

Capital Project Title Detail design Supply line AC pipe replace and realign

Capital Project Description Detail design Supply line AC pipe replace and realignment, cost estimate and CRD mgmt

Project Rationale Detail design of the replacement of the AC supply line from Weston Lake. Aging infrastructure, repairs inaccessible and in riparian zone.

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	205,155	203,930	215,405	314,180	328,320	448,435

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					
Ending Balance \$		33,345	42,845	53,400	65,555	59,370	74,895

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					
Ending Balance \$		171,810	161,085	162,005	248,625	268,950	373,540

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				
OPERATING COSTS										
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
TOTAL OPERATING COSTS	61,212	62,660	69,405	-	20,000	89,405	70,820	72,290	73,780	75,310
*Percentage Increase over prior year			13.4%		32.7%	46.1%	-20.8%	2.1%	2.1%	2.1%
DEBT / RESERVES										
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
TOTAL DEBT / RESERVES	34,827	34,169	30,855	4,180	-	35,035	51,381	62,636	72,276	91,135
TOTAL COSTS	96,039	96,829	100,260	4,180	20,000	124,440	122,201	134,926	146,056	166,445
*Percentage Increase over prior year			4.4%	4.4%	20.8%	29.6%	-1.8%	10.4%	8.2%	14.0%
FUNDING SOURCES (REVENUE)										
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)
TOTAL REVENUE	(76,922)	(77,712)	(80,190)	-	(20,000)	(100,190)	(85,670)	(93,070)	(101,210)	(107,480)
REQUISITION - PARCEL TAX	(19,117)	(19,117)	(20,070)	(4,180)	-	(24,250)	(36,531)	(41,856)	(44,846)	(58,965)
*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%
Combined			4.4%	4.4%		8.8%	17.0%	10.4%	8.3%	14.0%

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

Service No.	2.628	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Cedar Lane Water (SSI)							

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
	\$281,000	\$353,000	\$75,000	\$73,000	\$101,000	\$565,000	\$1,167,000	\$1,167,000

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
	\$281,000	\$353,000	\$75,000	\$73,000	\$101,000	\$565,000	\$1,167,000	\$1,167,000

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
GRAND TOTAL				\$ 2,305,500			\$ 281,000	\$ 353,000	\$ 75,000	\$ 73,000	\$ 101,000	\$ 565,000	\$ 1,167,000

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	94,372	90,227	121,757	94,467	48,817	110,857

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and ground water well maintenance.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105208	2025	2026	2027	2028	2029	2030
Beginning Balance		12,385	28,077	16,077	24,077	29,077	34,077
Transfer from Ops Budget		15,112	8,000	8,000	5,000	5,000	5,000
Expenditures		-	(20,000)	-	-	-	-
Planned Maintenance Activity			Reservoir cleaning & inspection				
Interest Income*		580					
Ending Balance \$		28,077	16,077	24,077	29,077	34,077	39,077

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
Beginning Balance		45,564	66,294	74,149	97,679	65,389	14,739
Transfer from Ops Budget		23,770	22,855	28,530	40,710	50,350	57,040
Transfer from Cap Fund		5,000					
Transfer to Cap Fund		(10,000)	(15,000)	(5,000)	(73,000)	(101,000)	-
Interest Income*		1,961					
Ending Balance \$		66,294	74,149	97,679	65,389	14,739	71,779

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

Service: 2.660 Fernwood Water (SSI)	Committee: 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	-	-	-
TOTAL OPERATING COSTS	11	11	10	-	-	10	10	-	-	-
*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	-	-	-
TOTAL DEBT	7,154	7,141	4,130	-	-	4,130	3,367	-	-	-
TOTAL COSTS	7,165	7,152	4,140	-	-	4,140	3,377	-	-	-
<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)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(2,131)	(2,118)	(2,364)	-	-	(2,364)	(20)	-	-	-
REQUISITION - PARCEL TAX	(5,034)	(5,034)	(1,776)	-	-	(1,776)	(3,357)	-	-	-
*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:

