Appendix A: LCC Service Budgets

Local Community Commission

CAPITAL REGIONAL DISTRICT

2027 Budget

Salt Spring Island Parks & Rec Services

Consolidated

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.45X SSI Parks & Rec Services **Commission:** Salt Spring Island Local Community Commission

DEFINITION:

Service for the provision of parks and operation of recreational programs, equipment, facilities, art services and acquisition of land for recreation; as converted from Bylaw No. 91, "Salt Spring Island Recreation Specified Area Establishment Bylaw, 1971" to a local service; constructing, equipping, maintaining, and operating indoor swimming pool facilities and related programming; the acquisition, development, operation, and maintenance of community parks and recreation services. Establishment Bylaw 2422 (1966). Amendment Bylaw 4684 (2025) to broaden the authority to include the functions of the the Swimming Pool Service (Bylaw 3206), the Community Parks Service (Bylaw 4149), and the Community Recreation Service (Bylaw 4151).

SERVICE DESCRIPTION:

The combined parks and recreations service covers the scope of all recreation facilities and community programs, inclusive of the pool, as well as the acquisition of recreation related real property and community parks.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $5,745,205 or $0.862 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition, Program Fees

Change in Budget 2026 to 2027
Service: 1.45X SSI Parks & Rec Services

	Total Expenditure	Comments
2026 Budget	**4,085,195**	
Change in Wages & Benefits:		
General wages & benefits change	75,919	Inclusive of estimated collective agreement changes & step increases
0.3 FTE: Senior aquatic worker	8,480	2027 IBC 16b-1.5 SSI Parks and Recreation Staffing (net of reduction in Aux wages)
Auxiliary wages and benefit - Parks & Admin	7,650	Parks attendant for garbage removal and Phoenix Centre inspections
Auxiliary wages and benefit - Rec & SIMS	25,000	$10k SIMS facility maintenance/$15k SIMS booking clerk
Auxiliary wages and benefit - Rainbow Pool	34,714	Inclusive of collective agreement changes/ $5k Aux janitorial
Other	9,214	
Total Change in Wages & Benefits	160,977	
Other Changes:		
Insurance costs	11,110	
Vehicles costs	6,000	Realignment of budget based on historical actual expenses
Transfers to Reserves	18,500	$2k increase transfer to CRF; $12.5k increase transfer to ORF; $4k increase transfer to ERF
Ganges Fire Hall Facility	9,875	Annualization of Ganges Fire Hall costs (12 months vs. partial year operation)
Hydrofield facility	19,700	Operating costs of hydrofield facility (New in 2027)
Artificial Ice Rink	43,515	Operating costs of new artifical ice rink (New in 2027)
2027 one-time costs	50,000	$15k Preventive maintenance program; $10k Capacity allocation review; $10k vending machine; $15k HVAC duct cleaning and pool draining (All funded by ORF)
2026 one-time costs	(43,604)	$15k Sarah Way Parking Resurfacing; $3,604 Migration to SharePoint; $25k SIMS gym floor (all funded by ORF)
Debt servicing costs	5,719	Increase in estimated debt servicing costs (Borrowing deferred to 2027)
Utilities (fuel costs)	(21,200)	Realignment of fuel costs based on historical actual expenses
Other	(8,327)	Net adjustment to various budgets such as supplies, maintenance, program costs to realign with historical actual costs
Total Other Changes	91,288	
2027 Budget	**4,337,460**	

Summary of % Expense Change		
General wages & benefits change	1.9%	
Auxiliary wages	1.6%	
Artificial Ice Rink	1.1%	
Hydrofield facility	0.5%	
Insurance costs	0.3%	
Transfers to reserves	0.5%	
Balance of change	0.4%	
% expense increase from 2026:	***6.2%***	
% Requisition increase from 2026 (if applicable):	***5.4%***	*Requisition funding is 77.9% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus/deficit treatment)

There is an estimated one-time favourable variance of $34,717 (0.8%) due mainly to deferral of debt servicing costs to upgrade pool facility upgrades, lower operating costs of Ganges Fire Hall, lower fuel and chemicals costs, and savings in R&M expenses. This variance will be transferred to Operating Reserve, which has an expected year end balance of $76,824 before this transfer.

1.45X - Salt Spring Island Parks and Rec Services	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Community Parks & Administration	1,797,023	1,799,717	1,837,410	27,350	25,000	1,889,760	1,909,424	1,944,871	1,986,005	2,031,587
Rainbow Recreation Centre	1,231,116	1,223,610	1,281,586	51,995	25,000	1,358,581	1,360,183	1,387,288	1,414,915	1,443,111
Community Recreation & SIMS	752,556	758,168	735,400	25,000	-	760,400	814,582	830,776	847,294	864,179
TOTAL OPERATING COSTS	**3,780,695**	**3,781,495**	**3,854,396**	**104,345**	**50,000**	**4,008,741**	**4,084,189**	**4,162,935**	**4,248,214**	**4,338,877**
*Percentage Increase			1.9%	2.8%	1.3%	6.0%	1.9%	1.9%	2.0%	2.1%
CAPITAL / RESERVES										
Transfers to Capital Reserve Funds	148,000	148,000	150,000	-	-	150,000	170,000	200,000	220,000	235,000
Transfers to Operating Reserve Funds	27,500	62,217	40,000	-	-	40,000	40,000	42,000	43,000	45,000
Transfers to Equipment Replacement Funds	96,000	96,000	100,000	-	-	100,000	106,000	106,000	109,000	109,000
TOTAL CAPITAL / RESERVES	**271,500**	**306,217**	**290,000**	**-**	**-**	**290,000**	**316,000**	**348,000**	**372,000**	**389,000**
DEBT CHARGES - PLANNED	33,000	-	38,719	-	-	38,719	118,497	122,947	132,139	132,139
TOTAL COSTS	**4,085,195**	**4,087,712**	**4,183,115**	**104,345**	**50,000**	**4,337,460**	**4,518,686**	**4,633,882**	**4,752,353**	**4,860,016**
*Percentage Increase			2.4%	2.6%	1.2%	6.2%	4.2%	2.5%	2.6%	2.3%
Internal Recoveries	(62,260)	(62,261)	(63,560)	-	-	(63,560)	(64,830)	(66,120)	(67,440)	(68,790)
OPERATING LESS RECOVERIES	**4,022,935**	**4,025,451**	**4,119,555**	**104,345**	**50,000**	**4,273,900**	**4,453,856**	**4,567,762**	**4,684,913**	**4,791,226**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(43,604)	(43,604)	-	-	(50,000)	(50,000)	(5,000)	-	-	(5,000)
Program Fees	(601,795)	(578,453)	(608,940)	(38,515)	-	(647,455)	(660,400)	(673,610)	(687,080)	(700,830)
Federal & Provincial Grant	-	(21,998)	-	-	-	-	-	-	-	-
Lease & Rental Income	(204,020)	(203,930)	(216,595)	(7,700)	-	(224,295)	(228,790)	(233,380)	(238,050)	(242,820)
Payments in Lieu	(2,141)	(2,141)	(2,140)	-	-	(2,140)	(2,180)	(2,220)	(2,260)	(2,310)
Revenue - Other	(11,680)	(15,630)	(14,860)	(5,900)	-	(20,760)	(21,080)	(21,410)	(21,740)	(22,080)
TOTAL REVENUE	(863,240)	(865,756)	(842,535)	(52,115)	(50,000)	(944,650)	(917,450)	(930,620)	(949,130)	(973,040)
REQUISITION	**(3,159,695)**	**(3,159,695)**	**(3,277,020)**	**(52,230)**	**-**	**(3,329,250)**	**(3,536,406)**	**(3,637,142)**	**(3,735,783)**	**(3,818,186)**
*Percentage increase over prior year requisition			3.7%	1.7%	0.0%	5.4%	6.2%	2.8%	2.7%	2.2%
AUTHORIZED POSITIONS:										
Salaried	12.23		12.23	0.30		12.53	14.03	14.03	14.03	14.03
User Funding %	19.7%		19.7%			20.1%	19.7%	19.6%	19.5%	19.4%

