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

SUBJECT **Bylaw No. 4751: 2026 to 2030 Financial Plan Bylaw, 2026**

ISSUE SUMMARY

This report summarizes updates to the budget since provisional approval and presents Bylaw No. 4751: 2026 to 2030 Financial Plan to the Capital Regional District (CRD) Board (“the Board”).

BACKGROUND

Section 374 of the *Local Government Act* requires the CRD to develop and approve a five-year Financial Plan by March 31 each year. On October 29, 2025, the Board approved the 2026 Service Plans, the Staff Establishment Chart (SEC) and the Provisional 2026 to 2030 Financial Plan. A provisional approval of the plan is required to advance annual fees and charges bylaws, ensure initiation of capital projects in the new year and update operating funding and spending authority through final approval. Additionally, prior to advancing the Financial Plan bylaw, plans are updated to reflect year-end results, payments in lieu of taxes (PILT), revised assessment information for cost sharing and committee and commission directed changes.

CRD revenues are derived from multiple sources including fees and charges, service and operating agreements, grants and requisition. Expenditures are determined through various processes of which the Board has direct oversight including delegated authority and recommendations by commissions. All budget endorsements are incorporated into service plans, operating plans and capital expenditure plans for final approval by the Board.

The CRD Financial Plan consists of approximately 200 budgets, funding the delivery of regional, sub-regional and local services to over 464,000 residents, businesses and visitors throughout the region. Various trends and factors impact the Financial Plan, including but not limited to, economic conditions, population growth, demographics, climate change and regulatory or legislative amendments. The Financial Plan aims to balance these factors by aligning the Board approved Service and Financial Planning Guidelines, the Strategic Priorities and the Corporate Plan.

Planning and Approval Process

The 2026 service planning cycle represents the fourth and final year of the Board-approved 2023 to 2026 CRD Corporate Plan and Board Priorities. It includes the delivery of core services, compliance with regulatory standards while supporting the organization's capacity to address regional growth.

The service planning cycle ensures alignment and implementation of Board and corporate objectives that were identified and prioritized at the start of the Board term. Any changes to service levels and financial plans are addressed in the annual service and financial planning cycle.

Regional Trends and Observations

2026 points to modest growth amid elevated uncertainty, notably around potential shifts in the United States' trade policy¹. British Columbia's real Gross Domestic Product (GDP) is projected to grow by about 1.3% in 2026 due to trade uncertainty, as well as impacts from the federal government's reduced immigration targets². Inflation remains close to target and the Bank of Canada has held its target for the overnight rate at 2.25% since October 2025, judging this level appropriate given the outlook³.

In the Capital Region, conditions are moderating as population growth eases⁴. The housing market is moving toward balance⁵, reflected in steady sales activity, higher inventory and benchmark prices slightly below last year's levels. The Victoria unemployment rate remained low (approximately 4.3% in December 2025)⁶, supporting consumer spending and demand for services, although affordability pressures remain a constraint on household budgets.

ALTERNATIVES

Alternative 1

1. That Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026", be introduced and read a first, second and third time;
2. That Bylaw No. 4751 be adopted; and
3. That the Staff Establishment Chart as attached in Appendix F be approved.

Alternative 2

1. That staff amend Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026", as directed.

IMPLICATIONS

Governance Implications

Public Consultation

Section 375 of the *Local Government Act* mandates consultation on the financial plan prior to its adoption. To support diverse services and governance structures at the CRD, the engagement process utilizes various methods to gather feedback from the public.

¹ Bank of Canada, Monetary Policy Report - January 2026: <https://www.bankofcanada.ca/publications/mpr/mpr-2026-01-28/canadian-outlook/>

² B.C. Ministry of Finance, 2026 *Budget and Fiscal Plan*
https://www.bcbudget.gov.bc.ca/2026/pdf/2026_Budget_and_Fiscal_Plan.pdf

³ Bank of Canada, *Policy rate decision (Jan 28, 2026): 2.25%*: <https://www.bankofcanada.ca/2026/01/fad-press-release-2026-01-28/>

⁴ BC Stats, *Population Estimates & Projections (updated Feb 4, 2026)*:
[https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates/](https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates;)
Statistics Canada, *Sub-provincial population estimates (slower growth in CMAs, 2025; released Jan 14, 2026)*:
<https://www150.statcan.gc.ca/n1/daily-quotidien/260114/dq260114a-eng.htm>

⁵ Victoria Real Estate Board, Market Report (January 2026): higher active listings; SFH Core benchmark \$1.266M (-2.5% y/y):
https://www.vreb.org/media/attachments/view/doc/stats_release_2026_01/pdf/stats_release_2026_01.pdf

⁶ Statistics Canada, *Table 7: Labour force characteristics by census metropolitan area, three-month moving average, seasonally adjusted* : <https://www150.statcan.gc.ca/n1/daily-quotidien/260109/t007a-eng.htm>

Appendix A provides a summary of consultation activities and feedback received.