Parcel Tax:	Annual, levied on all properties in the Electoral Area
Tipping Fee:	\$0.570 per imperial gallon (Bylaw No. 4648, December 2024)
Connection Charge:	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
TOTAL OPERATING COSTS	1,068,187	1,044,484	1,123,993	-	15,000	1,138,993	1,138,104	1,156,292	1,178,660	1,202,116
*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
TOTAL DEBT / RESERVES	155,727	159,923	147,799	-	(10,000)	137,799	205,643	250,084	255,470	260,685
TOTAL COSTS	1,223,914	1,204,407	1,271,792	-	5,000	1,276,792	1,343,747	1,406,376	1,434,130	1,462,801
*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)
TOTAL REVENUE	(817,737)	(798,230)	(845,301)	-	(15,000)	(860,301)	(895,931)	(949,601)	(968,221)	(987,571)
REQUISITION - PARCEL TAX	(406,177)	(406,177)	(426,491)	-	10,000	(416,491)	(447,816)	(456,775)	(465,909)	(475,230)
*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

Service No.	3.705 SSI Septage / Composting	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	\$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
	\$35,000	\$175,000	\$40,000	\$50,000	\$60,000	\$0	\$0	\$325,000

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
	\$35,000	\$175,000	\$40,000	\$50,000	\$60,000	\$0	\$0	\$325,000

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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
			Grand Total	\$ 446,000			\$ 35,000	\$ 175,000	\$ 40,000	\$ 50,000	\$ 60,000	\$ -	\$ 325,000

Service: 3.705

SSI Septage / Composting

Project Number 28-01

Capital Project Title Strategic Asset management plan

Capital Project Description Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

Project Rationale Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. 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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	286,841	193,151	282,305	445,900	641,370	902,055

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
Beginning Balance		83,901	90,601	100,601	125,601	150,601	175,601
Transfer from Ops Budget		33,090	25,000	25,000	25,000	25,000	25,000
Expenditures		(30,000)	(15,000)	-	-	-	-
Planned Maintenance Activity		Right of Way Maintenacnce	Power Line Maintenance				
Interest Income*		3,610					
Ending Balance \$		90,601	100,601	125,601	150,601	175,601	200,601

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
Beginning Balance		114,491	196,240	92,550	156,704	295,299	465,769
Transfer from Ops Budget		77,390	36,310	104,154	148,595	230,470	235,685
Transfer from Cap Fund		5,378					
Transfer to Cap Fund		(6,000)	(140,000)	(40,000)	(10,000)	(60,000)	-
Interest Income*		4,981					
Ending Balance \$		196,240	92,550	156,704	295,299	465,769	701,454

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
Remaining	\$0

COMMISSION:

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding all the property of BC Hydro and Power Authority.

User Charge: Based on water consumption billed annually to properties connected to the system.

Parcel Tax: Annual charge based only on properties capable of being connected to system.

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

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
TOTAL OPERATING COSTS	926,551	914,031	988,748	-	30,000	1,018,748	1,033,982	1,109,765	1,050,978	1,072,646
*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
TOTAL DEBT / RESERVES	372,013	384,533	439,653	-	-	439,653	561,980	698,015	797,565	868,185
TOTAL COSTS	1,298,564	1,298,564	1,428,401	-	30,000	1,458,401	1,595,962	1,807,780	1,848,543	1,940,831
*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)
TOTAL REVENUE	(1,234,564)	(1,234,564)	(1,358,001)	-	(30,000)	(1,388,001)	(1,518,522)	(1,722,602)	(1,757,400)	(1,845,133)
REQUISITION - PARCEL TAX	(64,000)	(64,000)	(70,400)	-	-	(70,400)	(77,440)	(85,178)	(91,143)	(95,698)
*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%
Combined			10.0%			10.0%	10.0%	10.0%	7.0%	5.0%

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

Service No.	3.810	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Ganges Sewer Utility (SSI)							

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
	\$544,500	\$2,544,461	\$2,999,960	\$1,702,265	\$634,375	\$50,000	\$50,000	\$7,931,061