1.45X - Salt Spring Island Community Parks and Administration	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries & Wages	764,904	753,898	807,072	7,650	-	814,722	830,503	846,579	862,974	879,694
Allocation to SSI Admin	174,410	174,410	178,070	-	-	178,070	181,630	185,260	188,970	192,750
Maintenance, Disposal & Security	83,910	81,195	68,910	-	-	68,910	70,290	71,690	73,110	74,570
Utilities	54,960	52,256	47,760	-	-	47,760	48,720	49,690	50,670	51,690
Contract for Services, Rent & Legal	74,092	62,810	72,530	-	-	72,530	74,840	77,230	79,700	82,260
Program Development	6,000	5,772	6,000	-	-	6,000	6,120	6,240	6,360	6,480
Advertsing, Promotion, Training & Planning	24,990	26,639	19,990	-	25,000	44,990	25,380	20,790	21,200	26,620
Internal Allocations	341,732	355,871	337,148	-	-	337,148	343,976	350,876	357,687	363,089
Travel & Vehicles	26,700	44,239	32,700	-	-	32,700	33,360	34,030	34,710	35,410
Licences, Fees & Insurance	61,160	61,248	72,270	-	-	72,270	75,605	79,106	82,774	86,624
Supplies & Other	52,662	56,967	52,670	-	-	52,670	53,730	54,790	55,880	56,970
Bylaw Enforcement Charges	72,978	72,978	74,510	-	-	74,510	76,000	77,520	79,070	80,650
Phoenix Elementary	48,060	49,934	47,440	-	-	47,440	48,400	49,370	50,360	51,380
Ganges Fire Hall Facility	10,465	1,500	20,340	-	-	20,340	20,760	21,180	21,610	22,040
Hydrofield	-	-	-	19,700	-	19,700	20,110	20,520	20,930	21,360
TOTAL OPERATING COSTS	**1,797,023**	**1,799,717**	**1,837,410**	**27,350**	**25,000**	**1,889,760**	**1,909,424**	**1,944,871**	**1,986,005**	**2,031,587**
*Percentage Increase			2.2%	1.5%	1.4%	5.2%	1.0%	1.9%	2.1%	2.3%
CAPITAL / RESERVES / DEBT										
Transfers to Capital Reserve Funds	148,000	148,000	150,000	-	-	150,000	170,000	200,000	220,000	235,000
Transfer to Operating Reserve Fund	27,500	62,217	40,000	-	-	40,000	40,000	42,000	43,000	45,000
Transfer to Equipment Replacement Fund	96,000	96,000	100,000	-	-	100,000	106,000	106,000	109,000	109,000
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	-	2,000	-	-
MFA Debt Principal - Planned	-	-	-	-	-	-	-	-	3,842	3,842
MFA Debt Interest - Planned	-	-	-	-	-	-	-	2,450	9,800	9,800
TOTAL CAPITAL / RESERVES / DEBT	**271,500**	**306,217**	**290,000**	**-**	**-**	**290,000**	**316,000**	**352,450**	**385,642**	**402,642**
TOTAL COSTS	**2,068,523**	**2,105,934**	**2,127,410**	**27,350**	**25,000**	**2,179,760**	**2,225,424**	**2,297,321**	**2,371,647**	**2,434,229**
*Percentage Increase			2.8%	1.3%	1.2%	5.4%	2.1%	3.2%	3.2%	2.6%
Internal Recoveries	(62,260)	(62,261)	(63,560)	-	-	(63,560)	(64,830)	(66,120)	(67,440)	(68,790)
OPERATING LESS RECOVERIES	**2,006,263**	**2,043,673**	**2,063,850**	**27,350**	**25,000**	**2,116,200**	**2,160,594**	**2,231,201**	**2,304,207**	**2,365,439**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(18,604)	(18,604)	-	-	(25,000)	(25,000)	(5,000)	-	-	(5,000)
Rental & Lease Income	(52,460)	(56,216)	(61,855)	(2,700)	-	(64,555)	(65,850)	(67,180)	(68,530)	(69,910)
Grants in Lieu of Taxes	(2,141)	(2,141)	(2,140)	-	-	(2,140)	(2,180)	(2,220)	(2,260)	(2,310)
Revenue - Other	(3,030)	(6,030)	(6,030)	-	-	(6,030)	(6,060)	(6,090)	(6,120)	(6,150)
TOTAL REVENUE	**(76,235)**	**(82,991)**	**(70,025)**	**(2,700)**	**(25,000)**	**(97,725)**	**(79,090)**	**(75,490)**	**(76,910)**	**(83,370)**
NET COSTS	**1,930,028**	**1,960,682**	**1,993,825**	**24,650**	**-**	**2,018,475**	**2,081,504**	**2,155,711**	**2,227,297**	**2,282,069**
*Percentage increase over prior year			3.3%	1.3%	0.0%	4.6%	3.1%	3.6%	3.3%	2.5%
AUTHORIZED POSITIONS:										
Salaried	5.60		5.60			5.60	5.60	5.60	5.60	5.60
User Funding %	2.5%					3.0%	3.0%	2.9%	2.9%	2.9%

1.45X - Salt Spring Island Rainbow Recreation Centre	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries & Wages	823,546	829,756	885,416	8,480	-	893,896	911,703	929,868	948,365	967,241
Contract for Services	15,270	15,976	12,770	-	-	12,770	13,030	13,290	13,560	13,830
Utilities	150,980	153,951	150,980	-	-	150,980	154,010	157,090	160,230	163,430
Supplies - Chemicals	77,600	70,000	71,600	-	-	71,600	73,030	74,490	75,980	77,500
Programs and Other Operating	107,150	105,611	108,250	-	-	108,250	110,400	112,590	114,830	117,130
Maintenance	56,570	48,316	52,570	-	25,000	77,570	53,620	54,680	55,770	56,870
Artificial Ice Rink	-	-	-	43,515	-	43,515	44,390	45,280	46,180	47,110
TOTAL OPERATING COSTS	**1,231,116**	**1,223,610**	**1,281,586**	**51,995**	**25,000**	**1,358,581**	**1,360,183**	**1,387,288**	**1,414,915**	**1,443,111**
*Percentage Increase			4.1%	4.2%	2.0%	10.4%	0.1%	2.0%	2.0%	2.0%
DEBT CHARGES										
MFA Debt Reserve Fund - Planned	15,000	-	17,500	-	-	17,500	-	-	-	-
MFA Debt Principal - Planned	-	-	-	-	-	-	33,622	33,622	33,622	33,622
MFA Debt Interest - Planned	18,000	-	21,219	-	-	21,219	84,875	84,875	84,875	84,875
TOTAL DEBT CHARGES	**33,000**	**-**	**38,719**	**-**	**-**	**38,719**	**118,497**	**118,497**	**118,497**	**118,497**
TOTAL COSTS	**1,264,116**	**1,223,610**	**1,320,305**	**51,995**	**25,000**	**1,397,300**	**1,478,680**	**1,505,785**	**1,533,412**	**1,561,608**
*Percentage Increase			4.4%	4.1%	2.0%	10.5%	5.8%	1.8%	1.8%	1.8%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	-	-	-	-	(25,000)	(25,000)	-	-	-	-
Revenue - Fees	(354,915)	(334,345)	(362,060)	(38,515)	-	(400,575)	(408,590)	(416,760)	(425,090)	(433,600)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(8,650)	(7,260)	(8,830)	(2,400)	-	(11,230)	(11,450)	(11,680)	(11,910)	(12,150)
TOTAL REVENUE	(363,565)	(341,605)	(370,890)	(40,915)	(25,000)	(436,805)	(420,040)	(428,440)	(437,000)	(445,750)
NET COSTS	**900,551**	**882,005**	**949,415**	**11,080**	**-**	**960,495**	**1,058,640**	**1,077,345**	**1,096,412**	**1,115,858**
*Percentage increase over prior year			5.4%	1.2%	0.0%	6.7%	10.2%	1.8%	1.8%	1.8%
AUTHORIZED POSITIONS:										
Salaried	4.40		4.40	0.30		4.70	4.70	4.70	4.70	4.70
User Funding %	28.1%					28.7%	27.6%	27.7%	27.7%	27.8%

1.45X - Salt Spring Island Community Recreation & SIMS	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries and Wages	382,601	385,151	398,410	25,000	-	423,410	470,862	480,206	489,734	499,459
Recreation Programs	141,005	150,157	140,370	-	-	140,370	143,170	146,030	148,940	151,930
Program Supplies	15,920	18,161	18,020	-	-	18,020	18,370	18,740	19,110	19,490
Utilities	72,650	63,271	58,650	-	-	58,650	59,830	61,020	62,230	63,480
Rental costs	72,220	71,970	75,790	-	-	75,790	77,310	78,860	80,440	82,050
Travel and Insurance	610	610	610	-	-	610	620	630	640	650
Maintenance	43,170	43,035	18,170	-	-	18,170	18,540	18,910	19,290	19,670
Other Operating	24,380	25,813	25,380	-	-	25,380	25,880	26,380	26,910	27,450
TOTAL OPERATING COSTS	**752,556**	**758,168**	**735,400**	**25,000**	**-**	**760,400**	**814,582**	**830,776**	**847,294**	**864,179**
*Percentage Increase			-2.3%	3.3%		1.0%	7.1%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(25,000)	(25,000)	-	-	-	-	-	-	-	-
Revenue - Fees	(246,880)	(244,108)	(246,880)	-	-	(246,880)	(251,810)	(256,850)	(261,990)	(267,230)
Rental & Lease Income	(151,560)	(147,714)	(154,740)	(5,000)	-	(159,740)	(162,940)	(166,200)	(169,520)	(172,910)
Federal Grant	-	(10,226)	-	-	-	-	-	-	-	-
Provincial Grant	-	(11,772)	-	-	-	-	-	-	-	-
Revenue - Other	-	(2,340)	-	(3,500)	-	(3,500)	(3,570)	(3,640)	(3,710)	(3,780)
TOTAL REVENUE	**(423,440)**	**(441,160)**	**(401,620)**	**(8,500)**	**-**	**(410,120)**	**(418,320)**	**(426,690)**	**(435,220)**	**(443,920)**
NET COSTS	**329,116**	**317,008**	**333,780**	**16,500**	**-**	**350,280**	**396,262**	**404,086**	**412,074**	**420,259**
*Percentage increase over prior year			1.4%	5.0%		6.4%	13.1%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	2.23		2.23			2.23	3.73	3.73	3.73	3.73
User Funding %	52.9%		54.6%			53.5%	50.9%	50.9%	50.9%	50.9%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.45X SSI Parks & Rec	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$3,070,000	$3,760,000	$45,000	$20,000	$20,000	$20,000	$3,865,000
	Equipment	$20,000	$100,000	$145,000	$90,000	$90,000	$75,000	$500,000
	Land	$10,000	$60,000	$0	$0	$0	$0	$60,000
	Engineered Structures	$141,500	$435,000	$17,500	$1,007,500	$7,500	$7,500	$1,475,000
	Vehicles	$0	$135,000	$0	$0	$0	$0	$135,000
		$3,241,500	**$4,490,000**	**$207,500**	**$1,117,500**	**$117,500**	**$102,500**	**$6,035,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$691,500	$691,500	$0	$0	$0	$0	$691,500
	Debenture Debt (New Debt Only)	$1,500,000	$1,750,000	$0	$200,000	$0	$0	$1,950,000
	Equipment Replacement Fund	$0	$160,000	$80,000	$90,000	$90,000	$75,000	$495,000
	Grants (Federal, Provincial)	$1,000,000	$1,485,000	$0	$700,000	$0	$0	$2,185,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$50,000	$403,500	$127,500	$127,500	$27,500	$27,500	$713,500
		$3,241,500	**$4,490,000**	**$207,500**	**$1,117,500**	**$117,500**	**$102,500**	**$6,035,000**

