

**CAPITAL REGIONAL DISTRICT BOARD**  
**March 11, 2026**  
**Board Room, 625 Fisgard Street, Victoria**

**BUDGET REVIEW**  
**Part 1**

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# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **EXECUTIVE SERVICES**

#### **FINAL BUDGET**

March 2026

**FINAL BUDGET**  
**March 11, 2026**  
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# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **CAO & Executive Services**

#### **FINAL BUDGET**

March 2026

**Service:** 1.014 CAO & Executive Services

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition

CAO & Executive Operations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,053,719	867,000	1,377,046	-	-	1,377,046	1,416,747	1,457,576	1,492,329	1,527,892
Building Occupancy	33,393	32,213	32,213	-	-	32,213	33,646	35,047	35,626	36,218
Legal Expenses	2,030	-	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Software Licenses	7,790	12,000	15,930	-	-	15,930	16,250	16,580	16,910	17,250
Other Operating Expenses	126,929	79,394	128,339	-	75,000	203,339	130,663	122,435	125,053	127,745
<b>TOTAL OPERATING COSTS</b>	<b>1,223,861</b>	<b>990,607</b>	<b>1,555,598</b>	<b>-</b>	<b>75,000</b>	<b>1,630,598</b>	<b>1,599,416</b>	<b>1,633,788</b>	<b>1,672,108</b>	<b>1,711,335</b>
*Percentage Increase over prior year						33.2%	-1.9%	2.1%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
Transfer to Operating res fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,090</b>	<b>-</b>	<b>-</b>	<b>5,090</b>	<b>5,190</b>	<b>5,290</b>	<b>5,400</b>	<b>5,510</b>
<b>TOTAL COSTS</b>	<b>1,228,861</b>	<b>995,607</b>	<b>1,560,688</b>	<b>-</b>	<b>75,000</b>	<b>1,635,688</b>	<b>1,604,606</b>	<b>1,639,078</b>	<b>1,677,508</b>	<b>1,716,845</b>
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	(75,000)	(75,000)	-	-	-	-
<b>NET COSTS</b>	<b>1,228,861</b>	<b>995,607</b>	<b>1,560,688</b>	<b>-</b>	<b>-</b>	<b>1,560,688</b>	<b>1,604,606</b>	<b>1,639,078</b>	<b>1,677,508</b>	<b>1,716,845</b>
*Percentage increase over prior year Net Costs						27.0%	2.8%	2.1%	2.3%	2.3%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	7.0	-	-	7.0	7.0	7.0	7.0	7.0

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

<b>Service No.</b>	<b>1.014 CAO &amp; Executive Operations</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,564	\$3,128	\$15,297	\$0	\$0	\$0	\$19,989
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$1,564</b>	<b>\$3,128</b>	<b>\$15,297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,989</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,564	\$3,128	\$15,297	\$0	\$0	\$0	\$19,989
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$1,564</b>	<b>\$3,128</b>	<b>\$15,297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,989</b>

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.014

**Service Name:** CAO & Executive Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 1,564	E	ERF		\$ 1,564	\$ -	\$ -	\$ -		\$ 1,564
27-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF		\$ -	\$ 3,128	\$ -	\$ -		\$ 3,128
28-01	Replacement	Computer	Computer Replacement	\$ 15,297	E	ERF		\$ -		\$ 15,297	\$ -		\$ 15,297
													\$ -
			<b>Grand Total</b>	<b>\$ 19,989</b>			<b>\$ -</b>	<b>\$ 1,564</b>	<b>\$ 3,128</b>	<b>\$ 15,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,989</b>

**Reserve Schedule**

**Reserve Fund: 1.014 CAO & Executive Operations**

**Fund: 1022 Fund Center: 101366**  
ERF Group: CAO.ERF

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Beginning Balance</b>	14,994	22,231	25,757	27,819	17,812	23,212
<b>Actual Purchases</b>	(7,763)					
<b>Planned Purchases (Based on Capital Plan)</b>		(1,564)	(3,128)	(15,297)	-	-
<b>Transfer from Operating Budget</b>	15,000	5,090	5,190	5,290	5,400	5,510
<b>Interest Income</b>						
<b>Ending Balance \$</b>	<b>22,231</b>	<b>25,757</b>	<b>27,819</b>	<b>17,812</b>	<b>23,212</b>	<b>28,722</b>

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Human Resources**

#### **FINAL BUDGET**

March 2026

**Service:** 1.016 Human Resources

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent to provide Human Resources services to the Board of the Capital Regional District.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition and internal recoveries

1.016 - Human Resources	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	3,189,877	2,820,000	3,250,354	-	112,108	3,362,462	4,018,755	4,288,596	4,137,285	4,194,845
Allocations	150,280	151,589	151,375	-	25,226	176,601	157,743	163,778	166,460	169,324
Legal Expenses	17,830	17,500	18,150	-	-	18,150	18,510	18,880	19,260	19,650
GV/LRA Membership Dues and Staff Training	190,930	192,000	203,190	-	-	203,190	224,960	229,460	234,050	238,730
Contract for Services	451,473	415,500	367,244	-	160,000	527,244	359,999	361,331	368,929	371,534
Software Licenses	16,440	35,000	81,814	-	-	81,814	98,630	112,780	115,470	122,792
Other Operating Expenses	202,680	147,800	206,170	-	-	206,170	239,935	238,732	240,461	245,282
<b>TOTAL OPERATING COSTS</b>	<b>4,219,510</b>	<b>3,779,389</b>	<b>4,278,297</b>	<b>-</b>	<b>297,334</b>	<b>4,575,631</b>	<b>5,118,532</b>	<b>5,413,557</b>	<b>5,281,915</b>	<b>5,362,156</b>
*Percentage Increase over prior year						8.4%	11.9%	5.8%	-2.4%	1.5%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	20,000	10,000	-	-	-	-	60,000	10,000	-	-
Transfer to Equipment Replacement Fund	12,000	25,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000
Transfer to Operating Reserve	-	20,000	-	-	130,000	130,000	-	-	-	-
<b>TOTAL CAPITAL / RESERVE</b>	<b>32,000</b>	<b>55,000</b>	<b>12,000</b>	<b>-</b>	<b>130,000</b>	<b>142,000</b>	<b>72,000</b>	<b>22,000</b>	<b>12,000</b>	<b>12,000</b>
<b>TOTAL COSTS</b>	<b>4,251,510</b>	<b>3,834,389</b>	<b>4,290,297</b>	<b>-</b>	<b>427,334</b>	<b>4,717,631</b>	<b>5,190,532</b>	<b>5,435,557</b>	<b>5,293,915</b>	<b>5,374,156</b>
						11.0%	10.0%	4.7%	-2.6%	1.5%
<u>INTERNAL RECOVERIES</u>										
Recovery Costs	(92,500)	(92,500)	(20,000)	-	(68,608)	(88,608)	(20,000)	(20,000)	(20,000)	(20,000)
First Aid Recovery	(6,278)	(2,544)	(6,392)	-	-	(6,392)	(6,521)	(6,652)	(6,783)	(6,919)
Transfer from Internal Reserve	(100,000)	(100,000)	-	-	(145,000)	(145,000)	-	-	-	-
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-
Human Resources	(3,461,768)	(3,461,768)	(3,641,075)	-	(213,726)	(3,854,801)	(4,510,040)	(4,722,235)	(4,546,128)	(4,590,184)
<b>TOTAL INTERNAL RECOVERIES</b>	<b>(3,660,546)</b>	<b>(3,656,812)</b>	<b>(3,667,467)</b>	<b>-</b>	<b>(427,334)</b>	<b>(4,094,801)</b>	<b>(4,536,561)</b>	<b>(4,748,887)</b>	<b>(4,572,911)</b>	<b>(4,617,103)</b>
<b>NET COSTS</b>	<b>590,964</b>	<b>177,577</b>	<b>622,830</b>	<b>-</b>	<b>-</b>	<b>622,830</b>	<b>653,971</b>	<b>686,670</b>	<b>721,003</b>	<b>757,054</b>
*Percentage increase over prior year Net Costs						5.4%	5.0%	5.0%	5.0%	5.0%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	18.5	18.5	18.5	-	-	18.5	24.0	25.0	23.0	23.0

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

<b>Service No.</b>	<b>1.016 Human Resources</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$60,000	\$64,692	\$341,948	\$670,148	\$101,800	\$7,820	\$1,186,408	
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	
	<b>\$60,000</b>	<b>\$64,692</b>	<b>\$341,948</b>	<b>\$670,148</b>	<b>\$101,800</b>	<b>\$7,820</b>	<b>\$1,186,408</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$60,000	\$60,000	\$331,000	\$659,200	\$101,800	\$0	\$1,152,000
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$4,692	\$10,948	\$10,948	\$0	\$7,820	\$34,408
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$60,000</b>	<b>\$64,692</b>	<b>\$341,948</b>	<b>\$670,148</b>	<b>\$101,800</b>	<b>\$7,820</b>	<b>\$1,186,408</b>

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.016  
**Service Name:** Human Resources

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
23-03	New	HRIS	SuccessFactors implementation	\$ 1,178,400	E	Cap	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
26-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF		\$ 4,692	\$ -	\$ -	\$ -	\$ -	\$ 4,692
27-01	Replacement	Computer	Computer Replacement	\$ 10,948	E	ERF		\$ -	\$ 10,948	\$ -	\$ -	\$ -	\$ 10,948
28-01	Replacement	Computer	Computer Replacement	\$ 10,948	E	ERF		\$ -	\$ -	\$ 10,948	\$ -	\$ -	\$ 10,948
30-01	Replacement	Computer	Computer Replacement	\$ 7,820	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 7,820	\$ 7,820
26-02	New	HRIS - Talent Suite	2026 iBC 11b-1.6 11b-1.6 HRIS Talent Suite (Revised)	\$ 1,092,000	E	Cap		\$ -	\$ 331,000	\$ 659,200	\$ 101,800	\$ -	\$ 1,092,000
			<b>Grand Total</b>	<b>\$ 2,304,808</b>			<b>\$ 60,000</b>	<b>\$ 64,692</b>	<b>\$ 341,948</b>	<b>\$ 670,148</b>	<b>\$ 101,800</b>	<b>\$ 7,820</b>	<b>\$ 1,186,408</b>

**Reserve Schedule**

**Reserve Fund: 1.016 Human Resources**

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**Reserve Cash Flow**

Fund: 1022 Fund Center: 101419 ERF Group: HR.ERF	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	14,679	39,679	46,987	48,039	49,091	61,091
<b>Actual Purchases</b>	-	-	-	-		-
<b>Planned Purchases (Based on Capital Plan)</b>		(4,692)	(10,948)	(10,948)		(7,820)
<b>Transfer from Operating Budget</b>	25,000	12,000	12,000	12,000	12,000	12,000
<b>Interest Income</b>		-	-	-	-	-
<b>Ending Balance \$</b>	<b>39,679</b>	<b>46,987</b>	<b>48,039</b>	<b>49,091</b>	<b>61,091</b>	<b>65,271</b>

**Assumptions/Background:**

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**Capital Fund**

**Capital Fund: 1.016 Human Resources - for HRIS**

**Reserve Cash Flow**

Fund: GSV185008 Fund Center: 191094	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,277,387	1,277,387	1,277,387	946,387	287,187	185,387
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)		-	(331,000)	(659,200)	(101,800)	
Transfer from Operating Budget		-	-	-	-	-
Transfer from L&G Operating Reserve (BX)						
Interest Income	-	-	-	-	-	-
<b>Ending Balance \$</b>	<b>1,277,387</b>	<b>1,277,387</b>	<b>946,387</b>	<b>287,187</b>	<b>185,387</b>	<b>185,387</b>

Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Corporate Communications & Engagement**

#### **FINAL BUDGET**

March 2026

**Service:** 1.118 Corporate Communications & Engagement

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent to provide administrative services to the Board of the Capital Regional District.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

No limit

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition and internal recoveries

1.118 - CORPORATE COMMUNICATIONS & ENGAGEMENT	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,191,183	1,180,000	2,566,116	-	60,000	2,626,116	2,635,374	2,710,350	2,651,168	2,714,517
Allocations	107,006	107,006	109,782	-	10,812	120,594	120,466	125,878	124,970	126,661
Contract for Services	61,010	58,000	64,600	-	28,000	92,600	65,890	67,210	68,550	69,920
Printing & Copying	8,390	1,500	19,240	-	-	19,240	19,620	20,010	20,410	20,820
Other Operating Expenses	85,370	87,770	249,460	-	-	249,460	278,452	270,786	276,201	281,768
<b>TOTAL OPERATING COSTS</b>	<b>1,452,959</b>	<b>1,434,276</b>	<b>3,009,198</b>	<b>-</b>	<b>98,812</b>	<b>3,108,010</b>	<b>3,119,802</b>	<b>3,194,234</b>	<b>3,141,299</b>	<b>3,213,686</b>
*Percentage Increase over prior year			107.1%	0.0%	6.8%	113.9%	0.4%	2.4%	-1.7%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
<b>TOTAL CAPITAL / RESERVES</b>	<b>6,000</b>	<b>6,000</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>16,200</b>	<b>16,400</b>	<b>16,610</b>	<b>16,820</b>
<b>TOTAL COSTS</b>	<b>1,458,959</b>	<b>1,440,276</b>	<b>3,025,198</b>	<b>-</b>	<b>98,812</b>	<b>3,124,010</b>	<b>3,136,002</b>	<b>3,210,634</b>	<b>3,157,909</b>	<b>3,230,506</b>
*Percentage increase over prior year Total Costs			107.4%	0.0%	6.8%	114.1%	0.4%	2.4%	-1.6%	2.3%
Funding from Internal Reserves	(28,000)	(28,000)	-	-	(88,000)	(88,000)	-	-	-	-
Funding from Internal Allocation - CRD Evolves	-	-	(1,528,030)	-	-	(1,528,030)	(1,451,835)	(1,490,887)	(1,401,211)	(1,433,360)
<b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>	<b>1,430,959</b>	<b>1,412,276</b>	<b>1,497,168</b>	<b>-</b>	<b>10,812</b>	<b>1,507,980</b>	<b>1,684,167</b>	<b>1,719,747</b>	<b>1,756,698</b>	<b>1,797,146</b>
<u>REVENUE</u>										
Interest Income	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COSTS</b>	<b>1,430,959</b>	<b>1,412,276</b>	<b>1,497,168</b>	<b>-</b>	<b>10,812</b>	<b>1,507,980</b>	<b>1,684,167</b>	<b>1,719,747</b>	<b>1,756,698</b>	<b>1,797,146</b>
*Percentage increase over prior year Net Costs			4.6%	0.0%	0.8%	5.4%	11.7%	2.1%	2.1%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	8.0	8.0	18.5	-	-	18.5	18.5	18.5	17.5	17.5

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

<b>Service No.</b>	<b>1.118</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Corporate Communications &amp; Enga</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$183,036	\$195,955	\$19,989	\$6,663	\$5,099	\$13,326	\$241,032	
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	
	<b>\$183,036</b>	<b>\$195,955</b>	<b>\$19,989</b>	<b>\$6,663</b>	<b>\$5,099</b>	<b>\$13,326</b>	<b>\$241,032</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$12,919	\$19,989	\$6,663	\$5,099	\$13,326	\$57,996	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$183,036	\$183,036	\$0	\$0	\$0	\$0	\$183,036	
	<b>\$183,036</b>	<b>\$195,955</b>	<b>\$19,989</b>	<b>\$6,663</b>	<b>\$5,099</b>	<b>\$13,326</b>	<b>\$241,032</b>	

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.118**

**Service Name: Corporate Communications & Engagement**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 12,919	E	ERF		\$ 12,919	\$ -	\$ -	\$ -		\$ 12,919
27-01	Replacement	Computer	Computer Replacement	\$ 19,989	E	ERF		\$ -	\$ 19,989	\$ -	\$ -		\$ 19,989
28-01	Replacement	Computer	Computer Replacement	\$ 6,663	E	ERF		\$ -	\$ -	\$ 6,663	\$ -		\$ 6,663
29-01	Replacement	Computer	Computer Replacement	\$ 5,099	E	ERF		\$ -	\$ -	\$ -	\$ 5,099		\$ 5,099
22-01	Replacement	CRD Public Website	CRD Public Website	\$ 754,000	E	Res	\$ 183,036	\$ 183,036	\$ -	\$ -	\$ -	\$ -	\$ 183,036
30-01	Replacement	Computer	Computer Replacement	\$ 13,326	E	ERF						\$ 13,326	\$ 13,326
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 811,996</b>			<b>\$ 183,036</b>	<b>\$ 195,955</b>	<b>\$ 19,989</b>	<b>\$ 6,663</b>	<b>\$ 5,099</b>	<b>\$ 13,326</b>	<b>\$ 241,032</b>

**Reserve Fund: 1.118 Corporate Communications & Engagement**

Assets held by Corporate Communications consists of computers and equipment to support service delivery.

**Reserve Cash Flow**

Fund: 1022 Fund Center: 101518 ERF Group: COMREL.ERF	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	16,489	7,551	10,632	6,843	16,580	28,091
<b>Actual Purchases</b>	(14,938)					
<b>Planned Purchases (Based on Capital Plan)</b>		(12,919)	(19,989)	(6,663)	(5,099)	(13,326)
<b>Transfer from Operating Budget</b>	6,000	16,000	16,200	16,400	16,610	16,820
<b>Interest Income</b>						
<b>Ending Balance \$</b>	<b>7,551</b>	<b>10,632</b>	<b>6,843</b>	<b>16,580</b>	<b>28,091</b>	<b>31,585</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **CORPORATE SERVICES**

#### **FINAL BUDGET**

March 2026

**FINAL BUDGET**  
**March 11, 2026**  
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# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Corporate Services**

#### **FINAL BUDGET**

March 2026

**Service:** 1.014B Corporate Services

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

**SERVICE DESCRIPTION:**

Risk management including insurance claims, loss control and tender call/contract review.  
Corporate administrative support including legal services, legislative services, procurement, records management and privacy and Freedom of information requests.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition and internal recoveries

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>CORPORATE SERVICES</b>										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,796,542	2,401,000	2,939,332	315,153	80,000	3,334,485	3,614,783	3,855,760	3,947,638	4,041,642
Building Occupancy	154,992	149,242	165,786	-	-	165,786	173,644	181,243	184,178	187,180
Legal Expenses	8,160	5,000	8,310	-	-	8,310	8,480	8,650	8,820	9,000
Contract for Services	987,800	947,800	11,945	-	964,800	976,745	12,522	13,128	14,335	15,603
Software Licenses	17,010	31,100	28,500	6,000	-	34,500	39,720	43,210	44,080	44,960
Other Operating Expenses	146,179	131,729	131,567	19,000	26,000	176,567	177,960	177,389	167,558	167,278
<b>TOTAL OPERATING COSTS</b>	<b>4,110,682</b>	<b>3,665,871</b>	<b>3,285,439</b>	<b>340,153</b>	<b>1,070,800</b>	<b>4,696,392</b>	<b>4,027,109</b>	<b>4,279,380</b>	<b>4,366,609</b>	<b>4,465,663</b>
*Percentage Increase over prior year						14.2%	-14.3%	6.3%	2.0%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to General Capital Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>13,200</b>	<b>13,460</b>	<b>13,730</b>	<b>14,000</b>
<b>TOTAL COSTS</b>	<b>4,120,682</b>	<b>3,675,871</b>	<b>3,295,439</b>	<b>340,153</b>	<b>1,070,800</b>	<b>4,706,392</b>	<b>4,040,309</b>	<b>4,292,840</b>	<b>4,380,339</b>	<b>4,479,663</b>
*Percentage increase over prior year						14.2%	-14.2%	6.3%	2.0%	2.3%
<b>REVENUE</b>										
FOI Revenue	-	(600)	-	-	-	-	-	-	-	-
Allocation Recovery	(406,339)	(406,339)	(130,000)	(142,000)	(406,339)	(678,339)	(278,740)	(285,657)	(292,745)	(300,017)
Transfer from Operating Reserve	(495,000)	(405,000)	-	-	(397,000)	(397,000)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(901,339)</b>	<b>(811,939)</b>	<b>(130,000)</b>	<b>(142,000)</b>	<b>(803,339)</b>	<b>(1,075,339)</b>	<b>(278,740)</b>	<b>- 285,657</b>	<b>- 292,745</b>	<b>- 300,017</b>
<b>NET COSTS</b>	<b>3,219,343</b>	<b>2,863,932</b>	<b>3,165,439</b>	<b>198,153</b>	<b>267,461</b>	<b>3,631,053</b>	<b>3,761,569</b>	<b>4,007,183</b>	<b>4,087,594</b>	<b>4,179,646</b>
*Percentage increase over prior year Net Costs						12.8%	3.6%	6.5%	2.0%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	17.6	17.6	17.6	3.0	-	20.6	22.6	23.6	23.6	23.6

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

<b>Service No.</b>	<b>1.014B Corporate Services</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$14,076</b>	<b>\$7,534</b>	<b>\$4,692</b>	<b>\$3,128</b>	<b>\$9,384</b>	<b>\$38,814</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$14,076</b>	<b>\$7,534</b>	<b>\$4,692</b>	<b>\$3,128</b>	<b>\$9,384</b>	<b>\$38,814</b>	

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.014B

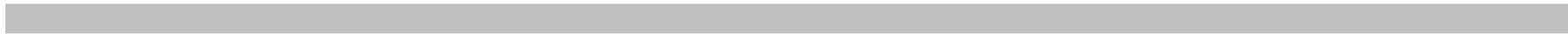
**Service Name:** Corporate Services

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 14,076	E	ERF		\$ 14,076	\$ -	\$ -	\$ -		\$ 14,076
27-01	Replacement	Computer	Computer Replacement	\$ 7,534	E	ERF		\$ -	\$ 7,534	\$ -	\$ -		\$ 7,534
28-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF		\$ -	\$ -	\$ 4,692	\$ -		\$ 4,692
29-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF		\$ -	\$ -	\$ -	\$ 3,128		\$ 3,128
30-01	Replacement	Computer	Computer Replacement	\$ 9,384	E	ERF		\$ -	\$ -	\$ -		\$ 9,384	\$ 9,384
			<b>Grand Total</b>	<b>\$ 38,814</b>			<b>\$ -</b>	<b>\$ 14,076</b>	<b>\$ 7,534</b>	<b>\$ 4,692</b>	<b>\$ 3,128</b>	<b>\$ 9,384</b>	<b>\$ 38,814</b>

<b>Reserve Schedule</b>
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<b>Reserve Fund: 1.014B Corporate Services</b>
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Fund: 1022 Fund Center: 102307 ERF Group: ERF Corporate Services	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	14,994	14,994	10,918	16,584	25,352	35,954
<b>Actual Purchases</b>						
<b>Planned Purchases (Based on Capital Plan)</b>		(14,076)	(7,534)	(4,692)	(3,128)	(9,384)
<b>Transfer from Operating Budget</b>		10,000	13,200	13,460	13,730	14,000
<b>Interest Income</b>						
<b>Ending Balance \$</b>	<b>14,994</b>	<b>10,918</b>	<b>16,584</b>	<b>25,352</b>	<b>35,954</b>	<b>40,570</b>

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# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Board Expenditures**

#### **FINAL BUDGET**

March 2026

**Service:** 1.011 Board Expenditures

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent to provide for the remuneration and expenses of the Capital Regional District members of the Board. One-half of the remuneration paid to the electoral area directors is charged to the Electoral Area Administrative Budgets (starting with the year 2003 budget).

