Appendix A

Electoral Areas Committee - October 29, 2025
2026 Preliminary Electoral Area Budget Review
Appendix A-1: Requisition Summary (Joint EA Services)

	Joint EA Electoral Area	**2026**	**2025**	**Difference Increase/(Decrease)** **$**	 **%**
1.103	Elections	40,000	-	40,000	100.00%
1.104	U.B.C.M.	14,308	13,500	808	5.99%
1.108	Joint Electoral Area Admin	320,380	174,997	145,383	83.08%
1.318	Building Inspection	736,886	666,762	70,124	10.52%
1.320	Noise Control	80,319	77,349	2,970	3.84%
1.322	Nuisances & Unsightly Premises	62,524	56,236	6,288	11.18%
1.368	Electoral Area Fire Inspection & Investigation - New	25,000	-	25,000	100.00%
1.372	Electoral Area Emergency Program	218,800	179,342	39,458	22.00%
	Total Joint Electoral Area	**$1,498,217**	**$1,168,186**	**$330,031**	**28.25%**

Appendix A-2

Joint EA Services - Operating Budget Highlights - Gross Expenditure (+/- 1.8% and +/- $20,000)

Joint EA Services +/- 1.8% and +/- $20,000	Gross Expenditure 2026	Gross Expenditure 2025	Changes $	Changes %	Main Budget Driver
1.103 - Elections	273,150	162	272,988	100.0%	• Electoral Area Elections costs
1.108 - Joint Electoral Area Admin (New in 2025)	320,380	174,997	145,383	100.0%	• Annualization of GM Electoral Area Services Department
1.318 - Building Inspection	2,535,665	2,403,242	132,423	5.5%	• Increased salaries & wages $55k • IBC 16f-2.1 Digitizating Records (2025/2026) $75k • Increased software licence fees $30k • One-time decreased transfers to reserve ($30k)
1.368 Electoral Area Fire Inspection & Investigation (New in 2026)	25,000	-	25,000	100.0%	• Contractor costs for fire inspection and investigations in Electoral Areas
1.372 - Electoral Area Emergency Program	1,009,410	1,119,770	(110,360)	-9.9%	• Increased salaries & wages $46k • Reduction in one-time grant funded Fire Smart Contribution costs ($175k) • Increased software licences $13k and other inflationary increases
1.580 EA Utility Operations -SSI & SGI (New in 2026)	1,847,594	-	1,847,594	100.0%	• Utility operations costs segregated from 1.577 Integrated Water Management Operations service
Total Joint EA Services meeting criteria	**6,011,199**	**3,698,171**	**2,313,028**	**62.5%**	
Other (Services not meeting criteria above)	160,341	151,118	9,223	6.1%	
Total Joint EA Services	**6,171,540**	**3,849,289**	**2,322,251**	**60.3%**	

Joint EA Services - Operating Budget by Expenditure Type (in $ thousands)

Expenditure Type	Provisional Plan 2026 ($'000)	Financial Plan* 2025 ($'000)	Change $'000	Change %
Operations	5,943	3,777	2,166	57.3%
Capital Funding	14	14	-	0.0%
Debt Servicing	-	-	-	0.0%
Transfer to Reserves	214	58	156	267.4%
Total Southern Gulf Islands	**6,172**	**3,849**	**2,322**	**60.3%**

*Based on Amendment Financial Plan (Bylaw №. 4710)

Appendix A-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JOINTLY FUNDED
2026

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

Appendix A-4: Jointly Funded Budgets

1.029 GM - Electoral Area Services

1.103 Elections

1.104 UBCM

1.108 Joint EA Admin

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.368 EA Fire Inspection & Investigation

1.372 EA Emergency Coordination

1.580 EA Utility Operations (SGI&SSI)

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Electoral Area Services

EAC Review

OCTOBER 2025

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

All municipalities and electoral areas

MAXIMUM LEVY:

N/A

FUNDING:

Requisition and Internal Recoveries

Change in Budget 2025 to 2026
Service: 1.029 GM - Electoral Area Services

	Total Expenditure	Comments
2025 Budget	**249,995**	
Change in Salaries:		
Salary cost	220,600	Annualization of salary costs, service initiated Q3 2025
Total Change in Salaries	220,600	
Other Changes:		
Human Resources Allocation	7,261	Increase in 2025 wages & benefits budget
Supplies	(19,990)	One time 2025 Office costs associated with new ongoing FTEs
Other	(180)	
Total Other Changes	(12,909)	
2026 Budget	**457,686**	
Summary of % Expense Change		
Salaries and wages	*88.2%*	
Balance of change	*-5.2%*	
% expense increase from 2025:	*83.1%*	
% Requisition increase from 2025 (if applicable):	*83.1%*	*Requisition funding is (30)% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected

1.029 - GM - Electoral Area Services	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	191,995	191,045	412,595	-	-	412,595	424,536	436,817	447,254	457,933
Contract for Services	4,500	4,500	3,570	-	-	3,570	3,640	3,710	3,780	3,850
Internal Allocations	25,000	25,000	32,261	-	-	32,261	33,994	34,903	35,093	35,706
Operating Other	28,500	29,450	9,260	-	-	9,260	9,444	9,628	9,812	9,997
TOTAL OPERATING COSTS	**249,995**	**249,995**	**457,686**	**-**	**-**	**457,686**	**471,614**	**485,058**	**495,939**	**507,486**
*Percentage Increase over prior year						83.1%	3.0%	2.9%	2.2%	2.3%
TOTAL COSTS	**249,995**	**249,995**	**457,686**	**-**	**-**	**457,686**	**471,614**	**485,058**	**495,939**	**507,486**
FUNDING SOURCES (REVENUE)										
Internal Recoveries	(174,997)	(174,997)	(320,380)	-	-	(320,380)	(330,130)	(339,541)	(347,157)	(355,240)
TOTAL REVENUES	**(174,997)**	**(174,997)**	**(320,380)**	**-**	**-**	**(320,380)**	**(330,130)**	**(339,541)**	**(347,157)**	**(355,240)**
NET COSTS	**74,998**	**74,998**	**137,306**	**-**	**-**	**137,306**	**141,484**	**145,517**	**148,782**	**152,246**
*Percentage increase over prior year Net Costs						83.1%	3.0%	2.9%	2.2%	2.3%
AUTHORIZED POSITIONS:										
Salaried	2.0		2.0			2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2026 Budget

Elections

EAC Review

OCTOBER 2025

Service: 1.103 Elections **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

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

Change in Budget 2025 to 2026
Service: 1.103 Elections

	Total Expenditure	Comments
2025 Budget	**162**	Non-election year
Other Changes:		
Electoral Area Elections Expenditure	177,620	EA Election costs
Island Trust	81,870	Island Trust Election - full recovery from Island Trust
Standard Overhead Allocation	13,660	OH increase in election year
Other Costs	(162)	
Total Other Changes	272,988	
2026 Budget	**273,150**	

Summary of % Expense Increase		
2026 EA Election	109642.0%	
2026 Island Trust Election	50537.0%	
Balance of increase	8332.1%	
% expense increase from 2025:	***168511.1%***	
% Requisition increase from 2025:	***NA***	*Requisition funding is 14.6% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

No major variance is expected. The estimated minor favourable variance of $112 will be adjusted to the Operating Reserve Fund (ORF) at year end. The ORF balance at the end of the year before this transfer is estimated at $257,878.

1.103 - Elections

1.103 - Elections	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Electoral Area Elections	-	-	177,620	-	-	177,620	500	-	-	191,830
Islands Trust	-	-	81,870	-	-	81,870	-	-	-	88,430
Allocations and Insurance	162	50	13,660	-	-	13,660	-	3	-	-
TOTAL OPERATING COSTS	**162**	**50**	**273,150**	**-**	**-**	**273,150**	**500**	**3**	**-**	**280,260**
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	112	-	-	-	-	40,460	41,780	42,610	-
TOTAL COSTS	**162**	**162**	**273,150**	**-**	**-**	**273,150**	**40,960**	**41,783**	**42,610**	**280,260**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	(151,120)	-	-	(151,120)	-	-	-	(148,370)
Recovery from Islands Trust	-	-	(81,870)	-	-	(81,870)	-	-	-	(88,430)
Other Income	(162)	(162)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(162)**	**(162)**	**(233,150)**	**-**	**-**	**(233,150)**	**(160)**	**(160)**	**(160)**	**(236,960)**
REQUISITION	**-**	**-**	**(40,000)**	**-**	**-**	**(40,000)**	**(40,800)**	**(41,623)**	**(42,450)**	**(43,300)**
*Percentage increase over prior year Requisition			NA			NA	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105515**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		247,586	257,878	106,758	147,218	188,998	231,608
Transfer from Op Budget		-	-	40,460	41,780	42,610	-
Transfer to Op Budget		-	(151,120)	-	-	-	(148,370)
Interest Income*		10,292					
Ending Balance $		**257,878**	**106,758**	**147,218**	**188,998**	**231,608**	**83,238**