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

2027 - 2031

Service #: 1.45X

Service Name: SSI Parks & Rec

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
				PROJECT BUDGET & SCHEDULE									
21-01	New	Mt Maxwell Trail Development	Designs and trail construction for Mt. Maxwell entrance off Wright Road.	$ 152,765	S	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
21-01	New		SSI Foundation funding for trail development (funds in place)		S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	$ 135,000	V	ERF	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
26-01	Replacement		CWF to support project 26-01		V	Grant	$ -	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	$ 75,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
23-03	Renewal	Playground Upgrades	Portlock Park Playground Replacement	$ 110,000	S	Cap	$ 26,500	$ 26,500	$ -	$ -	$ -	$ -	$ 26,500
23-03	Renewal	Playground Upgrades			s	Grant	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-07	Replacement	Maintenance Equipment replacement	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	$ 60,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -	$ 60,000
27-01	Renewal	Beach Access Upgrades	Accessilbity assesment and conceptual design for beach access	$ 20,000	S	Res	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -	$ 20,000
27-02	Renewal	Boardwalk Upgrades	Upgrades to existing Centennial and Grace Point boardwalk based on 2021 structural assessment	$ 1,000,000	S	Res	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
27-02	Renewal		Grant funding to support project 27-02		S	Grant	$ -	$ -	$ -	$ 700,000	$ -	$ -	$ 700,000
27-02	Renewal		Debt funding to support project 27-02		S	Debt	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000
26-04	Replacement	Centennial Park Upgrades	Replace and expand existing rock wall planter boxes	$ 40,000	S	Grant	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
24-06	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-05	Renewal	Activity Park Annual Repairs and Upgrades	Uprades and repiars to Lions Bike Park and Kanaka Skate Park	$ 37,500	S	Res	$ -	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 37,500
26-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-07	Replacement	Racket Sport Court Designs	Detailed designs and cost estimates for tennis and pickleball courts	$ 95,000	E	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future construction	$ 310,000	S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	CWF funding to support project 24-02		S	Grant	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Capital on hand		S	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	$ 20,000	B	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-09	Renewal	Pool Building Structural Upgrades	Repairs to pool structural and other capital funded by debt	$ 1,800,000	B	Debt	$ 1,500,000	$ 1,750,000	$ -	$ -	$ -	$ -	$ 1,750,000
26-09	Renewal	Pool Building Structural Upgrades			B	Res	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-03	Renewal	Accessilbity Upgrades	Recommended accessiblity upgrades based on 2025 Accessiblity Report	$ 100,000	B	Res	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies	$ 230,000	E	ERF	$ -	$ 40,000	$ 40,000	$ 50,000	$ 50,000	$ 50,000	$ 230,000
20-14	New	Park Maintenance Facility	Feasability study, design and construction of a new park maintenance facility.	$ 655,000	B	Cap	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	$ 120,000	L	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-08	Replacement	SIMS Roof Replacement Project	Replace SIMS roof shingles, vents drains and flashings	520000	B	Grant	$ 500,000	500000	$ -	$ -	$ -	$ -	$ 500,000
25-08	Renewal		Reserve funding to support project 25-08		B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-13	Renewal	SIMS Energy Improvements	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit	$ 525,000	B	Grant	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
26-13	Renewal		Reserve funding to support project 26-13		B	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	Portlock Shed and pump shed replacement	$ 386,046	E	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-04	Renewal	SIMS Home Economics Room Upgrades	Installation of potable water, equipment and furnishings upgrades	$ 10,000	B	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
27-05	New	SIMS Roof Safety Railings & Ladder	Installation of a safety ladder and safety rails for access to gym roof	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-06	Replacement	Pool Skimmer Grate Replacement	Finalize replacement of pool skimmer grates, half were completed in 2026, half to be completed in 2027	$ 20,000	B	ERF	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-07	Replacement	Pool Locker Replacement (Men's)	Replacement of lockers in the men's locker room	$ 20,000	B	ERF	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-09	Renewal	Rainbow Rec Parking Lot	Regrade the parking lot and add storm drains	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-10	New	Centenial Park Flower Beds	Install fencing around flower beds in the Centennial Park promonade	$ 15,000	B	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	
28-01	Renewal	Rainbow Rec Front Desk	Entry desk reconfiguration design work and planning to improve accessibility, access and ergonomics	$ 25,000	B	Res	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
28-02	New	Rainbow Rec exterior patio fencing	Install fencing around exterior pool patio area	$ 15,000	E	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
27-11	New	Synthetic Ice Arena	Site prep, drainage and infrastructure related to the installation of a synthetic ice arena at Rainbow Recreation Centre.	$ 250,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-11	New	Synthetic Ice Arena	CWF and/or donation to support project 27-11		B	Grant	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
27-12	New	Dog Park Relocation	Assement of alternative locations for the Rainbow Recreation Centre Dog Park.	$ 11,000	S	Res	$ -	$ 11,000	$ -	$ -	$ -	$ -	$ 11,000
													$ -
													$ -
			Grand Total	**$ 6,867,311**				**$ 4,490,000**	**$ 207,500**	**$ 1,117,500**	**$ 117,500**	**$ 102,500**	**$ 6,020,000**

Service:	**1.45X**	**SSI Parks & Rec**

Project Number	21-01
Capital Project Title	Mt Maxwell Trail Development
Capital Project Description	Designs and trail construction for Mt. Maxwell entrance off Wright Road.
Project Rationale	Meet the needs of a variety of recreation and community stakeholders who vision accessing this park space (first nations, hikers, mountain bikers, horse back riders) and to provide officially designated space for multi use recreation in a new location on the island

Project Number	26-01
Capital Project Title	ERF Park Maintenance Vehicle Replacement
Capital Project Description	Replace park maintenance truck with EV
Project Rationale	Provide parks staff with the equipment they need to safely and effectively do their job and do so in an environmentally sustainable way

Project Number	23-01
Capital Project Title	New Maintenance Machinery
Capital Project Description	New mower, gator, tractor, skid steer
Project Rationale	Provide parks staff with the tools required to safely and effectively do their job of maintaining parks

Project Number	27-03
Capital Project Title	Accessilbity Upgrades
Capital Project Description	Recommended accessiblity upgrades based on 2025 Accessiblity Report
Project Rationale	Reduce barriers for use or access at recreation and parks facilities for those with access challenges (physical, visual, auditory)

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

Project Number	27-01	**Capital Project Title**	Beach Access Upgrades	**Capital Project Description**	Accessilbity assesment and conceptual design for beach access
Project Rationale	To identify a beach access that can be made physically accessible for community members with mobility and physical accessibility challenges				

Project Number	25-02	**Capital Project Title**	Firehall Repurpose	**Capital Project Description**	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale	To ensure this new community asset is utilized for it's best purpose and meets community expectations/needs				

Project Number	27-02	**Capital Project Title**	Boardwalk Upgrades	**Capital Project Description**	Upgrades to existing Centennial and Grace Point boardwalk based on 2021 structural assessment
Project Rationale	Realize a decades old vision to create a pedestrian access along Ganges harbor for residents and tourists to enjoy for recreation and tourism				

Project Number	26-04	**Capital Project Title**	Centennial Park Upgrades	**Capital Project Description**	Replace and expand existing rock wall planter boxes
Project Rationale	Planter boxes provide a physical seperation from the parking area to the park lawn to prevent people from driving on the park, they are also a part of the parks esthetic and provide location for flowers and plants to meet public expectation for a community park				

Project Number	24-06	**Capital Project Title**	Office and Computer Equipment	**Capital Project Description**	Upgrade and replace office and computer equipment
Project Rationale	Ensure that staff have the tools required to effeciently do their job				

Project Number	26-05	**Capital Project Title**	Activity Park Annual Repairs and Upgrades	**Capital Project Description**	Uprades and repiars to Lions Bike Park and Kanaka Skate Park
Project Rationale	Address safety issues, extend the usable life of the asset, meet participant and user expectations				

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	Replace aging and worn equipment or addition of new equipment to meet program and participant needs and to continue to meet service expectations				

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	Develop plans for tennis and pickleball courts to allow the advancement of the Portlock Park master plan and to allow for modernization and expansion of courts to address demand for court space				

Project Number	24-02	**Capital Project Title**	Ganges Harbour Walk (Detailed Design & Construction Documents)	**Capital Project Description**	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future construction
Project Rationale	To advance a decades old vision to provide community members and tourists with pedestrian access along the Ganges water front for trouism, recreation				

Project Number	Capital Project Title	Capital Project Description	Project Rationale
27-04	SIMS Home Economics Room Upgrades	Installation of potable water, equipment and furnishings upgrades	Replace aging equipment and fixtures and add potable water to meet current program needs and to ensure continued marketability as a rental space
24-01	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	Funding required to support necessary building repairs required to extend the life of this recreational facility
26-09	Pool Building Structural Upgrades	Repairs to pool structural and other capital funded by debt	Complete required repairs to the building structural envelope for the swimming pool to extend the life of this recreational asset
27-05	SIMS Roof Safety Railings & Ladder	Installation of a safety ladder and safety rails for access to gym roof	Ensure staff can safely access gym roof on SIMS building to perform regular preventitive mainteance
19-15	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies	Replace worn equipment that is required for the continued operation of the swimming pool

Project Number	27-06	**Capital Project Title**	Pool Skimmer Grate Replacement	**Capital Project Description**	Finalize replacement of pool skimmer grates, half were completed in 2026, half to be completed in 2027
Project Rationale	Maintain pool area in as new a condition as possible to meet service delivery needs				

Project Number	27-07	**Capital Project Title**	Pool Locker Replacement (Men's)	**Capital Project Description**	Replacement of lockers in the men's locker room
Project Rationale	Deliver on service expectations for pool users for safe, secure appropriate locker to secure personal belongings in men's locker room				

Project Number	27-10	**Capital Project Title**	Centenial Park Flower Beds	**Capital Project Description**	Install fencing around flower beds in the Centennial Park promonade
Project Rationale	Protect flower beds from people and dogs trampling on plants, protect CRD investment in plants and meet community expectations around estetics for a community park				

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	Design and construction of an appropriate maintenance facility and yard to centralize the operation of Parks Maintenance and to provide location for transit buses				

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 has determined replacement required to prevent ongoing leaks				

Project Number	28-01	**Capital Project Title**	Rainbow Rec Front Desk	**Capital Project Description**	Entry desk reconfiguration design work and planning to improve accessibility, access and ergonomics
Project Rationale	Reduce barriers for service for those with physical accessibility challenges, improve security through better designed desk for active supervision, improve staff ergonomics				

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	Reduce annual energy costs and environmental footprint of SIMS centre				

Project Number	27-11	**Capital Project Title**	Synthetic Ice Arena	**Capital Project Description**	Site prep, drainage and infrastructure related to the installation of a synthetic ice arena at Rainbow Recreation Centre.
Project Rationale	Provide a new recreational and sport opportunity for community members (skating)				

Project Number	24-05	**Capital Project Title**	Portlock Maintenance Shed and Pump Shed Replacement	**Capital Project Description**	Portlock Shed and pump shed replacement
Project Rationale	Portlock Maintenance Shed & Pump Shed Replacement lost in fire				

Project Number	27-12	**Capital Project Title**	Dog Park Relocation	**Capital Project Description**	Assement of alternative locations for the Rainbow Recreation Centre Dog Park.
Project Rationale	Address safety concerns with current location of the dog park at Rainbow Recreation and find a more appropriate location				

