Appendix C

Electoral Areas Committee - October 29, 2025
2026 Preliminary Electoral Area Budget Review
Appendix C-1: Requisition Summary (SSI)

	SALT SPRING ISLAND Electoral Area	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Governmen	468,176	70.60	438,355	66.10	29,821	6.80%	4.50	6.80%
1.10X	Facilities Management	5,445	0.82	5,539	0.84	(93)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	4,683	0.71	4,909	0.74	(227)	-4.61%	(0.03)	-4.61%
1.224	Community Health	9,009	1.36	20,370	3.07	(11,361)	-55.77%	(1.71)	-55.77%
1.280	Regional Parks	656,229	98.96	613,633	92.53	42,596	6.94%	6.42	6.94%
1.309	Climate Action and Adaptation	50,715	7.65	49,104	7.40	1,610	3.28%	0.24	3.28%
1.310	Land Banking & Housing	101,647	15.33	106,778	16.10	(5,131)	-4.81%	(0.77)	-4.81%
1.312	Regional Goose Management	8,906	1.34	7,531	1.14	1,375	18.25%	0.21	18.25%
1.315	Biodiversity & Environmental Stewardshi	3,723	0.56	3,321	0.50	403	12.12%	0.06	12.12%
1.324	Regional Planning Services	21,761	3.28	42,591	6.42	(20,830)	-48.91%	(3.14)	-48.91%
1.326	Foodlands Access	10,935	1.65	8,118	1.22	2,816	34.69%	0.42	34.69%
1.329	Regional Transportation	50,777	7.66	-	-	50,777	100.00%	7.66	100.00%
1.335	Geo-Spatial Referencing System	5,211	0.79	5,606	0.85	(394)	-7.04%	(0.06)	-7.04%
1.374	Regional Emergency Program Support	4,254	0.64	4,254	0.64	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	14,606	2.20	14,341	2.16	265	1.85%	0.04	1.85%
1.911	911 Systems	14,118	2.13	13,087	1.97	1,031	7.88%	0.16	7.88%
1.921	Regional CREST Contribution	54,641	8.24	52,107	7.86	2,534	4.86%	0.38	4.86%
21.ALL	Feasibility Study Reserve Fund - Al	(9,484)	(1.43)	4,317	0.65	(13,800)	-319.70%	(2.08)	-319.70%
	Total Regional	**$1,475,352**	**$222.48**	**$1,393,961**	**$210.21**	**$81,391**	**5.84%**	**$12.27**	**5.84%**
1.230	Traffic Safety Commission	-	-	2,504	0.38	(2,504)	-100.00%	(0.38)	-100.00%
1.311	Regional Housing Trust Fund	10,222	1.54	-	-	10,222	100.00%	1.54	100.00%
1.313	Animal Care Services	152,656	23.02	147,296	22.21	5,360	3.64%	0.81	3.64%
1.913	913 Fire Dispatch	68,653	10.35	62,152	9.37	6,500	10.46%	0.98	10.46%
	Total Sub-Regional	**$231,531**	**$34.91**	**$211,952**	**$31.96**	**$19,579**	**9.24%**	**$2.95**	**9.24%**
1.103	Elections	16,669	2.51	-	-	16,669	100.00%	2.51	100.00%
1.104	U.B.C.M.	6,138	0.93	5,791	0.87	347	5.99%	0.05	5.99%
1.108	Joint Electoral Area Admin	137,430	20.72	75,067	11.32	62,363	83.08%	9.40	83.08%
1.318	Building Inspection	316,094	47.67	286,013	43.13	30,080	10.52%	4.54	10.52%
1.320	Noise Control	34,454	5.20	33,180	5.00	1,274	3.84%	0.19	3.84%
1.322	Nuisances & Unsightly Premises	26,820	4.04	24,123	3.64	2,697	11.18%	0.41	11.18%
1.368	Electoral Area Fire Inspection & Investigatio	10,724	1.62	-	-	10,724	100.00%	1.62	100.00%
1.372	Electoral Area Emergency Program	93,856	14.15	76,930	11.60	16,926	22.00%	2.55	22.00%
	Total Joint Electoral Area	**$642,184**	**$96.84**	**$501,104**	**$75.57**	**$141,081**	**28.15%**	**$21.27**	**28.15%**
1.116	Grant-in-Aid - Salt Spring Islanc	75,960	11.45	73,725	11.12	2,235	3.03%	0.34	3.03%
1.124	SSI Economic Development Commission	85,672	12.92	64,482	9.72	21,190	32.86%	3.20	32.86%
1.141	Salt Spring Island Public Library	804,013	121.24	766,678	115.61	37,335	4.87%	5.63	4.87%
1.236	Salt Spring Island Fernwood Dock	27,677	4.72	17,870	3.05	9,807	54.88%	1.67	54.88%
1.238A	Community Transit (SSI)	506,500	76.38	454,571	68.55	51,929	11.42%	7.83	11.42%
1.238B	Community Transportation (SSI)	77,789	11.73	72,015	10.86	5,774	8.02%	0.87	8.02%
1.299	Salt Spring Island Arts	154,361	23.28	145,393	21.92	8,968	6.17%	1.35	6.17%
1.342	SSI Livestock Injury Compensation	-	-	13	0.00	(13)	-100.00%	(0.00)	-100.00%
1.378	SSI Search and Rescue	27,696	4.18	26,480	3.99	1,216	4.59%	0.18	4.59%
1.455	Salt Spring Island - Community Parks	721,434	108.79	653,536	98.55	67,898	10.39%	10.24	10.39%
1.458	Salt Spring Is.- Community Rec	158,238	23.86	135,060	20.37	23,178	17.16%	3.50	17.16%
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,284,758	344.54	2,069,951	312.14	214,807	10.38%	32.39	10.38%
3.705	SSI Liquid Waste Disposal	426,491	72.74	406,177	69.28	20,314	5.00%	3.46	5.00%
	Total SSI LCC Services	**$5,350,589**	**$815.83**	**$4,885,951**	**$745.17**	**$464,638**	**9.51%**	**$70.66**	**9.48%**
1.111	Electoral Area Admin Exp - SS	811,240	122.33	811,235	122.33	5	0.00%	0.00	0.00%
1.316	SSI Building Numbering	10,770	1.62	10,575	1.59	195	1.84%	0.03	1.84%
1.371	SSI Emergency Program	146,410	22.08	124,080	18.71	22,330	18.00%	3.37	18.00%
1.535	Stormwater Quality Management - SS	17,650	2.66	15,350	2.31	2,300	14.98%	0.35	14.98%
1.925	Emergency Comm - CREST - SSI	157,841	23.80	155,771	23.49	2,070	1.33%	0.31	1.33%
	Total Other SSI Electoral Area	**$1,143,911**	**$172.50**	**$1,117,011**	**$168.44**	**$26,900**	**2.41%**	**$4.06**	**2.41%**
	Total SSI Electoral Area (Including SSI LCC Services)	**$6,494,500**	**$988.33**	**$6,002,962**	**$913.61**	**$491,538**	**8.19%**	**$74.72**	**8.18%**
	Total Capital Regional District	**$8,843,568**	**$1,342.56**	**$8,109,980**	**$1,231.35**	**$733,588**	**9.05%**	**$111.22**	**9.03%**
CRHD	Capital Regional Hospital Distric	861,894	129.97	861,617	$129.93	277	0.03%	0.04	0.03%
	Total CRD and CRHD	**$9,705,462**	**$1,472.54**	**$8,971,596**	**$1,361.28**	**$733,865**	**8.18%**	**$111.26**	**8.17%**
	Average residential assessment - 2025			**$1,051,776**					

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

	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Governmen	29,821	0.33%	4.50	0.33%
Community Health	(11,361)	-0.13%	(1.71)	-0.13%
Regional Parks	42,596	0.47%	6.42	0.47%
Regional Planning Services	(20,830)	-0.23%	(3.14)	-0.23%
Regional Transportation	50,777	0.57%	7.66	0.56%
Feasibility Study Reserve Fund - Al	(13,800)	-0.15%	(2.08)	-0.15%
SUB-REGIONAL				
Regional Housing Trust Fund	10,222	0.11%	1.54	0.11%
JOINT EA				
Elections	16,669	0.19%	2.51	0.18%
Joint Electoral Area Admin	62,363	0.70%	9.40	0.69%
Building Inspection	30,080	0.34%	4.54	0.33%
Electoral Area Fire Inspection & Investigatio	10,724	0.12%	1.62	0.12%
Electoral Area Emergency Program	16,926	0.19%	2.55	0.19%
SSI LCC EA				
SSI Economic Development Commission	21,190	0.24%	3.20	0.23%
Salt Spring Island Public Library	37,335	0.42%	5.63	0.41%
Salt Spring Island Fernwood Dock	9,807	0.11%	1.67	0.12%
Community Transit (SSI)	51,929	0.58%	7.83	0.58%
Salt Spring Island Arts	8,968	0.10%	1.35	0.10%
Salt Spring Island - Community Parks	67,898	0.76%	10.24	0.75%
Salt Spring Is.- Community Rec	23,178	0.26%	3.50	0.26%
Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	214,807	2.39%	32.39	2.38%
SSI Liquid Waste Disposal	20,314	0.23%	3.46	0.25%
OTHER SSI EA				
SSI Emergency Program	22,330	0.25%	3.37	0.25%
Capital Regional Hospital District	277	0.00%	0.04	0.00%
Other	31,645	0.35%	4.77	0.35%
TOTAL CRD & CRHD	**733,865**	**8.18%**	**$111.26**	**8.17%**

	SALT SPRING ISLAND Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.234	SSI Street Lighting (LCC Service)	34,004	5.26	32,832	5.08	1,172	3.57%	0.18	3.57%
2.620	SSI Highland Water System	13,678	53.85	8,544	33.64	5,134	60.09%	20.21	60.09%
2.621	Highland / Fernwood Water - SSI	96,530	289.88	87,756	263.53	8,774	10.00%	26.35	10.00%
2.624	Beddis Water	101,350	745.22	94,523	695.02	6,827	7.22%	50.20	7.22%
2.626	Fulford Water	66,330	650.29	56,888	557.73	9,442	16.60%	92.57	16.60%
2.628	Cedar Lane Water (SSI)	24,250	655.41	19,117	516.68	5,133	26.85%	138.73	26.85%
2.660	Fernwood Water	1,967	24.90	5,034	63.72	(3,067)	-60.93%	(38.82)	-60.93%
3.755	Regional Source Control - Maliview Estates / Ganges Sewe	8,133	10.78	7,896	10.47	237	3.00%	0.31	3.00%
3.810	Ganges Sewer	70,400	169.23	64,000	153.85	6,400	10.00%	15.38	10.00%
3.820	Maliview Estates Sewer Systen	60,520	643.83	5,220	55.53	55,300	1059.39%	588.30	1059.39%
	Total Local/Specified/Defined Services	**477,162**		**381,810**		**95,352**			

Average residential assessment - 2025 **$1,051,776**

Appendix C-2

Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 1.8% and +/- $20,000)

SSI Services +/- 3.0% and +/- $20,000	Gross Expenditure 2026	Gross Expenditure 2025	Changes $	Changes %	Main Budget Driver
1.111 - SSI Admin	1,649,529	1,598,333	51,196	3.2%	• Reduced 2025 one-time salaries & wages ($128k); Net increase in salaries and remunerations $28k; Increased Auxiliary wages $71k • HR allocation $6k • Increased LCC election costs, orientation and governance training expenses $70k, funded by Operating Reserve Fund (ORF) • Increased transfers to reserves $46k • Decreased one-time deficit carryover from 2024 to 2025 for ($44k)
Local Community Commission (LCC) Authority					
1.124 - SSI Economic Development Commission	86,292	120,089	(33,797)	-28.1%	• Decreased one-time contributions to integrated housing strategy in 2025 ($52k), funded by ORF • Net increase in project and service initiatives $10k • Increased transfers to reserves $7k
1.141 - SSI Public Library	806,113	768,618	37,495	4.9%	• Increased contribution to SSI Public Library $34k • Increased allocations $3k
1.238A - SSI Community Transit	728,694	672,382	56,312	8.4%	• Increased BC transit municipal obligation $29k • Increased auxiliary wages $4k • Increased transfers to reserves $22k
1.455 - SSI Community Parks	1,132,137	1,050,126	82,011	7.8%	• Increased salaries & wages $34k • One-time R&M (Sarah Way Parking Resurfacing) $15k, funded by ORF • Increased Contract for Services due to Drummond Park porta potties deployment 7.5k • Increased Bylaw Enforcement $5k, staff training $3k, and security for Centennial washroom $2k • Increased transfers to reserves $10k
1.459 - SSI- Pool, Parks, Land, Art & Rec. Prog	2,939,430	2,713,369	226,061	8.3%	• Increased salaries & wages $55k • Increased transfers to reserves $93k • Increased software licences $11k, Utilities $5k, SIMS rent $5k • One-time HVAC duct cleaning, pool draining and annual R&M $25k, funded by ORF ($15k carried over from 2025) • Decreased one-time SIMS moss removal in 2025 ($20k), funded by ORF • Increased HR, Overhead and SSI Admin Allocations $22k • Increased MFA Debt servicing cost $33k • Others with inflationary adjustment $12k
3.705 - Liquid Waste Disposal & Composting	1,286,792	1,223,914	62,878	5.1%	• Increased sludge hauling costs $72k • Retirement of debt in 2025 ($42k) • Increased transfers to reserves $34k
Total Salt Spring Island Electoral Area	**8,628,987**	**8,146,831**	**482,156**	**5.9%**	
2.621 - Highland/Fernwood Water	641,760	584,314	57,446	9.8%	• Increased operations labour charges $31k • One-time cyclical maintenance costs $22.5k, funded by ORF • Increased maintenance and water testing costs $12k • Decreased transfers to reserves ($10k)
2.622 - Cedars of Tuam	79,056	54,026	25,030	46.3%	• Increased R&M $3k, Water hauling $3k, Operations labour charges $2k • Increased transfers to reserves $17k
2.628 - Cedar Lane Water	124,440	96,039	28,401	29.6%	• Increased operations labour charges $5k • One-time cyclical maintenance costs $20k, funded by ORF
3.810 - Ganges Sewer	1,458,380	1,298,564	159,816	12.3%	• Increased operations labour charges $40k • Increased R&M $7k, sludge hauling and waste disposal $9k • One-time cyclical maintenance costs $30k, funded by ORF • Increased transfers to reserves $67k
3.820 - Maliview Estates Sewer	327,790	239,608	88,182	36.8%	• Increased operations labour charges $20k • Increased MFA Debt servicing cost $48k • Increased chemical supplies $9k, R&M $3k • Increased transfers to reserves $7k
Total Local/Specified/Defined Area	**2,631,426**	**2,272,551**	**358,875**	**15.8%**	
Other (Services not meeting criteria above	1,807,887	1,723,373	84,514	4.9%	
Total Salt Spring Island	**13,068,300**	**12,142,755**	**925,545**	**7.6%**	

Salt Spring Island - Operating Budget by Expenditure Type (in $ thousands)

Expenditure Type	Provisional Plan 2026 ($'000)	Financial Plan* 2025 ($'000)	Change $'000	Change %
Operations	11,251	10,643	609	5.7%
Capital Funding	-	-	-	0.0%
Debt Servicing	611	599	12	2.0%
Transfer to Reserves	1,206	901	305	33.9%
Total Salt Spring Island	**13,068**	**12,143**	**926**	**7.6%**

*Based on Amendment Financial Plan (Bylaw No. 4710

Appendix C-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2026

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.111	SSI Admin. Expenditures	40,900					40,900			40,900				40,900
1.141	SSI Public Library			100,000			100,000	25,000			35,000	40,000		100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000					20,000		20,000
1.238A	Community Transit (SSI)				419,500		419,500	159,500			220,000	40,000		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	48,000					48,000			1,000	22,000	25,000		48,000
1.455	SSI Community Parks	30,000			205,000		235,000	100,000		15,000	70,000	50,000		235,000
1.458	SSI Community Recreation	55,000			62,500		117,500			10,000	50,000	57,500		117,500
1.459	SSI Park Land & Rec Programs	50,000		3,401,006	723,500	310,000	4,484,506	746,695	1,500,000	40,000	1,365,000	455,000	377,811	4,484,506
2.620	Highland Water (SSI)				16,000		16,000	16,000						16,000
2.621	Highland & Fernwood Water (SSI)	40,000			885,000		925,000	107,000	400,000		150,000	268,000		925,000
2.622	Cedars of Tuam Water (SSI)	3,000			108,000		111,000	58,000			25,000	28,000		111,000
2.624	Beddis Water (SSI)				509,000		509,000	27,000	320,000		80,000	82,000		509,000
2.626	Fulford Water (SSI)				398,000		398,000	43,000	300,000			55,000		398,000
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				145,000		145,000	35,000				110,000		145,000
3.810	Ganges Sewer Utility (SSI)	500,000			1,922,384		2,422,384	610,000		250,000	1,375,586	186,798		2,422,384
3.820	Maliview Sewer Utility (SSI)				3,759,000		3,759,000	95,000	1,780,000		1,884,000			3,759,000
TOTAL		**766,900**		**3,501,006**	**10,725,184**	**310,000**	**15,303,090**	**2,207,195**	**4,490,000**	**356,900**	**6,273,886**	**1,597,298**	**377,811**	**15,303,090**