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2026 Budget

UBCM

EAC Review

OCTOBER 2025

Service: 1.104 **Union of B.C. Municipalities** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

1.104 - UBCM	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Membership Fee	12,700	13,060	13,300	-	-	13,300	13,935	14,210	14,490	14,780
Allocations & Other Expenses	722	722	741	-	-	741	753	767	781	795
TOTAL COSTS	**13,422**	**13,782**	**14,041**	**-**	**-**	**14,041**	**14,688**	**14,977**	**15,271**	**15,575**
*Percentage Increase over prior year						4.6%	4.6%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	(367)	367	-	-	367	-	-	-	-
Deficit c/fwd from 2024 to 2025	178	178	-	-	-	-	-	-	-	-
Other Revenue	(100)	(93)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**78**	**(282)**	**267**	**-**	**-**	**267**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(13,500)**	**(13,500)**	**(14,308)**	**-**	**-**	**(14,308)**	**(14,588)**	**(14,877)**	**(15,171)**	**(15,475)**
*Percentage increase over prior year Requisition						6.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Joint EA Admin

EAC Review

OCTOBER 2025

Service: 1.108 **Joint EA Admin** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition

1.108 - Joint EA Admin

	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Allocations	174,997	174,997	320,380	-	-	320,380	330,130	339,541	347,157	355,240
TOTAL COSTS	**174,997**	**174,997**	**320,380**	**-**	**-**	**320,380**	**330,130**	**339,541**	**347,157**	**355,240**
*Percentage Increase over prior year						NA	3.0%	2.9%	2.2%	2.3%
FUNDING SOURCES (REVENUE)										
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(174,997)**	**(174,997)**	**(320,380)**	**-**	**-**	**(320,380)**	**(330,130)**	**(339,541)**	**(347,157)**	**(355,240)**
*Percentage increase over prior year Requisition						83.1%	3.0%	2.9%	2.2%	2.3%

CAPITAL REGIONAL DISTRICT

2026 Budget

Building Inspection

EAC Review

OCTOBER 2025

Service: 1.318 **Building Inspection** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2025 to 2026
Service: 1.318 Building Inspection

	Total Expenditure	Comments
2025 Budget	**2,403,242**	
Change in Salaries:		
Base salary and benefit change	51,476	Inclusive of estimated collective agreement changes
Other	3,050	
Total Change in Salaries	54,526	
Other Changes:		
Standard Overhead Allocation	5,847	Increase in 2025 operating costs
Human Resources Allocation	4,251	Increase in 2025 wages & benefits
Bylaw Enforcement Allocation	15,640	Increase in Bylaw Enforcement services required
Planning & Protection GM Allocation	(26,880)	CRD Evolves: Discontinued due to new EA GM
Digitizing Records (2025 one-time)	(75,000)	2025 costs carried over to 2026 (IBC 16f-2.1 Digitizating Records - 2024)
Digitizing Records (2026 one-time)	150,000	Project to be carried out entirely in 2026 (IBC 16f-2.1 Digitizating Records - 2024); funded by ORF
Software Licences	29,910	Increase in licence fees
Reserve transfer	(30,000)	Decrease in transfers to ERF to mitigate requisition
Other Costs	4,129	Expenses such as rent, phone, legal services, etc.
Total Other Changes	77,897	
2026 Budget	**2,535,665**	

Summary of % Expense Increase		
2026 Base salary	2.1%	
Digitizing Records costs (2024 IBC)	3.1%	
Bylaw Enforcement Allocations	0.7%	
CRD Evolves Transition	-1.1%	
Software Licences	1.2%	
Reserve transfers	-1.2%	
Balance of increase	0.7%	
% expense increase from 2025:	***5.5%***	
% Requisition increase from 2025 (if applicable):	***10.5%***	*Requisition funding is 29.1% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $69,093 (2.9%) due to higher interest on permit fee revenue, savings in staff training and salaries due to staff vacancies, partially offset by higher licences fees and bylaw enforcement costs. This variance will be transferred to Operating Reserve, which has an expected year end balance of $551,033 before this transfer.

