

**REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, SEPTEMBER 11, 2025**

SUBJECT 2026 Provisional SSI Local Community Commission Budget Review

ISSUE SUMMARY

To present the 2026 Salt Spring Island Local Community Commission (LCC) budgets and obtain recommendations from the LCC to forward to the Capital Regional District Board (Board) for approval.

BACKGROUND

The Capital Regional District (CRD) provides a range of regional, sub-regional, and local services to the community. Regional services are provided to the entire region, sub-regional services are provided to groups of participating Municipalities, First Nations and Electoral Areas, and Local Services are provided to single Municipalities, Electoral Areas or to groups of residents within local service areas. The CRD provides services to approximately 11,635 Salt Spring Island residents.¹

Budgets for review are specific to LCC governed services. These services delivered are established by the *Local Government Act and Service Establishment Bylaws*, and guided by the Board strategic plan, and corporate service plans.

Budget Approval Process

Under budget direction provided by the Board, review and recommendation for approval of 14 Salt Spring Island service budgets are delegated to the LCC. These budgets are preliminary for review and it is expected the LCC will make recommended changes to the CRD Financial Plan. The CRD Provisional Financial Plan will be presented to the CRD Board on October 29, 2025. Changes from the LCC budget review will be considered by the Board at final budget approval in March 2026.

Service Planning and Budget Development

The 2026 service planning process marks the last year of the four-year strategic and corporate planning cycle. The planning cycle is designed to ensure alignment and implementation of strategic objectives during the election term. A corporate plan was prepared to incorporate new and revised priorities following local government elections in the fall of 2022. Any changes to service levels and financial plans are brought forward in the annual planning cycle.

Similar to previous years, the Service and Financial Planning Guidelines were reviewed by the Finance Committee and approved by the Board. These guidelines help manage finances considering trends, assumptions, and factors affecting the organization. For 2026, staff attempted to balance cost pressures with maintaining essential services within previous directions.

¹ 2021 Census Data

As part of the planning process, the Executive Leadership Team (ELT) has met multiple times over recent months to review individual service plans, initiative business cases (IBCs), and financial implications in alignment with the corporate plan and Board approved financial planning guidelines. ELT has prioritized initiatives in consideration of fiscal constraints, organizational capacity, and workforce pressures.

Budget development is based on resources required for the delivery of core services, impacts of new initiatives through service planning, proposed capital programming, and other cost pressures such as inflation and contractual agreements. Service budgets include operating and capital plans in addition to any changes in reserve funds. A detailed discussion of main budget drivers for each LCC service is included in this report supported by Appendix A.

ALTERNATIVES

Alternative 1

The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2026 LCC Service Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plans.
3. That the new initiatives identified in Appendix C for January 1, 2026, implementation be approved for expenditure.

Alternative 2

The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2026 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plan with specific direction on amendments.
3. That the new initiatives identified in Appendix C for January 1, 2026, implementation be approved with specific direction on amendments.

IMPLICATIONS

Financial Implications

Requisition

Table 1 summarizes the change in tax requisition from the 2025 final to 2026 provisional for each service.

Table 1: 2026 Provisional vs 2025 Final Requisition

Salt Spring Island LCC Services	Requisition/Parcel Tax			
	2026	2025	\$ Chg	% Chg
Community Parks	721,434	653,536	67,898	10.4%
Community Recreation	158,238	135,060	23,178	17.2%
Pool & Park Land	2,284,758	2,069,951	214,807	10.4%
Fernwood Dock*	27,677	17,870	9,807	54.9%
Community Transit	506,500	454,571	51,929	11.4%
Community Transportation	100,849	72,015	28,834	40.0%
Septage/Composting*	426,491	406,177	20,314	5.0%
Library	804,013	776,678	27,335	3.5%
Economic Development	85,672	64,482	21,190	32.9%
Arts	154,361	145,393	8,968	6.2%
Grants-in-Aid	75,960	73,725	2,235	3.0%
Street Lighting	34,004	32,832	1,172	3.6%
Search and Rescue	27,696	26,480	1,216	4.6%
Livestock Injury Comp.	0	13	(13)	-100.0%
	5,407,653	4,928,783	478,870	9.7%

*Services funded by Parcel Tax

The actual tax rates impact to residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2026 property assessment values. The 2026 preliminary requisition impact shown in Table 1 (above) reflects the 2025 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments in early February 2026.

Operating Budget Overview

Table 2 summarizes the change in expenditures from 2025 final budget to the 2026 provisional budget.

Table 2: Summary of Operating Budget (2026 Provisional vs 2025 Final)

Salt Spring Island LCC Services	Total Expenditure			
	2026	2025	\$ Chg	% Chg
Community Parks	1,132,137	1,050,126	82,011	7.8%
Community Recreation	420,186	402,378	17,808	4.4%
Pool & Park Land	2,939,430	2,713,369	226,061	8.3%
Fernwood Dock	27,847	18,040	9,807	54.4%
Community Transit	728,694	672,382	56,312	8.4%
Community Transportation	101,239	72,390	28,849	39.9%
Septage/Composting	1,286,792	1,223,914	62,878	5.1%
Library	806,113	768,618	37,495	4.9%
Economic Development	86,292	120,089	-33,797	-28.1%
Arts	154,551	147,895	6,656	4.5%
Grants-in-Aid	76,100	73,995	2,105	2.8%
Street Lighting	34,044	32,872	1,172	3.6%
Search and Rescue	28,086	27,525	561	2.0%
Livestock Injury Comp.	3158	3158	0	0.0%
	7,824,669	7,326,751	497,918	6.8%

The provisional 2026 operating budget is \$7.8 million, an increase of \$0.5 million or 7% from 2025. The changes in operating expenditures greater than \$10,000 are primarily due to the following:

- Supplementary items identified in Appendix B.
- Rainbow Recreation Centre debt servicing.
- One-time cuts to transfers to reserves that have been returned to 2024 contribution levels

Capital Budget Overview

Capital plan highlights including capital projects for each service are listed within each budget package. Capital plans are developed through a process of reviewing:

- Projects in progress
- Condition of existing assets and infrastructure
- Regulatory, environmental, risk, health and safety
- New or renewal initiatives prioritized by each service

The following table summarizes the 2026 capital plan including the funding sources details for each service.

