

CAPITAL REGIONAL DISTRICT

2026 Budget

Port Renfrew Sewer

Commission Review

OCTOBER 2025

Service: 3.850 Port Renfrew Sewer

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Port Renfrew Sewerage System Specified Area - Bylaw No.1744, November 8, 1989. Amended Bylaw No. 1961, January 29, 1992.

PARTICIPATION:

Local Service Area C(762) LSA#2.

MAXIMUM LEVY:

Greater of \$40,000 or \$18.28 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

Port Renfrew Local Services Committee established by Bylaw No. 1770, November 22, 1989.
Port Renfrew Utility Services Committee (Juan de Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

FUNDING:

User Charge: 50% of operating cost to be imposed as an annual user fee to each connected property.

Parcel Tax: 50% of operating costs are collected as a parcel tax to be charged to every parcel within the local service area.

Connection Charge: Based on actual cost.

RESERVE FUND:

Port Renfrew Sewer System Capital Reserve Fund, Bylaw No. 2139 (June 23, 1993).

APPENDIX D

3.850 - Port Renfrew Sewer

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grit Disposal	11,640	-	11,850	-	-	11,850	12,090	12,330	12,580	12,830
Electricity	7,520	8,300	7,660	-	-	7,660	7,810	7,970	8,130	8,290
Supplies	2,840	2,570	2,890	-	-	2,890	2,950	3,010	3,070	3,130
Allocations - Operations	65,281	77,769	69,218	-	-	69,218	70,600	72,020	73,460	74,920
Allocations - Other	18,747	18,747	19,313	-	-	19,313	19,786	20,276	20,778	21,292
Other Operating Expenses	12,700	20,338	12,860	-	-	12,860	13,120	13,391	13,674	13,959
TOTAL OPERATING COSTS	118,728	127,724	123,791	-	-	123,791	126,356	128,997	131,692	134,421
*Percentage Increase over prior year			4.3%			4.3%	2.1%	2.1%	2.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve	19,120	10,124	20,600	-	-	20,600	28,375	32,370	24,500	18,880
Transfer to Operating Reserve	4,500	4,500	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	2,000	3,000	-
MFA Debt Principal	-	-	-	-	-	-	-	-	5,100	12,750
MFA Debt Interest	-	-	-	-	-	-	-	2,425	13,338	24,250
TOTAL DEBT / RESERVES	23,620	14,624	25,600	-	-	25,600	33,375	41,795	50,938	60,880
TOTAL COSTS	142,348	142,348	149,391	-	-	149,391	159,731	170,792	182,630	195,301
*Percentage Increase over prior year			4.9%			4.9%	6.9%	6.9%	6.9%	6.9%
<u>FUNDING SOURCES (REVENUE)</u>										
User Charges	(70,349)	(70,349)	(73,871)	-	-	(73,871)	(79,041)	(84,570)	(90,490)	(96,821)
Grants in Lieu of Taxes	(1,530)	(1,530)	(1,530)	-	-	(1,530)	(1,530)	(1,530)	(1,530)	(1,530)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(71,979)	(71,979)	(75,501)	-	-	(75,501)	(80,671)	(86,200)	(92,120)	(98,451)
REQUISITION - PARCEL TAX	(70,369)	(70,369)	(73,890)	-	-	(73,890)	(79,060)	(84,592)	(90,510)	(96,850)
*Percentage increase over prior year										
User Fees						5.0%	7.0%	7.0%	7.0%	7.0%
Requisition						5.0%	7.0%	7.0%	7.0%	7.0%
Combined						5.0%	7.0%	7.0%	7.0%	7.0%

Port Renfrew Sewer
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	13,932	18,932	23,932	28,932	33,932	38,932
Capital Reserve Fund	37,578	38,178	46,553	78,923	103,423	122,303
Total	51,510	57,110	70,485	107,855	137,355	161,235

Reserve Schedule

Reserve Fund: 3.850 Port Renfrew Sewer - Operating Reserve Fund - Bylaw 4242

The Operating Reserve Fund is used to undertake maintenance activities that typically do not occur on an annual basis.
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Reserve Cash Flow