1.318 - Building Inspection	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	1,537,403	1,467,574	1,591,929	-	-	1,591,929	1,636,470	1,682,239	1,721,743	1,762,154
Telecommunications	42,780	42,780	43,550	-	-	43,550	44,420	45,310	46,210	47,150
Legal Expenses	19,190	19,190	19,540	-	-	19,540	19,930	20,330	20,740	21,150
Building Rent	40,420	40,420	41,260	-	-	41,260	42,170	43,090	44,130	45,200
Supplies	24,780	24,780	25,230	-	-	25,230	25,740	26,260	26,790	27,330
Allocations	432,563	450,423	425,532	-	3,604	429,136	439,606	453,255	457,860	465,946
Digitizing Records (IBC)	75,000	-	-	-	150,000	150,000	-	-	-	-
Other Operating Expenses	177,806	197,942	211,720	-	-	211,720	215,993	220,333	224,761	229,307
TOTAL OPERATING COSTS	**2,349,942**	**2,243,109**	**2,358,761**	**-**	**153,604**	**2,512,365**	**2,424,329**	**2,490,817**	**2,542,234**	**2,598,237**
*Percentage Increase over prior year			0.4%		6.5%	6.9%	-3.5%	2.7%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	30,000	30,000	-	-	-	-	60,000	60,000	62,000	62,000
Transfer to Operating Reserve Fund	-	69,093	-	-	-	-	-	-	59,105	148,240
TOTAL CAPITAL / RESERVES	**30,000**	**99,093**	**-**	**-**	**-**	**-**	**60,000**	**60,000**	**121,105**	**210,240**
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	**2,403,242**	**2,365,502**	**2,382,061**	**-**	**153,604**	**2,535,665**	**2,507,629**	**2,574,117**	**2,686,639**	**2,831,777**
*Percentage Increase over prior year			-0.9%		6.4%	5.5%	-1.1%	2.7%	4.4%	5.4%
Internal Recoveries	(33,016)	(33,016)	(33,610)	-	-	(33,610)	(34,280)	(34,960)	(35,660)	(36,380)
TOTAL COSTS LESS INTERNAL RECOVERIES	**2,370,226**	**2,332,486**	**2,348,451**	**-**	**153,604**	**2,502,055**	**2,473,349**	**2,539,157**	**2,650,979**	**2,795,397**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(307,194)	(232,194)	(190,165)	-	(153,604)	(343,769)	(79,255)	(21,630)	-	-
Permit Fees Revenue	(1,350,000)	(1,350,000)	(1,374,300)	-	-	(1,374,300)	(1,401,790)	(1,429,830)	(1,458,430)	(1,487,600)
Contract Revenue	(41,190)	(41,190)	(41,930)	-	-	(41,930)	(42,760)	(43,620)	(44,490)	(45,380)
Grants in Lieu of Taxes	(2,340)	(2,340)	(2,380)	-	-	(2,380)	(2,430)	(2,480)	(2,530)	(2,580)
Revenue - Other	(2,740)	(40,000)	(2,790)	-	-	(2,790)	(2,850)	(2,910)	(2,970)	(3,030)
TOTAL REVENUE	**(1,703,464)**	**(1,665,724)**	**(1,611,565)**	**-**	**(153,604)**	**(1,765,169)**	**(1,529,085)**	**(1,500,470)**	**(1,508,420)**	**(1,538,590)**
REQUISITION	**(666,762)**	**(666,762)**	**(736,886)**	**-**	**-**	**(736,886)**	**(944,264)**	**(1,038,687)**	**(1,142,559)**	**(1,256,807)**
*Percentage increase over prior year										
Requisition			10.5%			10.5%	28.1%	10.0%	10.0%	10.0%
Per Fees Revenue			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	11.6		11.6			11.6	11.6	11.6	11.6	11.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.318 Building Inspection	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$7,000	$23,000	$6,000	$6,000	$6,000	$6,600	$47,600
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$125,000	$0	$92,500	$92,500	$92,500	$92,500	$370,000
		$132,000	**$23,000**	**$98,500**	**$98,500**	**$98,500**	**$99,100**	**$417,600**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$132,000	$23,000	$98,500	$98,500	$98,500	$99,100	$417,600
	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
		$132,000	**$23,000**	**$98,500**	**$98,500**	**$98,500**	**$99,100**	**$417,600**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.318

Service Name: Building Inspection

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

Service: **1.318** **Building Inspection**

Project Number	18-01	**Capital Project Title**	Vehicle Replacement	**Capital Project Description**	Vehicle Replacement
Project Rationale	Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.				

Project Number	19-01	**Capital Project Title**	Computer Replacement	**Capital Project Description**	Replacement of Computer equipment
Project Rationale	As per IT's replacement schedule for department computers.				