Table 3 - Summary of 2026 Provisional Capital Plan

Salt Spring Island LCC Services	SOURCE OF FUNDING						
	Capital Funds on Hand	Debt	Equipment Repl. Fund	Grants	Other	Capital Reserve	2026 Total
Community Parks	120,000		68,000	255,000	5,000	50,000	498,000
Community Recreation			10,000	180,000		107,500	297,500
Pool & Park Land	746,695	1,500,000	40,000	1,435,000	377,811	415,000	4,514,506
Fernwood Dock						20,000	20,000
Community Transit	159,500			235,000		40,000	434,500
Community Transportation	157,000			952,300		165,000	1,274,300
Septage / Composting	35,000					110,000	145,000
SSI Public Library	25,000			35,000		40,000	100,000
Total	1,243,195	1,500,000	118,000	3,092,300	382,811	947,500	7,283,806

Advanced Approvals

Advanced approval is requested in situations where the commencement or continuity of work before March 2026 is required to address operational needs. These are often related to items that have regulatory compliance implications, grant deadlines and capital projects for which tenders must be issued and where a delay can have negative impacts on service delivery. Items identified in Appendix B as required activities to begin in advance of the March final budget are:

- Pool and Park Land: 26-14 SIMS Safety and security upgrades \$40,000
- Pool and Park Land: 20-10 Ball Field Development \$685,500
- Pool and Park Land: Rainbow Recreation Centre re opening STAT holiday \$14,500
- Community Transit: 26-01 Bus Shelters \$200,000

Summary

The attached 2026 LCC budget packages in Appendix A include operating and capital, are provided for provisional approval.

The provisional budget is subject to change as a result of the final 2025 surplus/deficits, receipt of revised assessment and any adjustments recommended by the LCC prior to final approval of the Financial Plan bylaw in March, 2026.

CONCLUSION

The 2026 LCC budgets have been delegated to the LCC by the CRD Board for review and provisional approval. Overall, the 2026 LCC provisional budget has been prepared based on the service plans and provide ongoing CRD services that respond to the varying needs of the Salt Spring Island.

RECOMMENDATION

The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2026 LCC Service Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix B remain in the Five Year Financial Plans.
3. That the new initiatives identified in Appendix C for January 1, 2026, implementation be approved for expenditure.

Submitted by:	Dan Ovington, BBA, Senior Manager, Salt Spring Island Administration
Concurrence	Stephen Henderson, MBA, P.G. Dip.Eng., BSc, General Manager of Electoral Area Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: SSI LCC Budget Services
Appendix B: 2026 Supplementary Items
Appendix C: 2026 January Approvals

Appendix A: LCC Service Budgets

Local Community Commission

1.455 SSI Community Parks
1.458 SSI Community Recreation
1.459 SSI Pool & Parks Land
1.45X SSI Pool, Parks & Rec
1.236 Fernwood Dock
1.238A Community Transit
1.238B Community Transportation
3.705 Septage/Composting
1.141 SSI Public Library
1.124 SSI Economic Development
1.299 SSI Arts
1.116 SSI Grants in Aid
1.234 SSI Street Lighting
1.378 SSI Search and Rescue
1.342 SSI Livestock Injury Compensation

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**

OPERATING COSTS

	2025 BOARD BUDGET	ESTIMATED ACTUAL
Salaries	466,086	423,070
Maintenance, Security & Insurance	42,665	30,750
Internal Allocations	130,286	130,286
Utilities & Operating - Supplies	49,050	46,578
Contract for Services	26,640	26,400
Travel - Vehicles	25,690	26,500
Parks Maintenance Labour	208,529	195,000
Bylaw Labour	62,360	62,360
Other Expenses	10,820	11,284

TOTAL OPERATING COSTS

	1,022,126	952,228	-6.8%
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CAPITAL / RESERVES

Transfer to Equipment Replacement Fund	5,500	5,500
Transfer to Capital Reserve Fund	15,000	24,100
Transfer to Operating Reserve Fund	7,500	7,500

TOTAL CAPITAL / RESERVES

	28,000	37,100
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TOTAL COST

	1,050,126	989,328	-5.8%
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Internal Time Recovery

	(371,867)	(310,000)
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TOTAL COSTS NET OF RECOVERIES

	678,259	679,328	0.2%
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FUNDING SOURCES (REVENUE)

Transfer from Operating Reserve Fund	-	-
Rental Income	(21,790)	(24,763)
Grants in Lieu of Taxes	(433)	(433)
Revenue-Other	(2,500)	(596)

TOTAL REVENUE

	(24,723)	(25,792)
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REQUISITION

	(653,536)	(653,536)
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*Percentage increase over prior year requisition
AUTHORIZED POSITIONS:

Salaried	4.1	
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User Funding	3.2%	
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BUDGET REQUEST

2026			
CORE BUDGET	ONGOING	ONE-TIME	TOTAL

490,367	9,500	-	499,867
33,100	2,400	15,000	50,500
135,362	-	-	135,362
53,090	-	-	53,090
22,530	7,500	-	30,030
26,150	-	-	26,150
212,280	-	-	212,280
67,978	5,000	-	72,978
10,880	3,000	-	13,880

TOTAL OPERATING COSTS

1,051,737	27,400	15,000	1,094,137
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2.9%	2.7%	1.5%	7.0%
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12,000	-	-	12,000
18,000	-	-	18,000
8,000	-	-	8,000

TOTAL CAPITAL / RESERVES

38,000	-	-	38,000
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TOTAL COST

1,089,737	27,400	15,000	1,132,137
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3.8%	2.6%	1.4%	7.8%
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(370,560)	-	-	(370,560)
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TOTAL COSTS NET OF RECOVERIES

719,177	27,400	15,000	761,577
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6.0%	4.0%	2.2%	12.3%
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-	-	(15,000)	(15,000)
(22,180)	-	-	(22,180)
(433)	-	-	(433)
(2,530)	-	-	(2,530)

TOTAL REVENUE

(25,143)	-	(15,000)	(40,143)
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REQUISITION

(694,034)	(27,400)	-	(721,434)
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6.2% 4.2% | 0.0% | 10.4% |

4.1			4.1
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			2.9%
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FUTURE PROJECTIONS

2027	2028	2029	2030
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513,598	527,703	539,982	552,536
36,502	37,537	38,608	39,727
140,608	143,979	145,625	148,319
54,150	55,230	56,330	57,440
30,630	31,240	31,860	32,490
26,670	27,210	27,760	28,320
216,530	220,860	225,280	229,790
71,888	75,332	76,836	78,372
14,030	14,180	14,340	14,500

TOTAL OPERATING COSTS

1,104,606	1,133,271	1,156,621	1,181,494
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1.0%	2.6%	2.1%	2.2%
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12,000	12,000	15,000	15,000
25,000	25,000	25,000	25,000
5,000	5,000	5,000	7,000

TOTAL CAPITAL / RESERVES

42,000	42,000	45,000	47,000
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TOTAL COST

1,146,606	1,175,271	1,201,621	1,228,494
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1.3%	2.5%	2.2%	2.2%
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(377,980)	(385,540)	(393,250)	(401,120)
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TOTAL COSTS NET OF RECOVERIES

768,626	789,731	808,371	827,374
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0.9%	2.7%	2.4%	2.4%
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-	-	-	-
(22,620)	(23,070)	(23,530)	(24,000)
(433)	(433)	(433)	(433)
(2,560)	(2,590)	(2,620)	(2,650)

TOTAL REVENUE

(25,613)	(26,093)	(26,583)	(27,083)
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REQUISITION

(743,013)	(763,638)	(781,788)	(800,291)
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3.0% 2.8% | 2.4% | 2.4% |

4.1	4.1	4.1	4.1
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2.9%	2.9%	2.9%	2.9%
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CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.455	Carry						
	SSI Community Parks	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$43,000	\$30,000	\$30,000	\$30,000	\$30,000	\$163,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$320,000	\$90,000	\$40,000	\$40,000	\$40,000	\$530,000
Vehicles	\$0	\$135,000	\$0	\$100,000	\$0	\$0	\$235,000
	\$185,000	\$498,000	\$120,000	\$170,000	\$70,000	\$70,000	\$928,000

SOURCE OF FUNDS

Capital Funds on Hand	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$68,000	\$15,000	\$20,000	\$15,000	\$15,000	\$133,000
Grants (Federal, Provincial)	\$60,000	\$255,000	\$75,000	\$120,000	\$25,000	\$25,000	\$500,000
Donations / Third Party Funding	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Reserve Fund	\$0	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000	\$170,000
	\$185,000	\$498,000	\$120,000	\$170,000	\$70,000	\$70,000	\$928,000

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

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Service #:

1.455

Service Name:

SSI Community Parks

				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	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)	\$ 88,000	E	ERF	\$ -	\$ 28,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 88,000
26-02	Renewal	Beach Access Upgrades	Upgrades and improvements required for existing beach accesses. (Vesuvius 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	\$ 1,043,000				\$ 498,000	\$ 120,000	\$ 170,000	\$ 70,000	\$ 70,000	\$ 928,000

Service:

1.455

SSI Community Parks

Project Number 21-01

Capital Project Title Linear Park Development

Capital Project Description Trail and parking upgrades or development

Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number 26-01

Capital Project Title ERF Park Maintenance Vehicle Replacement

Capital Project Description Replace park maintenance truck with EV

Project Rationale Vehicle replacement

Project Number 23-01

Capital Project Title New Maintenance Machinery

Capital Project Description New mower, gator, tractor, skid steer

Project Rationale Purchase new maintenance equipment

Project Number 23-03

Capital Project Title Playground Upgrades

Capital Project Description Drummond Park Playground Replacement

Project Rationale Playground structure replacement and archaeological works

Project Number	24-02	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. (Vesuvius Bay Stair Replacement)
Project Rationale	Upgrades required for existing beach accesses				
Project Number	25-02	Capital Project Title	Boardwalk Upgrades	Capital Project Description	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment
Project Rationale	Replacement based on 2020 structural assessment				
Project Number	26-03	Capital Project Title	Disc Golf Upgrades	Capital Project Description	Replace Mouat Park Disc Golf baskets, tee pads and signage
Project Rationale	Equipment is nearing end of life				
Project Number	26-04	Capital Project Title	Centennial Park Upgrades	Capital Project Description	Replace and expand existing rock wall planter boxes
Project Rationale	Existing planters have reached end of life and need to be replaced				