Appendix C-4
Salt Spring Islands 2026 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Recreation & Cultural Services		
1.455 SSI Community Parks		
Linear Park Development	130	Capital on Hand/Reserve/Grant
1.459 SSI Park Land & Rec Programs		
Ball Field Development	659	Capital on Hand/Reserve/Grant/Donation
Park Maintenance Facility	633	Capital on Hand
Portlock Shed and Equipment Replacement	128	Capital on Hand/Reserve/Insurance Settlement
SIMS Roof Replacement Project	500	Grant
Pool Building Structural Upgrades	1,550	Debt/Reserve
SIMS Energy Improvements	500	Grant
Park Land Acquisition to Support Harbourwalk Project	250	Reserve
Water		
2.621 Highland/Fernwood Water (SSI)		
Water main AC replacement strategy and preliminary design	115	Debt/Reserve
WTP SCADA Upgrades - WTP Communications and Control Upgrades	420	Debt/Grant
2.624 Beddis Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	300	Debt/Grant
WTP Electrical Upgrades from 2020 AMP	100	Debt
2.626 Fulford Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	300	Debt
2.628 Cedar Lane Water (SSI)		
WTP Manganese treatment construction / chlorine exhaust	288	Debt/Grant/Reserve/Capital on Hand
Sewer		
3.810 Ganges Sewer Utility (SSI)		
Ganges WWTP Replacement of Electrical & Instrumentation	475	Capital on Hand
Ganges Replace 100% Surcharged Sewer Pipelines	425	Grant/Reserve
Ganges Replace 75% Surcharged Sewer Pipelines	217	Grant/Reserve
Kings Lane sewer extension	600	Grant
UF Membrane Replacement	500	Grant/Reserve
3.820 Maliview Sewer Utility (SSI)		
Wastewater Treatment Plant Upgrade	3,384	Debt/Grant
Collection system repairs and/or renewal	230	Debt
Other		
1.238A Community Transit (SSI)		
Bus Shelters	185	Reserve/Grant
1.238B Community Transportation (SSI)		
Ganges Roadside Pathway Construction	750	Reserve/Grant
Pathway Designs	140	Grant/Capital on Hand
Ganges Crosswalks	115	Grant/Reserve

Total Projects ≥ $100K	12,894
Total Projects < $100K	2,409
Total 2026 Capital Projects	15,303

Appendix C-5: SSI Service Budgets

SALT SPRING ISLANDS - EA WIDE

LOCAL/SPECIFIED/DEFINED SERVICES

Appendix C-5: SSI Service Budgets

LOCAL COMMUNITY COMMISSION

CAPITAL REGIONAL DISTRICT

2026 Budget

Admin Expenditures (SSI)

EAC Review

OCTOBER 2025

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

Change in Budget 2025 to 2026
Service: 1.111 SSI Admin

		Total Expenditure	Comments
2025 Budget		**1,598,333**	
Change in Salaries:			
	Base salary and benefit change	31,055	Inclusive of estimated collective agreement changes
	Step/paygrade change	(5,330)	
	One-time salaries costs	(96,715)	2025 One-time net salaries changes in administration
	Secondment wages	(31,500)	2025 One-time salaries due to secondment (LCC)
	Aux wages & Benefit	71,415	2026 One-time Aux engineering tech ($62,255), convert to 0.5 FTE in 2027 (2026 IBC 16b-1.5_SSI_Admin+Rec_Staffing); Ongoing Aux staff to support LCC component ($9,160)
	Other	1,882	
	Total Change in Salaries	(29,193)	
Other Changes:			
	Human Resources Allocation	6,048	Increase in 2025 wages & benefits
	Election costs	70,000	2026 One-time LCC election costs; funded by ORF
	Reserve Transfers	45,610	$7,065 increase to ORF transfers; $38,545 increase to ERF transfers
	2025 One-time deficit carry over	(44,196)	One-time deficit carry over to 2025 in LCC component, was offset by $4,214 surplus carry over in Director component & $49,050 surplus carry over in Management component (net surplus of $9,068)
	Other Costs	2,927	
	Total Other Changes	80,389	
2026 Budget		**1,649,529**	

Summary of % Expense Change

2026 Base salary, net of step/paygrade change	1.6%	
2025 One-time secondment and admin change salaries	-8.0%	
2026 Aux wages	4.5%	
Reserve Transfers	2.9%	
2026 LCC Election costs	4.4%	
2025 One-time deficit carry over	-2.8%	
Balance of change	0.7%	
% expense increase from 2025:	***3.2%***	
% Requisition increase from 2025 (if applicable):	***0.0%***	*Requisition funding is 51.6% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an overal one-time favourable variance of $12,922 (0.8%) - $4,645 in LCC; $1,790 in Director; and $6,487 in Management component - mainly due to savings in travel costs, legal expenses and salaries due to temporary vacancy, however salaries savings were mostly offset by lower labour recovery as part of the funding. $4,435 of this variance will be moved to Equipment Replacement Fund and the remaining $8,487 will be moved to Operating Reserve, which have expected year end balances of $98,376 and $47,440, respectively, before this transfer.

1.111 - Admin Expenditures (SSI) Director, Management & LCC	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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	1,334,974	1,357,073	1,385,340	1,416,763
Local Community Commission (LCC)	160,028	155,383	140,749	-	70,000	210,749	143,547	146,418	149,351	227,936
TOTAL OPERATING COSTS	**1,511,137**	**1,406,635**	**1,421,456**	**-**	**139,463**	**1,560,919**	**1,535,818**	**1,561,946**	**1,594,316**	**1,705,516**
*Percentage Increase over prior year			-5.9%		9.2%	3.3%	-1.6%	1.7%	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**	**-**	**139,463**	**1,649,529**	**1,619,048**	**1,652,866**	**1,694,591**	**1,804,421**
*Percentage Increase over prior year			-2.8%		9.0%	6.1%	-1.8%	2.1%	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**	**-**	**123,898**	**894,304**	**864,608**	**883,376**	**909,771**	**1,003,871**
*Percentage Increase over prior year			-7.6%		14.9%	7.3%	-3.3%	2.2%	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)	(15,000)	-	-	(75,600)
Grants in Lieu of Taxes	(404)	(404)	(422)	-	-	(422)	(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)	(434)	-	-	(434)	(446)	(461)	(471)	(479)
TOTAL REVENUE	**(22,262)**	**(22,062)**	**(5,856)**	**-**	**(77,208)**	**(83,064)**	**(20,878)**	**(5,906)**	**(5,931)**	**(81,551)**
REQUISITION	**(811,235)**	**(811,235)**	**(764,550)**	**-**	**(46,690)**	**(811,240)**	**(843,730)**	**(877,470)**	**(903,840)**	**(922,320)**
*Percentage increase over prior year Requisition			-5.9%		5.8%	0.0%	4.0%	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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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	148,709	136,349	139,010	141,732
TOTAL OPERATING COSTS	**1,294,482**	**1,196,915**	**1,224,530**	**-**	**69,463**	**1,293,993**	**1,334,974**	**1,357,073**	**1,385,340**	**1,416,763**
*Percentage Increase over prior year			-5.4%		5.4%	0.0%	3.2%	1.7%	2.1%	2.3%
CAPITAL / RESERVES										
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
Capital Asset Purchase	-	-	-	-	-	-	-	-	-	-
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**	**1,372,669**	**1,406,483**	**1,447,600**	**1,481,218**
*Percentage Increase over prior year			-3.1%		5.3%	2.2%	3.0%	2.5%	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**	**618,229**	**636,993**	**662,780**	**680,668**
*Percentage Increase over prior year			-10.2%		9.2%	-1.0%	7.0%	3.0%	4.0%	2.7%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(49,050)	(49,050)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(7,208)	(7,208)	-	-	(7,208)	(7,208)	(15,000)	-	-	-
Grants in Lieu of Taxes	(358)	(358)	(370)	-	-	(370)	(380)	(390)	(400)	(410)
Other Income	-	(300)	(350)	-	-	(350)	(359)	(373)	(380)	(388)
TOTAL REVENUE	**(56,616)**	**(56,916)**	**(720)**	**-**	**(7,208)**	**(7,928)**	**(15,739)**	**(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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
CAPITAL / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(4,214)	(4,214)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(46)	(46)	(52)	-	-	(52)	(52)	(55)	(60)	(62)
Other Income	(500)	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(4,760)**	**(4,260)**	**(52)**	**-**	**-**	**(52)**	**(52)**	**(55)**	**(60)**	**(62)**
REQUISITION	**(51,867)**	**(51,867)**	**(60,170)**	**-**	**-**	**(60,170)**	**(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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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	-	-	8,860	9,030	9,210	9,400	9,590
TOTAL OPERATING COSTS	**160,028**	**155,383**	**140,749**	**-**	**70,000**	**210,749**	**143,547**	**146,418**	**149,351**	**227,936**
*Percentage Increase over prior year			-12.0%		43.7%	31.7%	-31.9%	2.0%	2.0%	52.6%
CAPITAL / RESERVES										
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**	**-**	**70,000**	**256,154**	**186,157**	**186,158**	**186,161**	**261,761**
*Percentage Increase over prior year			-3.6%		36.3%	32.7%	-27.3%	0.0%	0.0%	40.6%
FUNDING SOURCES (REVENUE)										
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)	(84)	-	-	(84)	(87)	(88)	(91)	(91)
TOTAL REVENUE	**39,114**	**39,114**	**(5,084)**	**-**	**(70,000)**	**(75,084)**	**(5,087)**	**(5,088)**	**(5,091)**	**(80,691)**
REQUISITION	**(232,142)**	**(232,142)**	**(181,070)**	**-**	**-**	**(181,070)**	**(181,070)**	**(181,070)**	**(181,070)**	**(181,070)**
*Percentage increase over prior year Requisition			-22.0%		0.0%	-22.0%	0.0%	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
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$20,000	$40,900	$91,150	$11,600	$11,750	$6,000	$161,400
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$65,000	$0	$65,000
		$20,000	**$40,900**	**$91,150**	**$11,600**	**$76,750**	**$6,000**	**$226,400**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$20,000	$40,900	$91,150	$11,600	$76,750	$6,000	$226,400
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$20,000	**$40,900**	**$91,150**	**$11,600**	**$76,750**	**$6,000**	**$226,400**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund - Local Community Commission	38,331	8,736	46,346	81,086	112,896	66,121
Operating Reserve Fund - Management	9,109	11,561	2,826	16,536	33,796	53,251
Equipment Replacement Fund - Management	67,746	67,996	33,276	57,376	25,626	64,626
Equipment Replacement Fund - Director	13,858	11,253	1,678	3,448	4,653	5,278
Equipment Replacement Fund - Local Community Commission	16,772	16,772	9,272	14,272	19,272	24,272
Total	**145,814**	**116,316**	**93,396**	**172,716**	**196,241**	**213,546**

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: 1500	Estimated	Budget				
Fund Centre: 105558	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	5,119	38,331	8,736	46,346	81,086	112,896
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*	212					
Ending Balance $	**38,331**	**8,736**	**46,346**	**81,086**	**112,896**	**66,121**

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:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105559**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		6,065	9,109	11,561	2,826	16,536	33,796
Transfer from Ops Budget		10,000	9,660	6,265	13,710	17,260	19,455
Transfer to Ops Budget		(7,208)	(7,208)	(15,000)	-	-	-
Interest Income*		252					
Ending Balance $		**9,109**	**11,561**	**2,826**	**16,536**	**33,796**	**53,251**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**102119**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		82,646	67,746	67,996	33,276	57,376	25,626
Transfer from Ops Budget		-	29,500	31,430	35,700	45,000	45,000
Planned Purchase		(14,900)	(29,250)	(66,150)	(11,600)	(76,750)	(6,000)
Interest Income		-					
Ending Balance $		**67,746**	**67,996**	**33,276**	**57,376**	**25,626**	**64,626**

Assumptions/Background:
Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101837	2025	2026	2027	2028	2029	2030
Beginning Balance		13,858	13,858	11,253	1,678	3,448	4,653
Transfer from Ops Budget		-	4,045	2,925	1,770	1,205	625
Planned Purchase		-	(6,650)	(12,500)	-	-	-
Interest Income		-					
Ending Balance $		**13,858**	**11,253**	**1,678**	**3,448**	**4,653**	**5,278**

Assumptions/Background:
Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: EASSILCC.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**102275**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		16,772	16,772	16,772	9,272	14,272	19,272
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(5,000)	(12,500)	-	-	-
Interest Income		-					
Ending Balance $		**16,772**	**16,772**	**9,272**	**14,272**	**19,272**	**24,272**

<u>Assumptions/Background:</u>

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Building Numbering

EAC Review

OCTOBER 2025

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 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
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	70	54	-	-	54	60	60	60	60
TOTAL COSTS	**10,535**	**10,565**	**10,741**	**-**	**-**	**10,741**	**10,956**	**11,177**	**11,398**	**11,629**
*Percentage Increase over prior year			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	(39)	39	-	-	39	-	-	-	-
Balance c/fwd from 2024 to 2025	59	59	-	-	-	-	-	-	-	-
Other Revenue	(19)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	**40**	**10**	**29**	**-**	**-**	**29**	**(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 Emergency Program

EAC Review

OCTOBER 2025

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:

Governed by Bylaw #3446, 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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Travel Expense	1,500	1,500	1,530	-	-	1,530	1,560	1,590	1,620	1,650
Wages & Honoraria	90,500	100,030	101,330	-	-	101,330	103,360	105,430	107,540	109,690
Building Rent	12,680	12,680	18,680	-	-	18,680	18,680	6,000	6,120	6,240
Staff Training & Development	2,000	2,000	2,040	-	-	2,040	2,080	2,120	2,160	2,200
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	21,850	-	-	21,850	22,335	22,833	23,335	23,873
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%
CAPITAL / RESERVES										
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**
FUNDING SOURCES (REVENUE)										
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 SSI Emergency Program	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$30,000	$48,000	$10,900	$14,500	$5,800	$0	$79,200
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$30,000	**$48,000**	**$10,900**	**$14,500**	**$5,800**	**$0**	**$79,200**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$1,000	$6,900	$2,500	$1,800	$0	$12,200
	Grants (Federal, Provincial)	$10,000	$22,000	$4,000	$2,000	$4,000	$0	$32,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$25,000	$0	$10,000	$0	$0	$35,000
		$30,000	**$48,000**	**$10,900**	**$14,500**	**$5,800**	**$0**	**$79,200**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.371

Service Name SSI Emergency Program

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-01	New	EOC upgrades	Upgrades to electrical and IT in new EOC location	$ 25,000	E	Res	$ 20,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
25-01	Replacement	IT Equipment	replace IT equipment - lifecycle	$ 13,900	E	ERF	$ -	$ 1,000	$ 6,900	$ 2,500	$ 1,800	$ -	$ 12,200
25-02	New	ESS/BOC Equipment	misc. new equipment	$ 32,000	E	Grant	$ 10,000	$ 22,000	$ 4,000	$ 2,000	$ 4,000	$ -	$ 32,000
28-01	New	Sea container	new cache at North End	$ 10,000	E	Res	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 80,900**				**$ 48,000**	**$ 10,900**	**$ 14,500**	**$ 5,800**	**$ -**	**$ 79,200**

Service: **1.371** **SSI Emergency Program**

Project Number	24-01	**Capital Project Title**	EOC upgrades	**Capital Project Description**	Upgrades to electrical and IT in new EOC location
Project Rationale					

Project Number	25-01	**Capital Project Title**	IT Equipment	**Capital Project Description**	replace IT equipment - lifecycle
Project Rationale					

Project Number	25-02	**Capital Project Title**	ESS/BOC Equipment	**Capital Project Description**	misc. new equipment
Project Rationale					

Project Number	28-01	**Capital Project Title**	Sea container	**Capital Project Description**	new cache at North End
Project Rationale					

SSI Emergency Program
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	36,437	11,437	13,437	12,387	23,387	33,387
Operating Reserve Fund	34,891	27,015	21,645	21,645	25,445	27,460
Equipment Replacement Fund	9,658	8,658	4,758	5,258	6,458	9,458
Total	**80,986**	**47,110**	**39,840**	**39,290**	**55,290**	**70,305**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1073	Estimated	Budget				
Fund Centre: 101949	2025	2026	2027	2028	2029	2030
Beginning Balance	34,983	36,437	11,437	13,437	12,387	23,387
Transfer from Ops Budget	-	-	2,000	8,950	11,000	10,000
Expenditures	-	(25,000)	-	(10,000)	-	-
Interest Income*	1,454					
Ending Balance $	**36,437**	**11,437**	**13,437**	**12,387**	**23,387**	**33,387**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105402	2025	2026	2027	2028	2029	2030
Beginning Balance	58,766	34,891	27,015	21,645	21,645	25,445
Transfer from Ops Budget	-	-	-	-	3,800	2,015
Transfer to Ops Budget	(12,049)	(7,876)	(5,370)	-	-	-
Deficit Recovery	(13,895)					
Interest Income*	2,069					
Ending Balance $	**34,891**	**27,015**	**21,645**	**21,645**	**25,445**	**27,460**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101437	2025	2026	2027	2028	2029	2030
Beginning Balance	11,358	9,658	8,658	4,758	5,258	6,458
Transfer from Ops Budget	-	-	3,000	3,000	3,000	3,000
Expenditures	(1,700)	(1,000)	(6,900)	(2,500)	(1,800)	-
Interest Income	-					
Ending Balance $	**9,658**	**8,658**	**4,758**	**5,258**	**6,458**	**9,458**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Storm Water Quality Management (SSI)

EAC Review

OCTOBER 2025

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
CAPITAL/RESERVE										
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%
FUNDING SOURCES (REVENUE)										
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%		0.0%	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**	**Estimated**	**Budget**				
Fund Centre: **105529**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	77,274	82,562	57,902	35,622	31,112	27,487
Transfer from Ops Budget	15,000	-	-	-	-	-
Transfer to Ops Budget	(12,112)	(24,660)	(22,280)	(4,510)	(3,625)	(2,690)
Interest Income*	2,400					
Ending Balance $	**82,562**	**57,902**	**35,622**	**31,112**	**27,487**	**24,797**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Emergency Comm - CREST (SSI)

