

March 11, 2026  
2026 Final Electoral Area Budget

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

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

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

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

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

\*Requisition before cost apportionment

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

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

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

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

#### **FINAL BUDGET**

MARCH 2026

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

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

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

**PARTICIPATION:**

All municipalities and electoral areas

**MAXIMUM LEVY:**

N/A

**FUNDING:**

Requisition and Internal Recoveries

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Elections**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.103 Elections

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**FUNDING:**

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

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

## Reserve Schedule

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

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

### Reserve Cash Flow

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

#### Assumptions/Background:

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

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**UBCM**

**FINAL BUDGET**

MARCH 2026

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

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition

**GENERAL INFORMATION:**

Association of Vancouver Island and Coastal Communities (AVICC)

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

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Joint EA Admin**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.108 Joint EA Admin

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

N/A

**FUNDING:**

Requisition

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

**Reserve Schedule**

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

**Reserve Cash Flow**

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

**Assumptions/Backgrounds:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Building Inspection**

**FINAL BUDGET**

MARCH 2026

**Service: 1.318 Building Inspection**

**Committee: Electoral Area**

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Not stated.

**FUNDING:**

Fees and charges and requisition to all Electoral Areas

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

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

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

**EXPENDITURE**

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

**SOURCE OF FUNDS**

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

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

Service #: 1.318

Service Name: Building Inspection

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

Service: 1.318 Building Inspection

Project Number 18-01

Capital Project Title Vehicle Replacement

Capital Project Description Vehicle Replacement

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

Project Number 19-01

Capital Project Title Computer Replacement

Capital Project Description Replacement of Computer equipment

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

Project Number 25-01

Capital Project Title New Inspector Workstation at JDF

Capital Project Description Add new workstation at JDF for Building Inspector

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

Project Number 26-01

Capital Project Title Furniture Replacement

Capital Project Description Salt Spring Island desks replacement

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

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

**Reserve/Fund Summary**

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

## Reserve Schedule

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

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

## Reserve Cash Flow

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

#### Assumptions/Background:

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

**Reserve Schedule**

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

ERF Group: BLDINS.ERF

**Reserve Cash Flow**

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

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Noise Control**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.320 Noise Control

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

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

**MAXIMUM CAPITAL DEBT:**

Nil

**FUNDING:**

Requisition

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

## Reserve Schedule

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

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

## Reserve Cash Flow

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

#### Assumptions/Background:

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Nuisance & Unsightly Premises**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.322 Nuisance & Unsightly Premises

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

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

**FUNDING:**

Requisition

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

**Reserve Schedule**

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

For unforeseen expenses

**Reserve Cash Flow**

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

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **EA Fire Inspection & Investigation**

**FINAL BUDGET**

MARCH 2026

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

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

All Electoral Areas, based on converted assessments.

**MAXIMUM LEVY:**

N/A

**FUNDING:**

Requisition

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

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

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.372 Emergency Planning Coordination

**Committee:** Planning & Protective Services

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**FUNDING:**

Allocations from protection services and requisition.

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

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

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

**EXPENDITURE**

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

**SOURCE OF FUNDS**

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

## Definitions for the 5-year Capital Plan

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



Service:

1.372

Emergency Planning Coordination

Project Number

20-01

Capital Project Title

Computer Equipment Replacement

Capital Project Description

Computer Equipment Replacement

Project Rationale

Project Number

23-01

Capital Project Title

Vehicle Replacement

Capital Project Description

Vehicle replacement

Project Rationale

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

**Reserve/Fund Summary**

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

## Reserve Schedule

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

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

## Reserve Cash Flow

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

### Assumptions/Background:

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

**Reserve Schedule**

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

ERF Group: EMERGCOORD.ERF

**Reserve Cash Flow**

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

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **EA Utility Operations**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.580 EA Utility Operations

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

N/A

**COST RECOVERY:**

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

**1.580 - EA Utility Operations**

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

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

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

**EXPENDITURE**

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

**SOURCE OF FUNDS**

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

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

Service #: 1.580

Service Name: EA Utility Operations

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

Service:

1.580

EA Utility Operations

**Project Number** 18-02 **Capital Project Title** Replace Computer Equipment **Capital Project Description** Computer replacements per IT cycle.

**Project Rationale** Replace Computer Equipment - Computer replacements per IT cycle.

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

**Project Rationale** End of life replacement of furniture and office equipment

**Project Number** 22-02 **Capital Project Title** Burgoyne - Skid Steer F19005 **Capital Project Description** Vehicle replacement - end of life

**Project Rationale** End of life replacement

**Project Number** 22-05 **Capital Project Title** Replace IWOps Vehicle F01028 2007 Kubota Tractor **Capital Project Description** Vehicle replacement - end of life

**Project Rationale** End of life replacement

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

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

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

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

**Reserve/Fund Summary**

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

**Reserve Schedule**

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

**Reserve Cash Flow**

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

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

**Reserve Schedule**

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

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

**Operating Reserve Schedule**

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

**Assumptions/Background:**

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