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2025	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	13,880	22,880	26,880	38,880	50,880
Ending Balance \$	102,459	34,459	58,459	77,459	109,459	143,459

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105548	Estimated	Budget				
	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	Budget				
	2025	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: Fund Centre:	1060 102030	Estimated	Budget				
		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: Fund Centre:	1022 101444	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		59,380	57,880	13,880	22,880	26,880	38,880
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)	(68,000)	(15,000)	(20,000)	(15,000)	(15,000)
Transfer from Cap Fund		-					
Interest Income		-					
Ending Balance \$		57,880	13,880	22,880	26,880	38,880	50,880

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**

OPERATING COSTS

	2025 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST				FUTURE PROJECTIONS			
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
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

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

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	Carry						
	SSI Community Recreation	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$85,000	\$10,000	\$10,000	\$10,000	\$10,000	\$125,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$212,500	\$7,500	\$7,500	\$7,500	\$7,500	\$242,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$297,500	\$17,500	\$17,500	\$17,500	\$17,500	\$367,500

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	\$180,000	\$0	\$0	\$0	\$0	\$180,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$107,500	\$7,500	\$7,500	\$7,500	\$7,500	\$137,500
	\$0	\$297,500	\$17,500	\$17,500	\$17,500	\$17,500	\$367,500

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.

5 YEAR CAPITAL PLAN

1.458

SSI Community Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
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	Upgrades and repairs to Lions Bike Park and Kanaka Skate Park	\$ 37,500	S	Res	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500
26-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	\$ 25,000	E	ERF	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
26-07	Replacement	Racket Sport Court Designs	Detailed designs and cost estimates for tennis and pickleball courts	\$ 75,000	E	Res	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
26-07	Replacement	Racket Sport Court Designs	Grant funding to support project 26-07		E	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction	\$ 310,000	S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Grant funding to support project 24-02		S	Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
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	\$ 527,500			\$ -	\$ 297,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 367,500

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 Upgrades and repairs to Lions Bike Park and Kanaka Skate Park

Project Rationale Annual preventative maintenance

Project Number 26-06

Capital Project Title Recreation Program Equipment

Capital Project Description Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment

Project Rationale

Project Number 26-07

Capital Project Title Racket Sport Court Designs

Capital Project Description Detailed designs and cost estimates for tennis and pickleball courts

Project Rationale

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

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

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	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	30,207	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	40,608	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 Fund Centre: 105549	Estimated	Budget				
	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 Fund Centre: 101786	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	141,307	122,707	30,207	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)	(107,500)	(7,500)	(7,500)	(7,500)	(7,500)
Transfer from Cap Fund	-					
Interest Income*	4,400					
Ending Balance \$	122,707	30,207	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 Fund Centre: 101445	Estimated	Budget				
	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
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Other Changes:

SSI Pool	100,923
SSI Park Land	70,486

Total Other Changes	171,409
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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%
<i>% expense increase from 2025:</i>	8.3%

<i>% Requisition increase from 2025 (if applicable):</i>	10.4%
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Requisition funding is 77.7% of service revenue

1.459 - Salt Spring Island - Pool & Park Land	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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%
<u>CAPITAL / RESERVES</u>										
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	100,819	100,819	100,819	100,819
TOTAL COSTS	2,713,369	2,670,305	2,850,590	60,236	28,604	2,939,430	3,240,341	3,339,102	3,417,202	3,497,311
*Percentage Increase			5.1%	2.2%	1.1%	8.3%	10.2%	3.0%	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	3,144,731	3,241,582	3,317,732	3,395,861
<u>FUNDING SOURCES (REVENUE)</u>										
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)	(2,602,983)	(2,689,269)	(2,754,659)	(2,821,818)
*Percentage increase over prior year requisition			7.8%	2.6%	0.0%	10.4%	13.9%	3.3%	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%	10.7%	10.7%

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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%
<u>CAPITAL / RESERVES / DEBT</u>										
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	-	-	-	-
MFA Debt Principal	-	-	-	-	-	-	28,819	28,819	28,819	28,819
MFA Debt Interest	-	-	-	18,000	-	18,000	72,000	72,000	72,000	72,000
TOTAL CAPITAL / RESERVES / DEBT	95,000	100,038	130,000	33,000	-	163,000	240,819	245,819	250,819	255,819
TOTAL COSTS	1,296,007	1,268,522	1,363,810	56,236	25,000	1,445,046	1,554,319	1,589,658	1,623,311	1,657,567
*Percentage Increase			5.2%	4.3%	1.9%	11.5%	7.6%	2.3%	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	1,530,779	1,565,648	1,598,821	1,632,587
<u>FUNDING SOURCES (REVENUE)</u>										
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)	(1,169,524)	(1,197,178)	(1,223,001)	(1,249,267)
*Percentage increase over prior year requisition			8.3%	5.7%	0.0%	14.0%	11.7%	2.4%	2.2%	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%	22.6%	22.5%	22.5%	22.5%

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	SSI Park Land & Rec Programs							

EXPENDITURE

Buildings	\$811,006	\$3,431,006	\$10,000	\$10,000	\$10,000	\$10,000	\$3,471,006
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	\$4,514,506	\$75,000	\$50,000	\$60,000	\$60,000	\$4,759,506

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	\$0	\$0	\$0	\$0	\$1,500,000
Equipment Replacement Fund	\$0	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	\$220,000
Grants (Federal, Provincial)	\$180,000	\$1,435,000	\$0	\$0	\$0	\$0	\$1,435,000
Donations / Third Party Funding	\$377,811	\$377,811	\$0	\$0	\$0	\$0	\$377,811
Reserve Fund	\$20,000	\$415,000	\$35,000	\$10,000	\$10,000	\$10,000	\$480,000
	\$1,324,506	\$4,514,506	\$75,000	\$50,000	\$60,000	\$60,000	\$4,759,506

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.