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition

1.011 - Board Expenditures	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Directors' Remuneration	932,449	900,000	955,495	-	-	955,495	974,600	994,090	1,013,970	1,034,250
Standard Overhead Allocation	68,189	68,189	67,681	-	-	67,681	68,899	70,277	71,683	73,116
Building Occupancy	140,337	135,117	132,694	-	-	132,694	138,973	145,047	147,397	149,800
Legal Expenses	16,000	-	16,290	-	-	16,290	16,620	16,950	17,290	17,640
Contract for Services	10,300	-	10,300	3,000	51,600	64,900	43,340	12,410	12,660	12,910
Software Licenses	113,310	115,000	80,660	-	-	80,660	82,270	83,920	85,600	87,310
Meetings & Printing	15,520	14,900	15,800	-	12,000	27,800	25,120	16,520	16,850	17,190
Scholarship Programs	19,240	19,070	19,320	-	-	19,320	19,610	19,900	20,200	20,500
Other Operating Expenses	38,270	29,630	38,140	-	-	38,140	38,982	39,841	40,737	41,650
<b>TOTAL OPERATING COSTS</b>	<b>1,353,615</b>	<b>1,281,906</b>	<b>1,336,380</b>	<b>3,000</b>	<b>63,600</b>	<b>1,402,980</b>	<b>1,408,414</b>	<b>1,398,955</b>	<b>1,426,387</b>	<b>1,454,366</b>
*Percentage Increase over prior year						3.6%	0.4%	-0.7%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve	-	-	-	-	-	-	-	30,000	30,000	30,000
Transfer to Equipment Replacement Fund	58,640	58,640	59,700	-	-	59,700	60,890	62,110	63,350	64,620
<b>TOTAL CAPITAL / RESERVE</b>	<b>58,640</b>	<b>58,640</b>	<b>59,700</b>	<b>-</b>	<b>-</b>	<b>59,700</b>	<b>60,890</b>	<b>92,110</b>	<b>93,350</b>	<b>94,620</b>
<b>TOTAL COSTS</b>	<b>1,412,255</b>	<b>1,340,546</b>	<b>1,396,080</b>	<b>3,000</b>	<b>63,600</b>	<b>1,462,680</b>	<b>1,469,304</b>	<b>1,491,065</b>	<b>1,519,737</b>	<b>1,548,986</b>
						3.6%	0.5%	1.5%	1.9%	1.9%
<u>INTERNAL RECOVERIES</u>										
Transfer from Internal Reserve	(35,000)	(35,000)	-	-	(63,600)	(63,600)	(40,800)	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
<b>NET COSTS</b>	<b>1,374,755</b>	<b>1,303,046</b>	<b>1,393,580</b>	<b>3,000</b>	<b>-</b>	<b>1,396,580</b>	<b>1,426,004</b>	<b>1,488,565</b>	<b>1,517,237</b>	<b>1,546,486</b>
*Percentage increase over prior year Total Costs						1.4%	2.1%	4.4%	1.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

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

<b>Service No.</b>	<b>1.011 Board Expenditures</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$696,000	\$801,000	\$0	\$0	\$20,000	\$70,000	\$891,000	
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	
	<b>\$696,000</b>	<b>\$801,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$70,000</b>	<b>\$891,000</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Replacement Fund	\$696,000	\$801,000	\$0	\$0	\$20,000	\$70,000	\$891,000	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$696,000</b>	<b>\$801,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$70,000</b>	<b>\$891,000</b>	

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.011**

**Service Name: Board Expenditures**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	\$ 81,000	E	ERF	\$ 81,000	\$ 91,000					\$ 91,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	\$ 60,000	E	ERF							\$ -
19-03	Replacement	Boardroom Chairs	Replace boardroom chairs	\$ 30,000	E	ERF	\$ 30,000	\$ 30,000					\$ 30,000
20-01	Replacement	Boardroom Audio System	Replace boardroom audio system	\$ 21,700	E	ERF	\$ 10,000	\$ 20,000					\$ 20,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment	\$ 20,000	E	ERF					\$ 20,000		\$ 20,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	\$ 50,000	E	ERF		\$ 50,000				\$ 70,000	\$ 120,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system (this has not been done)	\$ 100,000	E	ERF	\$ 100,000	\$ 120,000					\$ 120,000
23-02	Replacement	Replace/Expand Recording Secretary Table	Replace/Expand Recording Secretary Table	\$ 25,000	E	ERF	\$ 25,000	\$ 25,000					\$ 25,000
23-03	Replacement	Multi-Camera System	Replace existing video Camera with a Multi-Camera System	\$ 80,000	E	ERF	\$ 75,000	\$ 85,000					\$ 85,000
24-01	Replacement	AV & lighting for Boardroom	AV for Boardroom, as identified in 2024 IBC 12b-4.1: Meeting Management Improvements	\$ 150,000	E	ERF	\$ 150,000	\$ 150,000					\$ 150,000
24-02	Replacement	Boardroom Table redesign & upgrades	Replace Boardroom Table, as identified in 2024 IBC 12b-4.1: Meeting Management Improvements	\$ 200,000	E	ERF	\$ 200,000	\$ 200,000					\$ 200,000
24-03	Replacement	Wiring	Replace wiring to accommodate new Board table	\$ 15,000	E	ERF	\$ 15,000	\$ 15,000					\$ 15,000
24-05	New	Granicus Integrated Voting		\$ 20,000	E	ERF	\$ 10,000	\$ 15,000					\$ 15,000
													\$ -
			<b>Grand Total</b>	<b>\$ 852,700</b>			<b>\$ 696,000</b>	<b>\$ 801,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 70,000</b>	<b>\$ 891,000</b>

**Reserve Schedule**

**Reserve Fund: 1.011 Board**

Boardroom Technology, Furniture and Equipment - The Board of Director assets include IPADs, computers, equipment and furniture used to support the Board and for activities held in the Boardroom.

**Reserve Cash Flow**

Fund: 1022 Fund Center: 101413 ERF Group: BOARD.ERF	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	780,344	812,735	71,435	132,325	194,435	237,785
<b>Actual Purchases</b>	(26,249)	-	-	-	-	-
<b>Planned Purchases (Based on Capital Plan)</b>		(801,000)	-	-	(20,000)	(70,000)
<b>Transfer from Operating Budget</b>	58,640	59,700	60,890	62,110	63,350	64,620
<b>Transfer from Operating Reserve</b>		-	-	-	-	-
<b>Interest Income</b>		-	-	-	-	-
<b>Ending Balance \$</b>	<b>812,735</b>	<b>71,435</b>	<b>132,325</b>	<b>194,435</b>	<b>237,785</b>	<b>232,405</b>

Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **First Nations Relations**

#### **FINAL BUDGET**

March 2026

**Service:** 1.027 First Nations Relations

**Committee:** Governance and First Nations Relations Committee

**DEFINITION:**

To provide for the management of intergovernmental relations between the CRD and the First Nations.

**SERVICE DESCRIPTION:**

This service was created to provide for 1) the management of intergovernmental relations, primarily First Nations, through a process of consultation, and 2) the coordination of various CRD First Nations initiatives to ensure the alignment of interests and to build positive working relationships between the CRD and First Nations communities within the Region.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee

**FUNDING:**

Requisition

1.027 First Nations Relations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	849,475	642,899	889,123	104,400	-	993,523	1,049,262	1,079,563	1,105,333	1,131,699
Allocations	86,586	86,586	108,619	20,546	-	129,165	129,645	133,771	134,106	136,313
Meetings, Programs & Special Events	152,600	71,500	48,450	3,030	18,500	69,980	52,510	53,560	54,630	55,720
Contract for Services	737,970	414,800	376,630	-	472,085	848,715	384,160	391,840	399,680	407,670
Legal Expenses	1,310	7,000	1,330	-	-	1,330	1,360	1,390	1,420	1,450
Other Operating Expenses	50,410	37,500	34,870	8,200	12,400	55,470	43,991	44,937	45,909	46,907
<b>TOTAL OPERATING COSTS</b>	<b>1,878,351</b>	<b>1,260,285</b>	<b>1,459,022</b>	<b>136,176</b>	<b>502,985</b>	<b>2,098,183</b>	<b>1,660,928</b>	<b>1,705,061</b>	<b>1,741,078</b>	<b>1,779,759</b>
*Percentage Increase over prior year			-22.3%	7.2%	26.8%	11.7%	-20.8%	2.7%	2.1%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	2,600	2,600	2,600	-	-	2,600	4,100	4,100	4,100	4,100
Trsf to Operating Reserve Fund										
Trsf to General Capital Fund										
<b>TOTAL COSTS</b>	<b>1,880,951</b>	<b>1,262,885</b>	<b>1,461,622</b>	<b>136,176</b>	<b>502,985</b>	<b>2,100,783</b>	<b>1,665,028</b>	<b>1,709,161</b>	<b>1,745,178</b>	<b>1,783,859</b>
*Percentage Increase over prior year Total Costs			-22.3%	7.2%	26.7%	11.7%	-20.7%	2.7%	2.1%	2.2%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>	<b>1,880,951</b>	<b>1,262,885</b>	<b>1,461,622</b>	<b>136,176</b>	<b>502,985</b>	<b>2,100,783</b>	<b>1,665,028</b>	<b>1,709,161</b>	<b>1,745,178</b>	<b>1,783,859</b>
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(473,000)	(232,600)	-	-	(490,585)	(490,585)	-	-	-	-
Internal cost recovery	-	-	-	(108,600)	(12,400)	(121,000)	(129,290)	(132,910)	(135,980)	(139,130)
Other Income	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(473,000)</b>	<b>(232,600)</b>	<b>-</b>	<b>(108,600)</b>	<b>(502,985)</b>	<b>(611,585)</b>	<b>(129,290)</b>	<b>(132,910)</b>	<b>(135,980)</b>	<b>(139,130)</b>
<b>NET COSTS</b>	<b>1,407,951</b>	<b>1,030,285</b>	<b>1,461,622</b>	<b>27,576</b>	<b>-</b>	<b>1,489,198</b>	<b>1,535,738</b>	<b>1,576,251</b>	<b>1,609,198</b>	<b>1,644,729</b>
*Percentage Increase over prior year Net Costs			3.8%	2.0%	0.0%	5.8%	3.1%	2.6%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	6.0	1.0	-	7.0	7.0	7.0	7.0	7.0

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

<b>Service No.</b>	<b>1.027 First Nations Relations</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,564	\$5,331	\$5,331	\$0	\$0	\$0	\$12,226
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$1,564</b>	<b>\$5,331</b>	<b>\$5,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,226</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,564	\$5,331	\$5,331	\$0	\$0	\$0	\$12,226
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$1,564</b>	<b>\$5,331</b>	<b>\$5,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,226</b>

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.027

**Service Name:** First Nations Relations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 1,564	E	ERF		\$ 1,564	\$ -	\$ -	\$ -		\$ 1,564
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,331	E	ERF		\$ -	\$ 5,331	\$ -	\$ -		\$ 5,331
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,331	E	ERF		\$ -	\$ -	\$ 5,331	\$ -		\$ 5,331
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 12,226</b>			<b>\$ -</b>	<b>\$ 1,564</b>	<b>\$ 5,331</b>	<b>\$ 5,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,226</b>

**Reserve Schedule**

**Reserve Fund: 1.027 FIRST NATIONS RELATIONS**

**Reserve Cash Flow**

**Fund: 1022 Fund Center: 102157**  
ERF Group: INTGOV.ERF

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	9,169	11,769	12,805	11,574	10,343	14,443
<b>Actual Purchases</b>	-					
<b>Planned Purchases (Based on Capital Plan)</b>	-	(1,564)	(5,331)	(5,331)	-	-
<b>Transfer from Operating Budget</b>	2,600	2,600	4,100	4,100	4,100	4,100
<b>Interest Income</b>						
<b>Ending Balance \$</b>	<b>11,769</b>	<b>12,805</b>	<b>11,574</b>	<b>10,343</b>	<b>14,443</b>	<b>18,543</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Victoria Family Court Committee**

#### **FINAL BUDGET**

March 2026

**Service:** 1.126 Vic Family Court & Youth Justice Committee

**Committee:** Planning and Protective Services

**DEFINITION:**

To operate and fund the operation of the Victoria Family Court Committee, a family court committee under the *Provincial Court Act*; as well as to direct funding to juvenile justice committees appointed by the Board (Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997).

**SERVICE DESCRIPTION:**

This service provides funding for the operation and funding of a *Provincial Court Act* family court committee, currently operating as the Victoria Family Court and Youth Justice Committee. Historically, such committees were mandatory. Now, they are optional. The mandate of the committee is:

- To monitor proceedings of the court and address issues pertaining to resources and legislation concerning families and youth;
- To promote and examine extra-legal options in the youth and family systems;
- To liaise with governmental and non-governmental bodies around youth justice;
- To meet at least four times a year and to provide an annual report to CRD, other local governments, and the Attorney General

The Victoria Family Court and Youth Justice committee has been a federal Youth Justice Committee under the *Youth Criminal Justice Act* since the 1980s.

**PARTICIPATION:**

Participants include all 13 municipalities in the CRD and the Juan de Fuca Electoral Area.

On the basis of the net taxable value of land and improvements as fixed for taxation in the immediately preceding year for Hospital District purposes as to one half of such cost, and the other one half shall be apportioned on the basis of population based on the last census established by Census Canada prior to year of apportionment.

**MAXIMUM LEVY:**

\$15,000 (Bylaw No. 3048)

**MAXIMUM CAPITAL DEBT:**

Nil

**METHOD OF AUTHORIZATION:**

Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997  
*Provincial Court Act*  
*Youth Criminal Justice Act*

**COMMISSION:**

**FUNDING:**

1.126 Vic Family Court & Youth Justice Committee	BUDGET REQUEST						FUTURE PROJECTIONS			
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<b>OPERATING COSTS:</b>										
Internal Allocation	1,172	1,172	973	-	-	973	991	1,010	1,031	1,051
Meeting Costs	8,160	8,160	8,323	-	-	8,323	8,489	8,659	8,832	9,010
Third Party Payments	39,320	16,500	32,262	-	-	32,262	6,323	6,134	5,940	5,742
<b>TOTAL OPERATING COSTS</b>	<b>48,652</b>	<b>25,832</b>	<b>41,558</b>	<b>-</b>	<b>-</b>	<b>41,558</b>	<b>15,803</b>	<b>15,803</b>	<b>15,803</b>	<b>15,803</b>
*Percentage Increase		-46.9%	-14.58%			-14.58%	-62.0%	0.0%	0.0%	0.0%
<b>FUNDING SOURCES (REVENUE)</b>										
Estimated balance C/F from current to Next year	-	22,820	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(32,849)	(32,849)	(25,841)	-	-	(25,841)	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-
Management Fee Offset	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(803)	(803)	(717)	-	-	(717)	(803)	(803)	(803)	(803)
<b>TOTAL REVENUE</b>	<b>(33,652)</b>	<b>(10,832)</b>	<b>(26,558)</b>	<b>-</b>	<b>-</b>	<b>(26,558)</b>	<b>(803)</b>	<b>(803)</b>	<b>(803)</b>	<b>(803)</b>
<b>REQUISITION</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>
*Percentage Increase		0.0%	0.00%			0.00%	0.0%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Greater Victoria Police Victims Services**

#### **FINAL BUDGET**

March 2026

**Service: 1.128 Greater Victoria Police Victims Services**

**Committee: Planning and Protective Services**

**DEFINITION:**

To make Grants-In-Aid to the Greater Victoria Police Victims Services on behalf of participating members.  
Extended service Bylaw No. 1998 (May 27, 1992).

**SERVICE DESCRIPTION:**

Greater Victoria Police Victims Services is contracted by the provincial gov't (Solicitor General who provide partial funding) to provide the following services under the Victims of Crime Act to those impacted by crime or trauma : Emotional support/Service referral including at scene triage and referral to Sexual Assault, Spousal Assault, Child Abuse and Men's Trauma centres; Public Education on victim's rights and support services, justice system and court orientation; Court Support for Crown Counsel in Victoria and West Shore including orientation and ongoing support through judicial process for victims, witnesses, friends and family; Safety planning assistance for ongoing safety following criminal victimization; Emotional support for next-of-kin sudden death notification (police accompaniment); Convicted Criminal updates to victims regarding court dates, sentencing, parole hearings and decisions and release dates/ conditions; Victim Impact Statement guidance on content of statement; Victims of Crime Assistance applications for lost income from criminal victimization.

**PARTICIPATION:**

All municipalities except the District of North Saanich and the District of Sooke and a portion of the electoral Area of Juan de Fuca (former small Langford Electoral Area).

**MAXIMUM LEVY:**

No limit

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

**FUNDING:**

1.128 Greater Victoria Police Victims Services			BUDGET REQUEST				FUTURE PROJECTIONS			
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	6,464	6,464	6,657	-	-	6,657	6,777	6,912	7,050	7,191
Third Party Payments	321,054	321,054	327,476	-	-	327,476	334,027	340,707	347,521	354,472
Interest Charge	5,323	5,323	5,957	-	-	5,957	1,910	1,948	1,987	2,027
<b>TOTAL OPERATING COSTS</b>	<b>332,841</b>	<b>332,841</b>	<b>340,090</b>	<b>-</b>	<b>-</b>	<b>340,090</b>	<b>342,714</b>	<b>349,567</b>	<b>356,558</b>	<b>363,690</b>
*Percentage Increase		0.0%	2.18%			2.18%	0.8%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(2,465)	(2,465)	(5,713)	-	-	(5,713)	-	-	-	-
Grants in Lieu	(16,212)	(16,212)	(14,583)	-	-	(14,583)	(16,212)	(16,212)	(16,212)	(16,212)
Interest Income	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(18,677)</b>	<b>(18,677)</b>	<b>(20,296)</b>	<b>-</b>	<b>-</b>	<b>(20,296)</b>	<b>(16,212)</b>	<b>(16,212)</b>	<b>(16,212)</b>	<b>(16,212)</b>
<b>REQUISITION</b>	<b>(314,164)</b>	<b>(314,164)</b>	<b>(319,794)</b>	<b>-</b>	<b>-</b>	<b>(319,794)</b>	<b>(326,502)</b>	<b>(333,355)</b>	<b>(340,346)</b>	<b>(347,478)</b>
*Percentage Increase		0.0%	1.79%			1.79%	2.1%	2.1%	2.1%	2.1%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Sooke Region Museum**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.121

**Sooke Region Museum**

**Committee: N/A**

**DEFINITION:**

A specified area established to provide annual financial assistance to the Sooke Region Historical Society for the purpose of operating, maintaining and developing the Sooke Region Museum (Bylaw No. 1189 - November 23, 1983); increased levy amendment Bylaw No. 1538 - June 10, 1987, converted by Bylaw No. 3751 - March 2011, both Sooke Region Museum services (1.120 & 1.121) merged into one by Bylaw No. 3827 - July 2012, increased levy Bylaw No. 3942 - April 16, 2014.