Legislative Implications

Financial Plan Bylaw

The financial plan bylaw includes operating and capital expenditures, reserve transfers and revenue requirements from 2026 to 2030. Bylaw No. 4751, “2026 to 2030 Financial Plan Bylaw, 2026” (including Schedules A and B), reflects approved service plans and any adjustments since provisional approval. The bylaw and schedules are included in Appendix B.

Under budget direction provided by the Board, review and recommendation of all electoral area-only service budgets was delegated to the electoral area Directors, including review of local service commission budgets. Electoral area-only budgets are included in Appendix M.

Assessment and Growth

The majority of CRD services are cost apportioned on assessments where property values and folios are primary factors impacting estimates on costs per average household.

Through 2025, the region experienced an increase in converted assessments of \$268 million or 1.3%, while residential folios grew by 1,628 or 1.1%.⁷ The change in assessments varied widely by municipality and electoral area, with ranges from (1.3%) to 4.5% by participant.

When assessments in an area increase more than the regional average, the percentage of costs apportioned to that area increases. Changes in assessed values also impact the theoretical calculation of an ‘Average Residential Household’. Additionally, when the rate of change in assessed values outpaces the rate of change in folios, the average cost per household increases. Conversely, when the number of folios grows faster than assessed values, the average cost per household decreases.

Financial Implications

Final Budget Updates Following Provisional Budget Approval

The final budget reflects amendments to the Provisional Financial Plan approved in October, incorporating year-end results, updated information from BC Assessment, and additional initiatives recommended by committee, commission and staff. This report focuses on changes since Provisional Budget approval; accordingly, Tables 1 through 5 compare and summarize the 2026 Final Budget against the Provisional Budget for both operating and capital budgets.

In developing the Provisional Budget, the CRD anticipated a collective agreement settlement and incorporated estimated wage adjustments. As a result, the financial plan is expected to accommodate the anticipated financial impacts of the proposed 2025–2027 CUPE (and USW) collective agreement settlement and associated labour cost increases, including retroactive payments for 2025. Minor departmental operating budget adjustments may be required once the full costs of wages and benefits are known.

⁷ BC Assessment 2026 Tax Roll

Operating Expenses

Since provisional approval, the operating budget has increased by \$11.9 million or 2.7%. Table 1 summarizes changes by expense.

Table 1: Changes in Operating Expenses

Expenditure Type (\$M)	2026 Final	2026 Prelim	\$ Change	% Change
Operations	329.0	318.2	10.8	3.4%
Debt Servicing	26.5	26.3	0.2	0.8%
Capital Funding	38.2	38.5	(0.3)	(0.8%)
Transfer to Reserves	29.5	29.7	(0.2)	(0.7%)
Sub-Total	423.2	412.7	10.5	2.5%
Municipal Debt	22.5	21.1	1.4	6.6%
Total	\$445.7	\$433.8	\$11.9	2.7%

The \$10.8 million in Operations is primarily due to:

- \$2.8 million in carryforward of unspent funds deferred to 2026 for the Village on the Green, Verdier and the Rural Housing Pilot Program for the Regional Housing Trust Fund.
- \$2.2 million increase due to Regional Parks allocation for operations and maintenance of regional trails and trail-related debt to the Regional Transportation Service.
- \$0.5 million increase for Regional Transportation due to additional regional trails expenses and carry forward of studies.
- \$1.8 million increase for Core Area Wastewater Operations to support completion of the project with the third-party operator of the Residual Treatment Facility (RTF), a joint condition assessment and additional operational expenses.
- \$1.3 million increase for bird control and material processing contract costs, and the updated infrastructure impact agreement with Saanich for the Hartland Landfill.
- \$0.5 million in carryforward of unspent funds for construction of high-speed internet and connectivity costs in the Southern Gulf Island Economic Development Commission service.
- \$0.3 million increase in carryforward of unspent funds for the Electronic Documents and Records Management System project and the Enterprise Risk Management program in Corporate Services.
- \$0.3 million increase for one-time auxiliary and consultant costs for support of procurement services.
- \$0.3 million increase for additional waste sludge disposal costs in Saanich Peninsula Wastewater.