5 YEAR CAPITAL PLAN

Service #:

1.459
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	\$ 1,500,000	B	Debt	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
26-10	Renewal	Accessibility Upgrades	Recommended accessibility upgrades based on 2025 Accessibility Report	\$ 25,000	B	Grant	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strainer, 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	\$ -	\$ 10,000	\$ 10,000	\$ 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 surveillance cameras	\$ 40,000	S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	\$ 25,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
24-05	New	Portlock 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	\$ 5,112,546				\$ 4,514,506	\$ 75,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 4,759,506

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, stranol, 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 accessibility upgrades based on 2025 Accessibility 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 repurpose 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 surveillance 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	Budget				
	2025	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	136,313	196,313	261,313	331,313	406,313
Capital Reserve Fund - SSI Park Land	178,354	98,354	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	723,104	883,104	1,098,104	1,318,104	1,553,104

Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105550	Estimated	Budget				
	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

2026 - \$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 Fund Centre: 102045	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	112,713	111,313	136,313	196,313	261,313	331,313
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)	(25,000)	-	-	-	-
Interest Income*	3,600					
Ending Balance \$	111,313	136,313	196,313	261,313	331,313	406,313

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 Fund Centre: 101603	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	167,354	178,354	98,354	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)	(140,000)	(35,000)	(10,000)	(10,000)	(10,000)
Interest Income*	6,000					
Ending Balance \$	178,354	98,354	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 Fund Centre: 101379	Estimated	Budget				
	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 Fund Centre: 101412	Estimated	Budget				
	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

Salt Spring Island Pool, Parks and Rec All Service Areas

Local Community Commission (LCC) Review

SEPTEMBER 2025

1.455 / 1.458 / 1.459

**Salt Spring Island Parks & Rec -
All Service Areas**

OPERATING COSTS

Swimming Pool	1,201,007	1,168,484
Park Land	1,354,362	1,278,116
Community Recreation	399,878	407,853
Community Parks	1,022,126	952,228

TOTAL OPERATING COSTS **3,977,373** **3,806,681**

*Percentage Increase

CAPITAL / RESERVE

Swimming Pool	95,000	100,038
Park Land	63,000	123,667
Community Recreation	2,500	503
Community Parks	28,000	37,100

DEBT CHARGES - -

TOTAL CAPITAL / RESERVES / DEBT **188,500** **261,308**

TOTAL COSTS **4,165,873** **4,067,989**

*Percentage Increase

Internal Recoveries (463,940) (379,403)

OPERATING LESS RECOVERIES **3,701,933** **3,688,586**

FUNDING SOURCES (REVENUE)

Swimming Pool	(354,962)	(350,147)
Park Land	(196,383)	(180,804)
Community Recreation	(267,318)	(273,296)
Community Parks	(24,723)	(25,792)

TOTAL REVENUE (843,386) (830,039)

REQUISITION (2,858,547) (2,858,547)

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:
Salaried

**2025
BOARD
BUDGET ESTIMATED
ACTUAL**

BUDGET REQUEST

**2026
CORE
BUDGET ONGOING ONE-TIME TOTAL**

1,233,810	23,236	25,000	1,282,046
1,365,780	4,000	3,604	1,373,384
417,686	-	-	417,686
1,051,737	27,400	15,000	1,094,137

2.3% 1.4% 1.1% 4.8%

130,000	-	-	130,000
121,000	-	-	121,000
2,500	-	-	2,500
38,000	-	-	38,000

- 33,000 - 33,000

291,500 33,000 - 324,500

4,360,513 **87,636** **43,604** **4,491,753**

4.7% 2.1% 1.0% 7.8%

(464,300) - - (464,300)

3,896,213 **87,636** **43,604** **4,027,453**

(346,070)	(3,725)	(25,000)	(374,795)
(179,533)	(3,000)	(3,604)	(186,137)
(271,948)	10,000	-	(261,948)
(25,143)	-	(15,000)	(40,143)

(822,694) 3,275 (43,604) (863,023)

(3,073,519) **(90,911)** **-** **(3,164,430)**

7.5% 3.2% 0.0% 10.7%

12.23 12.23 12.23

FUTURE PROJECTIONS

2027 2028 2029 2030

1,313,500	1,343,839	1,372,492	1,401,748
1,537,022	1,575,444	1,607,891	1,643,744
428,152	438,276	447,276	456,801
1,104,606	1,133,271	1,156,621	1,181,494

4,383,280 **4,490,830** **4,584,280** **4,683,787**

140,000	145,000	150,000	155,000
149,000	174,000	186,000	196,000
5,000	7,000	8,000	8,000
42,000	42,000	45,000	47,000