**SERVICE DESCRIPTION:**

This service provides an annual contribution in support of the Sooke Region Museum operations and historical programs. The service was established in 1983 and is administered by the Sooke Region Historical Society.

**PARTICIPATION:**

Western portions of the Juan de Fuca Electoral Area and the District of Sooke.

**MAXIMUM LEVY:**

Greater of \$191,000 or \$0.063 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.121 - Sooke Region Museum	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to Sooke Regional Museum	295,340	295,340	301,247	-	-	301,247	307,272	313,417	319,685	326,079
Allocations	4,602	4,602	5,999	-	-	5,999	6,107	6,230	6,354	6,481
Other Operating Expenses	30	22	20	-	-	20	20	20	20	20
<b>TOTAL COSTS</b>	<b>299,972</b>	<b>299,964</b>	<b>307,266</b>	<b>-</b>	<b>-</b>	<b>307,266</b>	<b>313,399</b>	<b>319,667</b>	<b>326,059</b>	<b>332,580</b>
*Percentage Increase over prior year			2.4%			2.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(9)	9	-	-	9	-	-	-	-
Balance c/fwd from 2024 to 2025	(56)	(56)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(660)	(646)	(1,571)	-	-	(1,571)	(700)	(720)	(740)	(760)
Other Revenue	(10)	(7)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
<b>TOTAL REVENUE</b>	<b>(726)</b>	<b>(718)</b>	<b>(1,572)</b>	<b>-</b>	<b>-</b>	<b>(1,572)</b>	<b>(710)</b>	<b>(730)</b>	<b>(750)</b>	<b>(770)</b>
<b>REQUISITION</b>	<b>(299,246)</b>	<b>(299,246)</b>	<b>(305,694)</b>	<b>-</b>	<b>-</b>	<b>(305,694)</b>	<b>(312,689)</b>	<b>(318,937)</b>	<b>(325,309)</b>	<b>(331,810)</b>
*Percentage increase over prior year Requisition			2.2%			2.2%	2.3%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Real Estate**

### **FINAL BUDGET**

March 2026

**Service:** 1.015 Real Estate

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

**SERVICE DESCRIPTION:**

Acquisition, disposal and management of real estate interests on behalf of CRD departments and commissions/committees.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Internal recoveries and requisition

1.015 - Real Estate Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	478,985	478,945	476,169	-	-	476,169	489,637	503,487	515,375	527,542
Allocations	81,997	80,777	84,308	-	-	84,308	85,819	88,880	89,257	90,694
Legal Expenses	1,550	2,750	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Software Licenses	10,260	10,260	10,440	-	-	10,440	10,650	10,860	11,080	11,300
Other Operating Expenses	29,410	18,025	24,790	-	-	24,790	25,266	25,762	26,259	26,756
<b>TOTAL OPERATING COSTS</b>	<b>602,202</b>	<b>590,757</b>	<b>597,287</b>	<b>-</b>	<b>-</b>	<b>597,287</b>	<b>612,982</b>	<b>630,629</b>	<b>643,641</b>	<b>657,992</b>
*Percentage increase/-decrease over prior year						-0.8%	2.6%	2.9%	2.1%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>602,202</b>	<b>590,757</b>	<b>597,287</b>	<b>-</b>	<b>-</b>	<b>597,287</b>	<b>612,982</b>	<b>630,629</b>	<b>643,641</b>	<b>657,992</b>
*Percentage increase/-decrease over prior year Total Costs						-0.8%	2.6%	2.9%	2.1%	2.2%
Internal Recoveries	(487,351)	(487,351)	(477,830)	-	-	(477,830)	(490,385)	(504,503)	(514,912)	(526,394)
<b>NET COSTS</b>	<b>114,851</b>	<b>103,406</b>	<b>119,457</b>	<b>-</b>	<b>-</b>	<b>119,457</b>	<b>122,597</b>	<b>126,126</b>	<b>128,729</b>	<b>131,598</b>
*Percentage increase over prior year Net Costs						4.0%	2.6%	2.9%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

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

<b>Service No.</b>	<b>1.015 Real Estate</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$4,692	\$0	\$3,128	\$0	\$0	\$4,692	\$12,512
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$4,692</b>	<b>\$0</b>	<b>\$3,128</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,692</b>	<b>\$12,512</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$4,692	\$0	\$3,128	\$0	\$0	\$4,692	\$12,512
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$4,692</b>	<b>\$0</b>	<b>\$3,128</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,692</b>	<b>\$12,512</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.015

**Service Name:** Real Estate

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF		\$ 4,692	\$ -	\$ -	\$ -		\$ 4,692
28-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF		\$ -	\$ -	\$ 3,128	\$ -		\$ 3,128
30-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 4,692	\$ 4,692
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 12,512</b>			<b>\$ -</b>	<b>\$ 4,692</b>	<b>\$ -</b>	<b>\$ 3,128</b>	<b>\$ -</b>	<b>\$ 4,692</b>	<b>\$ 12,512</b>

**Reserve Schedule**

**Reserve Fund: 1.015 Real Estate**

**Reserve Cash Flow**

**Fund: 1022 Fund Center: 101418**  
ERF Group: PRPSRV.ERF

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	29,528	27,617	22,925	22,925	19,797	19,797
<b>Actual Purchases</b>	(1,911)					
<b>Planned Purchases (Based on Capital Plan)</b>		(4,692)	-	(3,128)	-	(4,692)
<b>Transfer from Operating Budget</b>	-	-	-	-	-	-
<b>Interest Income</b>						
<b>Ending Balance \$</b>	<b>27,617</b>	<b>22,925</b>	<b>22,925</b>	<b>19,797</b>	<b>19,797</b>	<b>15,105</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Facility Management**

#### **FINAL BUDGET**

March 2026

**Service:** 1.105 Facility Management

**Committee:** Finance

**DEFINITION:**

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

**SERVICE DESCRIPTION:**

Full facility management services including administration, maintenance, technical and project management for nine facilities.

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**MAXIMUM CAPITAL DEBT:**

**COMMITTEE:**

Finance

**FUNDING:**

**GENERAL INFORMATION:**

All costs are recovered from user departments and requisition.

1.105 Facility Management	BUDGET REQUEST						FUTURE PROJECTIONS			
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,461,333	1,170,324	1,497,943	-	-	1,497,943	1,539,501	1,582,210	1,619,202	1,657,047
Internal Allocations	355,753	353,663	219,976	-	3,604	223,580	233,839	241,558	242,294	246,253
Consulting Service	81,100	58,000	82,560	-	-	82,560	84,210	85,890	87,610	89,360
Operating Supplies	28,190	37,431	28,695	-	-	28,695	29,260	29,860	30,460	31,070
Telecommunication	17,300	16,059	17,615	-	-	17,615	17,970	18,330	18,700	19,070
Vehicle and Equipment	36,985	40,914	37,645	-	-	37,645	38,400	39,170	39,950	40,750
Operating Cost - Other	47,553	36,662	64,685	-	-	64,685	65,980	67,310	68,650	70,020
Deficit	10,255	10,255	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>2,038,469</b>	<b>1,723,308</b>	<b>1,949,119</b>	<b>-</b>	<b>3,604</b>	<b>1,952,723</b>	<b>2,009,160</b>	<b>2,064,328</b>	<b>2,106,866</b>	<b>2,153,570</b>
*Percentage increase over prior year operating costs		-15.5%	-4.38%			-4.21%	2.89%	2.75%	2.06%	2.22%
<u>CAPITAL / RESERVE</u>										
Transfer to ERF	45,000	45,000	45,900	-	-	45,900	46,820	47,760	48,720	49,690
Transfer to General Capital Fund	75,000	75,000	-	-	75,000	75,000	-	-	-	-
Transfer to Operating Reserve	-	60,166								
<b>TOTAL CAPITAL / RESERVES</b>	<b>120,000</b>	<b>180,166</b>	<b>45,900</b>	<b>-</b>	<b>75,000</b>	<b>120,900</b>	<b>46,820</b>	<b>47,760</b>	<b>48,720</b>	<b>49,690</b>
<b>TOTAL COSTS</b>	<b>2,158,469</b>	<b>1,903,474</b>	<b>1,995,019</b>	<b>-</b>	<b>78,604</b>	<b>2,073,623</b>	<b>2,055,980</b>	<b>2,112,088</b>	<b>2,155,586</b>	<b>2,203,260</b>
*Percentage increase over prior year operating costs		-11.8%				-3.93%	-0.85%	2.73%	2.06%	2.21%
Internal Recoveries	(1,944,015)	(1,667,920)	(1,794,714)	-	(3,604)	(1,798,318)	(1,874,790)	(1,925,905)	(1,965,158)	(2,008,489)
<b>OPERATING LESS RECOVERIES</b>	<b>214,454</b>	<b>235,554</b>	<b>200,305</b>	<b>-</b>	<b>75,000</b>	<b>275,305</b>	<b>181,190</b>	<b>186,183</b>	<b>190,428</b>	<b>194,771</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating reserve	(10,255)	(10,255)	-			-				
Balance C/F from Prior to Current year	-	-	-	-	(75,000)	(75,000)	-	-	-	-
Revenue - Other	(33,922)	(55,022)	(32,892)	-	-	(32,892)	(8,932)	(8,942)	(8,952)	(8,962)
<b>TOTAL REVENUE</b>	<b>(44,177)</b>	<b>(65,277)</b>	<b>(32,892)</b>	<b>-</b>	<b>(75,000)</b>	<b>(107,892)</b>	<b>(8,932)</b>	<b>(8,942)</b>	<b>(8,952)</b>	<b>(8,962)</b>
Estimated balance C/F from current to Next year										
<b>REQUISITION</b>	<b>(170,277)</b>	<b>(170,277)</b>	<b>(167,413)</b>	<b>-</b>	<b>-</b>	<b>(167,413)</b>	<b>(172,258)</b>	<b>(177,241)</b>	<b>(181,476)</b>	<b>(185,809)</b>
*Percentage increase over prior year requisition						-1.68%	3%	3%	2%	2%
AUTHORIZED POSITIONS FTE:	12	12	12	-		12	12	12	12	12

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

<b>Service No.</b>	<b>1.105 Facilities Management</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$250,000	\$75,000	\$75,000	\$0	\$0	\$0	\$400,000
	<b>\$0</b>	<b>\$285,000</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$575,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$285,000	\$110,000	\$110,000	\$35,000	\$35,000	\$35,000	\$575,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$285,000</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$575,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.105**

**Service Name: Facilities Management**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
21-01	Replacement	Unit F01112	Replace 2010 Chev Express Van - 01112	\$ 75,000	V	ERF	→	75,000					\$ 75,000
22-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF		10,000					\$ 10,000
23-01	Replacement	Fleet Replacement	Replace 2012 Jeep Patriot - 12001	\$ 75,000	V	ERF				75,000			\$ 75,000
23-02	New	Equipment Replacement	New utility trailer	\$ 15,000	V	ERF	→	15,000					\$ 15,000
24-01	Replacement	Fleet Replacement	Replace 2016 Sprinter Van - Unit 1601	\$ 75,000	V	ERF		75,000					\$ 75,000
25-01	Replacement	Fleet Replacement	Replace 2017 Transit Van - Unit 17002	\$ 75,000	V	ERF			75,000				\$ 75,000
26-01	Replacement	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric	\$ 125,000	E	ERF		25,000	25,000	25,000	25,000	25,000	\$ 125,000
26-02	Replacement	Fleet Replacement	Replace 2014 Dodge Ram - Unit F14016	\$ 85,000	V	ERF		85,000					\$ 85,000
27-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF			10,000	10,000	10,000	10,000	\$ 40,000
													\$ -
			<b>Grand Total</b>	<b>\$ 625,000</b>			<b>\$ -</b>	<b>\$ 285,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 575,000</b>

**Service:** 1.105 Facilities Management

**Project Number** 21-01 **Capital Project Title** Unit F01112 **Capital Project Description** Replace 2010 Chev Express Van - 01112  
**Project Rationale** Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

**Project Number** 22-01 **Capital Project Title** Equipment Replacement **Capital Project Description** Replace computers  
**Project Rationale** Per IT replacement schedule

**Project Number** 23-01 **Capital Project Title** Fleet Replacement **Capital Project Description** Replace 2012 Jeep Patriot - 12001  
**Project Rationale** Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

**Project Number** 23-02 **Capital Project Title** Equipment Replacement **Capital Project Description** New utility trailer  
**Project Rationale** Purchase new utility trailer to tow equipment with smaller light duty truck.

**Project Number** 24-01 **Capital Project Title** Fleet Replacement **Capital Project Description** Replace 2016 Sprinter Van - Unit 1601  
**Project Rationale** Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

**Project Number** 25-01 **Capital Project Title** Fleet Replacement **Capital Project Description** Replace 2017 Transit Van - Unit 17002  
**Project Rationale** Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

**Service:** 1.105 Facilities Management

**Project Number** 26-01 **Capital Project Title** Replacement of small equipment **Capital Project Description** Replacement of small equipment (leaf blowers, pressure washer etc.) with electric  
**Project Rationale** Per FM replacement schedule

**Project Number** 26-02 **Capital Project Title** Fleet Replacement **Capital Project Description** Replace 2014 Dodge Ram - Unit F14016  
**Project Rationale** Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

**Project Number** 27-01 **Capital Project Title** Equipment Replacement **Capital Project Description** Replace computers  
**Project Rationale** Per IT replacement schedule

**1.105 Facility Management  
Operating Reserve Summary  
2026 - 2030 Financial Plan**

**Profile**

**Facility Management**

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

**Operating Reserve Schedule - FC 105541**

Operating Reserve Schedule Projected year end balance	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	222,260	248,911	256,911	256,911	256,911	256,911
Planned Purchase	(10,255)					
Transfer from Ops Budget	27,207					
Interest Income*	9,699	8,000				
<b>Total projected year end balance</b>	<b>248,911</b>	<b>256,911</b>	<b>256,911</b>	<b>256,911</b>	<b>256,911</b>	<b>256,911</b>

**Assumptions/Background:**

\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.105 Facility Management  
Asset and Reserve Summary  
2026 - 2030 Financial Plan**

**Asset Profile**

**Facility Management ERF**

Facility Management assets consist of vehicles and equipment.

**Equipment Replacement Fund Schedule (ERF)**

Equipment Replacement Schedule Projected year end balance	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	438,982	483,437	247,337	184,157	121,917	135,637
<b>Planned Purchase (Based on Capital Plan)</b>	(5,732)	(285,000)	(110,000)	(110,000)	(35,000)	(35,000)
<b>Transfer from Ops Budget</b>	45,000	45,900	46,820	47,760	48,720	49,690
<b>Proceed disposal of Equipment</b>						
<b>Transfer</b>						
<b>Interest Income*</b>	5,188	3,000				
<b>Total projected year end balance</b>	<b>483,437</b>	<b>247,337</b>	<b>184,157</b>	<b>121,917</b>	<b>135,637</b>	<b>150,327</b>

\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **CRD Headquarters Building**

#### **FINAL BUDGET**

March 2026

**Service:** 1.106 CRD Headquarter Building

**Committee:** Finance

**DEFINITION:**

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**MAXIMUM CAPITAL DEBT:**

**COMMITTEE:**

Finance

**FUNDING:**

All costs are recovered by building allocation from CRD user departments.

1.106 - CRD HQ BUILDING			BUDGET REQUEST				FUTURE PROJECTIONS			
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocations	329,742	329,742	361,933	-	-	361,933	368,948	376,327	383,852	391,533
Insurance Cost	77,180	77,180	74,250	-	-	74,250	77,963	81,861	85,954	90,251
Repairs and Maintenance Costs	277,475	275,985	317,506	-	-	317,506	323,871	330,340	336,939	343,685
Rental and Leases	128,107	119,735	116,000	-	-	116,000	118,320	120,690	123,100	125,560
Electricity& Utilities	203,000	170,905	171,500	-	-	171,500	174,930	178,430	182,000	185,630
Operating Supplies	17,264	15,365	17,600	-	-	17,600	17,960	18,320	18,690	19,060
Internal Labour Cost	345,000	439,255	350,000	-	-	350,000	357,000	364,140	371,420	378,850
Operating Cost - Other	260,900	262,657	271,550	-	-	271,550	276,939	282,480	288,131	293,895
Additional Space	600,000	529,694	550,000	-	-	550,000	561,000	572,220	583,660	595,330
Deficit	63,357	63,357	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>2,302,025</b>	<b>2,283,875</b>	<b>2,230,339</b>	-	-	<b>2,230,339</b>	<b>2,276,931</b>	<b>2,324,808</b>	<b>2,373,746</b>	<b>2,423,794</b>
*Percentage increase over prior year operating costs		-0.8%		-3.11%		-3.11%	2.09%	2.10%	2.11%	2.11%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	370,000	370,000	445,000	-	-	445,000	525,000	600,000	600,000	600,000
Transfer to ERF	70,000	70,000	70,000	-	-	70,000	70,000	70,000	70,000	70,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>440,000</b>	<b>440,000</b>	<b>515,000</b>	-	-	<b>515,000</b>	<b>595,000</b>	<b>670,000</b>	<b>670,000</b>	<b>670,000</b>
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>2,742,025</b>	<b>2,723,875</b>	<b>2,745,339</b>	-	-	<b>2,745,339</b>	<b>2,871,931</b>	<b>2,994,808</b>	<b>3,043,746</b>	<b>3,093,794</b>
*Percentage increase over prior year operating costs		-0.7%				0.12%	4.61%	4.28%	1.63%	1.64%
Internal Recoveries(Building Occupancy)	(2,644,118)	(2,644,118)	(2,719,839)	-	-	(2,719,839)	(2,845,931)	(2,968,298)	(3,016,716)	(3,066,234)
*Percentage increase over prior year operating costs		0.0%				2.9%	4.6%	4.3%	1.6%	1.6%
<b>OPERATING LESS RECOVERIES</b>	<b>97,907</b>	<b>79,757</b>	<b>25,500</b>	-	-	<b>25,500</b>	<b>26,000</b>	<b>26,510</b>	<b>27,030</b>	<b>27,560</b>
		-18.5%		-73.95%		-73.95%	1.96%	1.96%	1.96%	1.96%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer from operating reserve	(63,357)	(63,357)	-	-	-	-	-	-	-	-
Fees Charged	-	-	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-	-	-
Recovery - Other	(34,550)	(16,400)	(25,500)	-	-	(25,500)	(26,000)	(26,510)	(27,030)	(27,560)
<b>TOTAL REVENUE</b>	<b>(97,907)</b>	<b>(79,757)</b>	<b>(25,500)</b>	-	-	<b>(25,500)</b>	<b>(26,000)</b>	<b>(26,510)</b>	<b>(27,030)</b>	<b>(27,560)</b>
<b>REQUISITION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage increase over prior year requisition										
AUTHORIZED POSITIONS:										
Salaried										
Converted Auxillaries	-	-	-	-	-	-	-	-	-	-

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

<b>Service No.</b>	<b>1.106 Facilities and Risk</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$129,800	\$1,184,800	\$2,540,000	\$140,000	\$140,000	\$130,000	\$4,134,800
Equipment	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000
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
	<b>\$249,800</b>	<b>\$1,304,800</b>	<b>\$2,540,000</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$130,000</b>	<b>\$4,254,800</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$249,800	\$249,800	\$0	\$0	\$0	\$0	\$249,800
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$1,055,000	\$2,540,000	\$140,000	\$140,000	\$130,000	\$4,005,000
	<b>\$249,800</b>	<b>\$1,304,800</b>	<b>\$2,540,000</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$130,000</b>	<b>\$4,254,800</b>

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:**

**1.106**

**Service Name:**

**Facilities and Risk**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
21-03	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res		100,000					\$ 100,000
24-02	New	Safety Systems	Minor Security Upgrades	\$ 75,000	B	Res		15,000	15,000	15,000	15,000	15,000	\$ 75,000
24-03	New	Energy Management	Minor Energy Upgrades	\$ 75,000	B	Res		15,000	15,000	15,000	15,000	15,000	\$ 75,000
24-04	Replacement	Interior Finishes	Flooring Replacement	\$ 75,000	B	Res		50,000					\$ 50,000
24-04	Replacement	Interior Finishes	Flooring Replacement		B	Cap	20,300	20,300					\$ 20,300
24-05	New	Interior Upgrades	Gender Neutral Washroom Upgrades	\$ 50,000	B	Cap	39,700	39,700					\$ 39,700
25-01	Study	HQ Bldg Condition Assessment	HQ Bldg Condition Assessment	\$ 15,000	B	Cap	14,000	14,000					\$ 14,000
25-02	Replacement	Roof Replacement	4th floor small roof areas	\$ 75,000	B	Cap	55,800	55,800					\$ 55,800
25-04	Replacement	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades	\$ 2,640,000	B	Res		230,000	2,400,000				\$ 2,630,000
25-06	New	2025 Furniture	2025 Furniture	\$ 300,000	E	Cap	120,000	120,000					\$ 120,000
26-01	Replacement	Interior Upgrades	Interior paint	\$ 40,000	B	Res		10,000	10,000	10,000	10,000		\$ 40,000
26-02	Study	Exterior Finishes	Exterior Renewal Workplan Study	\$ 35,000	B	Res		35,000					\$ 35,000
26-03	New	Interior Upgrades	Gender Neutral Washroom Upgrades	\$ 300,000	B	Res		300,000					\$ 300,000
26-04	Replacement	HVAC Replacement	Server Room A/C Unit Replacement	\$ 200,000	B	Res		200,000					\$ 200,000
26-05	Defer	Emergency Repairs	For unforeseen emergency repairs	\$ 100,000	B	Res		100,000					\$ 100,000
27-01	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res			100,000	100,000	100,000	100,000	\$ 400,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 4,980,000</b>			<b>\$ 249,800</b>	<b>\$ 1,304,800</b>	<b>\$ 2,540,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 130,000</b>	<b>\$ 4,254,800</b>

**Service:** 1.106 Facilities and Risk

**Project Number** 21-03 **Capital Project Title** Interior Renovations **Capital Project Description** Interior renovations - HQ Building  
**Project Rationale** Contingent amount for office and floor plate reconfiguration due to department and staff relocations

**Project Number** 24-02 **Capital Project Title** Safety Systems **Capital Project Description** Minor Security Upgrades  
**Project Rationale** Various minor security improvements, including access control, building upgrades, etc.