EAC Review

OCTOBER 2025

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payments to CREST	152,517	152,517	154,770	-	-	154,770	157,870	161,030	164,250	167,540
Allocations	3,017	3,017	3,121	-	-	3,121	3,177	3,241	3,306	3,372
Other Operating Expenses	520	550	530	-	-	530	540	550	560	570
TOTAL COSTS	**156,054**	**156,084**	**158,421**	**-**	**-**	**158,421**	**161,587**	**164,821**	**168,116**	**171,482**
*Percentage Increase over prior year			1.5%			1.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	420	(420)	-	-	(420)	-	-	-	-
Balance c/fwd from 2024 to 2025	(123)	(123)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(500)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(110)	(110)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	**(283)**	**(313)**	**(580)**	**-**	**-**	**(580)**	**(160)**	**(160)**	**(160)**	**(160)**
REQUISITION	**(155,771)**	**(155,771)**	**(157,841)**	**-**	**-**	**(157,841)**	**(161,427)**	**(164,661)**	**(167,956)**	**(171,322)**
*Percentage increase over prior year Requisition			1.3%			1.3%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Highland Water System (SSI)

EAC Review

OCTOBER 2025

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:		$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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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
DEBT										
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
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	100	(100)	-	-	(100)	-	-	-	-
Balance c/fwd from 2024 to 2025	(5,240)	(5,240)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(60)	(60)	(70)	-	-	(70)	(70)	-	-	-
Other Income	-	(100)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(5,300)**	**(5,300)**	**(170)**	**-**	**-**	**(170)**	**(70)**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(8,544)**	**(8,544)**	**(13,678)**	**-**	**-**	**(13,678)**	**(11,224)**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			60.1%			60.1%	-17.9%	NA	NA	NA

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.620 Highland Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL

EXPENDITURE

Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$16,000	$16,000	$0	$0	$0	$0	$16,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$16,000	**$16,000**	**$0**	**$0**	**$0**	**$0**	**$16,000**

SOURCE OF FUNDS

Capital Funds on Hand	$16,000	$16,000	$0	$0	$0	$0	$16,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$16,000	**$16,000**	**$0**	**$0**	**$0**	**$0**	**$16,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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	S	Cap	$ 16,000	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 126,973**			**$ 16,000**	**$ 16,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,000**

Service:	**2.620**	**Highland Water (SSI)**

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)

EAC Review

OCTOBER 2025

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)

Change in Budget 2025 to 2026
Service: 2.621 Highland/Fernwood Water

	Total Expenditure	Comments
2025 Budget	**584,314**	
Other Changes:		
R&M and water testing (one-time)	22,500	2026 one-time cyclical maintenance - Reservoir cleaning & inspection and Manganese testing - funded by ORF
R&M and water testing (core)	12,424	Increase in R&M of water systems for main breaks and WTP repairs as well as water quality testing
Operations labour charges	31,120	Increase in operations labour charges due to ongoing breaks on distribution
Reserve transfer	(10,270)	Decrease in transfers to Capital Reserve to mitigate parcel tax
Other Costs	1,672	
Total Other Changes	57,446	
2026 Budget	**641,760**	

Summary of % Expense Increase		
R&M and water testing (one-time)	3.9%	
R&M and water testing (core)	2.1%	
Operations labour charges	5.3%	
Reserve transfer	-1.8%	
Balance of increase	0.3%	
% expense increase from 2025:	***9.8%***	
% Requisition increase from 2025 (if applicable):	***10.0%***	*Requisition funding is 15.0% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $56,564 (9.7%) due mainly to higher water testing costs, higher labour charges due to Manganese remedial efforts and emergency lake profiling due to Manganese/Water Quality Advisory (WQA) as well as continuous response to Maliview road water main breaks. This variance will be balanced to Operating Reserve, which has an expected year end balance of $177,368 before this transfer.

2.621 - Highland/Fernwood Water (SSI)

	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
DEBT / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
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
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$40,000	$0	$0	$0	$0	$40,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$862,000	$885,000	$151,000	$2,510,000	$1,610,000	$1,120,000	$6,276,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$862,000	**$925,000**	**$151,000**	**$2,510,000**	**$1,610,000**	**$1,120,000**	**$6,316,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$107,000	$107,000	$0	$0	$0	$0	$107,000
	Debenture Debt (New Debt Only)	$690,000	$400,000	$0	$2,415,000	$1,530,000	$1,120,000	$5,465,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$150,000	$0	$40,000	$0	$0	$190,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$65,000	$268,000	$151,000	$55,000	$80,000	$0	$554,000
		$862,000	**$925,000**	**$151,000**	**$2,510,000**	**$1,610,000**	**$1,120,000**	**$6,316,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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 hig 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	$ 95,000	S	Res	$ -	$ 15,000	$ 80,000	$ -	$ -	$ -	$ 95,000
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 manage	$ 1,330,000	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	$ 470,000
26-02	Study	Maliview PRV #2	Design review of PRV #2 at upper Maliview	$ 30,000	S	Grant	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-03	New	Maliview PRV #2	Construction of PRV #2 at upper Maliview (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
22-03	New	Safety Improvements for WTP	Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.	$ 40,000	S	Cap	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	$ 18,000
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	early approval		S	Res	$ -	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
26-04	Renewal	Manganese removal	Strategies to reduce manganese in raw and treated water- intake, treatment or other early approval	$ 60,000	S	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
													$ -
			Grand Total	**$ 17,603,500**			**$ 862,000**	**$ 925,000**	**$ 151,000**	**$ 2,510,000**	**$ 1,610,000**	**$ 1,120,000**	**$ 6,316,000**

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.				

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.				

Service:	2.621	**Highland & Fernwood Water (SSI)**

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.				

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.				

Service: **2.621** **Highland & Fernwood Water (SSI)**

Project Number	22-03	**Capital Project Title**	Safety Improvements for WTP	**Capital Project Description**	Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.
Project Rationale	E H & S issue. Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.				

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 standards. Includes CRD proj mgmt				

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				

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**	Manganese removal	**Capital Project Description**	Strategies to reduce manganese in raw and treated water- intake, treatment or other early approval
Project Rationale	High manganese levels in raw and treated water				

Highland/Fernwood Water (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	120,804	128,304	148,304	168,304	158,304	168,304
Capital Reserve Fund	253,190	103,260	127,475	236,970	217,355	244,214
Total	**373,995**	**231,565**	**275,780**	**405,275**	**375,660**	**412,519**

Reserve Schedule

Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Operating Reserve Fund - Bylaw 4144

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

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105205	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	141,568	120,804	128,304	148,304	168,304	158,304
Transfer from Ops Budget	-	30,000	20,000	20,000	10,000	10,000
Deficit Recovery	(26,564)					
Expenditures	-	(22,500)	-	-	(20,000)	-
Planned Maintenance Activity		$20k Reservoir cleaning & inspection; $2.5k Manganes testing			Reservior cleaning & inspection	
Interest Income*	5,800					
Ending Balance $	**120,804**	**128,304**	**148,304**	**168,304**	**158,304**	**168,304**

<u>Assumptions/Background:</u>
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: 1088	**Estimated**	**Budget**				
Fund Centre: 102156	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	116,563	253,190	103,260	127,475	236,970	217,355
Transfer from Ops Budget	128,340	118,070	175,215	164,495	60,385	26,859
Transfer from Cap Fund	12,968					
Transfer to Cap Fund	(10,000)	(268,000)	(151,000)	(55,000)	(80,000)	-
Interest Income*	5,320					
Ending Balance $	**253,190**	**103,260**	**127,475**	**236,970**	**217,355**	**244,214**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Cedars of Tuam Water (SSI)

EAC Review

OCTOBER 2025

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	13,440	8,296	29,890	-	-	29,890	39,440	39,140	39,850	40,570
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**	**11,966**	**33,890**	**-**	**-**	**33,890**	**43,440**	**44,140**	**44,850**	**55,194**
TOTAL COSTS	**54,026**	**57,735**	**79,056**	**-**	**-**	**79,056**	**89,518**	**91,124**	**112,754**	**104,050**
*Percentage Increase over prior year			46.3%			46.3%	13.2%	1.8%	23.7%	-7.7%
FUNDING SOURCES (REVENUE)										
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)	(69,720)	-	-	(69,720)	(80,182)	(81,788)	(83,418)	(85,090)
Other Revenue	(90)	(2,845)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	**(54,026)**	**(57,735)**	**(79,056)**	**-**	**-**	**(79,056)**	**(89,518)**	**(91,124)**	**(112,754)**	**(94,426)**
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			56.0%			56.0%	15.0%	2.0%	2.0%	2.0%
Combined			**46.4%**			**46.4%**	**13.2%**	**1.8%**	**1.8%**	**1.8%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.622 Cedars of Tuam Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$3,000	$0	$0	$0	$0	$3,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$63,000	$108,000	$50,000	$120,000	$30,000	$435,000	$743,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$63,000	**$111,000**	**$50,000**	**$120,000**	**$30,000**	**$435,000**	**$746,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$63,000	$58,000	$5,000	$0	$0	$0	$63,000
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	$25,000	$0	$120,000	$0	$0	$145,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$28,000	$45,000	$0	$30,000	$0	$103,000
	$63,000	**$111,000**	**$50,000**	**$120,000**	**$30,000**	**$435,000**	**$746,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.622

Service Na Cedars of Tuam Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
26-03	Decommission	Abandon unused wells	Decommission wells.	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 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	$ 120,000	S	Grant	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ 120,000
21-05	New	Cholorinator, level transducer and flow meter replacem	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
													$ -
			Grand Total	**$ 1,267,000**			**$ 63,000**	**$ 111,000**	**$ 50,000**	**$ 120,000**	**$ 30,000**	**$ 435,000**	**$ 746,000**

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**	Cholorinator, 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)				

Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2026 - 2030 Finacial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	6,723	10,723	14,723	19,723	4,723	9,723
Capital Reserve Fund	11,988	13,878	8,318	47,458	57,308	97,878
Total	**18,711**	**24,601**	**23,041**	**67,181**	**62,031**	**107,601**

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Operating Reserve Fund

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

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105532	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,865	6,723	10,723	14,723	19,723	4,723
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*	188					
Ending Balance $	**6,723**	**10,723**	**14,723**	**19,723**	**4,723**	**9,723**

<u>Assumptions/Background:</u>

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

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Capital Reserve Fund - Bylaw 3948

Monies in the reserve fund will be used to provide for capital works, including the planning, study, design, construction of water facilities, conveyance, treatment, storage, distribution of water, land purchases, machinery or equipment necessary for the extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund: 1057	Estimated	Budget				
Fund Centre: 101843	2025	2026	2027	2028	2029	2030
Beginning Balance	25,370	11,988	13,878	8,318	47,458	57,308
Transfer from Ops Budget	8,296	29,890	39,440	39,140	39,850	40,570
Transfer from Cap Fund	2,233					
Transfer to Cap Fund	(24,000)	(28,000)	(45,000)	-	(30,000)	-
Interest Income*	90					
Ending Balance $	**11,988**	**13,878**	**8,318**	**47,458**	**57,308**	**97,878**

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

EAC Review

OCTOBER 2025

Service: 2.624 **Beddis Water (SSI)**	**Committee: Electoral Area**

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)	1.80%
Remaining:		$0	
AUTHORIZED:	LA Bylaw No. 3825 (July 11, 2012)	$400,000	
BORROWED:	SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023	($300,000)	3.15%
BORROWED:	SI Bylaw No. 3910 (July 2013)	($70,000)	3.85%
Remaining:	Expired	$30,000	

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 propert
that is taxable for school purposes by Special Act.

User Charge: Fixed user charge + variable consumption charge to all metered properties

Parcel Tax: Annual, only on properties capable of being connected to the system, starting 2006

User Charge:
- Annual Fixed Fee per per single family dwelling unit or equivalent
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (Bylaw 4236 April 2018)
  - First 38 cubic metres or portion - $3.10 / cubic metre
  - Next 68 cubic metres or portion - $6.30 / cubic metre
  - Greater than 106 cubic metres - $8.50 / cubic metre

Water Connection Charge: The connection charge for a service shall be the actual cost for the connection

RESERVE FUND:

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

2.624 - Beddis Water	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
DEBT / RESERVES										
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	92,882	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**	**103,882**	**124,435**	**-**	**-**	**124,435**	**141,920**	**145,130**	**152,630**	**193,940**
TOTAL COSTS	**316,694**	**303,652**	**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%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(20,000)	-	-
Sales - Water	(68,000)	(55,000)	(58,000)	-	-	(58,000)	(58,000)	(58,000)	(58,000)	(58,000)
User Charges	(154,020)	(154,020)	(176,340)	-	-	(176,340)	(179,870)	(184,910)	(191,380)	(195,210)
Other Revenue	(151)	(109)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	**(222,171)**	**(209,129)**	**(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			-14.7%			-14.7%	0.0%	0.0%	0.0%	0.0%
User Fee			14.5%			14.5%	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 Beddis Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$332,000	$509,000	$50,000	$46,000	$205,000	$1,585,000	$2,395,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$332,000	**$509,000**	**$50,000**	**$46,000**	**$205,000**	**$1,585,000**	**$2,395,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$58,000	$27,000	$0	$31,000	$0	$0	$58,000
	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	$54,000	$82,000	$10,000	$15,000	$5,000	$5,000	$117,000
		$332,000	**$509,000**	**$50,000**	**$46,000**	**$205,000**	**$1,585,000**	**$2,395,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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.	$ 10,000	S	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
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 unconfirmed		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 builts, 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
			Grand Total	**$ 8,510,725**			**$ 332,000**	**$ 509,000**	**$ 50,000**	**$ 46,000**	**$ 205,000**	**$ 1,585,000**	**$ 2,395,000**

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
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				

Beddis Water Reserves
Summary Schedule
2026 -2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	15,434	26,434	38,434	31,434	46,434	66,434
Capital Reserve Fund	133,805	158,200	254,600	348,210	455,110	558,170
Total	**149,238**	**184,633**	**293,033**	**379,643**	**501,543**	**624,603**

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

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

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105206	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	4,258	15,434	26,434	38,434	31,434	46,434
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*	176					
Ending Balance $	**15,434**	**26,434**	**38,434**	**31,434**	**46,434**	**66,434**

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: 1069	**Estimated**	**Budget**				
Fund Centre: 101894	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	48,214	133,805	158,200	254,600	348,210	455,110
Transfer from Ops Budget	92,882	106,395	106,400	108,610	111,900	108,060
Transfer from Cap Fund	13,708					
Transfer to Cap Fund	(22,000)	(82,000)	(10,000)	(15,000)	(5,000)	(5,000)
Interest Income*	1,000					
Ending Balance $	**133,805**	**158,200**	**254,600**	**348,210**	**455,110**	**558,170**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Fulford Water (SSI)

EAC Review

OCTOBER 2025

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.

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: $3.71 per cubic metre Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

RESERVE FUND BYLAW:

Fund 1070, established by Bylaw #3275 (April 27, 2005)

2.626 - Fulford Water (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grit & Waste Sludge Disposal	14,550	7,700	10,050	-	-	10,050	10,250	10,460	10,670	10,880
Repairs & Maintenance	8,970	6,400	12,140	-	-	12,140	12,380	12,630	32,880	13,140
Allocations	12,355	12,355	11,785	-	-	11,785	12,005	12,237	12,472	12,721
Water Testing	7,050	8,800	7,277	-	-	7,277	7,480	7,688	7,903	8,123
Electricity	9,370	9,370	9,720	-	-	9,720	9,910	10,110	10,310	10,520
Supplies	9,600	23,280	11,770	-	-	11,770	12,000	12,230	12,470	12,720
Labour Charges	94,100	87,830	102,730	-	-	102,730	104,790	106,890	109,030	111,210
Other Operating Expenses	12,600	12,090	13,430	-	-	13,430	13,789	14,164	14,549	14,940
TOTAL OPERATING COSTS	**168,595**	**167,825**	**178,902**	**-**	**-**	**178,902**	**182,604**	**186,409**	**210,284**	**194,254**
*Percentage Increase over prior year			6.1%	0.0%		6.1%	2.1%	2.1%	12.8%	-7.6%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	8,260	7,030	9,500	-	-	9,500	10,550	12,150	13,810	15,530
Transfer to Capital Reserve Fund	54,500	54,500	55,275	-	-	55,275	65,920	86,620	95,325	104,590
MFA Debt ReserveFund	70	70	80	3,000	-	3,080	80	-	-	18,000
MFA Debt Principal	9,669	9,669	9,669	-	-	9,669	17,320	7,651	7,651	7,651
MFA Debt Interest	5,764	5,764	5,764	3,600	-	9,364	17,706	14,400	14,400	36,225
TOTAL DEBT / RESERVES	**78,263**	**77,033**	**80,288**	**6,600**	**-**	**86,888**	**111,576**	**120,821**	**131,186**	**181,996**
TOTAL COSTS	**246,858**	**244,858**	**259,190**	**6,600**	**-**	**265,790**	**294,180**	**307,230**	**341,470**	**376,250**
*Percentage Increase over prior year			5.0%	2.7%		7.7%	10.7%	4.4%	11.1%	10.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(20,000)	-
Sales - Water	(20,000)	(18,000)	(21,000)	-	-	(21,000)	(22,050)	(23,150)	(24,310)	(25,530)
User Charges	(169,220)	(169,220)	(177,680)	-	-	(177,680)	(186,560)	(195,890)	(205,680)	(215,960)
Other Revenue	(750)	(750)	(780)	-	-	(780)	(800)	(740)	(760)	(780)
TOTAL REVENUE	**(189,970)**	**(187,970)**	**(199,460)**	**-**	**-**	**(199,460)**	**(209,410)**	**(219,780)**	**(250,750)**	**(242,270)**
REQUISITION - PARCEL TAX	**(56,888)**	**(56,888)**	**(59,730)**	**(6,600)**	**-**	**(66,330)**	**(84,770)**	**(87,450)**	**(90,720)**	**(133,980)**
*Percentage increase over prior year										
Sales			5.0%	0.0%		5.0%	5.0%	5.0%	5.0%	5.0%
User Fee			5.0%	0.0%		5.0%	5.0%	5.0%	5.0%	5.0%
Requisition			5.0%	11.6%		16.6%	27.8%	3.2%	3.7%	47.7%
Combined			**5.0%**	**2.7%**		**7.7%**	**10.7%**	**4.5%**	**4.6%**	**17.1%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.626 Fulford Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$63,000	$398,000	$95,000	$150,000	$300,000	$1,800,000	$2,743,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$63,000	**$398,000**	**$95,000**	**$150,000**	**$300,000**	**$1,800,000**	**$2,743,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$43,000	$43,000	$0	$0	$0	$0	$43,000
	Debenture Debt (New Debt Only)	$0	$300,000	$0	$0	$0	$1,800,000	$2,100,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$30,000	$150,000	$225,000	$0	$405,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$55,000	$65,000	$0	$75,000	$0	$195,000
		$63,000	**$398,000**	**$95,000**	**$150,000**	**$300,000**	**$1,800,000**	**$2,743,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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.	$ 300,000	S	Debt	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
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 distrbution 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 distrbution 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
													$ -
			Grand Total	**$ 5,743,000**			**$ 63,000**	**$ 398,000**	**$ 95,000**	**$ 150,000**	**$ 300,000**	**$ 1,800,000**	**$ 2,743,000**

Service:	2.626	Fulford Water (SSI)

Project Number	Capital Project Title	Capital Project Description
21-02	Public Engagement for Future Projects	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	Capital Project Title	Capital Project Description
24-02	Ventilation for WTP	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	Capital Project Title	Capital Project Description
24-03	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP

Project Rationale Replacement of aging equipment.