100,819 100,819 100,819 100,819

436,819 468,819 489,819 506,819

4,820,099 **4,959,649** **5,074,099** **5,190,606**

7.3% 2.9% 2.3% 2.3%

(473,590) (483,060) (492,720) (502,570)

4,346,509 **4,476,589** **4,581,379** **4,688,036**

(361,255)	(368,470)	(375,820)	(383,320)
(180,493)	(183,843)	(187,253)	(190,723)
(267,178)	(272,518)	(277,968)	(283,528)
(25,613)	(26,093)	(26,583)	(27,083)

(834,539) (850,924) (867,624) (884,654)

(3,511,970) **(3,625,665)** **(3,713,755)** **(3,803,382)**

11.0% 3.2% 2.4% 2.4%

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	136,313	196,313	261,313	331,313	406,313
Capital Reserve Fund - SSI Park Land	178,354	98,354	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	723,104	883,104	1,098,104	1,318,104	1,553,104
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	30,207	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	40,608	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	13,880	22,880	26,880	38,880	50,880
Subtotal	102,459	34,459	58,459	77,459	109,459	143,459
Ending Balance \$	1,240,775	798,171	996,671	1,247,171	1,513,671	1,797,171

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	5,500	5,056	5,600	-	-	5,600	5,720	5,840	5,960	6,080
Insurance	3,800	3,800	4,345	-	-	4,345	4,562	4,790	5,030	5,281
Supplies	590	-	600	-	-	600	610	620	630	640
Allocations	4,780	4,780	4,892	-	-	4,892	4,987	5,085	5,182	5,280
Other Operating Expenses	2,370	1,560	2,410	-	-	2,410	2,450	2,490	2,530	2,570
TOTAL OPERATING COSTS	17,040	15,196	17,847	-	-	17,847	18,329	18,825	19,332	19,851
*Percentage Increase over prior year			4.7%			4.7%	2.7%	2.7%	2.7%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	1,000	1,000	9,000	-	-	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%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(170)	(170)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(17,870)	(17,870)	(27,677)	-	-	(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%

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.236	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
SSI Small Craft Harbour (Fernwood Dock)							

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
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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
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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	Unforeseen Emergency Repairs and Upgrades	\$ 100,000	\$	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 antislip 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: Fund Centre:	1080 102111	Estimated	Budget				
		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: Fund Centre:	1500 105563	Estimated	Budget				
		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)

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	592,612	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%
<u>CAPITAL / RESERVES</u>										
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%
<u>FUNDING SOURCES (REVENUE)</u>										
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
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$159,500	\$434,500	\$130,000	\$130,000	\$130,000	\$115,000	\$939,500	\$939,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$159,500	\$434,500	\$130,000	\$130,000	\$130,000	\$115,000	\$939,500
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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	\$235,000	\$115,000	\$115,000	\$115,000	\$115,000	\$695,000
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	\$434,500	\$130,000	\$130,000	\$130,000	\$115,000	\$939,500
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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)	\$ 705,000	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	\$ 15,000	\$ 75,000
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	\$ 975,000				\$ 434,500	\$ 130,000	\$ 130,000	\$ 130,000	\$ 115,000	\$ 939,500

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

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		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: Fund Centre:	1091 102201	Estimated	Budget				
		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 facilities, land acquisition as well as machinery or equipment necessary for capital works and related dept servicing.

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Community Transportation (SSI)

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

OPERATING COSTS

OPERATING COSTS

Pathway Maintenance

Allocations

Labour Cost

Other Operating Expenses

TOTAL OPERATING COSTS

*Percentage Increase over prior year

DEBT / RESERVE

Transfer to Capital Reserve Fund

Transfer to Operating Reserve Fund

TOTAL DEBT / RESERVES**TOTAL COSTS**

*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Other Income

Grants in Lieu of Taxes

TOTAL REVENUE

REQUISITION

*Percentage increase over prior year

Requisition

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

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

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$242,000	\$1,274,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,904,300	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$242,000	\$1,274,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,904,300	

SOURCE OF FUNDS

Capital Funds on Hand	\$157,000	\$157,000	\$0	\$0	\$0	\$0	\$157,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$952,300	\$450,000	\$1,050,000	\$1,750,000	\$100,000	\$4,302,300	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$85,000	\$165,000	\$60,000	\$110,000	\$60,000	\$50,000	\$445,000	
	\$242,000	\$1,274,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,904,300	

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 #: 1.2388

Service Name: Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
22-04	New	Merchant Mews Design, Construction & Cross Walks	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX. 100.2103 & CX.100.2104)	\$ 255,700	S	Grant	\$ -	\$ 42,300	\$ -	\$ -	\$ -	\$ -	\$ 42,300
													\$ -
22-11	New	Rainbow Road Pathway	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m)	\$ 30,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
													\$ -
22-13	New	Swanson Road Pathway Design	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 Constructor	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end	\$ 150,000	S	Grant	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000
													\$ -
28-02	New	Drake Road Pathway Designs	Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
29-01	New	Drake Road Pathway Construction	Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave	\$ 500,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
													\$ -
26-01	New	Ganges Roadside Pathway Construction	Construction of active transportation sections designed in the previous year - Jackson Avenue (200m)	\$ 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 grant	\$ 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 Construction	Funding to support grant matching funds or new pathway /bike lane construction	\$ 500,000	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	\$ 75,000	\$ 375,000
													\$ -
26-04	New	Ganges Crosswalks	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study	\$ 475,000	S	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 40,000
26-04			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	Salish Sea Trail project in Ganges from Seaview Rd. to Blaine Road. (**other sections funded by Regional Parks**)	\$ 2,000,000	S	Grant	\$ -	\$ -	\$ 200,000	\$ 800,000	\$ 1,000,000	\$ -	\$ 2,000,000
													\$ -
													\$ -
			Grand Total	\$ 5,225,700			\$ 242,000	\$ 1,274,300	\$ 510,000	\$ 1,160,000	\$ 1,810,000	\$ 150,000	\$ 4,904,300