**Project Number** 24-03 **Capital Project Title** Energy Management **Capital Project Description** Minor Energy Upgrades  
**Project Rationale** Various minor energy improvements, including building control systems, building upgrades, etc.

**Project Number** 24-04 **Capital Project Title** Interior Finishes **Capital Project Description** Flooring Replacement  
**Project Rationale** Carpet tile replacement program.

**Project Number** 24-05 **Capital Project Title** Interior Upgrades **Capital Project Description** Gender Neutral Washroom Upgrades  
**Project Rationale** Assessing washrooms and various minor upgrades to all washrooms to be gender neutral.

**Project Number** 25-02 **Capital Project Title** Roof Replacement **Capital Project Description** 4th floor small roof areas  
**Project Rationale** Roof is at its end of life and requires replacement.

**Service:** 1.106 Facilities and Risk

<b>Project Number</b>	25-04	<b>Capital Project Title</b>	Fisgard HQ HVAC Replacement / Upgrades	<b>Capital Project Description</b>	Fisgard HQ HVAC Replacement / Upgrades
<b>Project Rationale</b>	Major HVAC upgrade to meet climate action goals.				

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Interior Upgrades	<b>Capital Project Description</b>	Interior paint
<b>Project Rationale</b>	Repaint interior of the building.				

<b>Project Number</b>	26-02	<b>Capital Project Title</b>	Exterior Finishes	<b>Capital Project Description</b>	Exterior Renewal Workplan Study
<b>Project Rationale</b>	Exterior Renewal Workplan Study				

<b>Project Number</b>	26-03	<b>Capital Project Title</b>	Interior Upgrades	<b>Capital Project Description</b>	Gender Neutral Washroom Upgrades
<b>Project Rationale</b>	Gender Neutral Washroom Upgrades				

<b>Project Number</b>	26-04	<b>Capital Project Title</b>	HVAC Replacement	<b>Capital Project Description</b>	Server Room A/C Unit Replacement
<b>Project Rationale</b>	Server Room A/C Unit Replacement, end of life				

<b>Project Number</b>	26-05	<b>Capital Project Title</b>	Emergency Repairs	<b>Capital Project Description</b>	For unforeseen emergency repairs
<b>Project Rationale</b>	Emergency Repairs				

<b>Project Number</b>	27-01	<b>Capital Project Title</b>	Interior Renovations	<b>Capital Project Description</b>	Interior renovations - HQ Building
<b>Project Rationale</b>	Contingent amount for office and floor plate reconfiguration due to department and staff relocations				

**1.106 Headquarters Facility  
Operating Reserve Summary  
2026 - 2030 Financial Plan**

**Profile**

**Headquarters Facility**

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

**Operating Reserve Schedule - FC 105542**

Operating Reserve Schedule Projected year end balance	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	63,996	85,976	85,976	85,976	85,976	85,976
Planned Purchase	-					
Transfer from Ops Budget	19,174					
Interest Income*	2,806	-				
<b>Total projected year end balance</b>	<b>85,976</b>	<b>85,976</b>	<b>85,976</b>	<b>85,976</b>	<b>85,976</b>	<b>85,976</b>

**Assumptions/Background:**

\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.106 CRD HQ Building & 1.226 Health Facilities - VIHA**  
**Asset and Reserve Summary**  
**2026 - 2030 Financial Plan**

**Asset Profile**

**CRD HQ Office Facilities & Health Facilities - VIHA**

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was \$38M. Total replacement value for the facilities is \$39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was \$12M with an estimated replacement value of \$22M (Note A).

**1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow**

Reserve/Fund Summary	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Projected year end balance						
Beginning Balance	6,344,917	10,569,133	6,931,435	4,343,231	5,831,750	7,314,293
Planned Capital Expenditure (Based on Capital Plan)	(1,044,945)	(5,322,500)	(4,147,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,894,358	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	374,802	200,000				
<b>Total projected year end balance</b>	<b>10,569,133</b>	<b>6,931,435</b>	<b>4,343,231</b>	<b>5,831,750</b>	<b>7,314,293</b>	<b>8,800,623</b>

**Assumptions/Background:**

\*\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.106 CRD HQ Building  
Asset and Reserve Summary  
2026 - 2030 Financial Plan**

**Asset Profile**

**CRD HQ Building ERF**

CRD HQ Building assets building equipment / Pool Fleet.

**Equipment Replacement Fund Schedule (ERF)**

Equipment Replacement Schedule Projected year end balance	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	143,507	188,507	233,707	278,707	323,707	368,707
<b>Planned Purchase (Based on Capital Plan)</b>		-	-	-	-	-
<b>Transfer from Ops Budget Equip</b>	25,000	25,000	25,000	25,000	25,000	25,000
<b>Transfer from Ops Budget Pool Fleet</b>	20,000	20,000	20,000	20,000	20,000	20,000
<b>Proceed disposal of Equipment</b>						
<b>Interest Income*</b>		200				
<b>Total projected year end balance</b>	<b>188,507</b>	<b>233,707</b>	<b>278,707</b>	<b>323,707</b>	<b>368,707</b>	<b>413,707</b>

\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Corporate Satellite Facilities**

#### **FINAL BUDGET**

March 2026

**Service:** 1.107 Corporate Satellite Facilities

**Committee:** Finance

**DEFINITION:**

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**MAXIMUM CAPITAL DEBT:**

**COMMITTEE:**

Finance

**FUNDING:**

All costs are recovered from user departments.

1.107 - CORPORATE SATELLITE FACILITIES

	BUDGET REQUEST									
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<u>OPERATING COSTS:</u>										
Rentals and Leases	90,501	92,425	92,135	-	-	92,135	93,980	95,860	97,780	99,740
Internal Allocations	29,946	29,946	32,620	-	-	32,620	33,246	33,910	34,590	35,281
Insurance Cost	2,960	2,960	2,850	-	-	2,850	2,993	3,143	3,300	3,465
Electricity & Utilities	20,674	17,880	21,045	-	-	21,045	21,550	21,900	22,340	22,790
Repairs and Maintenance Costs	26,041	24,415	26,575	-	-	26,575	27,320	27,660	28,210	28,770
Operating Cost - Other	114,299	106,551	112,400	-	-	112,400	115,020	116,581	118,905	121,272
<b>TOTAL OPERATING COSTS</b>	<b>284,421</b>	<b>274,177</b>	<b>287,625</b>	<b>-</b>	<b>-</b>	<b>287,625</b>	<b>294,109</b>	<b>299,054</b>	<b>305,125</b>	<b>311,318</b>
*Percentage Increase over prior year		-3.60%	1.13%	-	-	1.13%	2.25%	1.68%	2.03%	2.03%
<u>CAPITAL / RESERVE</u>										
Transfer to Reserve Fund	12,000	22,244	12,580	-	-	12,580	12,830	13,090	13,350	13,620
Transfer to Capital Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	12,000	22,244	12,580	-	-	12,580	12,830	13,090	13,350	13,620
<b>TOTAL COSTS</b>	<b>296,421</b>	<b>296,421</b>	<b>300,205</b>	<b>-</b>	<b>-</b>	<b>300,205</b>	<b>306,939</b>	<b>312,144</b>	<b>318,475</b>	<b>324,938</b>
*Percentage Increase over prior year		0.00%	1.28%	-	-	1.28%	2.24%	1.70%	2.03%	2.03%
<b>Internal Recoveries</b>	<b>(296,421)</b>	<b>(296,421)</b>	<b>(300,205)</b>	<b>-</b>	<b>-</b>	<b>(300,205)</b>	<b>(306,939)</b>	<b>(312,144)</b>	<b>(318,475)</b>	<b>(324,938)</b>
Recovery - Other	-	-	-	-	-	-	-	-	-	-
<b>REQUISITION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

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

<b>Service No.</b>	<b>1.107 Corporate Satellite Facilities</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$3,057,500	\$0	\$0	\$0	\$0	\$0	\$3,057,500
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$3,057,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,057,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$3,057,500	\$0	\$0	\$0	\$0	\$0	\$3,057,500
	<b>\$0</b>	<b>\$3,057,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,057,500</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.107

**Service Name:** Corporate Satellite Facilities

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
JDF 26-01	New	Emergency Repairs	For unforeseen emergency repairs	\$ 50,000	B	Res		50,000					\$ 50,000
JDF 26-02	Study	Building Condition Assessment	Building Condition Assessment	\$ 7,500	B	Res		7,500					\$ 7,500.00
FOC 25-01	New	New FOC Building	L&G interest in new FOC Building	\$ 3,000,000	B	Res	→	3,000,000					\$ 3,000,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 3,057,500</b>			<b>\$ -</b>	<b>\$ 3,057,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,057,500</b>

**Service:** 1.107 Corporate Satellite Facilities

**Project Number** JDF 26-01 **Capital Project Title** Emergency Repairs **Capital Project Description** For unforeseen emergency repairs  
**Project Rationale** Funding for emergency repairs.

**Project Number** JDF 26-02 **Capital Project Title** Building Condition Assessment **Capital Project Description** Building Condition Assessment  
**Project Rationale** Condition assessment to inform future investment needs

**Project Number** FOC 25-01 **Capital Project Title** New FOC Building **Capital Project Description** L&G interest in new FOC Building  
**Project Rationale** L&G interest in new FOC Building

**1.106 CRD HQ Building & 1.226 Health Facilities - VIHA**  
**Asset and Reserve Summary**  
**2026 - 2030 Financial Plan**

**Asset Profile**

**CRD HQ Office Facilities & Health Facilities - VIHA**

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was \$38M. Total replacement value for the facilities is \$39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was \$12M with an estimated replacement value of \$22M (Note A).

**1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow**

Reserve/Fund Summary	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Projected year end balance						
Beginning Balance	6,344,917	10,569,133	6,931,435	4,343,231	5,831,750	7,314,293
Planned Capital Expenditure (Based on Capital Plan)	(1,044,945)	(5,322,500)	(4,147,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,894,358	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	374,802	200,000				
<b>Total projected year end balance</b>	<b>10,569,133</b>	<b>6,931,435</b>	<b>4,343,231</b>	<b>5,831,750</b>	<b>7,314,293</b>	<b>8,800,623</b>

**Assumptions/Background:**

\*\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Family Court Building**

#### **FINAL BUDGET**

March 2026

**Service:** 1.123 Family Court Building

**Committee:** Finance

**DEFINITION:**

Supplementary Letters Patent, Division VI - Family and Children's Court, March 16, 1967. Amended September 10, 1987.

**PARTICIPATION:**

The participants in this function were Victoria, Saanich, Oak Bay and Esquimalt. Although the District is the owner on record, the facility had previously been operated by the City under an arrangement dating from a time when the CRD had no property management capability.

Since 1998, excess rental revenues may be returned to function participants through a negative requisition.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

No debt shall be incurred by the Regional District for the purpose of this function other than temporary current borrowing.

**FUNDING:**

The budget provides for establishment of a reserve fund from rental revenues in order to establish a program of planned maintenance and upgrading. The facility has no debt. Costs are recovered from the tenant.

1.123 - FAMILY COURT BUILDING

	<b>BUDGET REQUEST</b>				2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING				
<b>OPERATING COSTS:</b>								
Internal Allocations	-	-	-	-	-	-	-	-
Insurance Cost	-	-	-	-	-	-	-	-
Repairs and Maintenance Costs	-	-	-	-	-	-	-	-
Electricity&Utilities	-	-	-	-	-	-	-	-
Internal Labour Cost	-	-	-	-	-	-	-	-
Operating Cost - Other	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	-	-	-	-	-	-	-	-
*Percentage Increase over prior year								
<b>CAPITAL / RESERVE</b>								
Transfer to Reserve Fund	149,360	149,360	149,360	-	-	149,360	149,360	149,360
TOTAL CAPITAL / RESERVES	149,360	149,360	149,360	-	-	149,360	149,360	149,360
<b>TOTAL COSTS</b>	<b>149,360</b>	<b>149,360</b>	<b>149,360</b>	<b>-</b>	<b>-</b>	<b>149,360</b>	<b>149,360</b>	<b>149,360</b>
*Percentage Increase over prior year					0.00%	0.00%	0.00%	0.00%
<b>FUNDING SOURCES (REVENUE)</b>								
Surplus C/F from current to next year								
Rental Income	(149,360)	(149,360)	(149,360)	-	-	(149,360)	(149,360)	(149,360)
Recovery - Other	-	-	-	-	-	-	-	-
Grants In Lieu of Taxes	-	-	-	-	-	-	-	-
TOTAL REVENUE	(149,360)	(149,360)	(149,360)	-	-	(149,360)	(149,360)	(149,360)
<b>REQUISITION</b>	-	-	-	-	-	-	-	-
*Percentage Increase over prior year								

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

<b>Service No.</b>	<b>1.123 Family Court Building</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$52,500	\$1,287,500	\$0	\$0	\$0	\$0	\$0	\$1,287,500
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$52,500</b>	<b>\$1,287,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,287,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$52,500	\$52,500	\$0	\$0	\$0	\$0	\$0	\$52,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
Reserve Fund	\$0	\$735,000	\$0	\$0	\$0	\$0	\$0	\$735,000
	<b>\$52,500</b>	<b>\$1,287,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,287,500</b>

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.123**

**Service Name: Family Court Building**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
19-02	Replacement	Boiler Replacement	Boiler Replacement	\$ 40,000	B	Cap	13,000	13,000					\$ 13,000
20-02	Renewal	Exterior Upgrades	Wood Window & Trim Replacement	\$ 47,500	B	Cap	46,800	46,800					\$ 46,800
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC	\$ 1,050,000	B	Cap		-					\$ -
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC		B	Res		550,000					\$ 550,000
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC		B	Other		500,000					\$ 500,000
23-01	Renewal	Exterior Upgrades	Replace all wood siding	\$ 120,000	B	Res		120,000					\$ 120,000
25-01	Study	Condition Assessment	Condition Assessment	\$ 10,000	B	Cap	5,700	5,700					\$ 5,700
26-01	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		50,000					\$ 50,000
26-02	Study	Abatement Study	Asbestos Abatement Study	\$ 15,000	B	Res		15,000					\$ 15,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 1,292,500</b>			<b>\$ 52,500</b>	<b>\$ 1,287,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,287,500</b>

Service: **1.123** **Family Court Building**

**Project Number** 20-02 **Capital Project Title** Exterior Upgrades **Capital Project Description** Wood Window & Trim Replacement  
**Project Rationale** To refurbish/replace the exterior wood windows and trim as per condition assessment by consultant.

**Project Number** 22-01 **Capital Project Title** Mechanical Upgrades **Capital Project Description** Detail Design & Replacement of HVAC  
**Project Rationale** Detail design & construction to replace gas boilers with electric heat pumps for building heating and cooling.

**Project Number** 23-01 **Capital Project Title** Exterior Upgrades **Capital Project Description** Replace all wood siding  
**Project Rationale** To refurbish/replace the exterior wood siding as per condition assessment by consultant.

**Project Number** 26-01 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs  
**Project Rationale** For Unforeseen Emergency Repairs

**Project Number** 26-02 **Capital Project Title** Abatement Study **Capital Project Description** Asbestos Abatement Study  
**Project Rationale** Asbestos Abatement Study

**Service:** 1.123 Family Court Building

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Condition Assessment	<b>Capital Project Description</b>	Condition Assessment
<b>Project Rationale</b>	Building condition assessment to determine life cycle condition. Including replacement budget.				

**1.123 Family Court Building  
Asset and Reserve Summary  
2026 - 2030 Financial Plan**

**Asset Profile**

**Family Court Building**

The Family Court Building assets include land and building which currently houses mental health built in 1980.

**Reserve Schedule**

<b>Family Court Building Reserve Fund Projected year end balance</b>	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Beginning Balance</b>	840,861	1,020,745	455,105	604,465	753,825	903,185
<b>Transfer to Cap Fund</b>	(10,000)	(735,000)				-
<b>Transfer from Ops Budget</b>	153,013	149,360	149,360	149,360	149,360	149,360
<b>Interest Income**</b>	36,870	20,000				
<b>Total projected year end balance</b>	<b>1,020,745</b>	<b>455,105</b>	<b>604,465</b>	<b>753,825</b>	<b>903,185</b>	<b>1,052,545</b>

\*\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Health Facilities - VIHA**

#### **FINAL BUDGET**

March 2026

**Service:** 1.226 Health Facilities - VIHA

**Committee:** Finance

**DEFINITION:**

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Finance

**FUNDING:**

All costs are recovered by lease payment from Island Health.