Project Number	23-03	**Capital Project Title**	Playground Upgrades	**Capital Project Description**	Portlock Park Playground Replacement
Project Rationale					

Project Number	28-02	**Capital Project Title**	Rainbow Rec exterior patio fencing	**Capital Project Description**	Install fencing around exterior pool patio area
Project Rationale					

Project Number	27-09	**Capital Project Title**	Rainbow Rec Parking Lot	**Capital Project Description**	Regrade the parking lot and add storm drains
Project Rationale					

1.45X SSI Parks & Rec Services
Reserves Summary
2027 - 2031 Financial Plan

Reserve/Fund Summary

Reserve/Fund Summary	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	334,268	80,768	123,268	195,768	388,268	595,768
Land Reserve Fund	413,245	413,245	413,245	413,245	413,245	413,245
Operating Reserve Fund	76,824	66,824	101,824	143,824	186,824	226,824
Equipment Replacement Fund	154,231	94,231	120,231	136,231	155,231	189,231
Ending Balance $	**978,567**	**655,067**	**758,567**	**889,067**	**1,143,567**	**1,425,067**

Reserve Schedule

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

Bylaw 2859

Reserve Cash Flow

Fund: **1060**	**Estimated**	**Budget**				
Fund Centre: **101603**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	563,768	334,268	80,768	123,268	195,768	388,268
Transfer from Ops Budget	148,000	150,000	170,000	200,000	220,000	235,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(389,500)	(403,500)	(127,500)	(127,500)	(27,500)	(27,500)
Interest Income*	12,000					
Ending Balance $	**334,268**	**80,768**	**123,268**	**195,768**	**388,268**	**595,768**

Assumptions/Background:

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

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

Reserve Schedule

1.45X - SSI Community Parks & Rec - Land Reserve Fund

Bylaw 2110

Reserve Cash Flow

		Estimated	Budget				
Fund:	**1035**						
Fund Centre:	**101379**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		653,245	413,245	413,245	413,245	413,245	413,245
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-					
Expenditures (Based on Capital Plan)		(250,000)	-	-	-	-	-
Interest Income*		10,000					
Ending Balance $		**413,245**	**413,245**	**413,245**	**413,245**	**413,245**	**413,245**

Assumptions/Background:

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

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

Reserve Schedule

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

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105550	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	90,048	76,824	66,824	101,824	143,824	186,824
Transfer from Ops Budget	27,500	40,000	40,000	42,000	43,000	45,000
Expenditures	(43,604)	(50,000)	(5,000)	-	-	(5,000)
Interest Income*	2,880					
Ending Balance $	**76,824**	**66,824**	**101,824**	**143,824**	**186,824**	**226,824**

Assumptions/Background:
2026 - $15,000 Sarah Way Parking Resurfacing; $3,604 Migration to SharePoint; $25,000 SIMS gym floor
2027 - $15,000 Preventive maintenance program; $10,000 Capacity allocation review; $15,000 HVAC duct cleaning and pool draining; $10,000 Vending machine
2028 & 2031 - Trail guides
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.45X - SSI Parks & Rec Services - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101444	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	123,231	154,231	94,231	120,231	136,231	155,231
Transfer from Ops Budget	96,000	100,000	106,000	106,000	109,000	109,000
Expenditures (Based on Capital Plan)	(65,000)	(160,000)	(80,000)	(90,000)	(90,000)	(75,000)
Interest Income	-					
Ending Balance $	**154,231**	**94,231**	**120,231**	**136,231**	**155,231**	**189,231**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Small Craft Harbour (Fernwood Dock)

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.236 **SSI Small Craft Harbour (Fernwood Dock)** **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

A local service area to establish, acquire and operate a service of small craft harbour facilities.
Bylaw No. 2730, adopted on November 24, 1999. Bylaw amendment No. 3761, adopted on April 13, 2011.

SERVICE DESCRIPTION:

This is a service for funding and operating the Fernwood Dock, a small craft harbour facility on Salt Spring Island. This dock was divested to the CRD from the Department of Transportation in 2002. The Federal Government provided one-time funding of approximately $280,000 for dock rehabilitation. This service is administered by the Salt Spring Island Local Community Commission.

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of $162,800 or $0.05 / $1,000 on hospital assessments for the Electoral Area of Salt Spring Island.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Parcel Tax

1.236 - SSI Small Craft Harbour (Fernwood Dock)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Repairs & Maintenance	5,600	4,800	5,660	-	-	5,660	5,780	5,900	6,020	6,140
Insurance	4,345	4,345	4,624	-	-	4,624	4,855	5,098	5,352	5,620
Supplies	600	-	600	-	-	600	610	620	630	640
Allocations	4,892	5,156	5,012	-	-	5,012	5,111	5,209	5,308	5,417
Other Operating Expenses	2,410	2,025	2,410	-	-	2,410	2,450	2,490	32,530	2,570
TOTAL OPERATING COSTS	**17,847**	**16,326**	**18,306**	**-**	**-**	**18,306**	**18,806**	**19,317**	**49,840**	**20,387**
*Percentage Increase over prior year			2.6%			2.6%	2.7%	2.7%	158.0%	-59.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	1,000	1,000	8,700	-	-	8,700	12,500	17,500	22,500	27,500
Transfer to Operating Reserve Fund	1,000	2,507	6,000	-	-	6,000	8,000	9,500	11,000	11,220
TOTAL CAPITAL / RESERVE	**2,000**	**3,507**	**14,700**	**-**	**-**	**14,700**	**20,500**	**27,000**	**33,500**	**38,720**
TOTAL COSTS	**19,847**	**19,833**	**33,006**	**-**	**-**	**33,006**	**39,306**	**46,317**	**83,340**	**59,107**
*Percentage Increase over prior year			66.3%			66.3%	19.1%	17.8%	79.9%	-29.1%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(30,000)	-
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(26)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(170)**	**(156)**	**(170)**	**-**	**-**	**(170)**	**(170)**	**(170)**	**(30,170)**	**(170)**
REQUISITION - PARCEL TAX	**(19,677)**	**(19,677)**	**(32,836)**	**-**	**-**	**(32,836)**	**(39,136)**	**(46,147)**	**(53,170)**	**(58,937)**
*Percentage increase over prior year Requisition			66.9%			66.9%	19.2%	17.9%	15.2%	10.8%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.236 SSI Small Craft Harbour (Fernwood Dock)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$20,000	$20,000	$25,000	$15,000	$15,000	$15,000	$90,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$20,000	**$20,000**	**$25,000**	**$15,000**	**$15,000**	**$15,000**	**$90,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$20,000	$20,000	$25,000	$15,000	$15,000	$15,000	$90,000
	$20,000	**$20,000**	**$25,000**	**$15,000**	**$15,000**	**$15,000**	**$90,000**

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

2027 - 2031

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	2027	2028	2029	2030	2031	5 - Year Total
26-01	Renewal	Emergency Upgrades and Repairs	Unforseen Emergency Repairs and Upgrades	$ 80,000	S	Res	$ 20,000	$ 20,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 80,000
28-01	Renewal	Paint Removal	Paint removal and pressure washing of Dock	$ 10,000	S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
			Grand Total	**$ 90,000**			$ -	**$ 20,000**	**$ 25,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 90,000**

Service: **1.236** **SSI Small Craft Harbour (Fernwood Dock)**

Project Number	26-01	**Capital Project Title**	Emergency Upgrades and Repairs	**Capital Project Description**	Unforseen emergency repairs
Project Rationale	Emergency repairs may be required outside of regular maintenacne and repair program due to incliment weather or boater damage.				

Project Number	28-01	**Capital Project Title**	Paint Removal	**Capital Project Description**	Pressure washing and removal of old paint.
Project Rationale	Moving away from regular dock painting for environmental projtection.				

SSI Small Craft Harbour (Fernwood Dock)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Capital Reserve Fund	84,429	73,129	60,629	63,129	70,629	83,129
Operating Reserve Fund	3,017	9,017	17,017	26,517	7,517	18,737
Total	**87,446**	**82,146**	**77,646**	**89,646**	**78,146**	**101,866**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1080	Estimated	Budget				
Fund Centre: 102111	2026	2027	2028	2029	2030	2031
Beginning Balance	80,841	84,429	73,129	60,629	63,129	70,629
Transfer from Ops Budget	1,000	8,700	12,500	17,500	22,500	27,500
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(20,000)	(25,000)	(15,000)	(15,000)	(15,000)
Interest Income*	2,588					
Ending Balance $	**84,429**	**73,129**	**60,629**	**63,129**	**70,629**	**83,129**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.236 SSI Small Craft Harbour (Fernwood Dock) - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105563**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		1,957	3,017	9,017	17,017	26,517	7,517
Transfer from Op Budget		1,000	6,000	8,000	9,500	11,000	11,220
Transfer to Op Budget		-	-	-	-	(30,000)	-
Interest Income*		60					
Ending Balance $		**3,017**	**9,017**	**17,017**	**26,517**	**7,517**	**18,737**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.
2030: Structural Assessment

CAPITAL REGIONAL DISTRICT

2027 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

AUGUST 2026

Service: **1.238** **SSI Community Transit & Transportation**
1.238A **Community Transit (SSI)**

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014; No. 4647, adopted on May 14, 2025.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $633,172 or $0.0950 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

The transit service is funded by Transit Fare Revenue and requisition.