Project Number	Capital Project Title	Capital Project Description
28-01	Residential water meters	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 distrbution 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 distrbution pipe in coordination with road/terminal upgrades
Project Rationale	Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction				

Project Number	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 (SSI)

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.				

Fulford Water (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	20,334	29,834	40,384	52,534	46,344	61,874
Capital Reserve Fund	129,138	129,413	130,333	216,953	237,278	341,868
Total	**149,472**	**159,247**	**170,717**	**269,487**	**283,622**	**403,742**

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Operating Reserve Fund - Bylaw 4144

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

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105207**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	12,774	20,334	29,834	40,384	52,534	46,344
Transfer from Ops Budget	7,030	9,500	10,550	12,150	13,810	15,530
Expenditures	-	-	-	-	(20,000)	-
Planned Maintenance Activity					Reservoir cleaning and inspection	
Interest Income*	530					
Ending Balance $	**20,334**	**29,834**	**40,384**	**52,534**	**46,344**	**61,874**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Capital Reserve Fund

Bylaw 3275

Reserve Cash Flow

Fund: 1070	**Estimated**	**Budget**				
Fund Centre: 101897	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	101,181	129,138	129,413	130,333	216,953	237,278
Transfer from Ops Budget	54,500	55,275	65,920	86,620	95,325	104,590
Transfer from Cap Fund	18,509					
Transfer to Cap Fund	(48,000)	(55,000)	(65,000)	-	(75,000)	-
Interest Income*	2,948					
Ending Balance $	**129,138**	**129,413**	**130,333**	**216,953**	**237,278**	**341,868**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Cedar Lane Water (SSI)

EAC Review

OCTOBER 2025

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
- Next 30 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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
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%	0.0%	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	-	-	-	5,500
MFA Debt Principal	-	-	-	-	-	-	4,846	4,846	4,846	4,846
MFA Debt Interest	1,627	-	-	2,280	-	2,280	9,120	9,120	9,120	15,789
TOTAL DEBT / RESERVES	**34,827**	**34,169**	**30,855**	**4,180**	**-**	**35,035**	**50,496**	**59,676**	**69,316**	**88,175**
TOTAL COSTS	**96,039**	**96,829**	**100,260**	**4,180**	**20,000**	**124,440**	**121,316**	**131,966**	**143,096**	**163,485**
*Percentage Increase over prior year			4.4%	4.4%	20.8%	29.6%	-2.5%	8.8%	8.4%	14.2%
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)**	**(35,646)**	**(38,896)**	**(41,886)**	**(56,005)**
*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%	47.0%	9.1%	7.7%	33.7%
Combined			**4.4%**	**4.4%**		**8.8%**	**16.2%**	**8.8%**	**8.4%**	**14.3%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.628 Cedar Lane Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$281,000	$353,000	$35,000	$73,000	$101,000	$565,000	$1,127,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$281,000	**$353,000**	**$35,000**	**$73,000**	**$101,000**	**$565,000**	**$1,127,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$28,000	$28,000	$0	$0	$0	$0	$28,000
Debenture Debt (New Debt Only)	$143,000	$190,000	$0	$0	$0	$550,000	$740,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$110,000	$120,000	$30,000	$0	$0	$15,000	$165,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$15,000	$5,000	$73,000	$101,000	$0	$194,000
	$281,000	**$353,000**	**$35,000**	**$73,000**	**$101,000**	**$565,000**	**$1,127,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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.	$ 436,500	S	Debt	$ 110,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
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	**$ 2,265,500**			**$ 281,000**	**$ 353,000**	**$ 35,000**	**$ 73,000**	**$ 101,000**	**$ 565,000**	**$ 1,127,000**

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. Incudes 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.

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.

Service: **2.628** **Cedar Lane Water (SSI)**

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 repalcement of water main AC pipe. As recommended priorities per McelHanney study.				

Project Number	30-02	**Capital Project Title**	Power generation equipment construction	**Capital Project Description**	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.
Project Rationale	Construction of backup power at Cedar Lane WTP				

Cedar Lane Water (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	20,899	8,899	16,899	21,899	26,899	31,899
Capital Reserve Fund	66,154	74,009	97,539	65,249	14,599	71,639
Total	**87,053**	**82,908**	**114,438**	**87,148**	**41,498**	**103,538**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105208	2025	2026	2027	2028	2029	2030
Beginning Balance	12,385	20,899	8,899	16,899	21,899	26,899
Transfer from Ops Budget	8,000	8,000	8,000	5,000	5,000	5,000
Expenditures	-	(20,000)	-	-	-	-
Planned Maintenance Activity		Reservoir cleaning & inspection				
Interest Income*	514					
Ending Balance $	**20,899**	**8,899**	**16,899**	**21,899**	**26,899**	**31,899**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Capital Reserve Fund

Bylaw 3582

Reserve Cash Flow

Fund: 1076 Fund Centre: 102020	Estimated 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	45,564	66,154	74,009	97,539	65,249	14,599
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*	1,820					
Ending Balance $	**66,154**	**74,009**	**97,539**	**65,249**	**14,599**	**71,639**

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)

EAC Review

OCTOBER 2025

Service: **2.660 Fernwood Water (SSI)** **Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fernwood Water Local Service Area on Salt Spring Island Bylaw No. 1772 (January 1990). Amended Bylaw No. 2034 (July 15, 1992).

PARTICIPATION:

Fernwood Area of Salt Spring Island. Local Service Area #6, F(764).

MAXIMUM LEVY:

Greater of $56,000 or $5.07 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3581 (April 8, 2009)	$195,000	
BORROWED:	SI Bylaw 3634 (Nov 2009)	$ (100,000)	*Retired in 2024*
	SI Bylaw 3677 (Feb 2010)	$ (50,000)	*Retires in 2025*
	SI Bylaw 3817 (May 2012)	$ (45,000)	*Retires in 2027*
REMAINING:		$0	

COMMISSION:

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.
Parcel Tax: - Annual, levied only on properties capable of being connected to the system.

MAXIMUM OPERATING EXPENDITURE:

Under Bylaw No. 2187 - Maximum requisition greater of $56,000 or $5.07 / $1,000 of actual assessments for land and improvements.

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	11	11	10	-	-	10	10	-	-	-
TOTAL OPERATING COSTS	**11**	**11**	**10**	**-**	**-**	**10**	**10**	**-**	**-**	**-**
*Percentage Increase over prior year						-9.1%	0.0%	NA	NA	NA
DEBT										
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	40	20	-	-	20	20	-	-	-
TOTAL DEBT	**7,154**	**7,154**	**4,130**	**-**	**-**	**4,130**	**3,367**	**-**	**-**	**-**
TOTAL COSTS	**7,165**	**7,165**	**4,140**	**-**	**-**	**4,140**	**3,377**	**-**	**-**	**-**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	2,153	(2,153)	-	-	(2,153)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,091)	(2,091)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(40)	(2,133)	(20)	-	-	(20)	(20)	-	-	-
Othere Revenue	-	(60)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(2,131)**	**(2,131)**	**(2,173)**	**-**	**-**	**(2,173)**	**(20)**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(5,034)**	**(5,034)**	**(1,967)**	**-**	**-**	**(1,967)**	**(3,357)**	**-**	**-**	**-**
*Percentage increase over prior year Requisition						-60.9%	70.7%	NA	NA	NA

CAPITAL REGIONAL DISTRICT

2026 Budget

Ganges Sewer (SSI)

EAC Review

OCTOBER 2025

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)

Change in Budget 2025 to 2026
Service: 3.810 Ganges Sewer

	Total Expenditure	Comments
2025 Budget	**1,298,564**	
Other Changes:		
Repairs & maintenance	30,000	2026 one-time WWTP tank draining cleaning & inspection (funded by ORF)
Sludge hauling & waste disposal	8,730	Increase in sludge hauling and disposal costs
Operations Labour Allocation	40,140	Increase in operations labour charge costs for process improvements and more attention to the system
Reserve transfers	67,420	Increase transfer to ORF by $5,000, CRF by $32,420 and ERF by $30,000
Other	13,526	
Total Other Changes	159,816	
2026 Budget	**1,458,380**	

Summary of % Expense Increase		
Operations Labour Allocation	3.1%	
Sludge hauling & waste disposal	0.7%	
R&M (2026 one-time)	2.3%	
Reserve transfers	5.2%	
Balance of increase	1.0%	
% expense increase from 2025:	***12.3%***	
% Requisition increase from 2025 (if applicable):	***10.0%***	*Requisition funding is 4.8% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favorable variance of $27,528 (2.1%) mainly due to savings in travel costs, electricity and waste sludge disposal. This variance will be moved to Capital Reserve Fund, which has an expected year end balance of $265,251 before this transfer.

3.810 - Ganges Sewer (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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	26,750	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	45,200	-	-	45,200	46,443	47,736	49,069	50,455
TOTAL OPERATING COSTS	**926,551**	**899,031**	**988,727**	**-**	**30,000**	**1,018,727**	**1,033,982**	**1,109,765**	**1,050,978**	**1,072,646**
*Percentage Increase over prior year			6.7%		3.2%	9.9%	1.5%	7.3%	-5.3%	2.1%
DEBT / RESERVES										
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	67,398	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**	**399,541**	**439,653**	**-**	**-**	**439,653**	**561,980**	**698,015**	**797,565**	**868,185**
TOTAL COSTS	**1,298,564**	**1,298,572**	**1,428,380**	**-**	**30,000**	**1,458,380**	**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%
FUNDING SOURCES (REVENUE)										
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)	(2,788)	(3,020)	-	-	(3,020)	(3,062)	(3,092)	(3,120)	(3,143)
TOTAL REVENUE	**(1,234,564)**	**(1,234,572)**	**(1,357,980)**	**-**	**(30,000)**	**(1,387,980)**	**(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 Ganges Sewer Utility (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$500,000	$0	$0	$0	$0	$500,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$665,000	$1,922,384	$2,517,382	$1,741,796	$1,255,000	$50,000	$7,486,561
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$665,000	**$2,422,384**	**$2,517,382**	**$1,741,796**	**$1,255,000**	**$50,000**	**$7,986,561**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$665,000	$610,000	$0	$0	$55,000	$0	$665,000
	Debenture Debt (New Debt Only)	$0	$0	$1,575,000	$1,575,000	$0	$0	$3,150,000
	Equipment Replacement Fund	$0	$250,000	$0	$0	$0	$0	$250,000
	Grants (Federal, Provincial)	$0	$1,375,586	$825,586	$0	$1,000,000	$40,000	$3,241,171
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$186,798	$116,796	$166,796	$200,000	$10,000	$680,390
		$665,000	**$2,422,384**	**$2,517,382**	**$1,741,796**	**$1,255,000**	**$50,000**	**$7,986,561**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 3.810

Service Nam Ganges Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	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 (GCFC - 75% has been received)	$ 575,000	S	Cap	$ 475,000	$ 475,000	$ -	$ -	$ -	$ -	$ 475,000
24-04	Study	Ganges Service Area System Modelling	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)	$ 57,500	S	Cap	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
26-03	Study	Ganges WWTP detail design of Performance improvements	Detail Design of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Managemen	$ 60,000	S	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
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 Managemen	$ 3,450,000	S	Debt	$ -	$ -	$ 1,575,000	$ 1,575,000	$ -	$ -	$ 3,150,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management. (GCFC has been received)		S	Grant	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received	$ 927,186	S	Grant	$ -	$ 347,695	$ 347,695	$ -	$ -	$ -	$ 695,390
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	25% of total cost obligation for GCF Grant		S	Res	$ -	$ 77,266	$ 77,265	$ 77,265	$ -	$ -	$ 231,796
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction CWF	$ 474,375	S	Grant	$ -	$ 177,891	$ 177,891	$ -	$ -	$ -	$ 355,781
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines			S	Res	$ -	$ 39,532	$ 39,531	$ 39,531	$ -	$ -	$ 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	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ 200,000
													$ -
			Grand Total	**$ 8,138,561**			**$ 665,000**	**$ 2,422,384**	**$ 2,517,382**	**$ 1,741,796**	**$ 1,255,000**	**$ 50,000**	**$ 7,986,561**

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
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**	Ganges WWTP detail design of Performance improvements	**Capital Project Description**	Detail Design of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.
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				

Ganges Sewer (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	38,411	48,411	83,411	43,411	83,411	123,411
Capital Reserve Funds	355,878	241,370	289,344	321,798	338,888	616,598
Equipment Replacement Fund	202,035	32,035	87,035	147,035	207,035	267,035
Total	**596,324**	**321,816**	**459,790**	**512,244**	**629,334**	**1,007,044**

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tank cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105210**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		3,275	38,411	48,411	83,411	43,411	83,411
Transfer from Ops Budget		35,000	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*		136					
Ending Balance $		**38,411**	**48,411**	**83,411**	**43,411**	**83,411**	**123,411**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #1 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	**1056**	**Estimated**	**Budget**				
Fund Centre:	**101836**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		298,659	265,251	150,743	198,717	231,171	248,261
Transfer from Ops Budget		39,870	72,290	164,770	199,250	217,090	287,710
Transfer from Cap Fund		-					
Transfer to Cap Fund		(84,428)	(186,798)	(116,796)	(166,796)	(200,000)	(10,000)
Interest Income*		11,150					
Ending Balance $		**265,251**	**150,743**	**198,717**	**231,171**	**248,261**	**525,971**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #2 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	**1056**	**Estimated**	**Budget**				
Fund Centre:	**101900**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		92,527	90,627	90,627	90,627	90,627	90,627
Transfer from Ops Budget		-	-	-	-	-	-
Expansion fees refund		(5,000)					
Interest Income*		3,100					
Ending Balance $		**90,627**	**90,627**	**90,627**	**90,627**	**90,627**	**90,627**

Assumptions/Background:

For use only to fund costs resulting from expansion of service (Capacity purchase charges received from properties being added to the sewer service to fund capital improvements to provide additional capacity pursuant to bylaw 3262)

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund

GANGESSWR.ERF

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101458	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	152,035	202,035	32,035	87,035	147,035	207,035
Transfer from Ops Budget	50,000	80,000	55,000	60,000	60,000	60,000
Expenditures	-	(250,000)	-	-	-	-
Interest Income	-					
Ending Balance $	**202,035**	**32,035**	**87,035**	**147,035**	**207,035**	**267,035**

Assumptions/Background:

To be spent on Membrane replacement

CAPITAL REGIONAL DISTRICT

2026 Budget

Maliview Sewer Utility (SSI)

EAC Review

OCTOBER 2025

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)

Change in Budget 2025 to 2026
Service: 3.820 Maliview Sewer

	Total Expenditure	Comments
2025 Budget	**239,608**	
Other Changes:		
Supplies	9,350	Ongoing increase in supplies mostly chemicals due to new WWTP (4 months, commissioning expected in Sep 2026)
Repairs & maintenance	3,410	Increases to R&M with more equipment to maintain in new WWTP
Operations labour charges	20,000	Ongoing increase in operations labour charges mainly due to new WWTP (4 months, commissioning expected in Sep 2026)
MFA Debt Servicing Costs	47,674	Estimated MFA costs of $1,780,000 borrowing planned in 2026 to carry out construction of new WWTP
Reserve transfer	6,535	Increase transfers to Capital Reserve
Other Costs	1,213	
Total Other Changes	88,182	
2026 Budget	**327,790**	

Summary of % Expense Increase		
New WWTP costs (Sep-Dec 2026)	13.7%	
MFA Debt Servicing Costs	19.9%	
Reserve transfer	2.7%	
Balance of increase	0.5%	
% expense increase from 2025:	***36.8%***	
% Requisition increase from 2025 (if applicable):	***1059%***	*Requisition funding is 18.5% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $13,904 (5.8%) due mainly to having zero MFA debt costs in 2025 due to borrowing deferral to 2026. This variance will be moved to Capital Reserve, which has an expected year end balance of $92,949 before this transfer.