Project Number	25-01	**Capital Project Title**	New Inspector Workstation at JDF	**Capital Project Description**	Add new workstation at JDF for Building Inspector
Project Rationale	Add workstation for new Building Inspector added in budget.				

Project Number	26-01	**Capital Project Title**	Furniture Replacement	**Capital Project Description**	Salt Spring Island desks replacement
Project Rationale	Reconfigure lobby area to reallocate unused area into usable space.				

Building Inspection
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	551,033	207,264	128,009	106,379	165,484	313,724
Equipment Replacement Fund	269,862	246,862	208,362	169,862	133,362	96,262
Total	**820,896**	**454,127**	**336,372**	**276,242**	**298,847**	**409,987**

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105544	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	761,227	551,033	207,264	128,009	106,379	165,484
Transfer from Ops Budget	-	-	-	-	59,105	148,240
Transfer to Ops Budget	(232,194)	(343,769)	(79,255)	(21,630)	-	-
Interest Income*	22,000					
Ending Balance $	**551,033**	**207,264**	**128,009**	**106,379**	**165,484**	**313,724**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101425	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	304,862	269,862	246,862	208,362	169,862	133,362
Transfer from Ops Budget	30,000	-	60,000	60,000	62,000	62,000
Planned Purchase	(65,000)	(23,000)	(98,500)	(98,500)	(98,500)	(99,100)
Interest Income	-					
Ending Balance $	**269,862**	**246,862**	**208,362**	**169,862**	**133,362**	**96,262**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Noise Control

EAC Review

OCTOBER 2025

Service: 1.320 Noise Control **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

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

MAXIMUM CAPITAL DEBT:

Nil

FUNDING:

Requisition

1.320 - Noise Control	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Legal	7,580	7,580	7,720	-	-	7,720	7,870	8,030	8,190	8,350
Allocations	2,898	2,898	4,201	-	-	4,201	4,278	4,364	4,450	4,538
Bylaw Enforcement Charges	56,560	56,560	61,888	-	-	61,888	60,576	63,600	64,870	66,170
Other Operating Expenses	580	1,080	780	-	-	780	794	808	822	837
TOTAL OPERATING COSTS	**67,618**	**68,118**	**74,589**	**-**	**-**	**74,589**	**73,518**	**76,802**	**78,332**	**79,895**
*Percentage Increase over prior year			**10.3%**			**10.3%**	**-1.4%**	**4.5%**	**2.0%**	**2.0%**
Transfer to Operating Reserve Fund	-	-	6,000	-	-	6,000	8,690	7,050	7,200	7,355
TOTAL COSTS	**67,618**	**68,118**	**80,589**	**-**	**-**	**80,589**	**82,208**	**83,852**	**85,532**	**87,250**
FUNDING SOURCES (REVENUE)										
Balance c/fw from 2024 to 2025	10,000	10,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(269)	(269)	(270)	-	-	(270)	(280)	(290)	(300)	(310)
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**9,731**	**9,231**	**(270)**	**-**	**-**	**(270)**	**(280)**	**(290)**	**(300)**	**(310)**
REQUISITION	**(77,349)**	**(77,349)**	**(80,319)**	**-**	**-**	**(80,319)**	**(81,928)**	**(83,562)**	**(85,232)**	**(86,940)**
*Percentage increase over prior year Requisition			**3.8%**			**3.8%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105406	2025	2026	2027	2028	2029	2030
Beginning Balance	9,590	9,488	15,488	24,178	31,228	38,428
Transfer from Ops Budget	-	6,000	8,690	7,050	7,200	7,355
Deficit Recovery	(500)	-	-	-	-	-
Interest Income*	398					
Ending Balance $	**9,488**	**15,488**	**24,178**	**31,228**	**38,428**	**45,783**

Assumptions/Background:

Maintain balance at reasonable level to cover unexpected operating expenses such as legal.
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Nuisance & Unsightly Premises

EAC Review

OCTOBER 2025

Service: 1.322 Nuisance & Unsightly Premises	**Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