1.238A - Community Transit (SSI)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Gross Municipal Obligation	606,178	580,487	632,290	-	-	632,290	644,940	657,840	671,000	684,420
Auxiliary Wages	3,560	5,483	5,680	-	-	5,680	5,790	5,910	6,030	6,150
Allocations	33,426	33,426	35,946	-	-	35,946	36,699	37,432	38,179	38,940
Referendum Costs for Service Expansion	30,000	-	-	-	30,000	30,000	-	-	-	-
Other Operating Expenses	5,751	5,670	6,249	2,080	-	8,329	8,536	8,753	8,975	9,201
TOTAL OPERATING COSTS	**678,915**	**625,066**	**680,165**	**2,080**	**30,000**	**712,245**	**695,965**	**709,935**	**724,184**	**738,711**
*Percentage Increase over prior year			0.2%	0.3%	4.4%	4.9%	-2.3%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	13,000	14,364	35,000	-	-	35,000	35,700	36,410	37,150	37,880
Transfer to Operating Reserve Fund	41,780	41,780	-	-	-	-	3,005	13,885	14,150	14,440
TOTAL CAPITAL / RESERVES	**54,780**	**56,144**	**35,000**	**-**	**-**	**35,000**	**38,705**	**50,295**	**51,300**	**52,320**
TOTAL COSTS	**733,695**	**681,210**	**715,165**	**2,080**	**30,000**	**747,245**	**734,670**	**760,230**	**775,484**	**791,031**
*Percentage Increase over prior year			-2.5%	0.3%	4.1%	1.8%	-1.7%	3.5%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(46,240)	(16,240)	(7,235)	-	(30,000)	(37,235)	-	-	-	-
Transit Pass Revenue	(189,715)	(166,630)	(186,360)	-	-	(186,360)	(190,090)	(193,890)	(197,770)	(201,730)
Other Income	(900)	(1,500)	(900)	-	-	(900)	(920)	(940)	(960)	(980)
Grants in Lieu of Taxes	(340)	(340)	(340)	-	-	(340)	(350)	(360)	(370)	(380)
TOTAL REVENUE	**(237,195)**	**(184,710)**	**(194,835)**	**-**	**(30,000)**	**(224,835)**	**(191,360)**	**(195,190)**	**(199,100)**	**(203,090)**
REQUISITION	**(496,500)**	**(496,500)**	**(520,330)**	**(2,080)**	**-**	**(522,410)**	**(543,310)**	**(565,040)**	**(576,384)**	**(587,941)**
*Percentage increase over prior year Requisition			4.8%	0.4%	0.0%	5.2%	4.0%	4.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$30,000	$180,000	$1,130,000	$130,000	$130,000	$130,000	$1,700,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$30,000	**$180,000**	**$1,130,000**	**$130,000**	**$130,000**	**$130,000**	**$1,700,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$30,000	$30,000	$0	$0	$0	$0	$30,000
	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	$115,000	$1,115,000	$115,000	$115,000	$115,000	$1,575,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$35,000	$15,000	$15,000	$15,000	$15,000	$95,000
		$30,000	**$180,000**	**$1,130,000**	**$130,000**	**$130,000**	**$130,000**	**$1,700,000**

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

2027 - 2031

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	2027	2028	2029	2030	2031	5 - Year Total auto-populates
26-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	$ 620,000	S	Grant	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
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	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
													$ -
23-02	New	Bus Storage	Bus parking located at Kanaka Rd. (CX.170.2101)	$ 70,000	S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-02	New	Bus Storage			S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
27-01	New	Bus Charging Stations	Bus - Parking and Electric charging (Grant)	$ 1,000,000	S	Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
													$ -
													$ -
			Grand Total	**$ 1,690,000**				**$ 180,000**	**$ 1,130,000**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ 1,700,000**

Service: 1.238A Community Transit (SSI)

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. Design and Construction/Install of bus shelters across the island on a priority basis.				

Project Number	23-02	**Capital Project Title**	Bus Storage	**Capital Project Description**	Bus parking located at Kanaka Rd. (CX.170.2101)
Project Rationale	Bus parking. Development of the site for bus parking including paving				

Project Number	27-01	**Capital Project Title**	Bus Charging Stations	**Capital Project Description**	Bus - Parking and Electric charging (Grant)
Project Rationale	Bus - Parking and Electric charging. To design/build the site at Kanaka for electric charging and storage of buses.				

Community Transit (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	120,803	83,568	86,573	100,458	114,608	129,048
Capital Reserve Fund	23,917	23,917	44,617	66,027	88,177	111,057
Total	**144,720**	**107,485**	**131,190**	**166,485**	**202,785**	**240,105**

Reserve Schedule

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105409	2026	2027	2028	2029	2030	2031
Beginning Balance	92,303	120,803	83,568	86,573	100,458	114,608
Transfer from Ops Budget	41,780	-	3,005	13,885	14,150	14,440
Transfer to Ops Budget - Core	(16,240)	(7,235)	-	-	-	-
Referendum Costs for Service Expansion	-	(30,000)	-	-	-	-
Interest Income*	2,960					
Ending Balance $	**120,803**	**83,568**	**86,573**	**100,458**	**114,608**	**129,048**

Assumptions/Background:
To fund service expansions & bus leasing costs
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1091**	**Estimated**	**Budget**				
Fund Centre:	**102201**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		29,957	23,917	23,917	44,617	66,027	88,177
Transfer from Ops Budget		13,000	35,000	35,700	36,410	37,150	37,880
Planned Purchase		(20,000)	(35,000)	(15,000)	(15,000)	(15,000)	(15,000)
Interest Income*		960					
Ending Balance $		**23,917**	**23,917**	**44,617**	**66,027**	**88,177**	**111,057**

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.238 **SSI Community Transit & Transportation**
1.238B **Community Transportation (SSI)**

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $146,250 or $0.044 / $1,000 of actual assesses value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Pathway Maintenance	8,050	8,000	8,050	5,000	-	13,050	13,310	13,580	13,850	14,130
Allocations	19,329	19,329	20,218	-	-	20,218	20,630	21,038	21,459	21,892
Labour Cost	24,430	24,150	24,940	-	-	24,940	25,440	25,950	26,470	27,000
Other Operating Expenses	1,370	656	1,230	-	-	1,230	1,255	1,282	1,311	1,338
TOTAL OPERATING COSTS	**53,179**	**52,135**	**54,438**	**5,000**	**-**	**59,438**	**60,635**	**61,850**	**63,090**	**64,360**
*Percentage Increase over prior year			2.4%	9.4%		11.8%	2.0%	2.0%	2.0%	2.0%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	10,000	10,000	10,000	40,000	-	50,000	60,025	61,280	62,560	63,860
Transfer to Operating Reserve Fund	-	788	-	3,000	-	3,000	3,000	3,000	3,000	3,000
TOTAL DEBT / RESERVES	**10,000**	**10,788**	**10,000**	**43,000**	**-**	**53,000**	**63,025**	**64,280**	**65,560**	**66,860**
TOTAL COSTS	**63,179**	**62,923**	**64,438**	**48,000**	**-**	**112,438**	**123,660**	**126,130**	**128,650**	**131,220**
*Percentage Increase over prior year			2.0%	76.0%		78.0%	10.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Other Income	(320)	(80)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Grants in Lieu of Taxes	(70)	(54)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
TOTAL REVENUE	**(390)**	**(134)**	**(170)**	**-**	**-**	**(170)**	**(170)**	**(170)**	**(170)**	**(170)**
REQUISITION	**(62,789)**	**(62,789)**	**(64,268)**	**(48,000)**	**-**	**(112,268)**	**(123,490)**	**(125,960)**	**(128,480)**	**(131,050)**
*Percentage increase over prior year Requisition			2.4%	76.4%		78.8%	10.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.238B Community Transportation (SSI)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$730,000	$1,435,000	$675,000	$1,665,000	$1,155,000	$5,000	$4,935,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$730,000	**$1,435,000**	**$675,000**	**$1,665,000**	**$1,155,000**	**$5,000**	**$4,935,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$710,000	$710,000	$0	$0	$0	$0	$710,000
	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	$650,000	$550,000	$1,600,000	$1,100,000	$0	$3,900,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$75,000	$125,000	$65,000	$55,000	$5,000	$325,000
		$730,000	**$1,435,000**	**$675,000**	**$1,665,000**	**$1,155,000**	**$5,000**	**$4,935,000**

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

2027 - 2031

Service #: 1.238B

Service Name: Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
22-11	New	Rainbow Road Pathway	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m) (CX.100.2102)	$ 30,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-04	New	Rainbow Rd Pathway Construction	Construction of Rainbow Rd Pathway	$ 250,000	S	Grant	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
													$ -
22-13	New	Swanson Road Pathway Design	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to end of Lakeview Crescent. (600m) Project CX.100.2101	$ 85,000	S	Cap	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
													$ -
27-01	New	Swanson Road Pathway Construction	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. (600m)	$ 170,000	S	Grant	$ -	$ 100,000	$ 50,000	$ -	$ -	$ -	$ 150,000
27-01	New				S	Res	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -	$ 20,000
													$ -
28-02	New	Drake Road Pathway Designs	Design and cost estimates of roadside pathway	$ 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	$ 500,000	S	Grant	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000
													$ -
26-01	New	Ganges Roadside Pathway Construction	Construction designed in the previous year - Jackson - McPhillips Avenue	$ 750,000	S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	New	Ganges Roadside Pathway Construction	from 2026 grant		S	Cap	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
26-01	New	Ganges Roadside Pathway Construction	CWF approved 2026 ($120k)		S	Cap	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
													$ -
26-02	New	Pathway Designs	Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grant opportunties	$ 380,000	S	Res	$ 20,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 100,000
26-02	New	Pathway Designs	CWF/ Grant to support project 26-02 (50k 2026) Project CX.100.2105		S	Grant	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 100,000
													$ -
27-03	New	Pathway Construction	Funding to support grant matching funds or new pathway /bike lane construction	$ 425,000	S	Res	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 100,000
27-03	New	Pathway Construction	CWF/ Grant to support project 27-03		S	Grant	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ -	$ 300,000
													$ -
26-04	New	Ganges Crosswalks	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study	$ 640,000	S	Res	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ 30,000
26-04			Grants - Crosswalks		S	Grant	$ -	$ 200,000	$ 200,000	$ 200,000	$ -	$ -	$ 600,000
													$ -
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	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
26-05	New	Salish Sea Trail Connections	Salish Sea Trail project in Ganges (***other sections funded by Regional Parks***)	$ 2,000,000	S	Grant	$ -	$ -	$ 200,000	$ 800,000	$ 1,000,000	$ -	$ 2,000,000
													$ -
27-02	Renewal	Pathway Improvements	For updates and improvements required for pathways, eg signage, handrails, culverts, boardwalks	$ 25,000	S	Res	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
													$ -
			Grand Total	**$ 5,355,000**				**$ 1,435,000**	**$ 675,000**	**$ 1,665,000**	**$ 1,155,000**	**$ 5,000**	**$ 4,935,000**

Service:	1.238B	Community Transportation (SSI)

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

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 CX.100.2101
Project Rationale	Design of a roadside pathway to support active transportation , Swanson Rd				

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, Swanson Rd				

Project Number	28-02	**Capital Project Title**	Drake Road Pathway Designs	**Capital Project Description**	Design and cost estimates of roadside pathway
Project Rationale	Design of a roadside pathway to support active transportation , Drake Rd				

Project Number	29-01	**Capital Project Title**	Drake Road Pathway Construction	**Capital Project Description**	Construction of pathway network sections designed in the previous year
Project Rationale	Construction of a roadside pathway to support active transportation , Drake Rd				

Service:	1.238B	Community Transportation (SSI)

Project Number	26-01	**Capital Project Title**	Ganges Roadside Pathway Construction	**Capital Project Description**	Construction designed in the previous year - Jackson - McPhillips Avenue
Project Rationale	This project is part of the Active Transportation network. Design and construction of pedestrian pathway Jackson - McPhillips Avenue				

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

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 to support grant funding for pathways construction				

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	Crosswalk construction prioritized. Prelim design from 2025 Crosswalk study				

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	Lower Ganges roadside pathway from Rainbow to Upper Ganges				

Service: **1.238B** **Community Transportation (SSI)**

Project Number	26-05	**Capital Project Title**	Salish Sea Trail Connections	**Capital Project Description**	Salish Sea Trail project in Ganges (***other sections funded by Regional Parks***)
Project Rationale	to support Salish Sea trail through Ganges				

Project Number	27-02	**Capital Project Title**	Pathway Improvements	**Capital Project Description**	For updates and improvements required for pathways, eg signage, handrails, culverts, boardwalks
Project Rationale	Project for pathway feature or structural improvements beyond regular maintenance				

Project Number	27-04	**Capital Project Title**	Rainbow Rd Pathway Construction	**Capital Project Description**	Construction of Rainbow Rd Pathway
Project Rationale	Construction of a roadside pathway to support active transportation, Rainbow Rd.				