Details on all major operating budget changes are listed in Appendix C with Appendix K providing detailed operating budgets by service.

Operating Revenue

As a result of changes to the operating expenses shown in Table 1, revenue sources are revised and summarized in Table 2.

Table 2: Changes in Operating Revenue

Revenue Type (\$M)	2026 Final	2026 Prelim	\$ Change	% Change
Sale of Services	211.4	210.7	0.7	0.3%
Requisition	102.5	101.9	0.6	0.6%
Internal Allocations	74.5	72.2	2.3	3.2%
Grants, Reserves and Other	34.8	27.9	6.9	24.7%
Sub-Total	423.2	412.7	10.5	2.5%
Municipal Debt	22.5	21.1	1.4	6.6%
Total	\$445.7	\$433.8	\$11.9	2.7%

The increase of \$6.9 million in Grants, Reserves and Other is primarily a result of:

- \$2.8 million surplus increase from a carryforward of unspent funds from 2025 for the Village on the Green, Verdier and the Rural Housing Pilot Program for the Regional Housing Trust Fund.
- \$1.3 million transfers from reserves increase due to higher contract for services costs and the updated infrastructure impact agreement with Saanich for the Hartland Landfill.

The increase of \$2.3 million in Internal Allocations is primarily related to:

- \$2.2 million in Regional Parks recoveries from support and debt related to regional trails, allocated to the Regional Transportation service.
- \$0.5 million in recoveries anticipated for Core Area Wastewater Operations, with the acceptance of the Other Municipal Residual Solids equipment at the RTF.
- (\$0.4) million decrease in internal labour recoveries from consolidating the Salt Spring Island Parks and Recreation functions into one service.

The increase in \$1.4 million in municipal debt is largely driven by a \$15 million new debt issue for the District of Saanich and a \$5 million borrowing for City of Victoria.

A comprehensive list of changes in operating revenue by driver is included in Appendix C. As in previous years, surplus carryforward estimates were included in the provisional budget as a forecast in each service and are revised for final budget with actual 2025 year-end results.

Payments-In-Lieu of Taxes

PILT are monies recovered from tax exempt parcels owned by Federal, Provincial and Crown agencies within the region. Under legislation, the amount of tax is determined by class and rate if the properties are taxable. The PILT amount can vary as the requirement to pay is discretionary to the Minister, Lieutenant Governor and heads of Crown Corporations.

Monies received in each municipality are remitted to the CRD and are returned through credit to each of the services the municipality participates in. These payments are a regular source of funding and offset the municipality’s share of annual costs for CRD services. The established CRD process is to use prior year PILT data for provisional budget as updated information is not available until the new year. For 2026 the PILT received was higher than provisional budget and totaled \$4.3 million or an increase of \$0.1 million from the prior year.

2025 Year-End Operating Deficits

In 2025 there were 11 service budgets that ended the fiscal year in a deficit position. This means the service ended with more expenses than revenue and the resulting deficit is carried forward to the service’s budget to be funded in 2026.

Table 3 shows the number of services in a deficit position.

Table 3: Deficits

YE Deficits	2025	2024	2023
Number of Services	11	17	17

A list of these services and the reason for their deficit is included at Appendix L.

Capital Investment

Table 4 summarizes changes to the capital budget by investment type.

Table 4: Changes in Capital Investment

Investment Type (\$M)	2026 Final	2026 Prelim	\$ Change	% Change
Water	118.2	112.7	5.5	4.9%
Wastewater	41.6	36.8	4.8	13.0%
Solid Waste and Recycling	26.3	17.5	8.8	50.3%
Regional Parks	24.3	23.6	0.7	3.0%
Arts and Recreation ¹	14.9	11.6	3.3	28.4%
Safety and Emergency Management	13.6	11.2	2.4	21.4%
Business Systems and Processes	12.1	10.5	1.6	15.2%
Climate Action	6.5	6.3	0.2	3.2%
Housing and Health ²	6.1	5.4	0.7	13.0%

Investment Type (\$M)	2026 Final	2026 Prelim	\$ Change	% Change
Local Government	5.3	3.9	1.4	35.9%
Transportation	3.4	3.6	-0.2	-5.6%
Planning	0.7	0.6	0.1	16.7%
People	0.7	0.6	0.1	16.7%
Total	\$273.7	\$244.30	\$29.40	12.0%

¹\$2.6M is associated with Arts, \$12.3M is associated with Recreation

²Includes the Land, Banking and Housing Service

Changes since provisional approval include a number of carryforward projects from 2025 into 2026. This occurs when timelines for projects are longer than expected, deferring work into the coming year. However, the funding associated with these projects is already in place, having been approved in the prior year.