3.820 - Maliview Estates Sewer System	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%			19.3%	35.7%	-1.6%	2.0%	2.0%
DEBT / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
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 Maliview Sewer Utility (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$1,666,000	$3,759,000	$730,000	$55,000	$20,000	$0	$4,564,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$1,666,000	**$3,759,000**	**$730,000**	**$55,000**	**$20,000**	**$0**	**$4,564,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$95,000	$95,000	$0	$0	$0	$0	$95,000
	Debenture Debt (New Debt Only)	$601,000	$1,780,000	$730,000	$0	$0	$0	$2,510,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$950,000	$1,884,000	$0	$45,000	$0	$0	$1,929,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$0	$0	$10,000	$20,000	$0	$30,000
		$1,666,000	**$3,759,000**	**$730,000**	**$55,000**	**$20,000**	**$0**	**$4,564,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 3.820

Service Na 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	$ 950,000	$ 1,684,000	$ -	$ -	$ -	$ -	$ 1,684,000
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**				**$ 3,759,000**	**$ 730,000**	**$ 55,000**	**$ 20,000**	**$ -**	**$ 4,564,000**

Service:	3.820	Maliview Sewer Utility (SSI)

Project Number	21-03	**Capital Project Title**	Wastewater Treatment Plant Upgrade	**Capital Project Description**	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
Project Rationale	Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.				

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

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	76,557	89,557	84,557	89,557	94,557	99,557
Capital Reserve Fund	92,949	137,089	148,949	156,399	158,409	185,234
Total	**169,506**	**226,646**	**233,506**	**245,956**	**252,966**	**284,791**

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	**Estimated**	**Budget**				
Fund Centre: 105211	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	61,037	76,557	89,557	84,557	89,557	94,557
Transfer from Ops Budget	13,000	13,000	5,000	5,000	5,000	5,000
Expenditures	-	-	(10,000)	-	-	-
Planned Maintenance Activity			Outfall Inspection			
Interest Income*	2,520					
Ending Balance $	**76,557**	**89,557**	**84,557**	**89,557**	**94,557**	**99,557**

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	Estimated	Budget				
Fund Centre: 101385	2025	2026	2027	2028	2029	2030
Beginning Balance	92,944	92,949	137,089	148,949	156,399	158,409
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*	2,400					
Ending Balance $	**92,949**	**137,089**	**148,949**	**156,399**	**158,409**	**185,234**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 (Letters Patent - March 24, 1977; April 17, 1985).

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grants in Aid	68,986	68,986	70,230	-	-	70,230	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	-	30	30	-	-	30	30	30	30	30
TOTAL OPERATING COSTS	**73,995**	**74,025**	**76,100**	**-**	**-**	**76,100**	**77,606**	**79,152**	**80,729**	**82,347**
*Percentage Increase over prior year			2.8%			2.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(147)	(147)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(41)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Revenue	(82)	(112)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(270)**	**(300)**	**(140)**	**-**	**-**	**(140)**	**(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

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Project Costs	91,652	97,152	30,000	20,000	-	50,000	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**	**121,909**	**58,832**	**20,000**	**-**	**78,832**	**79,200**	**79,577**	**79,975**	**80,376**
*Percentage Increase over prior year			-51.0%	16.7%		-34.4%	0.5%	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**	**121,909**	**66,292**	**20,000**	**-**	**86,292**	**86,700**	**87,227**	**87,775**	**88,336**
FUNDING SOURCES (REVENUE)										
Balance CFW from 2024 to 2025	(51,652)	(51,652)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(3,345)	(4,773)	-	-	-	-	-	-	-	-
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)**	**(57,427)**	**(620)**	**-**	**-**	**(620)**	**(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	Estimated	Budget				
Fund Centre: 105534	2025	2026	2027	2028	2029	2030
Beginning Balance	13,495	9,282	16,742	24,242	31,892	39,692
Transfer from Ops Budget	-	7,460	7,500	7,650	7,800	7,960
Deficit Recovery	(1,428)					
Transfer to Ops Budget	(3,345)	-	-	-	-	-
Interest Income*	560					
Ending Balance $	**9,282**	**16,742**	**24,242**	**31,892**	**39,692**	**47,652**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Public Library

Local Community Commission (LCC) Review

SEPTEMBER 2025

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		$ -

FUNDING:

Requisition

1.141 - SSI Public Library	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
DEBT / RESERVE										
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%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(530)	(528)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
MFA Debt reserve fund earnings	(870)	(870)	(1,010)	-	-	(1,010)	(50)	(50)	-	-
Other Income	(540)	(540)	(550)	-	-	(550)	(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
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	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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	**Estimated**	**Budget**				
Fund Centre: 102136	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	141,353	138,730	101,305	185,565	236,840	318,365
Transfer from Ops Budget	1,715	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*	5,600					
Ending Balance $	**138,730**	**101,305**	**185,565**	**236,840**	**318,365**	**407,260**

Assumptions/Backgrounds:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	560	570	580	590
TOTAL COSTS	**32,872**	**32,902**	**34,044**	**-**	**-**	**34,044**	**35,273**	**35,982**	**36,701**	**37,436**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
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)**	**(34,004)**	**-**	**-**	**(34,004)**	**(35,233)**	**(35,942)**	**(36,661)**	**(37,396)**
*Percentage increase over prior year Requisition			3.6%			3.6%	3.6%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105557**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,102	1,146	1,146	1,706	2,276	2,856
Transfer from Ops Budget	-	-	560	570	580	590
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	44					
Ending Balance $	**1,146**	**1,146**	**1,706**	**2,276**	**2,856**	**3,446**

Assumptions/Backgrounds:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 - Fernwood Dock (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	1,000	1,000	9,000	-	-	9,000	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**	**-**	**-**	**10,000**	**13,670**	**17,945**	**21,100**	**24,610**
TOTAL COSTS	**18,040**	**18,040**	**27,847**	**-**	**-**	**27,847**	**31,999**	**36,770**	**40,432**	**44,461**
*Percentage Increase over prior year			54.4%			54.4%	14.9%	14.9%	10.0%	10.0%
FUNDING SOURCES (REVENUE)										
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)**	**-**	**-**	**(27,677)**	**(31,829)**	**(36,600)**	**(40,262)**	**(44,291)**
*Percentage increase over prior year Requisition			54.9%			54.9%	15.0%	15.0%	10.0%	10.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.236 SSI Small Craft Harbour (Fernwood Dock)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$100,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$100,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$100,000
	$0	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$100,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.236

Service Name: SSI Small Craft Harbour (Fernwood Dock)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
26-01	Renewal	Emergency Upgrades and Repairs	Unforseen Emergency Repairs and Upgrades	$ 100,000	S	Res	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 100,000**			$ -	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 100,000**

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 antisplip gangway.
Project Rationale	Annual preventative maintenance and repiars and upgrades to extend useful life.				

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

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	64,598	53,598	46,268	43,213	43,313	46,923
Operating Reserve Fund	-	1,000	2,000	3,000	4,000	5,000
Total	**64,598**	**54,598**	**48,268**	**46,213**	**47,313**	**51,923**

Reserve Schedule

Reserve Fund: 1.236 Fernwood Dock (SSI) - Capital Reserve Fund - Bylaw 3808

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

Reserve Cash Flow

Fund: 1080	Estimated	Budget				
Fund Centre: 102111	2025	2026	2027	2028	2029	2030
Beginning Balance	183,276	64,598	53,598	46,268	43,213	43,313
Transfer from Ops Budget	1,000	9,000	12,670	16,945	20,100	23,610
Transfer from Cap Fund	346					
Transfer to Cap Fund	(125,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Interest Income*	4,976					
Ending Balance $	**64,598**	**53,598**	**46,268**	**43,213**	**43,313**	**46,923**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.236 Salt Spring Island Fernwood Dock - Operating Reserve Fund

Created in 2024
The establishment of operating reserve for the SSI Fernwood Dock Service will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105563**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		-	-	1,000	2,000	3,000	4,000
Transfer from Op Budget		-	1,000	1,000	1,000	1,000	1,000
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		**-**	**1,000**	**2,000**	**3,000**	**4,000**	**5,000**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2025

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.

Change in Budget 2025 to 2026
Service: 1.238A Community Transit

	Total Expenditure	Comments
2025 Budget	**672,382**	
Change in Salaries:		
Aux wages	3,560	Ongoing Aux wages to count and deposit fare revenue
Total Change in Salaries	3,560	
Other Changes:		
Parks maintenance staff allocation	2,000	Ongoing allocation of Parks staff to support bus shelter operations
BC Transit Municipal Obligation	28,645	Higher BC Transit costs (fuel, maintenance, and lease fees)
Transfer to Reserves	21,710	Increased transfer to ORF of $18,710 and CRF of $3,000
Other Costs	397	
Total Other Changes	52,752	
2026 Budget	**728,694**	

Summary of % Expense Increase		
Increased BC Transit costs	4.3%	
Transfer to Reserves	3.2%	
Balance of increase	0.9%	
% expense increase from 2025:	***8.4%***	
% Requisition increase from 2025 (if applicable):	***11.4%***	*Requisition funding is 69.5% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $9,012 (1.3%) due mainly to lower Transit revenue for the first 3 months of the year due to Ganges Hill construction, which was partially mitigated by lower BC Transit costs. This variance will be recovered from the Operating Reserve, which has an expected year end balance of $101,701 before this transfer.

1.238A - Community Transit (SSI)

1.238A - Community Transit (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Gross Municipal Obligation	592,612	575,904	621,257	-	-	621,257	666,306	679,630	693,220	707,080
Auxiliary Wages	-	3,500	-	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
Other Operating Expenses	3,166	3,686	3,671	2,000	-	5,671	5,793	5,917	6,044	6,174
TOTAL OPERATING COSTS	**629,312**	**616,624**	**658,354**	**5,560**	**-**	**663,914**	**709,761**	**723,960**	**738,440**	**753,217**
*Percentage Increase over prior year			4.6%	0.9%		5.5%	6.9%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	20,000	20,000	23,000	-	-	23,000	19,460	13,780	12,000	-
Transfer to Operating Reserve Fund	23,070	14,058	41,780	-	-	41,780	4,000	-	-	-
TOTAL CAPITAL / RESERVES	**43,070**	**34,058**	**64,780**	**-**	**-**	**64,780**	**23,460**	**13,780**	**12,000**	**-**
TOTAL COSTS	**672,382**	**650,682**	**723,134**	**5,560**	**-**	**728,694**	**733,221**	**737,740**	**750,440**	**753,217**
*Percentage Increase over prior year			7.5%	0.8%		8.4%	0.6%	0.6%	1.7%	0.4%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(8,090)	(6,167)
Transit Pass Revenue	(217,011)	(195,311)	(221,034)	-	-	(221,034)	(225,450)	(229,960)	(234,560)	(239,250)
Other Income	(540)	(540)	(900)	-	-	(900)	(1,000)	(1,000)	(1,000)	(1,000)
Grants in Lieu of Taxes	(260)	(260)	(260)	-	-	(260)	(271)	(280)	(290)	(300)
TOTAL REVENUE	**(217,811)**	**(196,111)**	**(222,194)**	**-**	**-**	**(222,194)**	**(226,721)**	**(231,240)**	**(243,940)**	**(246,717)**
REQUISITION	**(454,571)**	**(454,571)**	**(500,940)**	**(5,560)**	**-**	**(506,500)**	**(506,500)**	**(506,500)**	**(506,500)**	**(506,500)**
*Percentage increase over prior year Requisition			10.2%	1.2%		11.4%	0.0%	0.0%	0.0%	0.0%

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
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$159,500	$419,500	$130,000	$130,000	$130,000	$115,000	$924,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$159,500	**$419,500**	**$130,000**	**$130,000**	**$130,000**	**$115,000**	**$924,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$159,500	$159,500	$0	$0	$0	$0	$159,500
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$220,000	$115,000	$115,000	$115,000	$115,000	$680,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$40,000	$15,000	$15,000	$15,000	$0	$85,000
		$159,500	**$419,500**	**$130,000**	**$130,000**	**$130,000**	**$115,000**	**$924,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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	$ -	$ 7,750	$ -	$ -	$ -	$ -	$ 7,750
23-01	New	Bus Shelter - Cusheon & Ganges/Fulford road	Reserve Funding for CRD Project Management and construction to support project 23-01.		S	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
													$ -
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

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	92,689	134,469	138,469	138,469	130,379	124,212
Capital Reserve Fund	29,604	12,604	17,064	15,844	12,844	12,844
Total	**122,293**	**147,073**	**155,533**	**154,313**	**143,223**	**137,056**

Reserve Schedule

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

Reserve Cash Flow

		Estimated	Budget				
Fund:	**1500**						
Fund Centre:	**105409**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		75,511	92,689	134,469	138,469	138,469	130,379
Transfer from Ops Budget		14,058	41,780	4,000	-	-	-
Transfer to Ops Budget - Core		-	-	-	-	(8,090)	(6,167)
Interest Income*		3,120					
Ending Balance $		**92,689**	**134,469**	**138,469**	**138,469**	**130,379**	**124,212**

Assumptions/Background:

To fund service expansions & bus leasing costs

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1091**	**Estimated**	**Budget**				
Fund Centre:	**102201**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		19,220	29,604	12,604	17,064	15,844	12,844
Transfer from Ops Budget		20,000	23,000	19,460	13,780	12,000	-
Planned Purchase		(10,000)	(40,000)	(15,000)	(15,000)	(15,000)	-
Interest Income*		384					
Ending Balance $		**29,604**	**12,604**	**17,064**	**15,844**	**12,844**	**12,844**

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 assesses value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
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%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	20,000	20,000	20,000	-	-	20,000	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**	**-**	**-**	**25,000**	**87,360**	**89,070**	**90,830**	**92,650**
TOTAL COSTS	**72,390**	**72,180**	**73,179**	**5,000**	**-**	**78,179**	**141,588**	**144,379**	**147,241**	**150,187**
*Percentage Increase over prior year			1.1%	6.9%		8.0%	81.1%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
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)**	**-**	**(77,789)**	**(141,188)**	**(143,969)**	**(146,821)**	**(149,757)**
*Percentage increase over prior year Requisition			1.1%	6.9%		8.0%	81.5%	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
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$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
		$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
	Equipment Replacement Fund	$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
	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	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.238B

Service Name: Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	**Capital Expenditure Type**	**Capital Project Title**	**Capital Project Description**	**Total Project Budget**	**Asset Class**	**Funding Source**	**Carryforward**	**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	$ 30,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
22-13	New	Swanson Road Pathway Desigr	CWF 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			Project CX.100.2101		S	Cap	$ 22,000	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
													$ -
27-01	New	Swanson Road Pathway Constructior	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to enc	$ 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 Av	$ 500,000	S	Grant	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
													$ -
26-01	New	Ganges Roadside Pathway Constructior	Construction of active transportion sections designed in the previous year - Jackson Avenue (200m)	$ 750,000	S	Res	$ 85,000	$ 130,000	$ -	$ -	$ -	$ -	$ 130,000
26-01			70% BCAT Grant to Support project 26-01		S	Grant	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
26-01			CWF 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 grar	$ 380,000	S	Res	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 100,000
26-02			CWF/ Grant to support project 26-02		S	Grant	$ -	$ 50,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 150,000
26-02			Project CX.100.2105		S	Cap	$ 90,000	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
													$ -
27-03	New	Pathway Constructior	Funding to support grant matching funds or new pathway /bike lane constructio	$ 425,000	S	Res	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
27-03			CWF/ Grant to support project 27-03		S	Grant	$ -	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 300,000
													$ -
26-04	New	Ganges Crosswalks	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Stud	$ 475,000	S	Res	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 40,000
26-04			CWF to support project 26-04		S	Grant	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	$ 400,000
26-04			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	Sailish 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**			**$ 242,000**	**$ 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)
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 transportion 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 Jackeson Avenue.