Community Transportation (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Reserve Fund	16,338	19,338	22,338	25,338	28,338	31,338
Pathways Capital Reserve Fund	152,884	127,884	62,909	59,189	66,749	125,609
Sidewalks Capital Reserve Fund	-	-	-	-	-	-
Total	**169,222**	**147,222**	**85,247**	**84,527**	**95,087**	**156,947**

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105539**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	15,830	16,338	19,338	22,338	25,338	28,338
Transfer from Ops Budget	-	3,000	3,000	3,000	3,000	3,000
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	508					
Ending Balance $	**16,338**	**19,338**	**22,338**	**25,338**	**28,338**	**31,338**

Assumptions/Background:

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

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund: **1086**	**Estimated**	**Budget**				
Fund Centre: **102142**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	284,284	152,884	127,884	62,909	59,189	66,749
Transfer from Ops Budget	10,000	50,000	60,025	61,280	62,560	63,860
Transfer from Capital Fund	-					
Planned Purchase	(150,200)	(75,000)	(125,000)	(65,000)	(55,000)	(5,000)
Interest Income*	8,800					
Ending Balance $	**152,884**	**127,884**	**62,909**	**59,189**	**66,749**	**125,609**

Assumptions/Background:

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

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

Reserve Schedule

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

Bylaw 3943
Sidewalks

Reserve Cash Flow

Fund: 1086	Estimated	Budget				
Fund Centre: 102147	2026	2027	2028	2029	2030	2031
Beginning Balance	14,550	-	-	-	-	-
Transfer from Ops Budget	-	-	-	-	-	-
Planned Purchase	(14,800)	-	-	-	-	-
Interest Income*	250					
Ending Balance $	**-**	**-**	**-**	**-**	**-**	**-**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Septage/Composting

Local Community Commission (LCC)

AUGUST 2026

Service:	**3.705 SSI Liquid Waste Disposal**	**Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

PARTICIPATION:

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island.
The electoral area of Salt Spring Island is the only participating area for this additional local service.

MAXIMUM LEVY:

Greater of $126,650 or $0.10 / $1,000 on actual assessments for land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission (LCC)

FUNDING:

Parcel Tax:	Annual, levied on all properties in the Electoral Area
Tipping Fee:	$0.590 per imperial gallon (Bylaw No. 4735, December 2025)
Connection Charge:	N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

Change in Budget 2026 to 2027
Service: 3.705 SSI Septage/Composting

	Total Expenditure	Comments
2026 Budget	**1,276,792**	
Other Changes:		
Standard OH Allocation	3,469	Increase in 2026 operating costs
Sludge Hauling	73,350	Estimated $0.01/IGAL increase (1.8% over 2026 rate) in sludge disposal costs at 1,560,000 IGAL volume (2026 volume budgeted at 1,455,000 IGAL)
Repairs & Maintenance (2026)	(15,000)	2026 One-time Power line maintenance (funded by ORF)
Repairs & Maintenance - Core	(7,000)	Reduced to adjust for expected future repairs and maitenance costs
Reserve Transfers	21,375	Transfer to CRF $26,375 increase and ORF $5,000 decrease
Operations Labour Charges	10,500	Expected increase in operations labour charges
Other Costs	2,433	
Total Other Changes	89,127	
2027 Budget	**1,365,919**	

Summary of % Expense Increase		
Sludge hauling	5.7%	
Operations labour charges	0.8%	
2026 One-time R&M	-1.2%	
Reserve Transfers	1.7%	
Balance of increase	-0.1%	
% expense increase from 2026:	***7.0%***	
% Requisition increase from 2026 (if applicable):	***2.1%***	*Requisition funding is 31.3% of service revenue*

Overall 2026 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $41,828 (3.3%) due mainly to lower operations labour charges, sludge hauling contract and lower contribution to Composting Facility Operation. $6,000 of this variance will be transferred to Operating Reserve and remaining $35,828 will be transferred to Capital Reserve, which have expected year end balances of $103,501 and $97,050 ,respectively, before these transfers.

3.705 - SSI Septage/Composting	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Sludge Hauling Contract	800,250	780,000	873,600	-	-	873,600	891,070	908,890	927,070	945,610
Grit & Waste Sludge Disposal	4,410	2,500	4,410	-	-	4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	37,620	40,260	15,620	-	-	15,620	15,930	16,240	16,560	16,880
Allocations	68,968	67,399	72,905	-	-	72,905	74,432	75,940	77,481	79,049
Electricity	8,610	9,580	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Supplies	8,590	2,500	10,090	-	-	10,090	10,290	10,500	10,710	10,920
Labour Charges	170,000	163,000	180,500	-	-	180,500	233,590	238,260	243,030	247,890
Contribution Composting Facility Operation	22,375	17,500	17,500	-	-	17,500	17,500	17,500	11,000	3,500
Other Operating Expenses	18,170	15,310	22,160	-	-	22,160	22,673	23,207	23,752	24,319
TOTAL OPERATING COSTS	**1,138,993**	**1,098,049**	**1,206,785**	**-**	**-**	**1,206,785**	**1,280,185**	**1,305,527**	**1,324,893**	**1,343,758**
*Percentage Increase over prior year			6.0%			6.0%	6.1%	2.0%	1.5%	1.4%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	25,000	31,000	20,000	-	-	20,000	20,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	36,310	72,138	62,685	-	-	62,685	29,350	103,255	112,560	122,930
MFA Debt Reserve	350	350	310	-	-	310	310	-	-	-
MFA Debt Principal	41,335	41,335	41,335	-	-	41,335	41,335	-	-	-
MFA Debt Interest	34,804	34,804	34,804	-	-	34,804	34,804	-	-	-
TOTAL DEBT / RESERVES	**137,799**	**179,627**	**159,134**	**-**	**-**	**159,134**	**125,799**	**128,255**	**137,560**	**147,930**
TOTAL COSTS	**1,276,792**	**1,277,676**	**1,365,919**	**-**	**-**	**1,365,919**	**1,405,984**	**1,433,782**	**1,462,453**	**1,491,688**
*Percentage Increase over prior year			7.0%			7.0%	2.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Sale - Septage Sludge	(531,000)	(574,576)	(602,000)	-	-	(602,000)	(614,040)	(626,320)	(638,850)	(651,630)
Sale - Sewage Sludge	(312,700)	(270,017)	(337,120)	-	-	(337,120)	(343,860)	(350,740)	(357,750)	(364,910)
Grants in Lieu of Taxes	(591)	(582)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,010)	(1,010)	(970)	-	-	(970)	(980)	(680)	(690)	(700)
TOTAL REVENUE	**(860,301)**	**(861,185)**	**(940,680)**	**-**	**-**	**(940,680)**	**(959,480)**	**(978,350)**	**(997,910)**	**(1,017,870)**
REQUISITION - PARCEL TAX	**(416,491)**	**(416,491)**	**(425,239)**	**-**	**-**	**(425,239)**	**(446,504)**	**(455,432)**	**(464,543)**	**(473,818)**
*Percentage increase over prior year Requisition			2.1%			2.1%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.705 SSI Septage / Composting	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$50,000	$90,000	$30,000	$60,000	$0	$0	$180,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$50,000	**$90,000**	**$30,000**	**$60,000**	**$0**	**$0**	**$180,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$50,000	$50,000	$0	$0	$0	$0	$50,000
	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	$20,000	$0	$0	$0	$20,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$40,000	$10,000	$60,000	$0	$0	$110,000
		$50,000	**$90,000**	**$30,000**	**$60,000**	**$0**	**$0**	**$180,000**

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

2027 - 2031

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	2027	2028	2029	2030	2031	5 - Year Total
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.	$ 30,000	S	Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
28-01	Study				S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
													$ -
26-01	Renewal	Renew process equipment	Critical components replace- gearbox, motor, screen basket, auger shaft	$ 60,000	S	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
27-01	New	Facility potable water	Develop well for potable water and wash water	$ 40,000	S	Res	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
29-01	New	Storage tank	Capacity increase, emergency storage requires additional storage tank including install, CRD proj mgmt	$ 60,000	S	Res	$ -	$ -	$ -	$ 60,000	$ -	$ -	$ 60,000
													$ -
26-02	Renewal	Facility safety upgrades	Hot water, eye wash, shower, insulation, heat, facility improvements	$ 80,000	S	Cap	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
			Grand Total	**$ 270,000**			**$ 50,000**	**$ 90,000**	**$ 30,000**	**$ 60,000**	**$ -**	**$ -**	**$ 180,000**

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.				