The Capital Plan changes include the following:

Solid Waste and Recycling:

- \$2.5 million for project delays from 2025 to 2026 on the Landfill Gas Utilization project and the associated Gas and Leachate Collection Pipe Extension project at Hartland Landfill, to accommodate plan logistics and material procurement.
- \$1.7 million carried forward to 2026 for contract closeout and final acceptance of the Renewable Natural Gas Optimization project at Hartland Landfill.
- \$1.2 million for additional carryforward from 2025 to 2026 for procurement of work for the Contractor Workshop Relocation project at Hartland Landfill.
- \$1.0 million deferred from 2025 to 2026 for the Wheel Wash, Fence Replacement and Quarry Wall Liner projects at Hartland Landfill. This is due to prioritization of Cell 5A and 5B work in 2025.
- \$1.0 million for contractor delays related to the Hartland Amenity project results in costs being carried forward from 2025 to 2026.
- \$0.7 million for delays in project design for the Hartland North Electrical project, resulting in costs being carried forward from 2025 to 2026.
- \$0.5 million for procurement being carried forward from 2025 to 2026 for the Hartland north driveway upgrades at Willis Point.

Water:

- \$2.1 million in delayed work on system upgrades and expansion from 2025 to 2026 for Saanich Peninsula Water.
- \$0.9 million in project delays related to the reservoir seismic isolation valves and asset management plan work for Saanich Peninsula Water.
- \$0.5 million delayed construction from 2025 to 2026 for upgrades to Main No. 4 and Main No.1 in the Regional Water Supply.
- (\$0.5) million deferred to 2027 for the storage tank replacement for the Skana Water service. Grant revenue funding will be pursued going forward, rather than pursuing debt funding.

- (\$0.8) million delayed to 2027 for the water storage tank replacement for Surfside Park Estates. Grant revenue funding will be pursued going forward, rather than pursuing debt funding.

Wastewater:

- \$2.0 million for project delays related to the optimization of the residual treatment facility operations for Core Area Wastewater Treatment Plant (CAWTP) have resulted in work being carried forward from 2025 to 2026. This project is a multi-year project with costs expected to be carried forward until completion.
- \$1.3 million for project delays related to the Harling pump station replacement for CAWTP have resulted in costs being carried forward from 2025 to 2026. This project is a multi-year project with costs expected to be carried forward until completion.
- \$0.5 million for project delays related to the biosolids advanced thermal plant for CAWTP have resulted in costs being carried forward from 2025 to 2026.
- (\$0.5) million due to increased progression in 2025 on the wastewater treatment plant upgrades for Maliview Sewer resulting in less costs being carried forward from 2025 to 2026.

Arts & Recreation

- \$1.0 million for the planning of the new recreation facility within the Panorama Recreation service.
- \$0.8 million in project delays related to loan authorization and Agricultural Land Commission approval for the skate park renewal within SEAPARC, delayed the project until fall 2025. Remaining project costs being carried forward to 2026.
- \$0.4 million for arena renovations at Panorama for the purpose of increasing accessibility.
- \$0.4 million for SEAPARC for several projects including a new ice resurfacers and carryforward for painting the pool and arena exterior, and domestic hot water replacement.
- \$0.3 million for Royal Theatre and McPherson Theatre services, including repairing the building envelope and stand-alone canopies.

Safety and Emergency Management:

- \$2.5 million in project delays related to the upgrades and improvements for the Sooke Lake and Deception Water Supply area dams within the Regional Water Supply service have resulted in costs being carried from 2025 to 2026.
- \$0.3 million carried forward from 2025 to 2026 for the acquisition of a replacement Rescue/First Responder truck for East Sooke Fire Protection. Acquisition delayed due to lack of availability in 2025.
- (\$1.0) million for the Nex-Gen 911 project for the 911 Call Answer service being moved from 2026 to 2027.

Additional details for all major capital investment changes are listed in Appendix D.

Capital Funding

As a result of changes to capital investment shown in Table 4, capital funding sources are revised and summarized in Table 5.