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

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

Project Number	26-01	Capital Project Title	Ganges Roadside Pathway Construction	Capital Project Description	Construction of active transportation sections designed in the previous year - Jackson Avenue (200m), Rainbow Road (200m), McPhillips Avenue
Project Rationale	This project is part of the Active Transportation network. Design and construction of pedestrian pathways for Rainbow Road, McPhillips Avenue and Jackson Avenue.				

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

Service:	1.238B	Community Transportation (SSI)
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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	160,821	183,181	155,751	179,581	214,631
Sidewalks Capital Reserve Fund	14,519	-	-	-	-	-
Total	298,181	181,241	208,601	187,671	218,501	261,151

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Estimated	Budget				
		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: Fund Centre:	1086 102142	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		233,642	268,242	160,821	183,181	155,751	179,581
Transfer from Ops Budget		20,000	43,060	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	160,821	183,181	155,751	179,581	214,631

Assumptions/Background:

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

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

Reserve Schedule

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

Bylaw 3943
Sidewalks

Reserve Cash Flow

Fund: Fund Centre:	1086 102147	Estimated	Budget				
		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 in front of their properties

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

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

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	728,000	712,221	800,250	-	-	800,250	816,260	832,590	849,240	866,220
Grit & Waste Sludge Disposal	3,840	4,400	4,410	-	-	4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	38,400	50,440	22,620	-	15,000	37,620	23,070	23,530	23,990	24,460
Allocations	56,974	56,974	59,079	-	-	59,079	60,151	61,351	62,572	63,825
Electricity	8,300	8,700	8,610	-	-	8,610	8,780	8,960	9,140	9,320
Supplies	8,440	-	8,590	-	-	8,590	8,760	8,940	9,120	9,300
Labour Charges	190,942	177,910	179,889	-	-	179,889	183,508	187,199	190,961	194,806
Contribution Composting Facility Operation	16,500	16,750	22,375	-	-	22,375	15,000	10,625	10,000	10,000
Other Operating Expenses	16,791	17,089	18,170	-	-	18,170	18,075	18,507	18,957	19,415
TOTAL OPERATING COSTS	1,068,187	1,044,484	1,123,993	-	15,000	1,138,993	1,138,104	1,156,292	1,178,660	1,202,116
*Percentage Increase over prior year			5.2%		1.4%	6.6%	-0.1%	1.6%	1.9%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	1,780	580	350	-	-	350	350	350	-	-
MFA Debt Principal	76,228	76,228	41,335	-	-	41,335	41,335	41,335	-	-
MFA Debt Interest	40,329	38,964	34,804	-	-	34,804	34,804	34,804	-	-
Transfer to Operating Reserve Fund	15,000	15,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	22,390	29,151	46,310	-	-	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%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(30,000)	(30,000)	-	-	(15,000)	(15,000)	-	-	-	-
Sale - Septage Sludge	(500,460)	(463,729)	(531,000)	-	-	(531,000)	(562,860)	(596,630)	(608,560)	(620,730)
Sale - Sewage Sludge	(285,456)	(302,725)	(312,700)	-	-	(312,700)	(331,460)	(351,350)	(358,380)	(365,550)
Grants in Lieu of Taxes	(591)	(591)	(591)	-	-	(591)	(591)	(591)	(591)	(591)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,230)	(1,185)	(1,010)	-	-	(1,010)	(1,020)	(1,030)	(690)	(700)
TOTAL REVENUE	(817,737)	(798,230)	(845,301)	-	(15,000)	(860,301)	(895,931)	(949,601)	(968,221)	(987,571)
REQUISITION - PARCEL TAX	(406,177)	(406,177)	(426,491)	-	-	(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	Carry						
	SSI Septage / Composting	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

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

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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: Fund Centre:	1500 105209	Estimated	Budget				
		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 Maintenance	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: Fund Centre:	1087 102146	Estimated	Budget				
		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.

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		<u>\$ -</u>

FUNDING:

Requisition

1.141 - SSI Public Library

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contribution to Library	563,680	563,680	591,864	5,500	-	597,364	609,310	621,500	633,930	646,610
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	669,262	682,996	697,016	711,334
*Percentage Increase over prior year			5.0%	0.9%		5.9%	2.0%	2.1%	2.1%	2.1%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	1,715	4,413	2,575	-	-	2,575	142,050	144,735	157,355	160,125
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	151,988	154,673	157,355	160,125
TOTAL COSTS	768,618	768,616	800,613	5,500	-	806,113	821,250	837,669	854,371	871,459
*Percentage Increase over prior year			4.2%	0.7%		4.9%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(530)	(528)	(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	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	SSI Public Library							

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
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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
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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.