1.226 - HEALTH FACILITIES - VIHA

	<b>BUDGET REQUEST</b>									
	<b>2025 BOARD BUDGET</b>	<b>2025 ESTIMATED ACTUAL</b>	<b>2026 CORE BUDGET</b>	<b>2026 ONGOING</b>	<b>2026 ONE-TIME</b>	<b>2026 TOTAL</b>	<b>2027 TOTAL</b>	<b>2028 TOTAL</b>	<b>2029 TOTAL</b>	<b>2030 TOTAL</b>
<b>OPERATING COSTS:</b>										
Standard Overhead Allocation	37,076	37,076	42,845	-	-	42,845	43,617	44,489	45,379	46,286
BldgSvcsAdmin Allocation	30,000	30,000	30,800	-	-	30,800	31,416	32,044	32,684	33,336
Insurance Cost	54,830	54,830	52,680	-	-	52,680	55,318	58,085	60,991	64,040
Repairs and Maintenance Costs	650,000	55,000	405,000	-	-	405,000	405,000	405,000	405,000	405,000
Electricity&Utilities	-	-	-	-	-	-	-	-	-	-
Internal Labour Cost	75,000	41,360	76,500	-	-	76,500	78,030	79,590	81,180	82,805
Consultant Expenses	-	-	-	-	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-	-	-	-	-
Operating Cost - Other	10,000	8,644	10,200	-	-	10,200	10,400	10,610	10,820	11,040
<b>TOTAL OPERATING COSTS</b>	<b>856,906</b>	<b>226,910</b>	<b>618,025</b>	<b>-</b>	<b>-</b>	<b>618,025</b>	<b>623,781</b>	<b>629,818</b>	<b>636,054</b>	<b>642,507</b>
*Percentage Increase over prior year						-27.88%	0.93%	0.97%	0.99%	1.01%
<b>CAPITAL / RESERVE</b>										
Transfer to Reserve Fund	954,840	1,328,387	921,272	-	-	921,272	915,516	909,479	903,243	896,790
<b>TOTAL CAPITAL / RESERVES</b>	<b>954,840</b>	<b>1,328,387</b>	<b>921,272</b>	<b>-</b>	<b>-</b>	<b>921,272</b>	<b>915,516</b>	<b>909,479</b>	<b>903,243</b>	<b>896,790</b>
<b>TOTAL COSTS</b>	<b>1,811,746</b>	<b>1,555,297</b>	<b>1,539,297</b>	<b>-</b>	<b>-</b>	<b>1,539,297</b>	<b>1,539,297</b>	<b>1,539,297</b>	<b>1,539,297</b>	<b>1,539,297</b>
*Percentage Increase over prior year						-15.04%	0.00%	0.00%	0.00%	0.00%
<b>FUNDING SOURCES (REVENUE)</b>										
Revenue - Other (Interest)	-	(16,000)	-	-	-	-	-	-	-	-
Lease Revenue from VIHA	(1,811,746)	(1,539,297)	(1,539,297)	-	-	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)
<b>TOTAL REVENUE</b>	<b>(1,811,746)</b>	<b>(1,555,297)</b>	<b>(1,539,297)</b>	<b>-</b>	<b>-</b>	<b>(1,539,297)</b>	<b>(1,539,297)</b>	<b>(1,539,297)</b>	<b>(1,539,297)</b>	<b>(1,539,297)</b>
<b>REQUISITION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-15.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS:</b>										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

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

<b>Service No.</b>	<b>1.226</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Health Facilities - VIHA</b>							

**EXPENDITURE**

Buildings	\$1,567,100	\$2,258,400	\$1,607,500	\$0	\$0	\$0	\$3,865,900
Equipment	\$0	\$440,000	\$0	\$0	\$0	\$0	\$440,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$1,567,100</b>	<b>\$2,773,400</b>	<b>\$1,607,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,380,900</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$1,567,100	\$1,563,400	\$0	\$0	\$0	\$0	\$1,563,400
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$1,210,000	\$1,607,500	\$0	\$0	\$0	\$2,817,500
	<b>\$1,567,100</b>	<b>\$2,773,400</b>	<b>\$1,607,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,380,900</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.226**

**Service Name: Health Facilities - VIHA**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
EHU-21-01	Renewal	Roof Replacement	Replace Flat Roof	\$ 400,000	B	Cap	389,000	389,000					\$ 389,000
EHU-21-03	Replacement	Exterior Doors	Replace Exterior Doors to be accessible	\$ 50,000	B	Cap	44,000	44,000					\$ 44,000
EHU-22-01	Renewal	Exterior Upgrades	Building Envelope Replacement Detailed Design	\$ 150,000	B	Cap	110,000	110,000					\$ 110,000
EHU-22-02	Replacement	Vertical Transportation Upgrades	Elevator refurbishment & Modernization	\$ 40,000	B	Cap	38,700	35,000					\$ 35,000
EHU-23-01	Renewal	Mechanical Upgrades	Air Handling Unit Replacement	\$ 150,000	B	Cap	149,000	149,000					\$ 149,000
EHU-23-02	Renewal	Mechanical Upgrades	Replace Domestic Hot Water Tanks	\$ 70,000	B	Cap	60,000	60,000					\$ 60,000
EHU-23-03	Renewal	Exterior Upgrades	Building Envelope Replacement	\$ 1,872,500	B	Res			1,607,500				\$ 1,607,500
EHU-23-03	Renewal	Exterior Upgrades	Building Envelope Replacement		B	Cap	265,000	265,000					\$ 265,000
EHU-25-01	Study	Condition Assessment	Condition Assessment	\$ 10,000	B	Cap	5,700	5,700					\$ 5,700
EHU-26-01	Renewal	Electrical Upgrades	New Switchgear & panel	\$ 25,000	B	Res		35,000					\$ 35,000
EHU-26-02	Renewal	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		50,000					\$ 50,000
													\$ -
PHU-22-01	Replacement	Mechanical Upgrades	Replace AHU & Heat Pumps	\$ 125,000	B	Res		125,000					\$ 125,000
PHU-22-02	Replacement	Vertical Transportation Upgrades	Elevator Refurbishment & Modernization	\$ 75,000	B	Cap	73,600	73,600					\$ 73,600
PHU-23-01	Replacement	Mechanical Upgrades	Replace Gas Boilers with Electric	\$ 120,000	B	Res		120,000					\$ 120,000
PHU-24-01	Renewal	Site Upgrades	Repave Parking Lot	\$ 75,000	S	Res		75,000					\$ 75,000
PHU-25-01	Study	Condition Assessment	Condition Assessment	\$ 1,000	B	Cap	1,600	1,600					\$ 1,600
PHU-26-02	Replacement	Exterior Upgrades	Repaint Exterior	\$ 50,000	B	Res		50,000					\$ 50,000
PHU-26-03	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		50,000					\$ 50,000
													\$ -
VHU-20-01	Renewal	Exterior Cladding	Exterior Cladding	\$ 55,000	B	Cap	55,000	55,000					\$ 55,000
VHU-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction	\$ 370,000	B	Res							\$ -
VHU-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction		B	Cap	370,000	370,000					\$ 370,000
VHU-22-01	Replacement	Mechanical Upgrades	Replace AHU	\$ 440,000	E	Res		440,000					\$ 440,000

Service #: 1.226  
 Service Name: Health Facilities - VIHA

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
VHU-25-03	Replacement	Sitework Upgrades	Repaving parking Lot	\$ 65,000	B	Res		65,000					\$ 65,000
VHU-25-04	Study	Condition Assessment	Condition Assessment	\$ 10,000	B	Cap	5,500	5,500					\$ 5,500
VHU-26-01	Replacement	Mechanical Upgrades	Domestic Hot Water Upgrades	\$ 150,000	B	Res		150,000					\$ 150,000
VHU-26-02	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		50,000					\$ 50,000
													\$ -
			<b>Grand Total</b>	<b>\$ 4,453,500</b>			<b>\$ 1,567,100</b>	<b>\$ 2,773,400</b>	<b>\$ 1,607,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,380,900</b>

**Service:** 1.226 Health Facilities - VIHA

**Project Number** EHU-21-01 **Capital Project Title** Roof Replacement **Capital Project Description** Replace Flat Roof  
**Project Rationale** Replace flat roof as it has reached end of useful life as per consultants report.

**Project Number** EHU-21-03 **Capital Project Title** Exterior Doors **Capital Project Description** Replace Exterior Doors to be accessible  
**Project Rationale** Replace exterior doors with wider doors that are accessible as the doors are at end of life.

**Project Number** EHU-22-01 **Capital Project Title** Exterior Upgrades **Capital Project Description** Building Envelope Replacement Detailed Design  
**Project Rationale** Detailed design for building envelope refurbishment as per consultants report and investigation.

**Project Number** EHU-22-02 **Capital Project Title** Vertical Transportation Upgrades **Capital Project Description** Elevator refurbishment & Modernization  
**Project Rationale** Elevator refurbishment, end of life.

**Project Number** EHU-23-01 **Capital Project Title** Mechanical Upgrades **Capital Project Description** Air Handling Unit Replacement  
**Project Rationale** AHU replacement based on system renewal recommendation from Facility Condition Assessment completed in 2019.

**Project Number** EHU-23-02 **Capital Project Title** Mechanical Upgrades **Capital Project Description** Replace Domestic Hot Water Tanks  
**Project Rationale** DHW tank replacement based on system renewal recommendation from Facility Condition Assessment completed in 2019.

**Project Number** EHU-23-03 **Capital Project Title** Exterior Upgrades **Capital Project Description** Building Envelope Replacement  
**Project Rationale** Building envelope replacement for building, includes removing stucco and replacing with new cladding system with a rainscreen.

**Service:** 1.226 Health Facilities - VIHA

**Project Number** EHU-26-01 **Capital Project Title** Electrical Upgrades **Capital Project Description** New Switchgear & panel  
**Project Rationale** Replace main switchgear and braker panel based on system renewal recommendation from Facility Condition Assessment completed in 2019.

**Project Number** EHU-26-02 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs  
**Project Rationale** For Unforeseen Emergency Repairs

**Project Number** PHU-22-01 **Capital Project Title** Mechanical Upgrades **Capital Project Description** Replace AHU & Heat Pumps  
**Project Rationale** Replace rooftop AHU & heatpumps as system is end of life and requires replacement as per consultants report. New system with be more energy efficient that current and will reduce GHG consumption.

**Project Number** PHU-22-02 **Capital Project Title** Vertical Transportation Upgrades **Capital Project Description** Elevator Refurbishment & Modernization  
**Project Rationale** Elevator upgrades to meet current codes and to modernize controls as per consultants condition assessment.

**Project Number** PHU-23-01 **Capital Project Title** Mechanical Upgrades **Capital Project Description** Replace Gas Boilers with Electric  
**Project Rationale** Replace gas boiler as system is end of life and requires replacement as per consultants report. New system with be electric, not natural gas, will reduce GHG consumption.

**Project Number** PHU-24-01 **Capital Project Title** Site Upgrades **Capital Project Description** Repave Parking Lot  
**Project Rationale** Parking lot repairs, including repaving, tire stops and line painting as it is at end of life as per facility condition assessment.

**Project Number** PHU-26-02 **Capital Project Title** Exterior Upgrades **Capital Project Description** Repaint Exterior  
**Project Rationale** Repaint exterior of building as it is end of life. Any damaged areas will be fixed prior to painting.

**Service:** 1.226 Health Facilities - VIHA

**Project Number** PHU-26-03 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs  
**Project Rationale** For Unforeseen Emergency Repairs

**Project Number** VHU-20-02 **Capital Project Title** Roof Replacement **Capital Project Description** Replace Built-up Roofing Detailed Design & Construction  
**Project Rationale** Replace flat roof as it has reached end of useful life as per consultants report.

**Project Number** VHU-22-01 **Capital Project Title** Mechanical Upgrades **Capital Project Description** Replace AHU  
**Project Rationale** Replace AHU as per facility condition assessment recommendation. A feasibility report will be completed prior to the start of design to ensure the new system meets our GHG reduction targets.

**Project Number** VHU-25-03 **Capital Project Title** Sitework Upgrades **Capital Project Description** Repaving parking Lot  
**Project Rationale** Parking lot repairs, including repaving, tire stops and line painting as it is at end of life as per facility condition assessment.

**Project Number** VHU-26-01 **Capital Project Title** Mechanical Upgrades **Capital Project Description** Domestic Hot Water Upgrades  
**Project Rationale** Replace boiler as system is end of life and requires replacement as per consultants report. New system will be electric and more efficient will reduce GHG consumption.

**Project Number** VHU-26-02 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs  
**Project Rationale** For Unforeseen Emergency Repairs

**1.106 CRD HQ Building & 1.226 Health Facilities - VIHA**  
**Asset and Reserve Summary**  
**2026 - 2030 Financial Plan**

**Asset Profile**

**CRD HQ Office Facilities & Health Facilities - VIHA**

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was \$38M. Total replacement value for the facilities is \$39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was \$12M with an estimated replacement value of \$22M (Note A).

**1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow**

Reserve/Fund Summary	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Projected year end balance						
Beginning Balance	6,344,917	10,569,133	6,931,435	4,343,231	5,831,750	7,314,293
Planned Capital Expenditure (Based on Capital Plan)	(1,044,945)	(5,322,500)	(4,147,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,894,358	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	374,802	200,000				
<b>Total projected year end balance</b>	<b>10,569,133</b>	<b>6,931,435</b>	<b>4,343,231</b>	<b>5,831,750</b>	<b>7,314,293</b>	<b>8,800,623</b>

**Assumptions/Background:**

\*\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **FINANCE & TECHNOLOGY**

#### **FINAL BUDGET**

March 2026

# FINAL BUDGET

## March 11, 2026

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# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Finance**

#### **FINAL BUDGET**

March 2026

**Service:** 1.017 Finance

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent to provide financial services to the Board of the Capital Regional District.

**SERVICE DESCRIPTION:**

Financial services and systems including budget preparation, financial accounting and reporting, financial analysis, accounts payable and payments, revenue billing and collection, payroll, financial systems support, banking, investments, long term debt and bylaw preparation.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition and internal recoveries

1.017 - FINANCE	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	CORE	2026		TOTAL	2027	2028	2029	2030
	BUDGET	ACTUAL		BUDGET	ONGOING					
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,647,932	7,527,232	8,059,558	-	200,000	8,259,558	8,356,192	8,485,588	8,607,977	8,603,057
Allocations	429,898	418,678	418,483	-	-	418,483	398,871	414,915	422,370	429,996
Auditing Expense	86,000	86,000	91,000	-	-	91,000	95,000	96,900	98,840	100,820
Contract for Services	219,375	101,434	190,000	-	100,000	290,000	190,000	190,000	190,000	190,000
Postage & Freight	262,820	268,700	267,550	-	-	267,550	272,900	278,360	283,920	289,600
Supplies	92,640	88,071	80,050	-	-	80,050	81,650	83,270	84,930	86,620
Other Operating Expenses	429,960	451,302	400,520	122,000	-	522,520	533,103	543,906	554,940	566,209
<b>TOTAL OPERATING COSTS</b>	<b>9,168,625</b>	<b>8,941,417</b>	<b>9,507,161</b>	<b>122,000</b>	<b>300,000</b>	<b>9,929,161</b>	<b>9,927,716</b>	<b>10,092,940</b>	<b>10,242,977</b>	<b>10,266,301</b>
*Percentage Increase over prior year			3.7%	1.3%	3.3%	8.3%	0.0%	1.7%	1.5%	0.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to Capital Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>9,203,625</b>	<b>8,976,417</b>	<b>9,542,161</b>	<b>122,000</b>	<b>300,000</b>	<b>9,964,161</b>	<b>9,962,716</b>	<b>10,127,940</b>	<b>10,277,977</b>	<b>10,301,301</b>
*Percentage Increase over prior year			3.7%	1.3%	3.3%	8.3%	0.0%	1.7%	1.5%	0.2%
<u>REVENUE</u>										
PCard Rebate	(63,840)	(63,840)	(50,000)	-	-	(50,000)	(51,000)	(52,020)	(53,060)	(54,120)
Provincial Grants	(60,000)	(60,000)	(55,000)	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Print Shop	(256,980)	(269,440)	(261,610)	-	-	(261,610)	(266,850)	(272,180)	(277,620)	(283,170)
Other	(93,201)	(93,201)	(96,228)	-	-	(96,228)	(98,953)	(101,751)	(104,151)	(106,613)
Allocation Recoveries	(110,910)	(110,910)	(293,390)	-	-	(293,390)	(299,260)	(305,250)	(311,360)	(317,590)
Transfer from Reserve	(303,198)	(157,564)	(176,611)	-	(300,000)	(476,611)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>(888,130)</b>	<b>(754,955)</b>	<b>(932,839)</b>	<b>-</b>	<b>(300,000)</b>	<b>(1,232,839)</b>	<b>(771,063)</b>	<b>(786,201)</b>	<b>(801,191)</b>	<b>(816,493)</b>
<b>NET COSTS</b>	<b>8,315,495</b>	<b>8,221,462</b>	<b>8,609,322</b>	<b>122,000</b>	<b>-</b>	<b>8,731,322</b>	<b>9,191,653</b>	<b>9,341,738</b>	<b>9,476,786</b>	<b>9,484,809</b>
*Percentage increase over prior year Net Costs			3.5%	1.5%	0.0%	5.0%	5.3%	1.6%	1.4%	0.1%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	51.0	51.0	52.5	-	-	52.5	52.5	52.5	52.5	52.5
Term	4.0	4.0	2.5	-	-	2.5	2.5	1.5	1.5	1.0

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

<b>Service No.</b>	<b>1.017</b>							
	<b>Finance</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$100,000	\$143,791	\$65,190	\$20,640	\$15,948	\$33,791	\$279,360	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$100,000</b>	<b>\$143,791</b>	<b>\$65,190</b>	<b>\$20,640</b>	<b>\$15,948</b>	<b>\$33,791</b>	<b>\$279,360</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$43,791	\$65,190	\$20,640	\$15,948	\$33,791	\$179,360	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$100,000</b>	<b>\$143,791</b>	<b>\$65,190</b>	<b>\$20,640</b>	<b>\$15,948</b>	<b>\$33,791</b>	<b>\$279,360</b>	

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.017

**Service Name:** Finance

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 28,791	E	ERF		\$ 43,791	\$ -	\$ -	\$ -	\$ -	\$ 43,791
27-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 38,190	E	ERF		\$ -	\$ 65,190	\$ -	\$ -	\$ -	\$ 65,190
28-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 15,640	E	ERF		\$ -	\$ -	\$ 20,640	\$ -	\$ -	\$ 20,640
29-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 10,948	E	ERF		\$ -	\$ -	\$ -	\$ 15,948	\$ -	\$ 15,948
30-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 28,791	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 33,791	\$ 33,791
24-02	New	Financial Software	Financial Planning & Budgeting module for ERP	\$ 100,000	E	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 222,360</b>			<b>\$ 100,000</b>	<b>\$ 143,791</b>	<b>\$ 65,190</b>	<b>\$ 20,640</b>	<b>\$ 15,948</b>	<b>\$ 33,791</b>	<b>\$ 279,360</b>

**Reserve Schedule**

**Reserve Fund: 1.017 Finance**

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**Reserve Cash Flow**

Fund: 1022 Fund Center: 101420 ERF Group: FIN.ERF	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	416,748	376,612	367,821	337,631	351,991	371,043
<b>Actual Purchases</b>	(75,136)					
<b>Planned Purchases (Based on Capital Plan)</b>		(43,791)	(65,190)	(20,640)	(15,948)	(33,791)
<b>Transfer from Operating Budget</b>	35,000	35,000	35,000	35,000	35,000	35,000
<b>Interest Income</b>						
<b>Ending Balance \$</b>	<b>376,612</b>	<b>367,821</b>	<b>337,631</b>	<b>351,991</b>	<b>371,043</b>	<b>372,252</b>

**Assumptions/Background:**  
 2026 - Replace 17 standard laptops, 1 ultra-portable laptop, peripherals, and postage meter for print shop  
 2027 - Replace 23 standard laptops, plus peripherals  
 2028 - Replace 10 standard laptops, plus peripherals  
 2029 - Replace 7 standard laptops, plus peripherals  
 2030 - Replace 17 standard laptops, 1 ultra-portable laptop, plus peripherals

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Regional Grants in Aid**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.112 Regional Grant in Aid

**Committee:** Finance Committee

**DEFINITION:**

To make grants-in-aid to any organization deemed to be contributing to the general interest of the Capital Region.  
(Letters Patent - March 24, 1977; April 17, 1985).

**SERVICE DESCRIPTION:**

Provide Grants to support organizations that are outside the existing services of the Regional District.

**PARTICIPATION:**

All member municipalities and electoral areas.

**MAXIMUM LEVY:**

\$0.05 / \$1,000 on converted value of hospital assessed land and improvements.

**COMMITTEE:**

Finance Committee

1.112 - Regional Grants in Aid	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grants in Aid - ICF	1,692,433	-	1,765,351	-	-	1,765,351	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>1,692,433</b>	<b>-</b>	<b>1,765,351</b>	<b>-</b>	<b>-</b>	<b>1,765,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage Increase over prior year			4.3%			4.3%	NA	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,714,451	(1,714,451)	-	-	(1,714,451)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,642,433)	(1,642,433)	-	-	-	-	-	-	-	-
Interest Income	(50,000)	(72,018)	(50,900)	-	-	(50,900)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(1,692,433)</b>	<b>-</b>	<b>(1,765,351)</b>	<b>-</b>	<b>-</b>	<b>(1,765,351)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Information Technology**

#### **FINAL BUDGET**

March 2026

**Service:** 1.022 Information Technology

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Support services to the departments of the Capital Regional District.