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

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Legal	2,000	-	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Allocations	3,600	3,600	3,815	-	-	3,815	3,885	3,963	4,041	4,122
Bylaw Enforcement Charges	53,970	53,970	56,669	-	2,500	59,169	57,802	60,690	61,900	63,140
Other Operating Expenses	330	330	320	-	-	320	333	346	359	372
TOTAL OPERATING COSTS	**59,900**	**57,900**	**62,844**	**-**	**2,500**	**65,344**	**64,100**	**67,119**	**68,460**	**69,834**
*Percentage Increase over prior year			4.9%		4.2%	9.1%	-1.9%	4.7%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	1,950	-	-	-	-	2,000	1,100	1,120	1,130
TOTAL CAPITAL / RESERVE	**-**	**1,950**	**-**	**-**	**-**	**-**	**2,000**	**1,100**	**1,120**	**1,130**
TOTAL COSTS	**59,900**	**59,850**	**62,844**	**-**	**2,500**	**65,344**	**66,100**	**68,219**	**69,580**	**70,964**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(3,350)	(3,350)	-	-	(2,500)	(2,500)	-	-	-	-
Grants in Lieu of Taxes	(214)	(214)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
Other Revenue	(100)	(50)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(3,664)**	**(3,614)**	**(320)**	**-**	**(2,500)**	**(2,820)**	**(320)**	**(320)**	**(320)**	**(320)**
REQUISITION	**(56,236)**	**(56,236)**	**(62,524)**	**-**	**-**	**(62,524)**	**(65,780)**	**(67,899)**	**(69,260)**	**(70,644)**
*Percentage increase over prior year Requisition			11.2%			11.2%	5.2%	3.2%	2.0%	2.0%

Reserve Schedule

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

For unforeseen expenses

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105403	2025	2026	2027	2028	2029	2030
Beginning Balance	13,173	10,263	7,763	9,763	10,863	11,983
Transfer from Ops Budget	-	-	2,000	1,100	1,120	1,130
Transfer to Ops Budget	(3,350)	(2,500)	-	-	-	-
Interest Income*	440					
Ending Balance $	**10,263**	**7,763**	**9,763**	**10,863**	**11,983**	**13,113**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

EA Fire Inspection & Investigation

EAC Review

OCTOBER 2025

Service: 1.368 EA Fire Inspection & Investigation **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

All Electoral Areas, based on converted assessments.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Electoral Area Emergency Planning Coordination

EAC Review

OCTOBER 2025

Service: 1.372 Emergency Planning Coordination **Committee: Planning & Protective Services**

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

Change in Budget 2025 to 2026

Service: 1.372 Emergency Planning Coordination	Total Expenditure	Comments
2025 Budget	**1,119,770**	
Change in Salaries:		
Base salary and benefit change	19,874	Inclusive of estimated collective agreement changes
Step increase/paygrade change	25,452	
Other	270	
Total Change in Salaries	45,596	
Other Changes:		
Allocations	5,116	Increase in GM, Human Resources and Overhead allocations
Software Licences	13,240	New Better Impact software and alignment of software licences with department staff
Fire Smart Contribution Costs	(175,000)	Decrease in one-time Fire Smart grant funded programming. $175,000 in 2024; $350,000 in 2025; $175k in 2026
Other Costs	688	
Total Other Changes	(155,956)	
2026 Budget	**1,009,410**	
Summary of % Expense Change		
2026 Base salary and step change	4.0%	
Internal allocations	0.5%	
Decrease in contribution costs	-15.6%	
Balance of change	0.1%	
% expense change from 2025:	***-9.9%***	
% Requisition increase from 2025 (if applicable):	***22.0%***	*Requisition funding is (21.7)% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $17,046 (1.5%) due mainly to re-alignment of software licence costs to the department headcount ($12,945). This variance will be recovered from the Operating Reserve, which has an expected year end balance of $105,931 before this transfer.