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

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

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	15,420	20,420	25,420	31,920	38,920	46,520
Pathways Capital Reserve Fund	268,242	137,761	160,121	132,691	156,521	191,571
Sidewalks Capital Reserve Fund	14,519	-	-	-	-	-
Total	**298,181**	**158,181**	**185,541**	**164,611**	**195,441**	**238,091**

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105539	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	13,401	15,420	20,420	25,420	31,920	38,920
Transfer from Ops Budget	1,463	5,000	5,000	6,500	7,000	7,600
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	556					
Ending Balance $	**15,420**	**20,420**	**25,420**	**31,920**	**38,920**	**46,520**

Assumptions/Background:

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

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund:	**1086**	**Estimated**	**Budget**				
Fund Centre:	**102142**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		233,642	268,242	137,761	160,121	132,691	156,521
Transfer from Ops Budget		20,000	20,000	82,360	82,570	83,830	85,050
Transfer from Capital Fund		20,000					
Planned Purchase		(15,000)	(150,481)	(60,000)	(110,000)	(60,000)	(50,000)
Interest Income*		9,600					
Ending Balance $		**268,242**	**137,761**	**160,121**	**132,691**	**156,521**	**191,571**

Assumptions/Background:

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

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

Reserve Schedule

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

Bylaw 3943
Sidewalks

Reserve Cash Flow

Fund: 1086	Estimated	Budget				
Fund Centre: 102147	2025	2026	2027	2028	2029	2030
Beginning Balance	13,939	14,519	-	-	-	-
Transfer from Ops Budget	-	-	-	-	-	-
Planned Purchase	-	(14,519)	-	-	-	-
Interest Income*	580					
Ending Balance $	**14,519**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:
Funds received from property owners for sidewalks infront of their properties
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
CAPITAL / RESERVE										
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**
FUNDING SOURCES (REVENUE)										
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	Estimated	Budget				
Fund Centre:	**105561**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		1,036	1,080	1,080	1,080	1,080	1,080
Transfer from Op Budget		-	-	-	-	-	-
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		44					
Ending Balance $		**1,080**	**1,080**	**1,080**	**1,080**	**1,080**	**1,080**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Final Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	3,133	(3,133)	-	-	(3,133)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,143)	(3,143)	-	-	-	-	-	-	-	-
Other Income	(2)	(135)	(25)	-	-	(25)	(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	NA	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

SEPTEMBER 2025

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 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contribution to SSI SAR Society	25,895	25,895	26,360	-	-	26,360	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	50	350	-	-	350	360	370	380	390
TOTAL COSTS	**27,525**	**27,235**	**28,086**	**-**	**-**	**28,086**	**28,651**	**29,229**	**29,818**	**30,417**
*Percentage Increase over prior year			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	290	(290)	-	-	(290)	-	-	-	-
Balance c/fwd from 2024 to 2025	(945)	(945)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
						-				
TOTAL REVENUE	**(1,045)**	**(755)**	**(390)**	**-**	**-**	**(390)**	**(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 Pool, Parks and Rec
(All Service Areas)

Local Community Commission (LCC) Review

SEPTEMBER 2025

1.455 / 1.458 / 1.459			BUDGET REQUEST				FUTURE PROJECTIONS			
	2025		2026							
Salt Spring Island Parks & Rec - All Service Areas	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Swimming Pool	1,201,007	1,168,484	1,233,810	23,236	25,000	1,282,046	1,313,500	1,343,839	1,372,492	1,401,748
Park Land	1,354,362	1,278,116	1,365,780	4,000	3,604	1,373,384	1,537,022	1,575,444	1,607,891	1,643,744
Community Recreation	399,878	407,853	417,686	-	-	417,686	428,152	438,276	447,276	456,801
Community Parks	1,022,126	952,228	1,051,737	27,400	15,000	1,094,137	1,104,606	1,133,271	1,156,621	1,181,494
TOTAL OPERATING COSTS	**3,977,373**	**3,806,681**	**4,069,013**	**54,636**	**43,604**	**4,167,253**	**4,383,280**	**4,490,830**	**4,584,280**	**4,683,787**
*Percentage Increase			2.3%	1.4%	1.1%	4.8%	5.2%	2.5%	2.1%	2.2%
CAPITAL / RESERVE										
Swimming Pool	95,000	100,038	130,000	-	-	130,000	140,000	145,000	150,000	155,000
Park Land	63,000	123,667	121,000	-	-	121,000	149,000	174,000	186,000	196,000
Community Recreation	2,500	503	2,500	-	-	2,500	5,000	7,000	8,000	8,000
Community Parks	28,000	37,100	38,000	-	-	38,000	42,000	42,000	45,000	47,000
DEBT CHARGES	-	-	-	33,000	-	33,000	111,881	134,675	134,675	134,675
TOTAL CAPITAL / RESERVES / DEBT	188,500	261,308	291,500	33,000	-	324,500	447,881	502,675	523,675	540,675
TOTAL COSTS	**4,165,873**	**4,067,989**	**4,360,513**	**87,636**	**43,604**	**4,491,753**	**4,831,161**	**4,993,505**	**5,107,955**	**5,224,462**
*Percentage Increase			4.7%	2.1%	1.0%	7.8%	7.6%	3.4%	2.3%	2.3%
Internal Recoveries	(463,940)	(379,403)	(464,300)	-	-	(464,300)	(473,590)	(483,060)	(492,720)	(502,570)
OPERATING LESS RECOVERIES	**3,701,933**	**3,688,586**	**3,896,213**	**87,636**	**43,604**	**4,027,453**	**4,357,571**	**4,510,445**	**4,615,235**	**4,721,892**
FUNDING SOURCES (REVENUE)										
Swimming Pool	(354,962)	(350,147)	(346,070)	(3,725)	(25,000)	(374,795)	(361,255)	(368,470)	(375,820)	(383,320)
Park Land	(196,383)	(180,804)	(179,533)	(3,000)	(3,604)	(186,137)	(180,493)	(183,843)	(187,253)	(190,723)
Community Recreation	(267,318)	(273,296)	(271,948)	10,000	-	(261,948)	(267,178)	(272,518)	(277,968)	(283,528)
Community Parks	(24,723)	(25,792)	(25,143)	-	(15,000)	(40,143)	(25,613)	(26,093)	(26,583)	(27,083)
TOTAL REVENUE	(843,386)	(830,039)	(822,694)	3,275	(43,604)	(863,023)	(834,539)	(850,924)	(867,624)	(884,654)
REQUISITION	**(2,858,547)**	**(2,858,547)**	**(3,073,519)**	**(90,911)**	**-**	**(3,164,430)**	**(3,523,032)**	**(3,659,521)**	**(3,747,611)**	**(3,837,238)**
*Percentage increase over prior year requisition			7.5%	3.2%	0.0%	10.7%	11.3%	3.9%	2.4%	2.4%
AUTHORIZIED POSITIONS:										
Salaried	12.23		12.23			12.23	13.93	13.93	13.93	13.93

1.45X SSI Pool, Park Land, Community Recreation and Community Parks
Reserves Summary
2026 - 2030 Financial Plan

Reserve/Fund Summary						
Reserve/Fund Summary	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
1.459 SSI Pool & Park Land						
Operating Reserve Fund - SSI Pool & Park Land	34,081	22,477	47,477	77,477	107,477	137,477
Capital Reserve Fund - SSI Pool	111,313	86,313	146,313	211,313	281,313	356,313
Capital Reserve Fund - SSI Park Land	178,354	108,354	143,354	233,354	333,354	443,354
Capital Reserve Fund - Park Land Acquisition	651,820	401,820	401,820	401,820	401,820	401,820
Equipment Replacement Fund - SSI Pool	34,140	64,140	94,140	124,140	144,140	164,140
Subtotal	**1,009,708**	**683,104**	**833,104**	**1,048,104**	**1,268,104**	**1,503,104**
1.458 SSI Community Recreation						
Operating Reserve Fund	3,798	6,298	11,298	18,298	26,298	34,298
Capital Reserve Fund - Community Recreation Facilities	122,707	80,207	37,707	45,207	49,707	54,207
Equipment Replacement Fund	2,103	4,103	6,103	8,103	10,103	12,103
Subtotal	**128,608**	**90,608**	**55,108**	**71,608**	**86,108**	**100,608**
1.455 SSI Community Parks						
Operating Reserve Fund	14,624	7,624	12,624	17,624	22,624	29,624
Capital Reserve Fund - Community Parks	11,709	4,709	4,709	4,709	4,709	4,709
Capital Reserve Fund - Community Park Facilities	18,247	8,247	18,247	28,247	43,247	58,247
Equipment Replacement Fund	57,880	66,880	35,880	39,880	51,880	63,880
Subtotal	**102,459**	**87,459**	**71,459**	**90,459**	**122,459**	**156,459**
Ending Balance $	**1,240,775**	**861,171**	**959,671**	**1,210,171**	**1,476,671**	**1,760,171**

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.455 SSI Community Parks **Commission: Salt Spring Island Local Community Commission**

Definition:

Supplementary Letters Patent - August, 1975 grants the power of acquiring, developing, operating and maintaining community parks.
Bylaw No. 245 (Nov. 26, 1975); amended by Bylaw No. 461 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of, parks, trails, Saturday market, disc golf course and playgrounds on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $498,297 or $0.15 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.455 Parks

	Total Expenditure	Comments
2025 Budget	**1,050,126**	
Change in Salaries:		
Base salary change	4,790	Inclusive of estimated collective agreement changes
Step increase/paygrade change	18,201	
Aux wages and benefits	9,500	Aux parks staff to support new park and trail maintenance
Other	1,290	
Total Change in Salaries	33,781	
Other Changes:		
Standard Overhead Allocation	3,002	Increase in 2025 operating costs
Contract for services	7,500	Deploy porta potties one month early and year round for Drummond park
Bylaw allocation	5,000	Additional Bylaw patrol required
Repair & Maintenance	15,000	2026 one-time - Sarah Way Parking and driveway resurfacing - Funded by ORF
Security	2,400	Centennial washroom security
Staff Training	3,000	Staff training for hazardous materials
Reserve transfers	10,000	Increase transfer to ERF by $6,500; to CRF by $3,000 and to ORF by $500
Other	2,328	
Total Other Changes	48,230	
2026 Budget	**1,132,137**	

Summary of % Expense Change		
2026 Base salary and benefit change	*0.5%*	
Step increase/paygrade change	*1.7%*	
Aux wages	*0.9%*	
Sarah Way Parking resurfacing (one-time)	*1.4%*	
Contract for services	*0.7%*	
Security & staff training	*0.5%*	
Reserve transfers	*1.0%*	
Balance of change	*1.1%*	
% expense increase from 2024:	***7.8%***	
% Requisition increase from 2025 (if applicable):	***10.4%***	*Requisition funding is 94.7% of service revenue*

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $9,100 (0.9%) mainly due to savings in repairs & maintenance, staff training and operating supplies expenses. This variance will be moved to Capital Reserve, which has an expected year end balance of $11,709 before this transfer.

1.455 - Salt Spring Island - Community Parks	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries	466,086	423,070	490,367	9,500	-	499,867	513,598	527,703	539,982	552,536
Maintenance, Security & Insurance	42,665	30,750	33,100	2,400	15,000	50,500	36,502	37,537	38,608	39,727
Internal Allocations	130,286	130,286	135,362	-	-	135,362	140,608	143,979	145,625	148,319
Utilities & Operating - Supplies	49,050	46,578	53,090	-	-	53,090	54,150	55,230	56,330	57,440
Contract for Services	26,640	26,400	22,530	7,500	-	30,030	30,630	31,240	31,860	32,490
Travel - Vehicles	25,690	26,500	26,150	-	-	26,150	26,670	27,210	27,760	28,320
Parks Maintenance Labour	208,529	195,000	212,280	-	-	212,280	216,530	220,860	225,280	229,790
Bylaw Labour	62,360	62,360	67,978	5,000	-	72,978	71,888	75,332	76,836	78,372
Other Expenses	10,820	11,284	10,880	3,000	-	13,880	14,030	14,180	14,340	14,500
TOTAL OPERATING COSTS	**1,022,126**	**952,228**	**1,051,737**	**27,400**	**15,000**	**1,094,137**	**1,104,606**	**1,133,271**	**1,156,621**	**1,181,494**
*Percentage Increase		-6.8%	2.9%	2.7%	1.5%	7.0%	1.0%	2.6%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	5,500	5,500	12,000	-	-	12,000	12,000	12,000	15,000	15,000
Transfer to Capital Reserve Fund	15,000	24,100	18,000	-	-	18,000	25,000	25,000	25,000	25,000
Transfer to Operating Reserve Fund	7,500	7,500	8,000	-	-	8,000	5,000	5,000	5,000	7,000
TOTAL CAPITAL / RESERVES	**28,000**	**37,100**	**38,000**	**-**	**-**	**38,000**	**42,000**	**42,000**	**45,000**	**47,000**
TOTAL COST	**1,050,126**	**989,328**	**1,089,737**	**27,400**	**15,000**	**1,132,137**	**1,146,606**	**1,175,271**	**1,201,621**	**1,228,494**
*Percentage Increase		-5.8%	3.8%	2.6%	1.4%	7.8%	1.3%	2.5%	2.2%	2.2%
Internal Time Recovery	(371,867)	(310,000)	(370,560)	-	-	(370,560)	(377,980)	(385,540)	(393,250)	(401,120)
TOTAL COSTS NET OF RECOVERIES	**678,259**	**679,328**	**719,177**	**27,400**	**15,000**	**761,577**	**768,626**	**789,731**	**808,371**	**827,374**
*Percentage Increase		0.2%	6.0%	4.0%	2.2%	12.3%	0.9%	2.7%	2.4%	2.4%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Rental Income	(21,790)	(24,763)	(22,180)	-	-	(22,180)	(22,620)	(23,070)	(23,530)	(24,000)
Grants in Lieu of Taxes	(433)	(433)	(433)	-	-	(433)	(433)	(433)	(433)	(433)
Revenue-Other	(2,500)	(596)	(2,530)	-	-	(2,530)	(2,560)	(2,590)	(2,620)	(2,650)
						-				
TOTAL REVENUE	**(24,723)**	**(25,792)**	**(25,143)**	**-**	**(15,000)**	**(40,143)**	**(25,613)**	**(26,093)**	**(26,583)**	**(27,083)**
REQUISITION	**(653,536)**	**(653,536)**	**(694,034)**	**(27,400)**	**-**	**(721,434)**	**(743,013)**	**(763,638)**	**(781,788)**	**(800,291)**
*Percentage increase over prior year requisition			6.2%	4.2%	0.0%	10.4%	3.0%	2.8%	2.4%	2.4%
AUTHORIZED POSITIONS:										
Salaried	4.1		4.1			4.1	4.1	4.1	4.1	4.1
User Funding	3.2%					2.9%	2.9%	2.9%	2.9%	2.9%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.455 SSI Community Parks	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$30,000	$30,000	$30,000	$30,000	$30,000	$150,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$185,000	$205,000	$205,000	$40,000	$40,000	$40,000	$530,000
	Vehicles	$0	$0	$135,000	$100,000	$0	$0	$235,000
		$185,000	**$235,000**	**$370,000**	**$170,000**	**$70,000**	**$70,000**	**$915,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$120,000	$100,000	$20,000	$0	$0	$0	$120,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$15,000	$55,000	$20,000	$15,000	$15,000	$120,000
	Grants (Federal, Provincial)	$60,000	$70,000	$260,000	$120,000	$25,000	$25,000	$500,000
	Donations / Third Party Funding	$5,000	$0	$5,000	$0	$0	$0	$5,000
	Reserve Fund	$0	$50,000	$30,000	$30,000	$30,000	$30,000	$170,000
		$185,000	**$235,000**	**$370,000**	**$170,000**	**$70,000**	**$70,000**	**$915,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.455

Service Name: SSI Community Parks

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	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
23-03	Renewal		Donation from Fulford Hall Assoc.		S	Other	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
24-02	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. (Vesuvious 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 Mouat 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
													$ -
			Grand Total	**$ 1,030,000**				**$ 235,000**	**$ 370,000**	**$ 170,000**	**$ 70,000**	**$ 70,000**	**$ 915,000**

Service: **1.455** **SSI Community Parks**

Project Number	21-01	**Capital Project Title**	Linear Park Development	**Capital Project Description**	Trial 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	24-02	**Capital Project Title**	Maintenance Equipment replacement	**Capital Project Description**	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
Project Rationale	Replacement of equipment that has reached its end of life.				

Project Number	26-02	**Capital Project Title**	Beach Access Upgrades	**Capital Project Description**	Upgrades and improvements required for existing beach accesses. (Vesuvious 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				

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated 2025	Budget 2026	2027	2028	2029	2030
1.455 SSI Community Parks						
Operating Reserve Fund	14,624	7,624	12,624	17,624	22,624	29,624
Capital Reserve Fund - Community Parks	11,709	4,709	4,709	4,709	4,709	4,709
Capital Reserve Fund - Community Park Facilities	18,247	8,247	18,247	28,247	43,247	58,247
Equipment Replacement Fund	57,880	66,880	35,880	39,880	51,880	63,880
Ending Balance $	**102,459**	**87,459**	**71,459**	**90,459**	**122,459**	**156,459**

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105548	2025	2026	2027	2028	2029	2030
Beginning Balance	6,840	14,624	7,624	12,624	17,624	22,624
Transfer from Ops Budget	7,500	8,000	5,000	5,000	5,000	7,000
Expenditures	-	(15,000)	-	-	-	-
Interest Income*	284					
Ending Balance $	**14,624**	**7,624**	**12,624**	**17,624**	**22,624**	**29,624**

Assumptions/Background:

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

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund: 1064 Fund Centre: 101792	Estimated 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	20,909	11,709	4,709	4,709	4,709	4,709
Transfer from Ops Budget - 1.455 Community Parks	15,000	18,000	25,000	25,000	25,000	25,000
Expenditures (Based on Capital Plan)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Interest Income*	800					
Ending Balance $	**11,709**	**4,709**	**4,709**	**4,709**	**4,709**	**4,709**

Assumptions/Background:

Fund balance to provide for community park 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

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060	Estimated	Budget				
Fund Centre: 102030	2025	2026	2027	2028	2029	2030
Beginning Balance	21,747	18,247	8,247	18,247	28,247	43,247
Transfer from Ops Budget - 1.459 ParkLand	11,000	15,000	15,000	15,000	20,000	20,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(15,000)	(25,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income*	500					
Ending Balance $	**18,247**	**8,247**	**18,247**	**28,247**	**43,247**	**58,247**

Assumptions/Background:

Fund balance to provide for community park facilities capital expenditures or in respect of capital projects and extension or renewal of existing facilities capital works.

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

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101444	2025	2026	2027	2028	2029	2030
Beginning Balance	59,380	57,880	66,880	35,880	39,880	51,880
Transfer from Ops Budget - 1.455 Community Parks	5,500	12,000	12,000	12,000	15,000	15,000
Transfer from Ops Budget - 1.459 ParkLand	10,000	12,000	12,000	12,000	12,000	12,000
Expenditures (Based on Capital Plan)	(17,000)	(15,000)	(55,000)	(20,000)	(15,000)	(15,000)
Transfer from Cap Fund	-					
Interest Income	-					
Ending Balance $	**57,880**	**66,880**	**35,880**	**39,880**	**51,880**	**63,880**

Assumptions/Background:
Maintain adequate funding for lifecycle replacement of maintenance equipment, machinery and vehicles.