**SERVICE DESCRIPTION:**

Corporate information system development and support, telecommunications & phone systems, desktop support, networking, 911 systems, data communications, emergency systems, radio systems design & support, corporate web site, social media, application analysis & development, data management, Geographic Information Systems, web mapping, geospatial services, mapping and property information.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

N/A

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition and internal recoveries

1.022 INFORMATION TECHNOLOGY	2025		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD	ESTIMATED	2026								
	BUDGET	ACTUAL	CORE	BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>											
Salaries and Wages	7,997,638	7,656,469	8,708,849	-	-	8,708,849	9,414,123	9,759,907	9,991,961	10,229,362	
Allocations	685,282	671,292	711,844	-	3,604	715,448	759,798	794,044	787,112	797,610	
Consulting	267,430	74,930	50,310	-	217,500	267,810	288,720	924,270	91,321	80,061	
Contract for Services	800,370	716,200	717,980	-	100,000	817,980	732,330	1,096,970	760,420	774,110	
Software Licenses & Computer Mtce	3,523,380	3,561,500	3,073,190	395,562	242,688	3,711,440	4,494,543	5,550,360	5,689,642	5,963,269	
Other Operating Expenses	763,200	552,370	667,410	-	120,500	787,910	711,187	705,239	706,119	719,590	
<b>TOTAL OPERATING COSTS</b>	<b>14,037,300</b>	<b>13,232,761</b>	<b>13,929,583</b>	<b>395,562</b>	<b>684,292</b>	<b>15,009,437</b>	<b>16,400,701</b>	<b>18,830,791</b>	<b>18,026,575</b>	<b>18,564,002</b>	
*Percentage Increase over prior year			-0.8%	2.8%	4.9%	6.9%	9.3%	14.8%	-4.3%	3.0%	
<u>CAPITAL / RESERVE</u>											
Transfer to ERP Projects Fund	482,630	504,060	491,320	-	-	491,320	557,326	568,470	578,700	589,120	
Transfer to S/4 Hana Project Fund	872,840	872,840	832,059	-	-	832,059	-	-	-	-	
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	45,000	53,970	54,950	55,940	
<b>TOTAL CAPITAL / RESERVES</b>	<b>1,355,470</b>	<b>1,376,900</b>	<b>1,323,379</b>	-	-	<b>1,323,379</b>	<b>602,326</b>	<b>622,440</b>	<b>633,650</b>	<b>645,060</b>	
<b>TOTAL COSTS</b>	<b>15,392,770</b>	<b>14,609,661</b>	<b>15,252,962</b>	<b>395,562</b>	<b>684,292</b>	<b>16,332,816</b>	<b>17,003,027</b>	<b>19,453,231</b>	<b>18,660,225</b>	<b>19,209,062</b>	
*Percentage increase over prior year Total Costs			-0.9%	2.6%	4.4%	6.1%	4.1%	14.4%	-4.1%	2.9%	
Funding from Capital Fund	(475,531)	(309,839)	(328,623)	-	-	(328,623)	-	-	-	-	
Funding from Operating Reserve	(857,000)	(232,500)	-	-	(655,688)	(655,688)	-	-	-	-	
<b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>	<b>14,060,239</b>	<b>14,067,322</b>	<b>14,924,339</b>	<b>395,562</b>	<b>28,604</b>	<b>15,348,505</b>	<b>17,003,027</b>	<b>19,453,231</b>	<b>18,660,225</b>	<b>19,209,062</b>	
Service Fees	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	
Other Income	-	(2,083)	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>(40,000)</b>	<b>(47,083)</b>	<b>(40,000)</b>	-	-	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	
<b>NET COSTS</b>	<b>14,020,239</b>	<b>14,020,239</b>	<b>14,884,339</b>	<b>395,562</b>	<b>28,604</b>	<b>15,308,505</b>	<b>16,963,027</b>	<b>19,413,231</b>	<b>18,620,225</b>	<b>19,169,062</b>	
*Percentage increase over prior year Net Costs			6.2%	2.8%	0.2%	9.2%	10.8%	14.4%	-4.1%	2.9%	
<u>AUTHORIZED POSITIONS:</u>											
Salaried	51.77	51.77	53.77			53.77	62.77	62.77	62.77	62.77	
Term	3.0	3.0	3.0			3.0	-	-	-	-	

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

<b>Service No.</b>	<b>1.022 Information Technology</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$25,500	\$25,500	\$20,000	\$0	\$0	\$0	\$45,500
Equipment	\$3,604,060	\$6,215,473	\$781,333	\$560,430	\$80,628	\$47,059	\$7,684,923
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000
<hr/>							
	<b>\$3,749,560</b>	<b>\$6,360,973</b>	<b>\$801,333</b>	<b>\$560,430</b>	<b>\$80,628</b>	<b>\$47,059</b>	<b>\$7,850,423</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$3,579,560	\$6,083,560	\$730,000	\$495,000	\$40,000	\$0	\$7,348,560
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$170,000	\$277,413	\$71,333	\$65,430	\$40,628	\$47,059	\$501,863
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<hr/>							
	<b>\$3,749,560</b>	<b>\$6,360,973</b>	<b>\$801,333</b>	<b>\$560,430</b>	<b>\$80,628</b>	<b>\$47,059</b>	<b>\$7,850,423</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.022

Service Name:

Information Technology

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts Capacity Upgrade	\$ 638,500	E	Cap	\$ 188,500.00	\$ 188,500	\$ 450,000	\$ -	\$ -	\$ -	\$ 638,500
20-03	Replacement	Data Centre Replacements	Application Load Balancer Upgrade	\$ 65,000	E	Cap	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
20-05	Replacement	Data Centre Replacements	Uninterruptible Power Supply Upgrades (multiple CRD buildings in IT Communication Closets). Data centre / server room (MDF): racks or rows feeding servers, storage/SAN, hypervisors, core firewalls, load balancers, management/OOB gear, backup systems. Network closets (IDFs): distribution/access switches (especially PoE switches powering phones, APs, cameras), edge firewalls, routers.Voice/Collaboration: SBCs, gateways/ATAs, call queues/IVR hardware. Teams Rooms controllers. OT/SCADA & field sites: PLC/RTU panels, industrial switches, telemetry radios/microwave, plant/lift/pump stations, reservoirs; keeps control/telemetry alive until generator pickup.Security/Building systems: access control panels, NVRs, critical sensors/alarms (for controlled egress and recording continuity). Critical workstations/consoles: dispatch, operations, and NOC seats where a desktop outage is high-impact.	\$ 150,000	E	Cap	\$ 10,000.00	\$ 40,000	\$ 10,000	\$ 60,000	\$ 40,000	\$ -	\$ 150,000
20-06	Replacement	Data Centre Replacements	Upgrade of Phone switches and servers (625 Fisgard Data Centre). Core components: Call control: Cisco Unified Communications Manager (CUCM) cluster (publisher/subscribers) providing extensions, dial plan, policies, and device registration. Messaging/IVR: Cisco Unity Connection for voicemail; auto-attendants/menus (Unity or UCCX, if used). Gateways/SBC: ISR/ASR routers with CUBE for SIP trunking and/or PRI/s analog. MGCP/SIP control; FXS/FXO for legacy endpoints (elevators, alarms, fax, paging). Survivability: SRST on branch gateways to maintain local calling during WAN outages. Endpoints: Cisco IP phones/softphones powered via PoE switches; optional analog sets via FXS.	\$ 430,000	E	Cap	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
18-07	Replacement	Data Centre Replacements	Replacement of legacy server infrastructure supporting corporate applications located at (625 Fisgard Data Centre)	\$ 100,000	E	Cap	\$ 65,000.00	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
20-07	Replacement	Meeting Room Equipment Replacement	Upgrade of legacy A/V technology to MS Teams Rooms (625 Fisgard) 6th Floor Training Room.	\$ 205,000	E	ERF	\$ 50,000.00	\$ 125,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 205,000
23-01	Replacement	2023 IBC 15f-1.9 SAP Lifecycle Replacement	SAP platform upgrade from ECC to S4 HANA (Upgrade of server hardware, software, supporting infrastructure) (625 Fisgard Data Centre).	\$ 8,709,000	E	Cap	\$ 2,351,160.00	\$ 2,490,160	\$ -	\$ -	\$ -	\$ -	\$ 2,490,160
24-03	New	Radio Truck Equipment	Provide, install, and certify complete tool and safety packages for two new crew trucks, including tool storage systems, first-aid kits, fire extinguishers, traffic control devices, and PPE (as per standards)	\$ 70,000	E	Cap	\$ 18,000.00	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ 48,000
24-05	New	Physical Security	Installation of new Access Card Readers for all IT Communication closets at 625 Fisgard including the Data Center Entry as well as communication closets located 2nd Floor Douglas street location.	\$ 100,000	E	Cap	\$ 6,400.00	\$ 36,400	\$ -	\$ -	\$ -	\$ -	\$ 36,400
24-06	Replacement	Brightsign replacements	Replace and standardize BrightSign digital players to current standards to drive three-monitor display systems for IT operations. (625 Fisgard 2nd floor IT Area).BrightSign is a line of purpose-built, solid-state digital signage media players that deliver reliable 24/7 playback to monitors, kiosks, and video walls. They're centrally managed (e.g., via BrightSign Cloud/BrightAuthor) to schedule content, push updates, and support interactive features (GPIO/serial/USB), synchronized multi-screen playback, and 4K/HDR output on supported models.	\$ 10,000	E	Cap	\$ 10,000.00	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-18	Replacement	VDI system upgrades	Scale the Virtual Desktop Infrastructure (VDI) — increase compute, storage, and GPU — to improve performance, increase resiliency, and support peak concurrency and high-performance workloads. Virtual Desktop Infrastructure (VDI) delivers Windows desktops and apps from centralized servers (data centre or cloud) to any endpoint. A connection broker authenticates the user (e.g., with MFA), assigns a virtual machine from a pool, and applies policies. Apps, profiles, and data stay in the data centre/cloud—improving security, manageability, and continuity while letting staff work from anywhere.	\$ 50,000	E	Cap	\$ 11,000.00	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
24-19	New	New Workstations and Office Densification	Purchase of new computers, peripherals, equipment to support 3 new employees in IT (approved through IBC's)	\$ 70,000	B	Cap	\$ 25,500.00	\$ 25,500	\$ 20,000	\$ -	\$ -	\$ -	\$ 45,500
25-02	Replacement	Service Van vehicle replacement	Replace the IT service van and professionally outfit it with modular shelving and lockable bins for organized, secure tool and parts storage.	\$ 120,000	V	ERF	\$ 120,000.00	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
25-03	Renewal	2025 IBC 13a-3.2 - SAP S4HANA Enhancements	Post-ECC—S4HANA follow-on work to optimize system performance and stability, simplify and standardize processes, expand embedded analytics and reporting, enable workflow/RPA automation, and harden scalability and security; includes Fiori UX improvements, modernized backup/DR, and uplifted integrations with SAP and non-SAP applications. Deliver post-conversion enhancements for S4HANA covering performance tuning, process simplification, embedded analytics, workflow/RPA automation, scalability and security hardening, Fiori UX upgrades, backup/disaster-recovery modernization, and integration remediation/expansion across SAP and third-party systems.	\$ 2,610,000	E	Cap	\$ 785,000.00	\$ 2,585,000	\$ -	\$ -	\$ -	\$ -	\$ 2,585,000
26-01	Replacement	Computer Equipment Upgrades	IT Staff device refresh: upgrade/replace end-of-life laptops/desktops with standardized, enterprise-managed hardware to enhance reliability, security, and user experience.Modernize staff endpoints by transitioning to current-generation, Windows 11—ready hardware with approved docks, monitors, and accessories, aligned to corporate standards.	\$ 176,863	E	ERF	\$ -	\$ 32,413	\$ 51,333	\$ 45,430	\$ 20,628	\$ 27,059	\$ 176,863
26-02	Replacement	Communications Infrastructure Improvements	Upgrade core, distribution, and access networks and enhance cellular (LTE/5G) availability to ensure reliable, secure connectivity for critical operations.Upgrade supporting facility networks with increased backhaul capacity, improved Wi-Fi and cellular coverage, and security controls to support always-on services.	\$ 160,000	E	Cap	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
26-03	Replacement	Cyber Security Network Improvements	Upgrade and/or replace CRD cybersecurity by replacing legacy firewalls, routers, and VPN gateways with next-gen platforms; upgrading endpoint protection to EDR/XDR; enforcing Identity Management, MFA, and PAM; implementing Zero Trust segmentation/micro-segmentation; consolidating detection/response with SIEM/SOAR; and strengthening encryption, backup/DR (immutable + tested), CSPM/CNAPP, DevSecOps, incident response plans, third-party risk, and user awareness training.	\$ 200,000	E	Cap	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Service #: 1.022  
 Service Name: Information Technology

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
25-07	Replacement	Data Centre Backup and Storage Replacements	Upgrade end-of-life backup servers and repositories to a scale-out, immutable backup platform supporting VM/database/file workloads, cloud/object storage, and rapid recovery.Refresh backup/media servers and storage with an enterprise platform featuring immutability, encryption, MFA/RBAC hardening, and automated recovery testing.	\$ 350,000	E	Cap	\$ 109,000.00	\$ 109,000		\$ -	\$ -	\$ -	\$ 109,000
26-04	New	Radio Truck Procurement	Purchase of 3rd field service vehicle truck to support transportation to 300+ radio sites across the CRD - replaces leased vehicle being funded by Hartland	\$ 150,000	E	Cap	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
27-02	Replacement	2025 IBC 13a-4.5 - Alternate Data Centre	Build a backup Data Center a (location TBC) by 2027 to support CRD's critical applications and services. This will include backup technology, storage, compute power, virtual servers, security, network, UPS, and power systems.	\$ 315,000	E	Cap	\$ -	\$ -	\$ -	\$ 315,000	\$ -	\$ -	\$ 315,000
27-03	Replacement	13a-3.6 CRD Legacy Voice Replacement [2027]	Replace legacy voice systems across CRD with Teams Phone and Carrier Services to unify calling, improve reliability, and simplify operations.Migrate all sites from on-prem PBXs or legacy Cisco platforms to Microsoft Teams Voice with certified carriers, including number porting, dial plans, and decommissioning of legacy circuits.	\$ 240,000	E	Cap	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ 240,000
<b>Grand Total</b>				<b>\$ 14,919,363</b>			<b>\$ 3,749,560</b>	<b>\$ 6,360,973</b>	<b>\$ 801,333</b>	<b>\$ 560,430</b>	<b>\$ 80,628</b>	<b>\$ 47,059</b>	<b>\$ 7,850,423</b>

**Equipment Reserve Schedule**

**Equipment Reserve Fund: 1.022 Information Technology**

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**Equipment Reserve Cash Flow**

Fund: 1022 Fund Center: 101421 ERF Group: INFOTECH.ERF (ITG.ERF)	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	460,809	767,992	615,579	609,246	617,786	652,108
<b>Actual Purchases</b>	(46,223)					
<b>Planned Purchases (Based on Capital Plan)</b>		(152,413)	(51,333)	(45,430)	(20,628)	(27,059)
<b>Transfer from Operating Budget</b>	349,067	-	45,000	53,970	54,950	55,940
<b>Interest Income</b>	4,339					
<b>Ending Balance \$</b>	<b>767,992</b>	<b>615,579</b>	<b>609,246</b>	<b>617,786</b>	<b>652,108</b>	<b>680,989</b>

**Assumptions/Background:**  
Planned purchases include computer equipment replacements for staff (2026-2030) and replacement of one vehicle in 2026.

**Equipment Reserve Schedule**

**Reserve Fund:** 1.022 Fisgard Meeting Room ERF

Fisgard Meeting Room Technology - Funding for replacement of IT equipment and infrastructure in the various meeting rooms at the 625 Fisgard St location.

**Equipment Reserve Cash Flow**

**Fund: 1022 Fund Center: 102217**

ERF Group: ITMTGROOM.ERF (ITG.ERF)

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	121,458	147,576	47,576	52,576	57,576	62,576
<b>Actual Purchases</b>						
<b>Planned Purchases (Based on Capital Plan)</b>	-	(125,000)	(20,000)	(20,000)	(20,000)	(20,000)
<b>Transfer from Operating Budget</b>	25,000	25,000	25,000	25,000	25,000	25,000
<b>Interest Income</b>	1,118					
<b>Ending Balance \$</b>	<b>147,576</b>	<b>47,576</b>	<b>52,576</b>	<b>57,576</b>	<b>62,576</b>	<b>67,576</b>

**Assumptions/Background:**

Replacement of meeting room audio/video components.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **GIS Information Systems**

#### **FINAL BUDGET**

March 2026

**Service:** 1.101 GIS Information Systems

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

Authorized by Letters Patent under the general administrative provisions of the Local Government Act.  
Provides GIS Services to CRD departments, municipalities and Electoral Areas.

**PARTICIPATION:**

/ All municipalities and electoral areas.

**MAXIMUM LEVY:**

No limit

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMITTEE:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition and internal recoveries.

1.101 GIS INFORMATION SYSTEMS	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	428,529	460,079	465,449	-	-	465,449	478,611	492,138	503,760	515,645
Allocations	15,122	15,122	16,302	-	-	16,302	19,058	19,952	19,214	19,401
Data Processing Services	104,280	65,300	83,000	-	-	83,000	89,640	96,810	101,650	106,730
Supplies	49,300	52,500	50,180	-	-	50,180	51,200	52,230	53,280	54,350
Other Operating Expenses	16,540	9,910	16,840	-	-	16,840	17,179	17,518	17,867	18,237
<b>TOTAL OPERATING COSTS</b>	<b>613,771</b>	<b>602,911</b>	<b>631,771</b>	<b>-</b>	<b>-</b>	<b>631,771</b>	<b>655,688</b>	<b>678,648</b>	<b>695,771</b>	<b>714,363</b>
*Percentage Increase over prior year			2.9%			2.9%	3.8%	3.5%	2.5%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	18,240	12,000	18,570	-	-	18,570	18,940	19,320	19,710	20,100
Transfer to Operating Reserve Fund	50,000	67,100	50,000	-	-	50,000	50,000	50,000	50,000	50,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>68,240</b>	<b>79,100</b>	<b>68,570</b>	<b>-</b>	<b>-</b>	<b>68,570</b>	<b>68,940</b>	<b>69,320</b>	<b>69,710</b>	<b>70,100</b>
<b>TOTAL COSTS</b>	<b>682,011</b>	<b>682,011</b>	<b>700,341</b>	<b>-</b>	<b>-</b>	<b>700,341</b>	<b>724,628</b>	<b>747,968</b>	<b>765,481</b>	<b>784,463</b>
			2.7%			2.7%	3.5%	3.2%	2.3%	2.5%
<b>Internal Recoveries</b>	(524,684)	(524,684)	(534,972)	-	-	(534,972)	(545,671)	(556,584)	(567,716)	(579,070)
<b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>	<b>157,327</b>	<b>157,327</b>	<b>165,369</b>	<b>-</b>	<b>-</b>	<b>165,369</b>	<b>178,957</b>	<b>191,384</b>	<b>197,765</b>	<b>205,393</b>
<u>SOURCES OF FUNDING</u>										
Interest Income										
PILT Revenue	(6,545)	(6,545)	(6,641)	-	-	(6,641)	(6,545)	(6,545)	(6,545)	(6,545)
<b>TOTAL REVENUE</b>	<b>(6,545)</b>	<b>(6,545)</b>	<b>(6,641)</b>	<b>-</b>	<b>(15,000)</b>	<b>(21,641)</b>	<b>(16,545)</b>	<b>(6,545)</b>	<b>(6,545)</b>	<b>(6,545)</b>
<b>REQUISITION</b>	<b>(150,782)</b>	<b>(150,782)</b>	<b>(158,728)</b>	<b>-</b>	<b>15,000</b>	<b>(143,728)</b>	<b>(162,412)</b>	<b>(184,839)</b>	<b>(191,220)</b>	<b>(198,848)</b>
*Percentage increase over prior year requisition			5.3%			-4.7%	13.0%	13.8%	3.5%	4.0%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

**Operating Reserve Schedule**

**Operating Reserve Fund: 1.101 GIS Information Systems**

Established by Bylaw No. 4102 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

**Operating Reserve Cash Flow**

Fund: 1500 Fund Center: 105510	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	52,927	198,424	163,424	203,424	178,424	228,424
<b>Actual Purchases</b>	(50,176)					
<b>Planned Purchases</b>		(70,000)	(260,000)	(75,000)	(265,000)	(80,000)
<b>Transfer from Operating Budgets</b>	189,739	50,000	310,000	50,000	315,000	50,000
<b>Transfer to Operating Budget</b>	-	(15,000)	(10,000)	-	-	-
<b>Interest Income</b>	5,934					
<b>Ending Balance \$</b>	<b>198,424</b>	<b>163,424</b>	<b>203,424</b>	<b>178,424</b>	<b>228,424</b>	<b>198,424</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Geo-Spatial Referencing**

#### **FINAL BUDGET**

March 2026

**Service:** 1.335 Geo-Spatial Referencing

**Committee:** Governance and First Nations Relations Committee  
& Finance Committee

**DEFINITION:**

To replace the network of permanent survey control monuments in the Capital Regional District with a reference system based on Differential Global Positioning System (DGPS) technology. The Province will no longer support the current permanent monument system. The CRD will assume responsibility for acquiring and operating the new system on behalf of its member municipalities. This information is required to effectively deal with development infrastructure issues as well as the ongoing infrastructure works.

**PARTICIPATION:**

All municipalities and electoral areas.