				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: Fund Centre:	1084 102136	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		141,353	138,730	101,305	233,355	353,090	504,445
Transfer from Ops Budget		1,715	2,575	142,050	144,735	157,355	160,125
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	233,355	353,090	504,445	664,570

Assumptions/Backgrounds:

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

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Project Costs	91,652	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%
<u>CAPITAL / RESERVE</u>										
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
<u>FUNDING SOURCES (REVENUE)</u>										
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 Fund Centre: 105534	Estimated	Budget				
	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

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

Reserve Schedule

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

Created in 2024

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105561	Estimated	Budget				
	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 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

OPERATING COSTS

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
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

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)
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*Percentage increase over prior year
Requisition

3.0%

3.0%

2.0%

2.0%

2.0%

2.0%

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Electricity	27,190	27,190	28,210	-	-	28,210	28,770	29,350	29,940	30,540
Allocations	3,652	3,652	3,774	-	-	3,774	3,843	3,917	3,991	4,076
Contribution projects	1,930	-	1,960	-	-	1,960	2,000	2,045	2,090	2,130
Other Operating Expenses	100	180	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	32,872	31,022	34,044	-	-	34,044	34,713	35,412	36,121	36,846
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	560	570	580	590
TOTAL COSTS	32,872	32,902	34,044	-	-	34,044	35,273	35,982	36,701	37,436
<u>FUNDING SOURCES (REVENUE)</u>										
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: Fund Centre:	1500 105557	Estimated	Budget				
		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

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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%
<u>FUNDING SOURCES (REVENUE)</u>										
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 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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	161	164	167	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,161	3,164	3,167	3,171
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
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%

Appendix B

LCC Supplementary Items Identified for 2026-2030

Service	Ongoing / One-Time	Item / Rational	Cost	Funding Source
SSI Arts	Ongoing	A-1. 25% increase over two years: 2025 =11.3% 2026 =5%	\$7,135	Requisition
SSI Library	Ongoing	A-2. 5% Increase to requisition above increase for SSI Archives.	\$28,184	Requisition
Economic Development	Ongoing	A-5. Requisition increase to support additional projects and initiatives.	\$5,500	Requisition
Fernwood Dock	Ongoing	A-6. Requisition increase to support increased transfers to reserves	\$20,000	Requisition
Community Transit	Ongoing	A-7. Allocation to PARC to support bus shelter operations	\$9,000 CRF \$1,000 ORF	Requisition
Community Transportation	Ongoing	A-8. Roadside pathway repairs and materials	\$2,000	Requisition
Community Parks	Ongoing	A-9. Additional Bylaw patrol funding A-10. Porta potty deployment one month early A-11. Drummond Park Washroom closure porta potty 12month rental A-12. Aux parks staff to support new park and trail maintenance A-13. Staff training for hazardous materials A-14. Centennial Washroom Security A-15. Sarah Way Parking Resurfacing	\$5,000 \$2,700 \$4,800 \$9,500 \$3,000 \$2,400 \$15,000	Requisition ORF
Community Recreation	Ongoing	A-16. Wages for summer camp staff (only 50% of Summer student grant was approved for 2025)	\$10,000	Requisition
Pool & Park Land	Ongoing	A-15. Opening pool on statutory holidays A-16. Revenue for opening STATS A-17. Pool Facility Maintenance hours A-18. Pool Draining and Annual Closure A-19. SIMS Maintenance/Janitorial hours	\$14,500 -(\$3,725) \$8,736 \$25,000 \$4,000	Requisition / Revenue Requisition ORF Requisition

LCC Capital Projects Identified for 2026-2030

Service	Year	Item	Cost	Funding Source
Community Transit	2026	B-1. Grant Funding to support future bus shelters	TBD	Grant
Community Parks	2026	B-2. Disc Golf Upgrades	\$15,000	5k CRF/10k CWF
		B-3. Centennial Park Rock Planter Replacement	\$40,000	40k CWF
	2026 2028	B-4. EV Truck Replacement B-5. EV Truck Replacement	\$130,000 \$100,000	40k ERF/95k CWF 5k ERF/95k CWF
Community Recreation	2026	B-6. Resurfacing tennis/pickleball court #4	\$55,000	5k CRF/50k CWF
		B-7. Racket Sport Court Designs	\$75,000	45k CRF/30k CWF
Pool & Park Land	2026	B-8. Accessibility upgrades	\$25,000	Sparc Grant
		B-9. SIMS Safety and security upgrades	\$40,000	CWF
		B-10. SIMS Energy Audit recommendations / HVAC	\$500,000	Grant
		B-11. Hydrofield Upgrades	\$350,000	50k CRF/ 300kCWF
		B-12. Phoenix Upgrades & Security	\$20,000	CWF
		B-13. Pool Building Envelope replacement	\$1,500,000	Debt
		B-14. SIMS Roof Replacement	\$500,000	Grant
		B-15. Pool Vending Machine	\$20,000	ORF
			\$7,500	ORF

- Capital Reserve Funding (CRF)
- Equipment Replacement Funding (ERF)
- Operating Reserve Funding (ORF)
- Community Works Funding (CWF)

Appendix C: January 2026 Approvals (LCC Services)

Purpose: To summarize the budget items that require implementation as of January 2026 before final budget approval in March 2026.

Service Name	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
1.459 SSI Park, Land, & Rec Programs	SIMS Safety and security upgrades				40,000	Grants
	Ball Field Development				50,000	Capital Reserve Fund
					300,000	Donation
					300,000	Grants
					8,500	Capital on hand
	Rainbow Recreation Centre re opening STAT holiday			14,500		Program fees/Requisition
1.238A Community Transit	Bus Shelters				190,000	Grants
					10,000	Capital Reserve Fund
	Grand Total			14,500	898,500	