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 tank including install, CRD proj mgmt
Project Rationale	Capacity increase for storage				

Project Number	26-02	**Capital Project Title**	Facility safety upgrades	**Capital Project Description**	Hot water, eye wash, shower, insulation, heat, facility improvements
Project Rationale	Facility H&S upgrades, insulation, heat, eyewash, shower				

SSI Septage/Composting
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	103,501	123,501	143,501	168,501	193,501	218,501
Capital Reserve Fund	97,050	119,735	139,085	182,340	294,900	417,830
Total	**200,551**	**243,236**	**282,586**	**350,841**	**488,401**	**636,331**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105209	2026	2027	2028	2029	2030	2031
Beginning Balance	90,601	103,501	123,501	143,501	168,501	193,501
Transfer from Ops Budget	25,000	20,000	20,000	25,000	25,000	25,000
Expenditures	(15,000)	-	-	-	-	-
Planned Maintenance Activity	Power Line Maintenance					
Interest Income*	2,900					
Ending Balance $	**103,501**	**123,501**	**143,501**	**168,501**	**193,501**	**218,501**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1087	Estimated	Budget				
Fund Centre: 102146	2026	2027	2028	2029	2030	2031
Beginning Balance	196,240	97,050	119,735	139,085	182,340	294,900
Transfer from Ops Budget	36,310	62,685	29,350	103,255	112,560	122,930
Transfer from Cap Fund	-					
Transfer to Cap Fund	(140,000)	(40,000)	(10,000)	(60,000)	-	-
Interest Income*	4,500					
Ending Balance $	**97,050**	**119,735**	**139,085**	**182,340**	**294,900**	**417,830**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Public Library

Local Community Commission (LCC) Review

AUGUST 2026

Service:	1.141 SSI Public Library	Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Salt Spring Island Public Library service by Bylaw No. 2725 adopted November 1999. Amended by Bylaw No. 3612 (adopted December, 2009).

SERVICE DESCRIPTION:

This service makes an annual contribution to the Salt Spring Island Public Library Association to provide public library service for Salt Spring Island Electoral Area. In recent years in response to a drive for a new library, the CRD has passed loan authorization bylaws – one for the purchase of land (2006), the other for construction of a building (2009). Both transactions are supported by referendums. SSI Library was grandfathered in being allowed to own its own library, but under provincial legislation cannot build or acquire a new building. The new library building construction, completed in 2013, is owned by the CRD, and was funded two thirds by federal/provincial infrastructure grants.

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

Greater of $600,000 or $0.186 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3308 (2005)	$ 600,000	Retired
AUTHORIZED:	LA Bylaw No. 3613 (2006)	2,100,000	Retired
BORROWED:	S.I. Bylaw No. 3308 (2006)	(350,000)	Retired
	S.I. Bylaw No. 3613 (2011, 1.47%)	(2,000,000)	Retires in 2026
	S.I. Bylaw No. 3613 (2013, 4.52%)	(100,000)	Retires in 2028
EXPIRED:	LA Bylaw No. 3308 (2005)	(250,000)	
REMAINING AUTHORIZATION		$ -	

FUNDING:

Requisition

1.141 - SSI Public Library	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Contribution to Library	597,364	597,364	657,100	-	-	657,100	670,240	683,640	697,310	711,260
Allocations	33,083	33,083	34,954	-	-	34,954	35,684	36,395	37,119	37,857
Insurance	12,620	12,620	13,850	-	-	13,850	14,543	15,271	16,035	16,837
Other Operating Expenses	10,310	7,870	10,020	-	-	10,020	10,100	10,180	10,260	10,340
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	**655,877**	**650,937**	**718,424**	**-**	**-**	**718,424**	**733,067**	**747,986**	**763,224**	**778,794**
*Percentage Increase over prior year			9.5%			9.5%	2.0%	2.0%	2.0%	2.0%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	2,575	7,399	76,788	-	-	76,788	78,245	89,635	91,145	92,655
MFA Debt Reserve Fund	1,010	1,010	40	-	-	40	40	-	-	-
MFA Principal Payment	112,731	112,731	5,368	-	-	5,368	5,368	-	-	-
MFA Interest Payment	33,920	33,920	4,520	-	-	4,520	4,520	-	-	-
TOTAL DEBT / RESERVE	**150,236**	**155,060**	**86,716**	**-**	**-**	**86,716**	**88,173**	**89,635**	**91,145**	**92,655**
TOTAL COSTS	**806,113**	**805,997**	**805,140**	**-**	**-**	**805,140**	**821,240**	**837,621**	**854,369**	**871,449**
*Percentage Increase over prior year			-0.1%			-0.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(574)	(574)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
MFA Debt reserve fund earnings	(1,010)	(1,010)	(40)	-	-	(40)	(40)	-	-	-
Other Income	(516)	(400)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	**(2,100)**	**(1,984)**	**(1,130)**	**-**	**-**	**(1,130)**	**(1,150)**	**(1,130)**	**(1,150)**	**(1,170)**
REQUISITION	**(804,013)**	**(804,013)**	**(804,010)**	**-**	**-**	**(804,010)**	**(820,090)**	**(836,491)**	**(853,219)**	**(870,279)**
*Percentage increase over prior year Requisition			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.141 SSI Public Library	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$15,000	$42,500	$40,000	$0	$0	$0	$82,500
	Equipment	$0	$0	$2,500	$45,000	$17,500	$67,000	$132,000
	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
		$15,000	**$42,500**	**$42,500**	**$45,000**	**$17,500**	**$67,000**	**$214,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$5,000	$5,000	$0	$0	$0	$0	$5,000
	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	$25,000	$25,000	$0	$0	$0	$50,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$10,000	$12,500	$17,500	$45,000	$17,500	$67,000	$159,500
		$15,000	**$42,500**	**$42,500**	**$45,000**	**$17,500**	**$67,000**	**$214,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.141

Service Name: SSI Public Library

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
26-01	Renewal	Emergency Upgrades and Repairs	Unforeseen Emergency Repairs and Upgrades	$ 10,000	B	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
28-01	Renewal	Flat Roof Repairs	Repairs to flat roof, funding in the previous year to asssess need and update cost estimate	$ 17,500	B	Res	$ -	$ 2,500	$ 15,000	$ -	$ -		$ 17,500
29-01	Renewal	HVAC and Central Heating Repair Allowance	Repairs to HVAC and central heating plant, funding in the previous year to asssess need and update cost estimate	$ 40,500	E	Res	$ -	$ -	$ 2,500	$ 6,000	$ 15,000	$ 17,000	$ 40,500
29-02	Renewal	Air Handling Unit	Overhaul of air handing unit, funding in the previous year to asssess need and update cost estimate	$ 20,000	E	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
29-03	Renewal	Heat Recovery Ventilation	Overhaul of heat recovery ventilation	$ 19,000	E	Res	$ -	$ -	$ -	$ 19,000	$ -	$ -	$ 19,000
25-03	New	Washroom Upgrade Project	Accessibility upgrades to two public washrooms	$ 100,000	B	Grant	$ -	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000
25-03	New	Washroom Upgrade Project			B	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
31-01	New	Domenstic Hot Water Tank	Replace domestic hot water heater and storage tanks, funding in the previous year to asssess need and update cost estimate	$ 22,500	E	Res	$ -	$ -	$ -	$ -	$ 2,500	$ 20,000	$ 22,500
31-02	New	Central Heating Plant	Replace central heating plant based	$ 30,000	E	Res	$ -	$ -	$ -	$ -		$ 30,000	$ 30,000
													$ -
			Grand Total	**$ 259,500**			**$ 15,000**	**$ 42,500**	**$ 42,500**	**$ 45,000**	**$ 17,500**	**$ 67,000**	**$ 214,500**

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	Funding to support unforeseen emergency upgrades and repairs				

Project Number	28-01	**Capital Project Title**	Flat Roof Repairs	**Capital Project Description**	Repairs to flat roof, funding in the previous year to asssess need and update cost estimate
Project Rationale	Flat roof repair based on 2022 Building Condition Assessment				

Project Number	29-01	**Capital Project Title**	HVAC and Central Heating Repair Allowance	**Capital Project Description**	Repairs to HVAC and central heating plant, funding in the previous year to asssess need and update cost estimate
Project Rationale	HVAC and central heating repair based on 2022 Building Condition Assessment				

Project Number	29-02	**Capital Project Title**	Air Handling Unit	**Capital Project Description**	Overhaul of air handing unit, funding in the previous year to asssess need and update cost estimate
Project Rationale	Overhaul of air handling unit based on 2022 Building Condition Assessment				

Project Number	29-03	**Capital Project Title**	Heat Recovery Ventilation	**Capital Project Description**	Overhaul of heat recovery ventilation
Project Rationale	Overhaul of heat recovery ventilation based on 2022 Building Condition Assessment				

Service: **1.141** **SSI Public Library**

Project Number	25-03	**Capital Project Title**	Washroom Upgrade Project	**Capital Project Description**	Accessibility upgrades to two public washrooms
Project Rationale	Upgrades to public washrooms based on 2023 Accessability Report recommendations				

Project Number	31-01	**Capital Project Title**	Domenstic Hot Water Tank	**Capital Project Description**	Replace domestic hot water heater and storage tanks, funding in the previous year to asssess need and update cost estimate
Project Rationale	Replace domestic hot water heater and storage tanks based on 2022 Building Condition Assessment				

Project Number	31-02	**Capital Project Title**	Central Heating Plant	**Capital Project Description**	Replace central heating plant based
Project Rationale	Replace central heating plant based on 2022 Buidling Condition Assessment				

Reserve Schedule

Reserve Fund: 1.141 SSI Public Library - Capital Reserve Fund - Bylaw 3940

-Capital Reserve Fund for SSI Library was established in 2014 under Bylaw No. 3940.
-Surplus monies from the operation of the service may be paid from time to time into the reserve fund.
-Monies in the reserve fund will be used to provide for new capital works and extension or renewal of existing capital works, including the planning, study, design, construction of facilities, land acquisition, as well as machinery or equipment necessary for capital works and related debt servicing payments.

Reserve Cash Flow

Fund: 1084	Estimated	Budget				
Fund Centre: 102136	2026	2027	2028	2029	2030	2031
Beginning Balance	145,766	152,741	217,029	277,774	322,409	396,054
Transfer from Ops Budget	2,575	76,788	78,245	89,635	91,145	92,655
Transfer from Cap Fund						
Transfer to Cap Fund	-	(12,500)	(17,500)	(45,000)	(17,500)	(67,000)
Interest Income*	4,400					
Ending Balance $	**152,741**	**217,029**	**277,774**	**322,409**	**396,054**	**421,709**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Economic Development

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.124 SSI Economic Development Sustainability **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

Authority to offer an economic development service under Bylaw No. 1824 (1990), 4590 (2025), 4591 (2025)

SERVICE DESCRIPTION:

To promote, provide information and assist local service agencies with economic development initiatives.