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.458 **SSI Community Recreation** **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

Supplementary Letters Patent, Division XV, October 3, 1975 established to provide recreational programs for any Electoral Area.
Bylaw No. 462 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of recreation programs and day camps for youth on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $262,436 or $0.079 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.458 - Salt Spring Island - Community Recreation Programs	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries and Wages	221,548	222,993	229,838	-	-	229,838	235,788	241,904	247,370	252,956
Recreation Programs	110,930	137,130	120,925	-	-	120,925	123,340	125,810	128,320	130,900
Program Supplies	7,890	8,200	8,040	-	-	8,040	8,190	8,350	8,520	8,690
Internal Allocations	49,330	26,660	48,563	-	-	48,563	50,316	51,495	52,139	53,116
Travel and Insurance	1,150	1,150	1,140	-	-	1,140	1,178	1,217	1,257	1,299
Other Operating	9,030	11,720	9,180	-	-	9,180	9,340	9,500	9,670	9,840
TOTAL OPERATING COSTS	**399,878**	**407,853**	**417,686**	**-**	**-**	**417,686**	**428,152**	**438,276**	**447,276**	**456,801**
*Percentage Increase			4.5%			4.5%	2.5%	2.4%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	2,500	503	2,500	-	-	2,500	5,000	7,000	8,000	8,000
TOTAL COSTS	**402,378**	**408,356**	**420,186**	**-**	**-**	**420,186**	**433,152**	**445,276**	**455,276**	**464,801**
*Percentage Increase			4.4%			4.4%	3.1%	2.8%	2.2%	2.1%
FUNDING SOURCES (REVENUE)										
Revenue - Fees	(257,230)	(254,134)	(261,860)	-	-	(261,860)	(267,090)	(272,430)	(277,880)	(283,440)
Grants in Lieu of Taxes	(88)	(88)	(88)	-	-	(88)	(88)	(88)	(88)	(88)
Federal Grant	(10,000)	(7,500)	(10,000)	10,000	-	-	-	-	-	-
Provincial Grant	-	(9,727)	-	-	-	-	-	-	-	-
Revenue - Other	-	(1,847)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(267,318)**	**(273,296)**	**(271,948)**	**10,000**	**-**	**(261,948)**	**(267,178)**	**(272,518)**	**(277,968)**	**(283,528)**
REQUISITION	**(135,060)**	**(135,060)**	**(148,238)**	**(10,000)**	**-**	**(158,238)**	**(165,974)**	**(172,758)**	**(177,308)**	**(181,273)**
*Percentage increase over prior year requisition			9.8%	7.4%		17.2%	4.9%	4.1%	2.6%	2.2%
AUTHORIZED POSITIONS:										
Salaried	1.48		1.48			1.48	1.48	1.48	1.48	1.48
User Funding %	63.9%		62.3%			62.3%	61.7%	61.2%	61.0%	61.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.458 SSI Community Recreation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$55,000	$10,000	$10,000	$10,000	$10,000	$95,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$62,500	$157,500	$7,500	$7,500	$7,500	$242,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$117,500**	**$167,500**	**$17,500**	**$17,500**	**$17,500**	**$337,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$10,000	$10,000	$10,000	$10,000	$10,000	$50,000
	Grants (Federal, Provincial)	$0	$50,000	$100,000	$0	$0	$0	$150,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$57,500	$57,500	$7,500	$7,500	$7,500	$137,500
		$0	**$117,500**	**$167,500**	**$17,500**	**$17,500**	**$17,500**	**$337,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.458

Service Name: SSI Community Recreation

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
24-01	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-05	Renewal	Activity Park Annual Repairs and Upgrades	Uprades and repiars to Lions Bike Park and Kanaka Skate Park	$ 37,500	S	Res	$ -	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 37,500
26-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-07	Replacement	Racket Sport Court Designs	Detailed designs and cost estimates for tennis and pickleball courts	$ 45,000	E	Res	$ -	$ 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 Statuory Right of Way needed for future construction	$ 310,000	S	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Grant funding to support project 24-02		S	Grant	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
26-08	Renewal	Tennis Court Resurfacing	Resurfacing of court #4 for tennis and picklebal	$ 55,000	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
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 497,500**			**$ -**	**$ 117,500**	**$ 167,500**	**$ 17,500**	**$ 17,500**	**$ 17,500**	**$ 337,500**

Service: 1.458 **SSI Community Recreation**

Project Number	24-01
Capital Project Title	Office and Computer Equipment
Capital Project Description	Upgrade and replace office and computer equipment
Project Rationale	Equipment replacement to support current service levels

Project Number	26-05
Capital Project Title	Activity Park Annual Repairs and Upgrades
Capital Project Description	Uprades 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 Statuory 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					

Reserve/Fund Summary

Reserve/Fund Summary	Estimated	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
1.458 SSI Community Recreation						
Operating Reserve Fund	3,798	6,298	11,298	18,298	26,298	34,298
Capital Reserve Fund - Community Recreation Facilities	122,707	80,207	37,707	45,207	49,707	54,207
Equipment Replacement Fund	2,103	4,103	6,103	8,103	10,103	12,103
Ending Balance $	**128,608**	**90,608**	**55,108**	**71,608**	**86,108**	**100,608**

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105549	2025	2026	2027	2028	2029	2030
Beginning Balance	1,246	3,798	6,298	11,298	18,298	26,298
Transfer from Ops Budget	2,500	2,500	5,000	7,000	8,000	8,000
Expenditures	-	-	-	-	-	-
Interest Income*	52					
Ending Balance $	**3,798**	**6,298**	**11,298**	**18,298**	**26,298**	**34,298**

Assumptions/Background:

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

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060	Estimated	Budget				
Fund Centre: 101786	2025	2026	2027	2028	2029	2030
Beginning Balance	141,307	122,707	80,207	37,707	45,207	49,707
Transfer from Ops Budget - 1.459 ParkLand	12,000	15,000	15,000	15,000	12,000	12,000
Expenditures (Based on Capital Plan)	(35,000)	(57,500)	(57,500)	(7,500)	(7,500)	(7,500)
Transfer from Cap Fund	-					
Interest Income*	4,400					
Ending Balance $	**122,707**	**80,207**	**37,707**	**45,207**	**49,707**	**54,207**

Assumptions/Background:
Fund balance to provide for community recreation facilities capital expenditures or in respect of capital projects and extension or renewal of existing capital works.
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Recreation services.

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101445	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	7,103	2,103	4,103	6,103	8,103	10,103
Transfer from Ops Budget - 1.459 ParkLand	5,000	12,000	12,000	12,000	12,000	12,000
Expenditures (Based on Capital Plan)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Interest Income	-					
Ending Balance $	**2,103**	**4,103**	**6,103**	**8,103**	**10,103**	**12,103**

Assumptions/Background:
Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, program supplies and equipment.

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LLC) Review

SEPTEMBER 2025

Service: 1.459 **SSI Pool & Park Land** **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

A specified area established in 1972 to provide parks, recreation and related community programs, equipment, facilities and acquisition of real property. Bylaw No. 91(February 23, 1972). Since repealed, Bylaw No. 2422 (1996) and Bylaw No. 3183 (2004).
Bylaw 4002 (2015) repeals bylaw 2422 and 3206.

SERVICE DESCRIPTION:

This is a service for the provision of general administrative services, water access points, active parks (playing fields) and overseeing facility upgrades, leisure brochures for Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $1,896,612 or $0.6325 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.459 SSI Pool & Parkland

	Total Expenditure
2025 Budget	**2,713,369**
Change in Salaries:	
SSI Pool	48,116
SSI Park Land	6,536
Total Change in Salaries	54,652
Other Changes:	
SSI Pool	100,923
SSI Park Land	70,486
Total Other Changes	171,409
2026 Budget	**2,939,430**

Summary of % Expense Change

Pool - Salaries & wages increase	1.8%
Pool - One-time R&M	0.4%
Pool - Software licences	0.4%
Pool - MFA borrowing cost	1.2%
Pool - Transfer to reserves	1.3%
Park Land - Salaries and wages increase	0.2%
Park Land - Transfer to reserves	2.1%
Park Land - 2025 one-time R&M	-0.7%
Park Land - OH, HR & SSI EA Admin Allocations	0.7%
Balance of change	0.9%
% expense increase from 2025:	***8.3%***

% Requisition increase from 2025 (if applicable): ***10.4%*** *Requisition funding is 77.7% of service revenue*

1.459 - Salt Spring Island - Pool & Park Land	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Pool	1,201,007	1,168,484	1,233,810	23,236	25,000	1,282,046	1,313,500	1,343,839	1,372,492	1,401,748
Park Land	1,354,362	1,278,116	1,365,780	4,000	3,604	1,373,384	1,537,022	1,575,444	1,607,891	1,643,744
TOTAL OPERATING COSTS	**2,555,369**	**2,446,600**	**2,599,590**	**27,236**	**28,604**	**2,655,430**	**2,850,522**	**2,919,283**	**2,980,383**	**3,045,492**
*Percentage Increase			1.7%	1.1%	1.1%	3.9%	7.3%	2.4%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Pool CRF	35,000	35,000	50,000	-	-	50,000	60,000	65,000	70,000	75,000
Transfer to Pool ERF	50,000	55,038	70,000	-	-	70,000	70,000	70,000	70,000	70,000
Transfer to Pool ORF	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	43,000	88,000	90,000	-	-	90,000	110,000	130,000	142,000	152,000
Transfer to Park, Land & Recreation ERF	15,000	20,000	24,000	-	-	24,000	24,000	24,000	24,000	24,000
Transfer to Park, Land & Recreation ORF	5,000	15,667	7,000	-	-	7,000	15,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	**158,000**	**223,705**	**251,000**	**-**	**-**	**251,000**	**289,000**	**319,000**	**336,000**	**351,000**
DEBT CHARGES	-	-	-	33,000	-	33,000	106,350	117,747	117,747	117,747
TOTAL COSTS	**2,713,369**	**2,670,305**	**2,850,590**	**60,236**	**28,604**	**2,939,430**	**3,245,872**	**3,356,030**	**3,434,130**	**3,514,239**
*Percentage Increase			5.1%	2.2%	1.1%	8.3%	10.4%	3.4%	2.3%	2.3%
Internal Recoveries	(92,073)	(69,403)	(93,740)	-	-	(93,740)	(95,610)	(97,520)	(99,470)	(101,450)
OPERATING LESS RECOVERIES	**2,621,296**	**2,600,902**	**2,756,850**	**60,236**	**28,604**	**2,845,690**	**3,150,262**	**3,258,510**	**3,334,660**	**3,412,789**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(35,000)	(13,000)	-	-	(28,604)	(28,604)	-	-	-	-
Pool Fees	(330,315)	(340,500)	(336,260)	(3,725)	-	(339,985)	(351,265)	(358,290)	(365,450)	(372,760)
Lease and Rental Income	(175,640)	(167,061)	(178,790)	(3,000)	-	(181,790)	(179,750)	(183,100)	(186,510)	(189,980)
Payments in Lieu	(1,390)	(1,390)	(1,403)	-	-	(1,403)	(1,413)	(1,423)	(1,433)	(1,443)
Revenue - Other	(9,000)	(9,000)	(9,150)	-	-	(9,150)	(9,320)	(9,500)	(9,680)	(9,860)
TOTAL REVENUE	(551,345)	(530,951)	(525,603)	(6,725)	(28,604)	(560,932)	(541,748)	(552,313)	(563,073)	(574,043)
REQUISITION	**(2,069,951)**	**(2,069,951)**	**(2,231,247)**	**(53,511)**	**-**	**(2,284,758)**	**(2,608,514)**	**(2,706,197)**	**(2,771,587)**	**(2,838,746)**
*Percentage increase over prior year requisition			7.8%	2.6%	0.0%	10.4%	14.2%	3.7%	2.4%	2.4%
AUTHORIZED POSITIONS:										
Salaried	6.65		6.65			6.65	8.35	8.35	8.35	8.35
User Funding %	12.2%					11.6%	10.8%	10.7%	10.6%	10.6%

Change in Budget 2025 to 2026
Service: 1.459 SSI Pool

	Total Expenditure	Comments
2025 Budget	**1,296,007**	
Change in Salaries:		
Base salary and benefit change	18,517	Inclusive of estimated collective agreement changes
Auxiliary wages and benefit	23,236	Opening pool on statutory holidays and required more hours for pool facility maintenance
Other	6,363	
Total Change in Salaries	48,116	
Other Changes:		
Standard Overhead Allocation	2,673	Increase in 2025 operating costs
Utilities	4,580	Increase in electricity, water, sewer user fee costs
Pool repair & maintenance (2025 one-time)	(15,000)	2025 One-time HVAC duct cleaning funded by ORF (Carried over to 2026)
Pool repair & maintenance (2026 one-time)	25,000	2026 One-time HVAC duct cleaning, pool draining and annual closure/vending, funded by ORF
Reserve transfers	35,000	Reserves contributions increase to ERF by $20,000 and to CRF by $15,000
MFA Debt Servicing cost	33,000	Estimated first year borrowing costs (1% DRF and partial-year interest expense)
Software licences	11,400	Estimated increase in licence fees
Other	4,270	
Total Other Changes	100,923	
2026 Budget	**1,445,046**	

Summary of % Expense Change

2026 Base salary and benefit change	1.4%	
Pool auxiliary wages	1.8%	
MFA Debt Servicing cost	2.5%	
Transfer to reserves	2.7%	
Net change in R&M (one-time)	0.8%	
Software licences	0.9%	
Balance of change	1.4%	
% expense increase from 2025:	***11.5%***	
% Requisition increase from 2025 (if applicable):	***14.0%***	*Requisition funding is 72.5% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus/deficit treatment)

There is an estimated one-time favourable variance of $5,038 (0.4%) due mainly to savings in costs such as R&M, utilities and supplies. This variance will be transferred to Equipment Replacement Fund, which has an expected year end balance of $34,140 before this transfer.

1.459 - Salt Spring Island - Pool	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	764,750	771,699	789,630	23,236	-	812,866	860,595	882,000	901,526	921,481
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, Software Licences, and Other Operating	97,870	112,372	110,900	-	-	110,900	113,010	115,150	117,350	119,590
Maintenance & Insurance	70,350	37,006	56,350	-	25,000	81,350	57,480	58,630	59,800	60,990
Internal Allocations	30,407	30,407	33,080	-	-	33,080	33,675	34,349	35,036	35,737
TOTAL OPERATING COSTS	**1,201,007**	**1,168,484**	**1,233,810**	**23,236**	**25,000**	**1,282,046**	**1,313,500**	**1,343,839**	**1,372,492**	**1,401,748**
*Percentage Increase			2.7%	1.9%	2.1%	6.7%	2.5%	2.3%	2.1%	2.1%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund	35,000	35,000	50,000	-	-	50,000	60,000	65,000	70,000	75,000
Transfer to Equipment Replacement Fund	50,000	55,038	70,000	-	-	70,000	70,000	70,000	70,000	70,000
Transfer to Operating Reserve Fund	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
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 CAPITAL / RESERVES / DEBT	**95,000**	**100,038**	**130,000**	33,000	-	**163,000**	**246,350**	**262,747**	**267,747**	**272,747**
TOTAL COSTS	**1,296,007**	**1,268,522**	**1,363,810**	**56,236**	**25,000**	**1,445,046**	**1,559,850**	**1,606,586**	**1,640,239**	**1,674,495**
*Percentage Increase			5.2%	4.3%	1.9%	11.5%	7.9%	3.0%	2.1%	2.1%
Internal Recoveries	(22,670)	-	(23,080)	-	-	(23,080)	(23,540)	(24,010)	(24,490)	(24,980)
OPERATING LESS RECOVERIES	**1,273,337**	**1,268,522**	**1,340,730**	**56,236**	**25,000**	**1,421,966**	**1,536,310**	**1,582,576**	**1,615,749**	**1,649,515**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(15,000)	-	-	-	(25,000)	(25,000)	-	-	-	-
Revenue - Fees	(330,315)	(340,500)	(336,260)	(3,725)	-	(339,985)	(351,265)	(358,290)	(365,450)	(372,760)
Grants in Lieu of Taxes	(647)	(647)	(660)	-	-	(660)	(670)	(680)	(690)	(700)
Revenue - Other	(9,000)	(9,000)	(9,150)	-	-	(9,150)	(9,320)	(9,500)	(9,680)	(9,860)
TOTAL REVENUE	(354,962)	(350,147)	(346,070)	(3,725)	(25,000)	(374,795)	(361,255)	(368,470)	(375,820)	(383,320)
REQUISITION	**(918,375)**	**(918,375)**	**(994,660)**	**(52,511)**	**-**	**(1,047,171)**	**(1,175,055)**	**(1,214,106)**	**(1,239,929)**	**(1,266,195)**
*Percentage increase over prior year requisition			8.3%	5.7%	0.0%	14.0%	12.2%	3.3%	2.1%	2.1%
AUTHORIZED POSITIONS:										
Salaried	4.40		4.40			4.40	4.70	4.70	4.70	4.70
User Funding %	25.5%					23.5%	22.5%	22.3%	22.3%	22.3%

Change in Budget 2025 to 2026

Service: 1.459 SSI Park Land		Total Expenditure	Comments
2025 Budget		**1,417,362**	
Change in Salaries:			
	Base salary and benefit change	10,622	Inclusive of estimated collective agreement changes
	Step/paygrade change	(9,929)	Step decrease due to staff turnover
	Auxiliary wages and benefit	4,000	Ongoing Aux staff required for SIMS maintenance
	Other	1,843	
	Total Change in Salaries	6,536	
Other Changes:			
	Standard Overhead Allocation	7,389	Increase in 2025 operating costs
	Human Resources Allocation	5,477	Increase in 2025 wages & benefits
	Repairs & maintenance	(20,000)	2025 one-time SIMS moss removal, funded by ORF
	Allocation from SSI EA Admin	5,570	Increase in allocation from SSI EA Admin support
	SIMS rent	4,670	Increase in SIMS rent cost
	Transfer to reserves	58,000	Increase in transfers to CRF by $47,000, transfers to ORF by $2,000, transfers to ERF by $9,000
	Other	9,380	
	Total Other Changes	70,486	
2026 Budget		**1,494,384**	
	Summary of % Expense Change		
	2026 Base salary and benefit change	0.7%	
	OH & HR allocations	0.9%	
	SSI EA Admin Allocation	0.4%	
	Reserve transfers	4.1%	
	2025 one-time R&M	-1.4%	
	Balance of change	0.7%	
	% expense increase from 2025:	***5.4%***	
	% Requisition increase from 2025 (if applicable):	***7.5%***	*Requisition funding is 86.9% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $60,667 (4.3%) due mainly to savings in SSI EA engineering support and salaries due to temporary vacant position. $45,000 of this variance will be moved to Capital Reserve, which has an expected year end balance of $140,954 before this transfer. $10,667 will be transferred to Operating Reserve with estimated ending balance of $34,081 at year end before this transfer. The remaining $5,000 will be transferred to Equipment Replacement Fund, which has an estimated year end balance of $2,103 before this transfer.