Table 5: Changes in Capital Investment Funding

Investment Funding Source (\$M)	2026 Final	2026 Prelim	\$ Change	% Change
Operating and Work in Progress	115.7	96.2	19.5	20.3%
Debenture Debt	80.6	77.0	3.6	4.7%
Reserve Funding	51.4	47.1	4.3	9.1%
Grants	17.5	17.0	0.5	2.9%
Donations and Third-Party Funding	8.5	7.0	1.5	21.4%
Total	\$273.7	\$244.3	\$29.4	12.0%

The change in Operating and Work in Progress are related to numerous projects including:

- \$7.5 million in timing adjustments for funding within Solid Waste and Recycling projects, including Landfill Gas utilization, Renewable Natural Gas optimization, contractor workshop relocation and the Hartland amenity project.
- \$3.5 million in timing adjustments for funding several projects within Water across eight services including, Regional Water Supply, Juan De Fuca Water Distribution and Lyall Harbour Boot Cove Water.
- \$3.3 million in timing adjustments for funding within Safety and Emergency Management across eight services, including regulatory compliance, dam safety and analyses of the Sooke Lake and Deception Water Supply Area and Goldstream Water Supply Area dams, upgrades and improvements to the Sooke Lake and Deception Water Supply Area Goldstream Water Supply Area dams and integrating dam performance and Hydromet to SCADA.
- \$1.6 million in timing adjustments for funding within Wastewater across five services, including optimization of the Residual Treatment Facility Operations, replacement of electrical and instrumentation as part of the Ganges Wastewater Treatment program and Information Technology (IT) database programs for Environmental Protections.
- \$1.5 million in timing adjustments for funding within Business Systems and Processes including the SAP Lifecycle replacement project and data centre replacements.
- \$1.3 million in timing adjustments for funding within Arts and Recreation across five services, including lighting upgrades for the Panorama Recreation facility and parking lot, upgrading the flooring at Panorama Recreation and repairing standalone canopies at McPherson Theatre.
- The balance is related to capital funding changes across 39 services.

Changes in Reserve Funding is across multiple projects, including:

- \$1.3 million in timing adjustments for funding within Solid Waste and Recycling including the Gas and Leachate Collection Pipe extension, the North End Wheel Wash, north and east fence replacement and Quarry Wall liner.

- \$1.1 million in new projects and timing adjustments for funding within Arts and Recreation including replacing the mower for the golf course, a new ice resurfer, and ball field development.
- \$1.0 in new projects and timing adjustments for funding within Water including, including Reservoir Seismic Isolation Valves, updating the Asset Management Plan for Saanich Peninsula Water and the installation of the Throup Road Watermain for Juan de Fuca Water Distribution.
- \$0.5 million in new projects and timing adjustments for funding within Wastewater across five services, including Microwave Radio upgrades in both Core Area and Saanich-Peninsula Wastewater and IT Core Infrastructure replacement.
- The balance is related to capital funding changes across 44 services.

Changes in Debenture Debt primarily relates to:

- \$3.0 million in timing adjustments for funding within Wastewater projects including the replacement of the Harling Pump Station, the Biosolids Advanced Thermal Plant, the Pump Station renewal program and the Shoreline Trunk sewer upgrade.
- \$0.5 million in timing adjustments for funding within Water projects across six services including SCADA upgrades and expansion and the deferral of storage tank replacements in both Surfside Park Estates and Skana Water.
- (\$0.7) million in timing adjustments within Climate Action on the Heat Recovery System projects for both SEAPARC and Panorama Recreation.
- The balance is related to capital funding changes across five services.

A summary of capital investment is included in Appendix D and capital projects greater than \$0.5 million are included in Appendix E.

Staff Establishment Chart

The SEC is attached as Appendix F, detailing full-time equivalent (FTE) employees included in each department and division. A summary is provided below.

Table 6: Staff Establishment Chart

Position Type	2026 Final	2026 Prelim	Change
Regular Ongoing	826.8	826.8	-
Regular Fixed Duration	35.5	35.5	-
Total Regular Positions	862.3	862.3	0
<i>Board Endorsed Initiatives</i>	<i>1.0</i>	<i>1.0</i>	<i>-</i>

Since provisional approval, the SEC has been updated to reflect the transition of 2.0 FTEs from the Regional Parks service to the newly established Regional Transportation service, related to regional trail responsibilities, bringing the full FTE transition total to 3.0 FTEs (1.0 FTE was transferred in 2025). This has no impact on the total SEC FTE count for 2026. Outside of this update, the 2026 through 2030 SEC reflects updated term expiry dates since provisional for the following two roles:

- 1.0 FTE term role for Environmental Innovation updated to extend from 2029 to 2030
- 1.0 FTE term role for Regional Housing updated to reflect a current vacancy - term expiry updated from 2026 to 2028

All FTEs are reflected in the financial plan.