1.372 - Electoral Area Emergency Planning Coordination	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries	617,220	621,211	662,816	-	-	662,816	681,867	701,451	718,151	735,232
Contract for Services	50,000	-	-	-	50,000	50,000	-	-	-	-
Travel Expenses	2,050	2,050	2,090	-	-	2,090	2,130	2,170	2,210	2,250
Telecommunications	7,630	7,630	7,770	-	-	7,770	7,930	8,090	8,250	8,420
Staff Training & Development	1,810	1,810	1,840	-	-	1,840	1,880	1,920	1,960	2,000
Supplies	2,040	2,040	2,080	-	-	2,080	2,120	2,160	2,200	2,240
Allocations	74,080	74,080	79,196	-	-	79,196	84,209	86,632	86,712	88,151
FireSmart Grant Funded Programming	350,000	350,000	-	-	175,000	175,000	-	-	-	-
Other Operating Expenses	9,940	23,215	23,618	-	-	23,618	24,104	24,607	25,112	25,652
TOTAL OPERATING COSTS	**1,114,770**	**1,082,036**	**779,410**	**-**	**225,000**	**1,004,410**	**804,240**	**827,030**	**844,595**	**863,945**
*Percentage Increase over prior year			-30.1%		20.2%	-9.9%	-19.9%	2.8%	2.1%	2.3%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	8,750	11,765	7,875
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	10,000	15,000	20,000
TOTAL CAPITAL / RESERVES	**5,000**	**5,000**	**5,000**	**-**	**-**	**5,000**	**5,000**	**18,750**	**26,765**	**27,875**
TOTAL COSTS	**1,119,770**	**1,087,036**	**784,410**	**-**	**225,000**	**1,009,410**	**809,240**	**845,780**	**871,360**	**891,820**
Internal Recoveries	(524,820)	(524,820)	(534,270)	-	-	(534,270)	(544,960)	(555,860)	(566,980)	(578,320)
OPERATING COSTS LESS INTERNAL RECOVERIES	**594,950**	**562,216**	**250,140**	**-**	**225,000**	**475,140**	**264,280**	**289,920**	**304,380**	**313,500**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(64,570)	(31,616)	(30,280)	-	(50,000)	(80,280)	(640)	-	-	-
Grants in Lieu of Taxes	(688)	(688)	(700)	-	-	(700)	(710)	(720)	(730)	(740)
Grants for FireSmart Programming	(350,000)	(350,000)	-	-	(175,000)	(175,000)	-	-	-	-
Revenue - Other	(350)	(570)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
TOTAL REVENUE	**(415,608)**	**(382,874)**	**(31,340)**	**-**	**(225,000)**	**(256,340)**	**(1,720)**	**(1,100)**	**(1,120)**	**(1,140)**
REQUISITION	**(179,342)**	**(179,342)**	**(218,800)**	**-**	**-**	**(218,800)**	**(262,560)**	**(288,820)**	**(303,260)**	**(312,360)**
*Percentage increase over prior year Requisition			22.0%			22.0%	20.0%	10.0%	5.0%	3.0%
AUTHORIZED POSITIONS										
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.372 Emergency Planning Coordination	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$2,500	$0	$0	$0	$0	$2,500
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$70,000	$0	$0	$0	$70,000
		$0	**$2,500**	**$70,000**	**$0**	**$0**	**$0**	**$72,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$2,500	$70,000	$0	$0	$0	$72,500
	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
		$0	**$2,500**	**$70,000**	**$0**	**$0**	**$0**	**$72,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.372

Service Name: Emergency Planning Coordination

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
20-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,000	E	ERF	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500
23-01	Replacement	Vehicle Replacement	Vehicle replacement	$ 70,000	V	ERF	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
			Grand Total	**$ 75,000**				**$ 2,500**	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ 72,500**

Service:	1.372	Emergency Planning Coordination

Project Number	20-01	Capital Project Title	Computer Equipment Replacement	Capital Project Description	Computer Equipment Replacement
Project Rationale					

Project Number	23-01	Capital Project Title	Vehicle Replacement	Capital Project Description	Vehicle replacement
Project Rationale					

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

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	88,885	8,605	7,965	16,715	28,480	36,355
Equipment Replacement Fund	72,196	74,696	9,696	19,696	34,696	54,696
Total	**161,081**	**83,301**	**17,661**	**36,411**	**63,176**	**91,051**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105545	2025	2026	2027	2028	2029	2030
Beginning Balance	115,693	88,885	8,605	7,965	16,715	28,480
Transfer from Ops Budget	-	-	-	8,750	11,765	7,875
Transfer to Ops Budget	(14,570)	(80,280)	(640)	-	-	-
Deficit Recovery	(17,046)					
Interest Income*	4,808					
Ending Balance $	**88,885**	**8,605**	**7,965**	**16,715**	**28,480**	**36,355**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101985**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		69,696	72,196	74,696	9,696	19,696	34,696
Transfer from Op Budget		5,000	5,000	5,000	10,000	15,000	20,000
Planned Purchase		(2,500)	(2,500)	(70,000)	-	-	-
Interest Income		-					
Ending Balance $		**72,196**	**74,696**	**9,696**	**19,696**	**34,696**	**54,696**

Assumptions/Background:
ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

EA Utility Operations

EAC Review

OCTOBER 2025

Service: 1.580 **EA Utility Operations** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