PARTICIPATION:

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.124 - SSI Economic Development	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Project Costs	71,716	81,374	50,000	30,000	-	80,000	80,000	80,000	80,000	80,000
Third Party Payments	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	12,372	12,372	14,167	-	-	14,167	14,453	14,746	15,040	15,337
Operating - Other	6,460	3,455	4,040	-	-	4,040	4,061	4,082	4,104	4,126
TOTAL OPERATING COSTS	**100,548**	**107,201**	**78,207**	**30,000**	**-**	**108,207**	**108,514**	**108,828**	**109,144**	**109,463**
*Percentage Increase over prior year			-22.2%	29.8%		7.6%	0.3%	0.3%	0.3%	0.3%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	7,460	5,535	10,000	20,000	-	30,000	32,455	34,960	37,515	40,125
TOTAL COSTS	**108,008**	**112,736**	**88,207**	**50,000**	**-**	**138,207**	**140,969**	**143,788**	**146,659**	**149,588**
*Percentage Increase over prior year			-18.3%	46.3%		28.0%	2.0%	2.0%	2.0%	2.0%
Balance CFW from 2025 to 2026	(11,716)	(11,716)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(48)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Income	(580)	(5,300)	(580)	-	-	(580)	(590)	(600)	(610)	(620)
TOTAL REVENUE	**(22,336)**	**(27,064)**	**(620)**	**-**	**-**	**(620)**	**(630)**	**(640)**	**(650)**	**(660)**
REQUISITION	**(85,672)**	**(85,672)**	**(87,587)**	**(50,000)**	**-**	**(137,587)**	**(140,339)**	**(143,148)**	**(146,009)**	**(148,928)**
*Percentage increase over prior year Requisition			2.2%	58.4%		60.6%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.124 SSI Economic Development Sustainability - Operating Reserve Fund - Bylaw 4243

To help offset fluctuations in operating revenues, special projects, and cover operational expenditures as required

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105534	2026	2027	2028	2029	2030	2031
Beginning Balance	13,653	9,624	39,624	72,079	107,039	144,554
Transfer from Ops Budget	5,535	30,000	32,455	34,960	37,515	40,125
Transfer to Ops Budget	(10,000)	-	-	-	-	-
Interest Income*	436					
Ending Balance $	**9,624**	**39,624**	**72,079**	**107,039**	**144,554**	**184,679**

Assumptions/Background:

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

2026: Integrated Housing Strategy, $10k funding to support FN engagement and meeting costs

CAPITAL REGIONAL DISTRICT

2027 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.299 SSI Arts **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the ArtSpring Theatre and contributing to arts programming through the Gulf Islands Community Arts Council (Bylaw No. 3116, January 29, 2004)
Bylaw amendment No. 4331, adopted on April 8, 2020.

SERVICE DESCRIPTION:

This is a service for the contribution to the operation of the ArtSpring Theatre and the arts programs on Salt Spring Island. ArtSpring Theatre is operated by the Island Arts Centre Society. The arts programs are run by the Gulf Islands Community Arts Council. The CRD owns the land that the ArtSpring Theatre is situated on and there is a 10 year license of occupation with the Island Arts Society. Funds provided to ArtSpring Theatre are for maintaining, equipping and operating the facility. Funds provided to the Community Arts Council are for arts programming.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $93,050 or $0.031 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Art Centre Society	103,161	103,161	108,319	-	-	108,319	110,488	112,700	114,954	117,250
Gulf Islands Community Arts Council	44,212	44,212	46,423	-	-	46,423	47,352	48,300	49,266	50,250
Allocations	3,978	3,978	4,131	-	-	4,131	4,216	4,299	4,383	4,469
Other Operating Expenses	3,200	2,800	3,700	-	-	3,700	3,700	3,700	3,700	3,700
TOTAL OPERATING COSTS	**154,551**	**154,151**	**162,573**	**-**	**-**	**162,573**	**165,756**	**168,999**	**172,303**	**175,669**
*Percentage Increase over prior year			5.2%			5.2%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	419	-	-	-	-	65	130	205	290
TOTAL COSTS	**154,551**	**154,570**	**162,573**	**-**	**-**	**162,573**	**165,821**	**169,129**	**172,508**	**175,959**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(90)	(109)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(190)**	**(209)**	**(200)**	**-**	**-**	**(200)**	**(200)**	**(200)**	**(200)**	**(200)**
REQUISITION	**(154,361)**	**(154,361)**	**(162,373)**	**-**	**-**	**(162,373)**	**(165,621)**	**(168,929)**	**(172,308)**	**(175,759)**
*Percentage increase over prior year Requisition			5.2%			5.2%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105561	2026	2027	2028	2029	2030	2031
Beginning Balance	3,300	3,400	3,400	3,465	3,595	3,800
Transfer from Op Budget	-	-	65	130	205	290
Transfer to Op Budget	-	-	-	-	-	-
Interest Income*	100					
Ending Balance $	**3,400**	**3,400**	**3,465**	**3,595**	**3,800**	**4,090**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.116 SSI Grants in Aid | **Commission: Salt Spring Local Community Commission**

DEFINITION:

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area (Establishment Bylaw 4697, September 2025).

SERVICE DESCRIPTION:

Provide Grants to support organizations that are outside the existing services in an electoral area. Each electoral area budgets their anticipated requirements separately.

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of $152,452 or $0.05 / $1,000 on basis of converted hospital assessed value of land and improvements.

COMMISSION:

Salt Spring Local Community Commission

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Grants in Aid	90,090	90,010	70,090	9,910	-	80,000	81,600	83,230	84,890	86,590
Allocations	5,840	5,840	6,978	-	-	6,978	7,119	7,257	7,407	7,559
Other Expenses	30	70	50	-	-	50	50	50	50	50
TOTAL OPERATING COSTS	**95,960**	**95,920**	**77,118**	**9,910**	**-**	**87,028**	**88,769**	**90,537**	**92,347**	**94,199**
*Percentage Increase over prior year			-19.6%	10.3%		-9.3%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2025 to 2026	140	140	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(55)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Donations	(20,000)	(20,000)	-	-	-	-	-	-	-	-
Other Revenue	(100)	(45)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(20,000)**	**(19,960)**	**(90)**	**-**	**-**	**(90)**	**(90)**	**(90)**	**(90)**	**(90)**
REQUISITION	**(75,960)**	**(75,960)**	**(77,028)**	**(9,910)**	**-**	**(86,938)**	**(88,679)**	**(90,447)**	**(92,257)**	**(94,109)**
*Percentage increase over prior year Requisition			1.4%	13.0%		14.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.234 SSI Street Lighting **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To provide street lighting on Salt Spring Island.
Bylaw No. 3746, December 14, 2011. Bylaw amendment No.4189 to increase the maximum requisition adopted August 11, 2017.

PARTICIPATION:

Salt Spring Island Electoral Area # 65, 2(764).
Order in Council No. 444, September 16, 2011.

MAXIMUM LEVY:

Greater of \$24,370 or \$0.0075 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2026		BUDGET REQUEST 2027				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Electricity	28,210	28,000	29,270	-	-	29,270	29,860	30,460	31,070	31,690
Allocations	3,774	3,774	3,872	-	-	3,872	3,948	4,023	4,108	4,194
Contribution projects	1,960	1,500	2,000	-	-	2,000	2,040	2,085	2,130	2,170
Other Operating Expenses	100	150	130	-	-	130	130	130	130	130
TOTAL OPERATING COSTS	**34,044**	**33,424**	**35,272**	**-**	**-**	**35,272**	**35,978**	**36,698**	**37,438**	**38,184**
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	350	974	350	-	-	350	360	370	380	390
TOTAL COSTS	**34,394**	**34,398**	**35,622**	**-**	**-**	**35,622**	**36,338**	**37,068**	**37,818**	**38,574**
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(20)	(24)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(20)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	**(40)**	**(44)**	**(50)**	**-**	**-**	**(50)**	**(50)**	**(50)**	**(50)**	**(50)**
REQUISITION	**(34,354)**	**(34,354)**	**(35,572)**	**-**	**-**	**(35,572)**	**(36,288)**	**(37,018)**	**(37,768)**	**(38,524)**
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105557	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	5,560	6,262	6,612	6,972	7,342	7,722
Transfer from Ops Budget	350	350	360	370	380	390
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	352					
Ending Balance $	**6,262**	**6,612**	**6,972**	**7,342**	**7,722**	**8,112**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.378 SSI Search and Rescue **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To establish a contribution to a search and rescue service in the Salt Spring Island Electoral Area.
Establishment Bylaw No. 3494 (Nov. 14, 2007).

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $15,000 or $0.0053 / $1,000 on actual assessed value of land and improvements.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2026		BUDGET REQUEST 2027				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Contribution to SSI SAR Society	30,105	29,446	26,488	-	-	26,488	27,020	27,560	28,110	28,670
Allocations	1,376	1,376	1,592	-	-	1,592	1,625	1,657	1,691	1,724
Other Expenses	350	1,009	300	-	-	300	300	300	300	300
TOTAL COSTS	**31,831**	**31,831**	**28,380**	**-**	**-**	**28,380**	**28,945**	**29,517**	**30,101**	**30,694**
*Percentage Increase over prior year			-10.8%			-10.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(4,035)	(4,035)	-	-	-	-	-	-	-	-
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	**(4,135)**	**(4,135)**	**(100)**	**-**	**-**	**(100)**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(27,696)**	**(27,696)**	**(28,280)**	**-**	**-**	**(28,280)**	**(28,845)**	**(29,417)**	**(30,001)**	**(30,594)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.342 **SSI Livestock Injury Compensation** **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act.*
(Livestock Injury Compensation Service (Salt Spring Islands) Bylaw 4418, No. 1, 2021)

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Allocations	158	158	158	-	-	158	161	164	168	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**	**3,168**	**3,171**
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	3,110	(3,110)	-	-	(3,110)	-	-	-	-
Balance c/fwd from 2025 to 2026	(3,132)	(3,132)	-	-	-	-	-	-	-	-
Other Income	(26)	(136)	(48)	-	-	(48)	(50)	(53)	(56)	(59)
TOTAL REVENUE	**(3,158)**	**(158)**	**(3,158)**	**-**	**-**	**(3,158)**	**(50)**	**(53)**	**(56)**	**(59)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**(3,111)**	**(3,111)**	**(3,112)**	**(3,112)**
*Percentage increase over prior year Requisition						0.0%	NA	0.0%	0.0%	0.0%