**MAXIMUM LEVY:**

None stated.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Governance and First Nations Relations Committee and Finance Committee

**FUNDING:**

Requisition

**AUTHORITY:**

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Allocations	23,879	23,879	24,636	-	-	24,636	25,079	25,581	26,092	26,614
Contract for Services	23,370	4,500	25,000	-	-	25,000	25,500	26,010	26,530	27,060
Consulting	15,670	20,000	17,500	-	-	17,500	17,850	18,210	18,570	18,940
Facilities Rental	16,410	17,000	17,000	-	-	17,000	17,340	17,690	18,040	18,400
Software Licenses & Fees	24,600	23,600	29,000	-	-	29,000	29,580	30,170	30,770	31,390
Other Operating Expenses	19,250	21,190	25,440	-	-	25,440	25,972	26,607	27,163	27,742
<b>TOTAL OPERATING COSTS</b>	<b>123,179</b>	<b>110,169</b>	<b>138,576</b>	<b>-</b>	<b>-</b>	<b>138,576</b>	<b>141,321</b>	<b>144,268</b>	<b>147,165</b>	<b>150,146</b>
*Percentage Increase over prior year			12.5%			12.5%	2.0%	2.1%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	35,000	49,350	28,250	-	-	28,250	44,000	44,500	44,500	44,500
Transfer to Capital Reserve Fund	30,550	30,550	10,000	-	-	10,000	10,000	10,000	10,000	10,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>65,550</b>	<b>79,900</b>	<b>38,250</b>	<b>-</b>	<b>-</b>	<b>38,250</b>	<b>54,000</b>	<b>54,500</b>	<b>54,500</b>	<b>54,500</b>
<b>TOTAL COSTS</b>	<b>188,729</b>	<b>190,069</b>	<b>176,826</b>	<b>-</b>	<b>-</b>	<b>176,826</b>	<b>195,321</b>	<b>198,768</b>	<b>201,665</b>	<b>204,646</b>
<u>SOURCES OF FUNDING</u>						-6.3%	10.5%	1.8%	1.5%	1.5%
PILT Revenue	(8,222)	(8,222)	(7,584)	-	-	(7,584)	(8,222)	(8,222)	(8,222)	(8,222)
Sale of Services	(8,920)	(8,920)	(9,080)	-	-	(9,080)	(9,260)	(9,450)	(9,640)	(9,830)
Interest Income	(160)	(1,500)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
<b>TOTAL REVENUE</b>	<b>(17,302)</b>	<b>(18,642)</b>	<b>(16,824)</b>	<b>-</b>	<b>-</b>	<b>(16,824)</b>	<b>(17,642)</b>	<b>(17,832)</b>	<b>(18,022)</b>	<b>(18,212)</b>
<b>REQUISITION</b>	<b>(171,427)</b>	<b>(171,427)</b>	<b>(160,002)</b>	<b>-</b>	<b>-</b>	<b>(160,002)</b>	<b>(177,679)</b>	<b>(180,936)</b>	<b>(183,643)</b>	<b>(186,434)</b>
*Percentage increase over prior year requisition			-6.7%			-6.7%	11.0%	1.8%	1.5%	1.5%

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

<b>Service No.</b>	<b>1.335</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Geo-Spatial Referencing</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$100,000	\$260,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$290,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$100,000</b>	<b>\$260,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$290,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$100,000	\$260,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$290,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$100,000</b>	<b>\$260,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$290,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.335

**Service Name:** Geo-Spatial Referencing

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
17-01	Replacement	RTK System Digital Infrastructure	RTK system infrastructure (computers, communications, power)	\$ 80,000	E	ERF		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 40,000
24-01	Replacement	RTK Tool System Refresh	RTK Tool System Refresh (replacement of EOL tool systems)	\$ 210,000	E	ERF	\$ 100,000.00	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 290,000</b>			<b>\$ 100,000</b>	<b>\$ 260,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 290,000</b>

**Operating Reserve Schedule**

**Operating Reserve Fund:** 1.335 Geo-Spatial Referencing

Established by Bylaw No. 4521, Amendment No. 3 2022 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

**Operating Reserve Cash Flow**

Fund: 1500 Fund Center: 105552	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	11,916	12,438	12,438	12,438	12,438	12,438
<b>Actual Purchases</b>	-					
<b>Planned Purchases</b>		-	-	-	-	-
<b>Transfer from Operating Budget</b>	-	-	-	-	-	-
<b>Interest Income</b>	522					
<b>Ending Balance \$</b>	<b>12,438</b>	<b>12,438</b>	<b>12,438</b>	<b>12,438</b>	<b>12,438</b>	<b>12,438</b>

**Assumptions/Background:**

**Equipment Reserve Schedule**

**Reserve Fund: 1.335 Geospatial**

**Equipment Reserve Cash Flow**

**Fund: 1022 Fund Center: 101726**

ERF Group: GEOSPA.ERF

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	421,814	487,930	256,180	290,180	324,680	359,180
<b>Actual Purchases</b>	(41,979)					
<b>Planned Purchases (Based on Capital Plan)</b>		(260,000)	(10,000)	(10,000)	(10,000)	-
<b>Transfer from Operating Budget</b>	104,508	28,250	44,000	44,500	44,500	44,500
<b>Interest Income</b>	3,586					
<b>Ending Balance \$</b>	<b>487,930</b>	<b>256,180</b>	<b>290,180</b>	<b>324,680</b>	<b>359,180</b>	<b>403,680</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Royal Theatre**

#### **FINAL BUDGET**

March 2026

Service: 1.290 Royal Theatre

Committee: Finance

**DEFINITION:**

The function of purchasing, maintaining, equipping, operating and selling the Royal Theatre in Victoria to the Capital Regional District. The function is for the purpose of pleasure, recreation and community use and includes all facilities and concessions associated with the Royal Theatre and a parking lot. Local Services Establishment Bylaw No. 2587, March 25, 1998.

**SERVICE DESCRIPTION:**

This is a service to provide funding for the support of the Royal Theatre in the City of Victoria as a community centre of art and education. Ownership was transferred to the CRD in 1998. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support.

**PARTICIPATION:**

City of Victoria, District of Saanich, and District of Oak Bay, apportioned 50% on converted value of land and improvements and 50% on the basis of population (see bylaw for details).

**MAXIMUM LEVY:**

Greater of \$580,000 or \$0.00590 per \$1000 of net taxable value of land and improvements.

Note: Grants in Lieu of Taxes paid to the Regional District will be held to the credit of the participant.

**MAXIMUM CAPITAL DEBT:**

NIL

**COMMISSION:**

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

**FUNDING:**

ROYAL THEATRE	BUDGET REQUEST						FUTURE PROJECTIONS			
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<b>OPERATING COSTS:</b>										
Third Party Payment	36,338	36,338	39,698	-	-	39,698	43,089	39,036	34,837	30,443
Insurance Costs	50,490	50,490	47,750	-	-	47,750	51,139	54,696	58,431	62,352
Standard Overhead Allocation	10,000	10,000	12,592	-	-	12,592	12,822	13,078	13,338	13,602
Arts Manager Allocation	7,814	7,814	8,071	-	-	8,071	8,305	8,545	8,749	8,958
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
<b>TOTAL OPERATING COSTS</b>	<b>105,242</b>	<b>105,242</b>	<b>108,711</b>	-	-	<b>108,711</b>	<b>115,955</b>	<b>115,955</b>	<b>115,955</b>	<b>115,955</b>
*Percentage Increase		0.00%	3.30%			3.30%	6.66%	0.00%	0.00%	0.00%
<b>CAPITAL / RESERVE</b>										
Capital Equipment Purchase	105,000	105,000	105,000	-	-	105,000	109,000	109,000	113,000	113,000
Transfer to Capital Reserve Fund	385,000	385,000	385,000	-	-	385,000	381,000	381,000	377,000	377,000
<b>TOTAL CAPITAL COSTS</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>	-	-	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>
<b>TOTAL COSTS</b>	<b>595,242</b>	<b>595,242</b>	<b>598,711</b>	-	-	<b>598,711</b>	<b>605,955</b>	<b>605,955</b>	<b>605,955</b>	<b>605,955</b>
		0.00%	0.58%			0.58%	1.21%	0.00%	0.00%	0.00%
<b>FUNDING SOURCES (REVENUE)</b>										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year										
Revenue - Other	-	-								
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION</b>	<b>(595,242)</b>	<b>(595,242)</b>	<b>(598,711)</b>	-	-	<b>(598,711)</b>	<b>(605,955)</b>	<b>(605,955)</b>	<b>(605,955)</b>	<b>(605,955)</b>

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

<b>Service No.</b>	<b>1.290</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Royal Theatre</b>							

**EXPENDITURE**

Buildings	\$195,700	\$1,198,700	\$235,000	\$1,130,000	\$620,000	\$120,000	\$3,303,700
Equipment	\$0	\$315,000	\$180,000	\$116,500	\$0	\$0	\$611,500
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
	<b>\$195,700</b>	<b>\$1,513,700</b>	<b>\$415,000</b>	<b>\$1,246,500</b>	<b>\$620,000</b>	<b>\$120,000</b>	<b>\$3,915,200</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$195,700	\$195,700	\$0	\$0	\$0	\$0	\$195,700
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	\$380,000	\$0	\$0	\$380,000
Donations / Third Party Funding	\$0	\$375,000	\$0	\$380,000	\$0	\$0	\$755,000
Reserve Fund	\$0	\$943,000	\$415,000	\$486,500	\$620,000	\$120,000	\$2,584,500
	<b>\$195,700</b>	<b>\$1,513,700</b>	<b>\$415,000</b>	<b>\$1,246,500</b>	<b>\$620,000</b>	<b>\$120,000</b>	<b>\$3,915,200</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.290**

**Service Name: Royal Theatre**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	\$ 75,000	B	Res		75,000					\$ 75,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.	\$ 2,293,000	B	Res		93,000					\$ 93,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other		375,000					\$ 375,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Cap	17,000	17,000					\$ 17,000
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	\$ 115,000	B	Cap	112,000	112,000					\$ 112,000
23-01	Study	Study and plan main floor replacement including seats and aisle lights	Study and plan main floor replacement including seats and aisle lights	\$ 30,000	B	Res		30,000					\$ 30,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights	\$ 700,000	B	Other				280,000			\$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant				280,000			\$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res				140,000			\$ 140,000
24-04	Renewal	Wardrobe Department Upgrade	Upgrade wardrobe department	\$ 83,000	B	Cap	60,000	60,000					\$ 60,000
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	\$ 250,000	B	Other				100,000			\$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant				100,000			\$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Res				50,000			\$ 50,000
25-06	Renewal	Add new storage in bar and concession	Add new storage in bar and concession for efficiency and security of inventory	\$ 20,000	B	Res		20,000					\$ 20,000
25-08	Defer	Emergency Repairs	Basement Structure	\$ 10,000	B	Cap	6,700	6,700					\$ 6,700
26-01	Replacement	Replace Switches	Replace network switches	\$ 55,000	E	Res		55,000					\$ 55,000
26-02	Study	Building condition assessment	Building condition assessment	\$ 45,000	B	Res		45,000					\$ 45,000
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	\$ 585,000	B	Res		115,000	115,000	115,000	120,000	120,000	\$ 585,000
26-04	Renewal	Building Envelope Repairs	Interior Brickwork & Wall Repairs	\$ 125,000	B	Res		125,000					\$ 125,000
26-05	Renewal	Roofing	Roofing Condition Assessment	\$ 2,095,000	B	Res		20,000					\$ 20,000
26-06	Renewal	Renovate Box Office	Renovate Box Office	\$ 30,000	B	Res		30,000					\$ 30,000
26-07	Replacement	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System	\$ 50,000	E	Res		50,000					\$ 50,000
26-08	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber	\$ 50,000	B	Res		25,000	25,000				\$ 50,000
26-09	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and followspots	\$ 425,000	E	Res		175,000	150,000	100,000			\$ 425,000
26-10	Replacement	Replace Paging System	Replace Paging System Core Control	\$ 35,000	E	Res		35,000					\$ 35,000
26-11	Defer	Emergency Repairs	Unforeseen emergency repairs.	\$ 50,000	B	Res		50,000					\$ 50,000
27-01	Study	Asset Management Plan	Assets Management Plan	\$ 50,000	B	Res			50,000				\$ 50,000

Service #: 1.290  
 Service Name: Royal Theatre

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
27-02	Renewal	Building Envelope Repairs	Exterior Door Replacement	\$ 95,000	B	Res			30,000	65,000			\$ 95,000
27-03	Study	Accessibility Review	Review of building accessibility	\$ 15,000	B	Res			15,000				\$ 15,000
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	\$ 30,000	E	Res			30,000				\$ 30,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	16500.0	E	Res				16,500			\$ 16,500
29-01	New	Lobby Heat Pumps	Add Heat Pumps to the Lobbies	\$ 500,000	B	Res					500,000		\$ 500,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 7,827,500</b>			<b>\$ 195,700</b>	<b>\$ 1,513,700</b>	<b>\$ 415,000</b>	<b>\$ 1,246,500</b>	<b>\$ 620,000</b>	<b>\$ 120,000</b>	<b>\$ 3,915,200</b>

**Service:** 1.290 Royal Theatre

**Project Number** 20-03 **Capital Project Title** Add Balcony & Pit Railings **Capital Project Description** Add railings to ensure patron safety and comfort  
**Project Rationale** The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.

**Project Number** 21-12 **Capital Project Title** Repair Building Envelope **Capital Project Description** Repairing building envelope of the 1914 structure.  
**Project Rationale** Flagged as immediate priority in Royal Theatre – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1914 structure will remain stable and will reduce energy consumption

**Project Number** 21-13 **Capital Project Title** Plan, Rebuild and Expand Orchestra Pit **Capital Project Description** Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers  
**Project Rationale** Plan, rebuild and expand orchestra pit to align with professional standards of performing arts organizations.

**Project Number** 24-01 **Capital Project Title** Repour and refinish concrete main floor and replacement of seats and aisle lights **Capital Project Description** Repour and refinish concrete main floor and replacement of seats and aisle lights  
**Project Rationale** Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.

**Project Number** 24-04 **Capital Project Title** Wardrobe Department Upgrade **Capital Project Description** Upgrade wardrobe department  
**Project Rationale** Upgrade wardrobe department with electrical upgrade, extensive plumbing upgrades, dropped ceiling and drywall to accommodate two more stacked washers and dryers in order to meet clients' requirements.

**Project Number** 25-01 **Capital Project Title** Replace Seats and Aisle Lights in balcony **Capital Project Description** Replace 20 year old seats in balcony  
**Project Rationale** Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.

**Service:** 1.290 Royal Theatre

**Project Number** 25-06 **Capital Project Title** Add new storage in bar and concession **Capital Project Description** Add new storage in bar and concession for efficiency and security of inventory  
**Project Rationale** Adding new lockable storage cabinet in the bar and concession will improve efficiency and security of inventory.

**Project Number** 26-01 **Capital Project Title** Replace Switches **Capital Project Description** Replace network switches  
**Project Rationale** Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

**Project Number** 26-02 **Capital Project Title** Building condition assessment **Capital Project Description** Building condition assessment  
**Project Rationale** Perform full building condition assessment to inform 20 yr work plan.

**Project Number** 26-03 **Capital Project Title** Annual Building Capital Improvements **Capital Project Description** Annual Minor Capital Improvement Projects  
**Project Rationale** Minor capital improvements

**Project Number** 26-04 **Capital Project Title** Building Envelope Repairs **Capital Project Description** Interior Brickwork & Wall Repairs  
**Project Rationale** Repairing building envelope (interior) will ensure the 1914 structure will remain stable and will reduce energy consumption

**Project Number** 26-05 **Capital Project Title** Roofing **Capital Project Description** Roofing Condition Assessment  
**Project Rationale** Conduct roof specific condition assessment.

**Service:** 1.290 Royal Theatre

**Project Number** 26-06 **Capital Project Title** Renovate Box Office **Capital Project Description** Renovate Box Office  
**Project Rationale** Renovating the box office to update and refresh, address patron accessibility and redesign for efficient use of the space.

**Project Number** 26-07 **Capital Project Title** Replace Bar & Concession Point of Sale System **Capital Project Description** Replace Bar and Concession Point of Sale System  
**Project Rationale** Replacing the Point of Sale System will provide increased functionality, efficiencies, updated technology and increased patron service. The required technology is out of date.

**Project Number** 26-08 **Capital Project Title** Venue Chamber Renewal **Capital Project Description** Renew and Refresh Venue Chamber  
**Project Rationale** Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.

**Project Number** 26-09 **Capital Project Title** Lighting System Replacement **Capital Project Description** Replace Lighting System: moving light fixtures, lighting console and followspots  
**Project Rationale** Lighting System Replacement includes the replacement of moving lights originally purchased in 2002 with updated energy efficient units, replaces outdated computerized control console with modern control technology and replaces old followspot technology with new fully supported units.

**Project Number** 26-10 **Capital Project Title** Replace Paging System **Capital Project Description** Replace Paging System Core Control  
**Project Rationale** The current paging system core system has reached its end of life and support. This is a primary life safety system for building evacuation and patron and artist messaging and communication.

**Project Number** 26-11 **Capital Project Title** Emergency Repairs **Capital Project Description** Unforeseen emergency repairs.  
**Project Rationale** Capital funds to accommodate any emergency repairs to the building.

Service: **1.290** **Royal Theatre**

**Project Number** 27-01 **Capital Project Title** Asset Management Plan **Capital Project Description** Assets Management Plan  
**Project Rationale**

**Project Number** 27-02 **Capital Project Title** Building Envelope Repairs **Capital Project Description** Exterior Door Replacement  
**Project Rationale** Repairing building envelope exterior doors) will ensure the 1914 structure will remain stable and will reduce energy consumption

**Project Number** 27-03 **Capital Project Title** Accessibility Review **Capital Project Description** Review of building accessibility  
**Project Rationale** Review building accessibility to ensure patron and performance meet current standard where applicable.

**Project Number** 27-04 **Capital Project Title** Wayfinding Signage **Capital Project Description** Add and Replace Wayfinding Signage  
**Project Rationale** Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.

**Project Number** 28-01 **Capital Project Title** Replace SRST **Capital Project Description** Replace Cisco phone communications system  
**Project Rationale** Replace Cisco phone communications as required by CRD Information Technology replacement plan.

**Project Number** 29-01 **Capital Project Title** Lobby Heat Pumps **Capital Project Description** Add Heat Pumps to the Lobbies  
**Project Rationale** Adding heat pumps to the lobby for increased patron comfort and experience and energy efficiency.

**1.290 Royal Theatre  
Asset and Reserve Summary  
2026 - 2030 Financial Plan**

**Asset Profile**

**Royal Theatre**

Assets held by the Royal Theatre service consist of land, Royal Theatre built in 1913 as well as various equipment. Royal Theatre was renovated in 2003 and 2005.

**Capital Reserve Fund Schedule**

**Reserve Fund: 1.290 Royal Theatre Capital Reserve Fund (Bylaw No. 2855)**

**Cost Centre: 101607 (PLO)**

**Capital Reserve Fund**

**Projected year end balance**

**Beginning Balance**

**Planned Capital Expenditure (Based on Capital Plan)**

**Transfer from Operating Budget**

**Interest Income\*\***

**Total projected year end balance**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
	1,491,176	1,488,945	970,945	936,945	831,445	588,445
	(455,000)	(943,000)	(415,000)	(486,500)	(620,000)	(120,000)
	390,714	385,000	381,000	381,000	377,000	377,000
	62,054	40,000				
	<b>1,488,945</b>	<b>970,945</b>	<b>936,945</b>	<b>831,445</b>	<b>588,445</b>	<b>845,445</b>

\*\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **McPherson Theatre**

#### **FINAL BUDGET**

March 2026

**Service:** 1.295 McPherson Theatre

**Committee:** Finance

**DEFINITION:**

A local service established for the purpose of purchasing, maintaining, equipping and operating the McPherson Playhouse in Victoria, British Columbia. Local Services Establishment Bylaw No. 2685, March 10, 1999.

**SERVICE DESCRIPTION:**

This is a service to provide funding for the support of the McPherson Theatre in the City of Victoria. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support. This building operation was transferred to the CRD for ease of administration with the Royal & McPherson Theatres Society and to recognize the benefits of one organization operating the two theatres (one ticket system, ability to move acts between if financially beneficial, etc.)

**PARTICIPATION:**

The City of Victoria is the only participant.

**MAXIMUM LEVY:**

The maximum amount that may be requisitioned under section 816(1) of the Municipal Act (Section 803 of the Local Government Act) for the annual cost of the local service will be:

- (a) for capital expenditures including but not limited to, the renovation, reconstruction or rebuilding of a performing arts theatre, machinery and equipment, reserve fund transfer and annual debt servicing payments. The maximum amount will be \$400,000.
- (b) for annual operating expenditures which may also include expenditures of a nature referred to in (a) above, the maximum amount will be \$350,000.