1.459 - Salt Spring Island - Park Land	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	417,144	390,767	419,680	4,000	-	423,680	563,392	578,766	592,181	605,899
Allocation to SSI Admin	168,840	168,840	174,410	-	-	174,410	177,900	181,460	185,090	188,790
Maintenance, Disposal & Security	73,094	51,070	54,050	-	-	54,050	55,160	56,280	57,420	58,570
Utilities	109,345	105,380	112,595	-	-	112,595	114,860	117,150	119,480	121,870
Contract for Services, Rent & Legal	128,295	131,676	134,822	-	-	134,822	138,330	141,960	145,690	149,530
Program Development	2,500	10,000	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,340	5,100	14,410	-	-	14,410	14,700	15,000	15,300	15,620
Internal Allocations	200,021	179,791	210,833	-	3,604	214,437	221,568	227,410	228,818	232,845
Travel & Training	6,540	6,100	6,550	-	-	6,550	6,680	6,810	6,940	7,080
Licences, Fees & Insurance	57,860	62,719	56,400	-	-	56,400	58,762	61,238	63,822	66,540
Supplies & Other	30,950	27,910	31,420	-	-	31,420	32,040	32,660	33,300	33,950
Parks Maintenance Labour	98,283	98,283	100,050	-	-	100,050	102,050	104,090	106,170	108,290
Phoenix Elementary	47,150	40,480	48,060	-	-	48,060	49,030	50,020	51,030	52,060
TOTAL OPERATING COSTS	**1,354,362**	**1,278,116**	**1,365,780**	**4,000**	**3,604**	**1,373,384**	**1,537,022**	**1,575,444**	**1,607,891**	**1,643,744**
*Percentage Increase			0.8%	0.3%	0.3%	1.4%	11.9%	2.5%	2.1%	2.2%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund - Parkland	20,000	20,000	60,000	-	-	60,000	80,000	100,000	110,000	120,000
Transfer to Capital Reserve Fund - Community Parks	11,000	36,000	15,000	-	-	15,000	15,000	15,000	20,000	20,000
Transfer to Capital Reserve Fund - Community Rec	12,000	32,000	15,000	-	-	15,000	15,000	15,000	12,000	12,000
Transfer to Equipment Replacement Fund	15,000	20,000	24,000	-	-	24,000	24,000	24,000	24,000	24,000
Transfer to Operating Reserve Fund - Parkland	5,000	15,667	7,000	-	-	7,000	15,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES / DEBT	**63,000**	**123,667**	**121,000**	**-**	**-**	**121,000**	**149,000**	**174,000**	**186,000**	**196,000**
TOTAL COSTS	**1,417,362**	**1,401,783**	**1,486,780**	**4,000**	**3,604**	**1,494,384**	**1,686,022**	**1,749,444**	**1,793,891**	**1,839,744**
*Percentage Increase			4.9%	0.3%	0.3%	5.4%	12.8%	3.8%	2.5%	2.6%
Internal Recoveries	(69,403)	(69,403)	(70,660)	-	-	(70,660)	(72,070)	(73,510)	(74,980)	(76,470)
OPERATING LESS RECOVERIES	**1,347,959**	**1,332,380**	**1,416,120**	**4,000**	**3,604**	**1,423,724**	**1,613,952**	**1,675,934**	**1,718,911**	**1,763,274**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(20,000)	(13,000)	-	-	(3,604)	(3,604)	-	-	-	-
Lease Income	(17,680)	(20,828)	(18,000)	-	-	(18,000)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income	(157,960)	(146,233)	(160,790)	(3,000)	-	(163,790)	(167,070)	(170,420)	(173,830)	(177,300)
Grants in Lieu of Taxes	(743)	(743)	(743)	-	-	(743)	(743)	(743)	(743)	(743)
TOTAL REVENUE	**(196,383)**	**(180,804)**	**(179,533)**	**(3,000)**	**(3,604)**	**(186,137)**	**(180,493)**	**(183,843)**	**(187,253)**	**(190,723)**
REQUISITION	**(1,151,576)**	**(1,151,576)**	**(1,236,587)**	**(1,000)**	**-**	**(1,237,587)**	**(1,433,459)**	**(1,492,091)**	**(1,531,658)**	**(1,572,551)**
*Percentage increase over prior year requisition			7.4%	0.1%	0.0%	7.5%	15.8%	4.1%	2.7%	2.7%
AUTHORIZED POSITIONS:										
Salaried	2.25		2.25			2.25	3.65	3.65	3.65	3.65
User Funding %	11.1%					11.0%	9.9%	9.7%	9.7%	9.6%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.459 SSI Park Land & Rec Programs	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$811,006	$3,401,006	$340,000	$10,000	$10,000	$10,000	$3,771,006
	Equipment	$10,000	$50,000	$40,000	$40,000	$50,000	$50,000	$230,000
	Land	$20,000	$310,000	$25,000	$0	$0	$0	$335,000
	Engineered Structures	$483,500	$723,500	$0	$0	$0	$0	$723,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$1,324,506	**$4,484,506**	**$405,000**	**$50,000**	**$60,000**	**$60,000**	**$5,059,506**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$746,695	$746,695	$0	$0	$0	$0	$746,695
	Debenture Debt (New Debt Only)	$0	$1,500,000	$250,000	$0	$0	$0	$1,750,000
	Equipment Replacement Fund	$0	$40,000	$40,000	$40,000	$50,000	$50,000	$220,000
	Grants (Federal, Provincial)	$180,000	$1,365,000	$70,000	$0	$0	$0	$1,435,000
	Donations / Third Party Funding	$377,811	$377,811	$0	$0	$0	$0	$377,811
	Reserve Fund	$20,000	$455,000	$45,000	$10,000	$10,000	$10,000	$530,000
		$1,324,506	**$4,484,506**	**$405,000**	**$50,000**	**$60,000**	**$60,000**	**$5,059,506**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.459

Service Name: SSI Park Land & Rec Programs

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-01	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	Accessilbity Upgrades	Recommended accessiblity upgrades based on 2025 Accessiblity 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	$ 20,000	B	Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	$ 700,000	S	Res	$ 20,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
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	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
20-10	New		Capital on hand		S	Cap	$ 8,500	$ 8,500	$ -	$ -	$ -	$ -	$ 8,500
													$ -
20-14	New	Park Maintenance Facility	Feasability study, design and construction of a new park maintenance facility.	$ 655,000	B	Cap	$ 633,195	$ 633,195	$ -	$ -	$ -	$ -	$ 633,195
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
25-08	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)	$ 206,500	B	Res	$ -	$ -	$ 20,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
23-06	Renewal		CWF/Grant to support project 23-06		B	Grant	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
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 survelence 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 Shed and Equipment Replacement	Portlock Shed and Equipment Replacement	$ 271,046	E	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement		B	Other	$ 77,811	$ 77,811	$ -	$ -	$ -	$ -	$ 77,811
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement		B	Res	$ -	$ 40,000					$ 40,000
26-15	New	Park Land Acquisition	Acquisition of parkland to support Harbourwalk Project	$ 250,000	L	Res	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
													$ -
			Grand Total	**$ 5,412,546**				**$ 4,484,506**	**$ 405,000**	**$ 50,000**	**$ 60,000**	**$ 60,000**	**$ 5,059,506**

Service: 1.459 SSI Park Land & Rec Programs

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	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	26-10	**Capital Project Title**	Accessilbity Upgrades	**Capital Project Description**	Recommended accessiblity upgrades based on 2025 Accessiblity Report
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**	Feasability study, design and construction of a new park maintenance facility.
Project Rationale	Facility upgrades to support curretn service levels				

Project Number	25-02	**Capital Project Title**	Firehall Repurpose	**Capital Project Description**	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale	Needs assessment or repupose of newly aquired firehall property				

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

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	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 Shed and Equipment Replacement	**Capital Project Description**	Portlock Shed and Equipment Replacement
Project Rationale	Replacement of equipment and shed lost in fire				

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

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	26-15	**Capital Project Title**	Park Land Acquisition	**Capital Project Description**	Acquisition of parkland to support Harbourwalk Project
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated 2025	Budget 2026	2027	2028	2029	2030
1.459 SSI Pool & Park Land						
Operating Reserve Fund	34,081	22,477	47,477	77,477	107,477	137,477
Capital Reserve Fund - SSI Pool	111,313	86,313	146,313	211,313	281,313	356,313
Capital Reserve Fund - SSI Park Land	178,354	108,354	143,354	233,354	333,354	443,354
Park Land Acquisition	651,820	401,820	401,820	401,820	401,820	401,820
Equipment Replacement Fund - SSI Pool	34,140	64,140	94,140	124,140	144,140	164,140
Ending Balance $	**1,009,708**	**683,104**	**833,104**	**1,048,104**	**1,268,104**	**1,503,104**

Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105550	2025	2026	2027	2028	2029	2030
Beginning Balance	37,521	34,081	22,477	47,477	77,477	107,477
Transfer from Ops Budget	15,000	17,000	25,000	30,000	30,000	30,000
Expenditures	(20,000)	(28,604)	-	-	-	-
Interest Income*	1,560					
Ending Balance $	**34,081**	**22,477**	**47,477**	**77,477**	**107,477**	**137,477**

Assumptions/Background:
2025 - $20,000 SIMS moss removal
2026 - $25,000 HVAC duct cleaning and pool draining; $3,604 Migration to SharePoint
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

Fund: 1078	Estimated	Budget				
Fund Centre: 102045	2025	2026	2027	2028	2029	2030
Beginning Balance	112,713	111,313	86,313	146,313	211,313	281,313
Transfer from Ops Budget	35,000	50,000	60,000	65,000	70,000	75,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(40,000)	(75,000)	-	-	-	-
Interest Income*	3,600					
Ending Balance $	**111,313**	**86,313**	**146,313**	**211,313**	**281,313**	**356,313**

Assumptions/Background:

Fund balance to provide for capital expenditures or in respect of capital projects, pool mechanical, machinery or equipment and extension or renewal of existing capital works.

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060	Estimated	Budget				
Fund Centre: 101603	2025	2026	2027	2028	2029	2030
Beginning Balance	167,354	178,354	108,354	143,354	233,354	333,354
Transfer from Ops Budget	20,000	60,000	80,000	100,000	110,000	120,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(15,000)	(130,000)	(45,000)	(10,000)	(10,000)	(10,000)
Interest Income*	6,000					
Ending Balance $	**178,354**	**108,354**	**143,354**	**233,354**	**333,354**	**443,354**

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

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035	Estimated	Budget				
Fund Centre: 101379	2025	2026	2027	2028	2029	2030
Beginning Balance	625,804	651,820	401,820	401,820	401,820	401,820
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	-	(250,000)	-	-	-	-
Interest Income*	26,016					
Ending Balance $	**651,820**	**401,820**	**401,820**	**401,820**	**401,820**	**401,820**

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

1.459 SSI Pool - Equipment Replacement Fund

Maintain adequate funding for lifecycle replacement of maintenance equipment, machinery and vehicles.

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101412	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	24,140	34,140	64,140	94,140	124,140	144,140
Transfer from Ops Budget	50,000	70,000	70,000	70,000	70,000	70,000
Expenditures (Based on Capital Plan)	(40,000)	(40,000)	(40,000)	(40,000)	(50,000)	(50,000)
Interest Income	-					
Ending Balance $	**34,140**	**64,140**	**94,140**	**124,140**	**144,140**	**164,140**

Assumptions/Background:
Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, pool mechanical, machinery and vehicles.

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Septage/Composting

Local Community Commission (LCC)

SEPTEMBER 2025

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)

Change in Budget 2025 to 2026
Service: 3.705 SSI Septage/Composting

	Total Expenditure	Comments
2025 Budget	**1,223,914**	
Other Changes:		
Standard OH Allocation	2,029	Increase in 2025 operating costs
Sludge Hauling	72,250	Estimated $0.03/IGAL increase (5.8% over 2025 rate) in sludge disposal costs at 1,430,000 IGAL volume (2025 volume budgeted at 1,400,000 IGAL)
Repairs & Maintenance (2025)	(30,000)	2025 One-time right of way maintenance (funded by ORF)
Repairs & Maintenance (2026)	29,220	Increase in R&M for annual brushes and other repairs ($14,220); One-time Power Line maintenance for $15,000 (funded by ORF)
Contribution to composting facility operations	5,875	Contribution to third party to assist with possible deficit for abbatoir
Reserve Transfers	33,920	Transfer to CRF $23,920 increase and ORF $10,000 increase
IWS Labour Allocation	(11,290)	Reduced to align with historical charges
MFA debt servicing cost	(41,848)	MFA debt issue LA3564-110 for $650,000 retires in 2025
Other Costs	2,722	
Total Other Changes	62,878	
2026 Budget	**1,286,792**	

Summary of % Expense Increase		
Sludge hauling	5.9%	
IWS labour charges	-0.9%	
MFA debt retiring in 2025	-3.4%	
Reserve Transfers	2.8%	
Balance of increase	0.8%	
% expense increase from 2025:	***5.1%***	
% Requisition increase from 2025 (if applicable):	***5.0%***	*Requisition funding is 33.1% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $6,761 (0.6%) due mainly to lower IWS labour charges. This variance will be transferred to Capital Reserve, which has an expected year end balance of $140,659 before this transfer.

3.705 - SSI Septage/Composting

3.705 - SSI Septage/Composting	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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%
DEBT / RESERVES										
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	-	-	46,310	104,154	148,595	230,470	235,685
TOTAL DEBT / RESERVES	**155,727**	**159,923**	**147,799**	**-**	**-**	**147,799**	**205,643**	**250,084**	**255,470**	**260,685**
TOTAL COSTS	**1,223,914**	**1,204,407**	**1,271,792**	**-**	**15,000**	**1,286,792**	**1,343,747**	**1,406,376**	**1,434,130**	**1,462,801**
*Percentage Increase over prior year			3.9%		1.2%	5.1%	4.4%	4.7%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
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)**	**-**	**-**	**(426,491)**	**(447,816)**	**(456,775)**	**(465,909)**	**(475,230)**
*Percentage increase over prior year Requisition			5.0%		0.0%	5.0%	5.0%	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
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$35,000	$145,000	$40,000	$50,000	$60,000	$0	$295,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$35,000	**$145,000**	**$40,000**	**$50,000**	**$60,000**	**$0**	**$295,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$35,000	$35,000	$0	$0	$0	$0	$35,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$40,000	$0	$0	$40,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$110,000	$40,000	$10,000	$60,000	$0	$220,000
	$35,000	**$145,000**	**$40,000**	**$50,000**	**$60,000**	**$0**	**$295,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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	$ 50,000	S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
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	**$ 416,000**			**$ 35,000**	**$ 145,000**	**$ 40,000**	**$ 50,000**	**$ 60,000**	**$ -**	**$ 295,000**

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				

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
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
Project Rationale	Facility H&S upgrades, insulation, heat, eyewash, shower				

SSI Septage/Composting
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	72,381	82,381	107,381	132,381	157,381	182,381
Capital Reserve Fund	140,659	76,969	141,123	279,718	450,188	685,873
Total	**213,040**	**159,350**	**248,504**	**412,099**	**607,569**	**868,254**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105209	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	83,901	72,381	82,381	107,381	132,381	157,381
Transfer from Ops Budget	15,000	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*	3,480					
Ending Balance $	**72,381**	**82,381**	**107,381**	**132,381**	**157,381**	**182,381**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1087	Estimated	Budget				
Fund Centre: 102146	2025	2026	2027	2028	2029	2030
Beginning Balance	114,491	140,659	76,969	141,123	279,718	450,188
Transfer from Ops Budget	22,390	46,310	104,154	148,595	230,470	235,685
Transfer from Cap Fund	5,378					
Transfer to Cap Fund	(6,000)	(110,000)	(40,000)	(10,000)	(60,000)	-
Interest Income*	4,400					
Ending Balance $	**140,659**	**76,969**	**141,123**	**279,718**	**450,188**	**685,873**

Assumptions/Background:

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