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
	\$544,500	\$2,544,461	\$2,999,960	\$1,702,265	\$634,375	\$50,000	\$50,000	\$7,931,061

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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			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
															\$ -
			Grand Total	\$ 8,203,561			\$ 544,500	\$ 2,544,461	\$ 2,999,960	\$ 1,702,265	\$ 634,375	\$ 50,000	\$ -	\$ 7,931,061	

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	656,551	261,575	439,080	531,065	624,561	1,002,271

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						
Beginning Balance		3,275	6,579	16,579	51,579	11,579	51,579
Transfer from Ops Budget		3,000	40,000	60,000	40,000	40,000	40,000
Expenditures		-	(30,000)	(25,000)	(80,000)	-	-
Planned Maintenance Activity			WWTP tank draining cleaning & inspection	Outfall Inspection	Sanitary sewer flushing and inspection		
Interest Income*		304					
Ending Balance \$		6,579	16,579	51,579	11,579	51,579	91,579

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						
Beginning Balance		298,659	265,495	30,519	118,024	190,009	183,505
Transfer from Ops Budget		27,755	72,290	164,770	199,250	217,090	287,710
Transfer from Cap Fund		12,601					
Transfer to Cap Fund		(84,248)	(307,266)	(77,265)	(127,265)	(223,594)	(10,000)
Interest Income*		10,728					
Ending Balance \$		265,495	30,519	118,024	190,009	183,505	461,215

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					
Ending Balance \$		181,100	181,100	181,100	181,100	181,100	181,100

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					
Ending Balance \$		203,377	33,377	88,377	148,377	208,377	268,377

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	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<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
TOTAL OPERATING COSTS	176,157	170,219	177,370	32,760	-	210,130	285,100	280,660	286,300	292,035
*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
TOTAL DEBT / RESERVES	63,451	64,509	117,660	-	-	117,660	161,501	191,518	196,078	200,893
TOTAL COSTS	239,608	234,728	295,030	32,760	-	327,790	446,601	472,178	482,378	492,928
*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)
TOTAL REVENUE	(234,388)	(229,508)	(234,510)	(32,760)	-	(267,270)	(301,960)	(303,110)	(313,310)	(323,860)
REQUISITION - PARCEL TAX	(5,220)	(5,220)	(60,520)	-	-	(60,520)	(144,641)	(169,068)	(169,068)	(169,068)
*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%
Combined			23.1%	13.7%		36.8%	33.2%	8.2%	2.2%	2.2%

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

Service No.	3.820	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Maliview Sewer Utility (SSI)							

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
	\$1,940,556	\$3,299,556	\$730,000	\$55,000	\$20,000	\$0	\$0	\$4,104,556

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
	\$1,940,556	\$3,299,556	\$730,000	\$55,000	\$20,000	\$0	\$0	\$4,104,556

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>L - Land S - Engineering Structure B - Buildings V - Vehicles E - 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>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</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>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</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	
													\$ -	
			Grand Total	\$ 5,305,041				\$ 3,299,556	\$ 730,000	\$ 55,000	\$ 20,000	\$ -	\$ 4,104,556	

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

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
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
Total	168,169	225,309	232,169	244,619	251,629	283,454

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
Beginning Balance	61,037	74,682	87,682	82,682	87,682	92,682
Transfer from Ops Budget	10,910	13,000	5,000	5,000	5,000	5,000
Expenditures	-	-	(10,000)	-	-	-
Planned Maintenance Activity			Outfall Inspection			
Interest Income*	2,736					
Ending Balance \$	74,682	87,682	82,682	87,682	92,682	97,682

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
Beginning Balance	92,944	93,487	137,627	149,487	156,937	158,947
Transfer from Ops Budget	37,605	44,140	11,860	17,450	22,010	26,825
Transfer from Cap Fund	-					
Transfer to Cap Fund	(40,000)	-	-	(10,000)	(20,000)	-
Interest Income*	2,938					
Ending Balance \$	93,487	137,627	149,487	156,937	158,947	185,772

Assumptions/Background:

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