The 1.0 FTE for Board endorsed initiatives remains unchanged since provisional approval and is related to planning work for the establishment of the Regional Performing Arts Facilities Service. This role will be added to the SEC once the service is established.

Budget Changes from Prior Year

The 2026 CRD Financial Plan includes \$445.7 million in operating expenditures; an increase of \$27.2 million or 6.5%, and \$273.7 million in capital investment, a reduction of (\$41.8) million or (13.2%) from 2025.

Table 7: 2026 CRD Budget – Change from Prior Year

Budget Type (\$M)	2026 Final	2025 Final*	\$ Change	% Change
Operating	445.7	418.5	27.2	6.5%
Capital	273.7	315.5	(41.8)	(13.2%)
Total	719.4	734.0	(14.6)	(2.0%)

* 2025 Final amounts as shown in Bylaw No, 4738

Appendix G provides additional tables summarizing 2026 year over year changes in operating and capital expenditures, requisition and reserves. The total impact of the operating and capital budget on the 2026 Financial Plan Summaries, along with 2026 Individual Municipal and Electoral Area Requisitions, are included in Appendix J.

Financial Indicators and Reserve Forecasts

Reserves are a mechanism for leveraging annual revenue in support of sustainable service delivery. A review of capital reserve health for the CRD was completed in 2021 and resulted in Board approved guidelines in 2022. The guidelines define the relationship between leverage and savings and are incorporated into financial planning across all CRD services. A review of the operating and capital reserve guidelines is planned for 2026.

A summary of the financial indicators is included in Appendix I and consolidated summaries of operating and capital reserve activity are included in Appendix H.

CONCLUSION

The CRD Board must adopt a five-year Financial Plan bylaw each year by March 31. The attached bylaw and supporting schedules summarize the CRD Financial Plan for the years 2026 to 2030. The 2026 budget was preliminarily approved by the Board on October 29, 2025. The 2026 to 2030 Financial Plan has been prepared in alignment with Board decisions and committee direction. Staff recommend approving the 2026 to 2030 Financial Plan bylaw as presented.

RECOMMENDATION

1. That Bylaw No. 4751, “2026 to 2030 Financial Plan Bylaw, 2026”, be introduced and read a first, second and third time;
2. That Bylaw No. 4751 be adopted; and
3. That the Staff Establishment Chart as attached in Appendix F be approved.

Submitted by:	Varinia Somosan, CPA, CGA, Acting Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Kristen Morley, J.D., Corporate Officer & General Manager, Corporate Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: 2026 Financial Plan Public Engagement Report
- Appendix B: Bylaw No. 4751, “2026 to 2030 Financial Plan Bylaw, 2026”, inclusive of Schedule A and Schedule B
- Appendix C: Drivers for Changes in Operating Budget
- Appendix D: Drivers for Changes in Capital Investment
- Appendix E: CRD 2026 Capital Projects Greater than \$500,000
- Appendix F: CRD 2026 Staff Establishment Chart – Final
- Appendix G: CRD 2026 Final vs. 2025 Final Budgets
- Appendix H: Operating and Capital Reserve Forecasts – Changes from Preliminary
- Appendix I: CRD 2026 Financial Indicators
- Appendix J: CRD 2026 Financial Plan Summaries and Individual Municipality and Electoral Area Requisitions
- Appendix K: Final Budget Review Package (Parts 1, 2 and 3)
- Appendix L: Services With 2026 Year-End Operating Deficits Over \$5,000
- Appendix M: Electoral Areas Services Final Budget Report
 - Part 1: Staff Report (2026 Final EA Budgets)
 - Part 2: Appendix A (2026 Final EA Budget – Joint EA Services)
 - Part 3: Appendix B (2026 Final EA Budget – JdF Services)
 - Part 4: Appendix C (2026 Final EA Budget – SSI Services)
 - Part 5: Appendix D (2026 Final EA Budget – SGI Services)
 - Part 6: Appendix E (2026 Assessment Data for EA)
- Presentation: Capital Regional District 2026 to 2030 Final Budget