**MAXIMUM CAPITAL DEBT:**

None

**COMMISSION:**

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

**FUNDING:**

McPHERSON PLAYHOUSE	BUDGET REQUEST						FUTURE PROJECTIONS			
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<b>OPERATING COSTS:</b>										
Third Party Payments	303,787	303,787	302,916	-	-	302,916	304,050	303,063	302,099	301,116
Standard Overhead Allocation	34,911	34,911	36,681	-	-	36,681	37,345	38,092	38,852	39,626
Arts Manager Allocation	7,814	7,814	8,071	-	-	8,071	8,305	8,545	8,749	8,958
Interest Charge	300	300	300	-	-	300	300	300	300	300
<b>TOTAL OPERATING COSTS</b>	<b>346,812</b>	<b>346,812</b>	<b>347,968</b>	-	-	<b>347,968</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
*Percentage Increase		0.00%	0.33%			0.33%	0.58%	0.00%	0.00%	0.00%
<b>CAPITAL / RESERVE</b>										
Capital Equipment Purchases	90,000	90,000	90,000	-	-	90,000	94,000	94,000	98,000	98,000
Transfer to Reserve Fund	346,233	346,233	343,045	-	-	343,045	339,045	339,045	335,045	335,045
<b>TOTAL CAPITAL / RESERVES</b>	<b>436,233</b>	<b>436,233</b>	<b>433,045</b>	-	-	<b>433,045</b>	<b>433,045</b>	<b>433,045</b>	<b>433,045</b>	<b>433,045</b>
<b>TOTAL COSTS</b>	<b>783,045</b>	<b>783,045</b>	<b>781,013</b>	-	-	<b>781,013</b>	<b>783,045</b>	<b>783,045</b>	<b>783,045</b>	<b>783,045</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Estimated balance C/F from current to Next year		-	-	-	-					
Balance C/F from Prior to Current year	-	-								
Grants In Lieu of Taxes	(33,045)	(33,045)	(31,013)	-	-	(31,013)	(33,045)	(33,045)	(33,045)	(33,045)
<b>TOTAL REVENUE</b>	<b>(33,045)</b>	<b>(33,045)</b>	<b>(31,013)</b>	-	-	<b>(31,013)</b>	<b>(33,045)</b>	<b>(33,045)</b>	<b>(33,045)</b>	<b>(33,045)</b>
<b>REQUISITION</b>	<b>(750,000)</b>	<b>(750,000)</b>	<b>(750,000)</b>	-	-	<b>(750,000)</b>	<b>(750,000)</b>	<b>(750,000)</b>	<b>(750,000)</b>	<b>(750,000)</b>
*Percentage increase over prior year requisition		0.0%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%

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

<b>Service No.</b>	<b>1.295 McPherson Theatre</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$158,500	\$776,500	\$825,000	\$115,000	\$120,000	\$120,000	\$1,956,500
Equipment	\$53,000	\$318,000	\$180,000	\$141,500	\$0	\$0	\$639,500
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
	<b>\$211,500</b>	<b>\$1,094,500</b>	<b>\$1,005,000</b>	<b>\$256,500</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$2,596,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$211,500	\$211,500	\$0	\$0	\$0	\$0	\$211,500
Debtenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$883,000	\$1,005,000	\$256,500	\$120,000	\$120,000	\$2,384,500
	<b>\$211,500</b>	<b>\$1,094,500</b>	<b>\$1,005,000</b>	<b>\$256,500</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$2,596,000</b>

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #: 1.295**

**Service Name: McPherson Theatre**

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	\$ 1,163,000	B	Res		238,000	190,000				\$ 428,000
	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade		B	Cap	24,000	24,000					\$ 24,000
22-07	Renewal	Repair Stand Alone Canopies	Repair Stand Alone Canopies	\$ 155,000	B	Cap	134,500	134,500					\$ 134,500
25-02	Replacement	Outdoor Digital Sign	Outdoor Digital Sign	\$ 81,000	E	Cap	53,000	53,000					\$ 53,000
26-01	Replacement	Replace Switches	Replace network switches	\$ 55,000	E	Res		55,000					\$ 55,000
26-02	Study	Building Condition Assessment	Building Condition Assessment	\$ 45,000	B	Res		45,000					\$ 45,000
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	\$ 585,000	B	Res		115,000	115,000	115,000	120,000	120,000	\$ 585,000
26-04	Renewal	Washroom Upgrades	Washroom Fixture Replacement	\$ 75,000	B	Res		75,000					\$ 75,000
26-05	Renewal	Electrical Upgrades	Main Breaker Replacement	\$ 150,000	B	Res		25,000	300,000				\$ 325,000
26-06	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and LED wash fixtures	\$ 400,000	E	Res		125,000	150,000	125,000			\$ 400,000
26-07	Renewal	Inventory Storage Upgrades Bar & Concession	Increase and Update Inventory Storage in Bar and Concession	\$ 20,000	B	Res		20,000					\$ 20,000
26-08	Replacement	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System	\$ 50,000	E	Res		50,000					\$ 50,000
26-09	New	Lobby Temperature Control	Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air Conditioning.	\$ 125,000	B	Res		25,000	100,000				\$ 125,000
26-10	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber	\$ 50,000	B	Res		25,000	25,000				\$ 50,000
26-11	Replacement	Replace Paging System	Replace Paging System Core Control	\$ 35,000	E	Res		35,000					\$ 35,000
26-12	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		50,000					\$ 50,000
27-01	Study	Asset Management Plan	Asset Management Plan	\$ 50,000	B	Res			50,000				\$ 50,000
27-02	Study	Accessibility Review	Review of building accessibility	\$ 15,000	B	Res			15,000				\$ 15,000
27-03	Renewal	Renovate Box Office	Renovate Box Office	\$ 30,000	B	Res			30,000				\$ 30,000
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	\$ 30,000	E	Res			30,000				\$ 30,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	\$ 16,500	E	Res				16,500			\$ 16,500
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 3,180,500</b>			<b>\$ 211,500</b>	<b>\$ 1,094,500</b>	<b>\$ 1,005,000</b>	<b>\$ 256,500</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 2,596,000</b>

**Service:** 1.295 McPherson Theatre

**Project Number** 21-13 **Capital Project Title** Repair Building Envelope and Restore Façade **Capital Project Description** Repair building envelope and restore façade  
**Project Rationale** Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1913 structure will remain stable and will reduce energy consumption. Restoring the 1913 façade will include point work on the bricks, gutter replacement and refinishing the fiberglass stonework around the historic wooden doors.

**Project Number** 26-01 **Capital Project Title** Replace Switches **Capital Project Description** Replace network switches  
**Project Rationale** Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

**Project Number** 26-02 **Capital Project Title** Building Condition Assessment **Capital Project Description** Building Condition Assessment  
**Project Rationale** Perform full building condition assessment to inform 20yr work plan.

**Project Number** 26-03 **Capital Project Title** Annual Building Capital Improvements **Capital Project Description** Annual Minor Capital Improvement Projects  
**Project Rationale** Minor capital improvements

**Project Number** 26-04 **Capital Project Title** Washroom Upgrades **Capital Project Description** Washroom Fixture Replacement  
**Project Rationale**

**Project Number** 26-05 **Capital Project Title** Electrical Upgrades **Capital Project Description** Main Breaker Replacement  
**Project Rationale**

**Service:** 1.295 **McPherson Theatre**

**Project Number** 26-06 **Capital Project Title** Lighting System Replacement **Capital Project Description** Replace Lighting System: moving light fixtures, lighting console and LED wash

**Project Rationale** Phase One replaces existing incandescent lighting fixtures and 18 year old technology with new LED energy efficient automated units that will not require working at heights to adjust. Phase Two replaces the outdated computerized control console with modern control technology. Phase Three replaces the original LED wash fixtures with updated units that allow additional colour mixing capability and additional efficiencies with new LED technology.

**Project Number** 26-07 **Capital Project Title** Inventory Storage Upgrades Bar & Concession **Capital Project Description** Increase and Update Inventory Storage in Bar and Concession

**Project Rationale** Increasing and adding new lockable storage cabinets in the bar and concession will improve efficiencies, increase service to patrons and increase security of inventory.

**Project Number** 26-08 **Capital Project Title** Replace Bar & Concession Point of Sale System **Capital Project Description** Replace Bar and Concession Point of Sale System

**Project Rationale** Replacing the Point of Sale System will provide increased functionality, efficiencies, updated technology and increased patron service. The required technology is out of date.

**Project Number** 26-09 **Capital Project Title** Lobby Temperature Control **Capital Project Description** Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air

**Project Rationale** Phase One will add automatic blinds to the large windows facing Centennial Square to improve temperature control energy efficiency. Phase Two will add air conditioning to increase patron comfort and experience.

**Project Number** 26-10 **Capital Project Title** Venue Chamber Renewal **Capital Project Description** Renew and Refresh Venue Chamber

**Project Rationale** Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.

**Project Number** 26-11 **Capital Project Title** Replace Paging System **Capital Project Description** Replace Paging System Core Control

**Project Rationale** The current paging system core system has reached its end of life and support. This is a primary life safety system for building evacuation and patron and artist messaging and communication.

**Project Number** 26-12 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs

**Project Rationale** Capital funds to accommodate any emergency repairs to the building.

**Service:** 1.295 McPherson Theatre

**Project Number** 27-01 **Capital Project Title** Asset Management Plan **Capital Project Description** Asset Management Plan  
**Project Rationale**

**Project Number** 27-02 **Capital Project Title** Accessibility Review **Capital Project Description** Review of building accessibility  
**Project Rationale**

**Project Number** 27-03 **Capital Project Title** Renovate Box Office **Capital Project Description** Renovate Box Office  
**Project Rationale** Renovating the box office to update and refresh, address patron accessibility, staff safety and evacuation and efficient use of the space.

**Project Number** 27-04 **Capital Project Title** Wayfinding Signage **Capital Project Description** Add and Replace Wayfinding Signage  
**Project Rationale** Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.

**Project Number** 28-01 **Capital Project Title** Replace SRST **Capital Project Description** Replace Cisco phone communications system  
**Project Rationale** Replace Cisco phone communications as required by CRD Information Technology replacement plan.

**1.295 McPherson Theatre  
Asset and Reserve Summary  
2026 - 2030 Financial Plan**

**Asset Profile**

**McPherson Theatre**

Assets held by the McPherson Theatre service consist of new upgrades to McPherson Theatre built in 1914 as well as various equipment.

**Capital Reserve Fund Schedule**

**Reserve Fund: 1.295 McPherson Playhouse Capital Reserve Fund (Bylaw No. 3270)**

**Cost Centre: 101899 (PLO)**

**Capital Reserve Fund**

**Projected year end balance**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Beginning Balance</b>	2,891,636	2,828,098	2,368,143	1,702,188	1,784,733	1,999,778
<b>Planned Capital Expenditure (Based on Capital Plan)</b>	(534,779)	(883,000)	(1,005,000)	(256,500)	(120,000)	(120,000)
<b>Transfer from Operating Budget</b>	346,709	343,045	339,045	339,045	335,045	335,045
<b>Interest Income*</b>	124,532	80,000				
<b>Total projected year end balance</b>	<b>2,828,098</b>	<b>2,368,143</b>	<b>1,702,188</b>	<b>1,784,733</b>	<b>1,999,778</b>	<b>2,214,823</b>

\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Arts Grants and Development**

#### **FINAL BUDGET**

March 2026

**Service:** 1.297 Arts Grants and Development

**Committee:** Finance

**DEFINITION:**

To establish a service for the provision of assistance in relation to the arts and culture for the purpose of benefiting the community or an aspect of the community. Bylaw No. 2884, July 3, 2001.

**SERVICE DESCRIPTION:**

CRD municipalities invest in the arts for the economic impact and employment they provide, for the provincial and national visibility arts organizations provide to the region, and for providing a wide range of educational, participatory and audience opportunities for citizens and visitors, improving quality of life. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Commission. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support one-time projects, short series, or extended programming of smaller organizations. Equity grants support applicants from communities that are at risk of exclusion or have difficulty accessing funding support for systemic reasons. Incubator grants support new and emerging arts organizations. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

**PARTICIPATION:**

Municipalities of Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin, Southern Gulf Islands, and Sooke (Group 2 participating area).

**MAXIMUM LEVY:**

Greater of \$1,980,000 or \$0.102 / \$1,000 for hospital assessed values of Group 1 participating area.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Arts

			<b>BUDGET REQUEST</b>				<b>FUTURE PROJECTIONS</b>			
	<b>2025 BOARD BUDGET</b>	<b>2025 ESTIMATED ACTUAL</b>	<b>2026 CORE BUDGET</b>	<b>2026 ONGOING</b>	<b>2026 ONE-TIME</b>	<b>2026 TOTAL</b>	<b>2027 TOTAL</b>	<b>2028 TOTAL</b>	<b>2029 TOTAL</b>	<b>2030 TOTAL</b>
<b>ARTS GRANTS</b>										
<u>ARTS GRANTS:</u>										
Operating Grants	2,436,170	2,436,170	2,442,570	-	-	2,442,570	2,491,420	2,541,250	2,592,080	2,643,920
Project Grants	384,000	384,000	434,000	-	-	434,000	442,680	451,530	460,560	469,770
<b>Total Grants Payment</b>	<b>2,820,170</b>	<b>2,820,170</b>	<b>2,876,570</b>	-	-	<b>2,876,570</b>	<b>2,934,100</b>	<b>2,992,780</b>	<b>3,052,640</b>	<b>3,113,690</b>
		0.00%	2.00%			2.00%	2.00%	2.00%	2.00%	2.00%
<u>ADMINISTRATION COSTS:</u>										
Salaries and Wages	342,628	342,157	363,719	-	-	363,719	374,246	385,072	394,273	403,687
Standard Overhead Allocation	64,146	64,146	66,017	-	-	66,017	67,205	68,550	69,921	71,319
Human Resources Allocation	12,730	12,730	13,053	-	-	13,053	15,258	15,973	15,383	15,533
Building Occupancy Allocation	14,048	14,048	13,753	-	-	13,753	14,409	15,043	15,286	15,535
Other Allocations	4,154	3,604	-	-	3,604	3,604	-	-	-	-
Insurance Cost	750	750	850	-	-	850	895	941	989	1,040
Operating Cost - Other	42,230	34,890	37,025	-	-	37,025	44,720	38,480	46,470	39,975
<b>Total Administration Costs</b>	<b>480,686</b>	<b>472,325</b>	<b>494,417</b>	-	<b>3,604</b>	<b>498,021</b>	<b>516,733</b>	<b>524,059</b>	<b>542,322</b>	<b>547,089</b>
		-1.74%	2.86%			3.61%	3.76%	1.42%	3.48%	0.88%
<b>TOTAL OPERATING COSTS</b>	<b>3,300,856</b>	<b>3,292,495</b>	<b>3,370,987</b>	-	<b>3,604</b>	<b>3,374,591</b>	<b>3,450,833</b>	<b>3,516,839</b>	<b>3,594,962</b>	<b>3,660,779</b>
		-0.25%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
<u>CAPITAL / RESERVE TRANSFER</u>										
Transfer to Operating Reserve Fund	-	52,733	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,030	1,030	1,050	-	-	1,050	1,070	1,090	1,110	1,130
<b>TOTAL CAPITAL / RESERVES TRANSFER</b>	<b>1,030</b>	<b>53,763</b>	<b>1,050</b>	-	-	<b>1,050</b>	<b>1,070</b>	<b>1,090</b>	<b>1,110</b>	<b>1,130</b>
<b>TOTAL COSTS</b>	<b>3,301,886</b>	<b>3,346,258</b>	<b>3,372,037</b>	-	<b>3,604</b>	<b>3,375,641</b>	<b>3,451,903</b>	<b>3,517,929</b>	<b>3,596,072</b>	<b>3,661,909</b>
		1.34%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
Internal Recoveries	(15,628)	(60,000)	(16,142)	-	-	(16,142)	(16,610)	(17,090)	(17,498)	(17,916)
<b>OPERATING LESS RECOVERIES</b>	<b>3,286,258</b>	<b>3,286,258</b>	<b>3,355,895</b>	-	<b>3,604</b>	<b>3,359,499</b>	<b>3,435,293</b>	<b>3,500,839</b>	<b>3,578,574</b>	<b>3,643,993</b>
		0.00%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
<b>FUNDING SOURCES (REVENUE)</b>										
Transfer from Operating Reserve Fund	(66,914)	(66,914)	(46,451)	-	-	(46,451)	(52,700)	(52,700)	(52,700)	(52,700)
Payments In Lieu of Taxes	(172,779)	(172,779)	(179,028)	-	-	(179,028)	(172,779)	(172,779)	(172,779)	(172,779)
<b>TOTAL REVENUE</b>	<b>(239,693)</b>	<b>(239,693)</b>	<b>(225,479)</b>	-	-	<b>(225,479)</b>	<b>(225,479)</b>	<b>(225,479)</b>	<b>(225,479)</b>	<b>(225,479)</b>
		0.00%	-5.93%			-5.93%	0.00%	0.00%	0.00%	0.00%
<b>REQUISITION</b>	<b>(3,046,565)</b>	<b>(3,046,565)</b>	<b>(3,130,416)</b>	-	<b>(3,604)</b>	<b>(3,134,020)</b>	<b>(3,209,814)</b>	<b>(3,275,360)</b>	<b>(3,353,095)</b>	<b>(3,418,514)</b>
			2.75%			2.87%	2.42%	2.04%	2.37%	1.95%
<b>AUTHORIZED POSITIONS:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

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

<b>Service No.</b>	<b>1.297 Arts Grants and Development</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$0	\$7,800
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$3,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$7,800</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$0	\$7,800
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$3,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$7,800</b>

**Definitions for the 5-year Capital Plan**

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

**2026 - 2030**

**Service #:** 1.297

**Service Name:** Arts Grants and Development

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	\$ 3,800	E	ERF		\$ 3,800					\$ 3,800
29-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	\$ 4,000	E	ERF					\$ 4,000		\$ 4,000
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 7,800</b>			<b>\$ -</b>	<b>\$ 3,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 7,800</b>

Service: **1.297** **Arts Grants and Development**

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Computer and Printer	<b>Capital Project Description</b>	IT scheduled Routine Replacement
<b>Project Rationale</b>	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

<b>Project Number</b>	29-01	<b>Capital Project Title</b>	Computer and Printer	<b>Capital Project Description</b>	IT scheduled Routine Replacement
<b>Project Rationale</b>	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

**1.297 Arts and Cultural Grants  
Operating Reserve Summary  
2026 - 2030 Financial Plan**

**Profile**

**Arts and Cultural Grants**

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

**Operating Reserve Schedule - FC 105300**

Operating Reserve Schedule Projected year end balance	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	317,386	343,401	300,701	248,001	195,301	142,601
Planned Purchase	(66,914)	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Transfer from Ops Budget	79,013					
Interest Income*	13,917	10,000				
<b>Total projected year end balance</b>	<b>343,401</b>	<b>300,701</b>	<b>248,001</b>	<b>195,301</b>	<b>142,601</b>	<b>89,901</b>

**Assumptions/Background:**

\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.297 Arts grants and Development  
Asset and Reserve Summary  
2026 - 2030 Financial Plan**

**Asset Profile**

**Arts grants and Development**

Assets held by the Arts grants and Development service consist of computers and office equipment.

**Equipment Replacement Fund Schedule (ERF)**

**ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund**

Equipment Replacement Fund	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	3,940	5,008	2,308	3,378	4,468	1,578
Planned Purchase (Based on Capital Plan)		(3,800)	-	-	(4,000)	-
Transfer from Ops Budget	1,030	1,050	1,070	1,090	1,110	1,130
Interest Income*	37	50	-	-	-	-
<b>Ending Balance \$</b>	<b>5,008</b>	<b>2,308</b>	<b>3,378</b>	<b>4,468</b>	<b>1,578</b>	<b>2,708</b>

\* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Feasibility Reserve Fund**

#### **FINAL BUDGET**

March 2026

**Service:** 21.1 Feasibility Study Reserve

**Committee:** Finance

**DEFINITION:**

Capital Regional District Bylaw No. 79 to establish a Feasibility Study Reserve Fund to be used for the possible adoption of a service.

**SERVICE DESCRIPTION:**

Funding to be used for conducting research on possible new services.

**PARTICIPATION:**

All member municipalities on the basis of converted hospital assessments. Pursuant to Section 804 of the Local Government Act in the case of feasibility studies in relation to proposed services, the costs are apportioned among the electoral areas.

**MAXIMUM LEVY:**

\$0.10/1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

**FUNDING:**

FEASIBILITY STUDY	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027 CORE BUDGET	2028 CORE BUDGET	2029 CORE BUDGET	2030 CORE BUDGET
<u>OPERATING COSTS:</u>										
Regional Studies (un-allocated)	10,367	10,367	19,517	-	-	19,517	-	-	-	-
IBC 4a-1.1_TransportationService_2024	20,509	20,509	-	-	-	-	-	-	-	-
Establish Regional Arts Facility Service	132,000	132,000	112,850	-	-	112,850	-	-	-	-
<b>Total Regional</b>	<b>162,876</b>	<b>162,876</b>	<b>132,367</b>	<b>-</b>	<b>-</b>	<b>132,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
EA Studies (un-allocated)	-	-	-	-	-	-	-	-	-	-
<b>Total Electoral Area</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING COSTS</b>	<b>162,876</b>	<b>162,876</b>	<b>132,367</b>	<b>-</b>	<b>-</b>	<b>132,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage Increase over prior year						-18.7%				
<u>REVENUES</u>										
Estimated balance c/fwd	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	(66,537)	-	-	(66,537)	-	-	-	-
Balance c/fwd from 2022 to 2023	(20,509)	(20,509)	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	-	-	-	-	(350,000)	(350,000)	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(10,367)	(10,367)	(5,830)	-	-	(5,830)	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>(30,876)</b>	<b>(30,876)</b>	<b>(72,367)</b>	<b>-</b>	<b>(350,000)</b>	<b>(422,367)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION</b>	<b>(132,000)</b>	<b>(132,000)</b>	<b>(60,000)</b>	<b>-</b>	<b>350,000</b>	<b>290,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>