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

Change in Budget 2025 to 2026
Service: 1.580 EA Utility Operations

	Total Expenditure	Comments
2025 Budget	**-**	
Change in Salaries: Separation of EA Utility Budget from 1.577		
Base Salary	1,323,351	9.5 FTE transferred from 1.577 Integrated Water Management Operations
Total Change in Salaries	1,323,351	CRD Evolves Transition
Other Changes: Separation of EA Utility Budget from 1.577		
Vehicle Costs	67,917	
Reserve Transfers	179,922	
Allocations	192,439	Standard overhead, HR, and operational allocations
Other	83,965	Inflation and other operational expenses
Total Other Changes	524,243	CRD Evolves Transition
2026 Budget	**1,847,594**	
Summary of % Expense Increase		
Salary increase	71.6%	
Increase reserve transfers	9.7%	
Allocations	10.4%	
Balance of increase	8.2%	
% expense increase from 2025:	***100.0%***	
% Requisition increase from 2025 (if applicable):	***NA***	*No requisition in service*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

This function is new in the 2026 fiscal year.

1.580 - EA Utility Operations	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages			1,323,351	-	-	1,323,351	1,360,407	1,398,490	1,431,343	1,464,943
Allocation - Overhead			129,964	-	-	129,964	138,512	144,032	143,497	145,776
Allocation - Operations			62,475	-	-	62,475	63,018	64,827	66,184	67,676
Vehicle Costs			67,917	-	-	67,917	69,271	70,661	72,082	73,530
Licences, Fees & Software			26,574	-	-	26,574	27,110	27,650	28,200	28,770
Operating - Other			57,391	-	-	57,391	58,475	57,420	58,580	59,760
TOTAL OPERATING COSTS	**-**	**-**	**1,667,672**	**-**	**-**	**1,667,672**	**1,716,793**	**1,763,080**	**1,799,886**	**1,840,455**
*Percentage Increase over prior year							2.95%	2.70%	2.09%	2.25%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund			120,512	-	-	120,512	113,977	105,360	106,964	105,595
Transfer to Operating Reserve Fund			59,410	-	-	59,410	53,780	53,780	53,780	53,780
TOTAL CAPITAL / RESERVES	**-**	**-**	**179,922**	**-**	**-**	**179,922**	**167,757**	**159,140**	**160,744**	**159,375**
TOTAL COSTS	-	-	1,847,594	-	-	1,847,594	1,884,550	1,922,220	1,960,630	1,999,830
*Percentage Increase over prior year							2.00%	2.00%	2.00%	2.00%
Internal Recoveries			(1,847,594)	-	-	(1,847,594)	(1,884,550)	(1,922,220)	(1,960,630)	(1,999,830)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year							2.00%	2.00%	2.00%	2.00%
NET COSTS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year							2.00%	2.00%	2.00%	2.00%
Salaried			9.50		-	9.50	9.50	9.50	9.50	9.50

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.580 EA Utility Operations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$7,200	$7,200	$7,200	$7,200	$7,200	$36,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$90,000	$0	$0	$180,000	$0	$270,000
		$0	**$97,200**	**$7,200**	**$7,200**	**$187,200**	**$7,200**	**$306,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$97,200	$7,200	$7,200	$187,200	$7,200	$290,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$97,200**	**$7,200**	**$7,200**	**$187,200**	**$7,200**	**$306,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

Service #: 1.580

Service Name: EA Utility Operations

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

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

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

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

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

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

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

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

Project Number	26-04	**Capital Project Title**	F18012 2018 Chevrolet Colorado	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

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

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Equipment Replacement Fund	-	189,364	296,141	394,301	314,065	412,460
Operating Reserve Fund	-	201,195	254,975	308,755	362,535	416,315
Total	**-**	**390,559**	**551,116**	**703,056**	**676,600**	**828,775**

Reserve Schedule

Reserve Fund: 1.580 EA Utility Operations - Equipment Replacement Fund

ERF Group: RGPLAN.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Center:	**102321**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		-	166,052	189,364	296,141	394,301	314,065
Transfer from Ops Budget		-	120,512	113,977	105,360	106,964	105,595
Planned Purchases		-	(97,200)	(7,200)	(7,200)	(187,200)	(7,200)
Interest Income		-					
Ending Balance $		**-**	**189,364**	**296,141**	**394,301**	**314,065**	**412,460**

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

Reserve Schedule

Reserve Fund: 1.580 EA Utility Operations - Operating Reserve Fund

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

Operating Reserve Schedule

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

Assumptions/Background:

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