Fund: Fund Centre:	1500 105537	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		9,056	13,932	18,932	23,932	28,932	33,932
Transfer from Ops Budget		4,500	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		376					
Ending Balance \$		13,932	18,932	23,932	28,932	33,932	38,932

<u>Assumptions/Background:</u>

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

Reserve Fund: 3.850 Port Renfrew Sewer - Capital Reserve Fund - Bylaw 2139

Surplus money from the operation of the sewer system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1044 101388	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		26,358	37,578	38,178	46,553	78,923	103,423
Transfer from Ops Budget		10,124	20,600	28,375	32,370	24,500	18,880
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(20,000)	(20,000)	-	-	-
Interest Income*		1,096					
Ending Balance \$		37,578	38,178	46,553	78,923	103,423	122,303

<u>Assumptions/Background:</u>

Transfer as much as operating budget will allow.
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* Interest in planning years nets against inflation which is not included.
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CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.850 Port Renfrew Sewer	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$65,000	\$70,000	\$20,000	\$200,000	\$300,000	\$0	\$0	\$590,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$65,000	\$70,000	\$20,000	\$200,000	\$300,000	\$0	\$0	\$590,000

SOURCE OF FUNDS

Capital Funds on Hand	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$200,000	\$300,000	\$0	\$0	\$500,000
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	\$15,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$40,000
	\$65,000	\$70,000	\$20,000	\$200,000	\$300,000	\$0	\$0	\$590,000

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.

APPENDIX D

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

3.850

Service Name:

Port Renfrew Sewer

[illegible]

Service:	3.850	Port Renfrew Sewer
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Project Number	22-02	Capital Project Title	Petition or Alternative Approval Process	Capital Project Description	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.				

Project Number	24-01	Capital Project Title	Sewer Master Plan Study	Capital Project Description	Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. (25% CWF, 75% GCF)
Project Rationale	Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. 75% to be funded by GCF, 25% funded by CWF if grant application is successful.				

Project Number	27-01	Capital Project Title	Sewer Outfall Repairs	Capital Project Description	Periodic inspections and repairs to extend the life of the WWTP Outfall.
Project Rationale	Failure of the outfall occurred in 2024, requiring operation mobilization and repairs. Issues expected to continue until permanent replacement can be done. This budget is for ongoing interim repairs.				

Project Number	28-01	Capital Project Title	System Renewal	Capital Project Description	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.
Project Rationale	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.				

3.850 - Port Renfrew Sewer

Capital Projects

Updated @ Sep 23, 2025

Year	Project#	Capital Plan#	Status	Capital Project Description	Total Project Budget	Spending		Total Funding in Place
						Expenditure Actuals	Remaining Spending	
2024	CE.869.4501	24-01	Open	Water Plan Master Study	175,000	16,958	158,042	175,000
				Totals	175,000	16,958	158,042	175,000

Service:	3.850	Port Renfrew Sewer	Committee: Electoral Area
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<u>Year</u>	<u>Taxable Folios</u>	<u>Parcel Tax per Folio</u>	<u>SFE's</u>	<u>User Charge per SFE</u>	<u>Total Tax & Charges</u>	<u>Bylaw</u>	<u>Actual Assessments \$(000's)</u>
2017	88	\$481.94	94.77	\$430.04	\$911.98	4170	\$22,195.70
2018	88	\$535.22	94.77	\$473.88	\$1,009.10	4233	\$24,084.60
2019	88	\$545.63	94.77	\$481.90	\$1,027.53	4274	\$25,562.50
2020	88	\$576.60	96.77	\$498.36	\$1,074.96	4337	\$28,513.30
2021	88	\$711.11	97.77	\$586.16	\$1,297.27	4389	\$31,907.30
2022	88	\$745.05	97.77	\$640.23	\$1,385.28	4471	\$46,363.70
2023	88	\$774.42	97.77	\$662.10	\$1,436.52	4524	\$48,391.50
2024	88	\$801.56	97.77	\$685.27	\$1,486.83	4587	\$51,718.30
2025	88	\$841.63	97.77	\$719.54	\$1,561.17	4649	\$51,363.90
2026	88	\$883.74	97.77	\$755.55	\$1,639.29		

Change from 2025 to 2026

\$42.11
5.00%

\$36.01
5.00%

\$78.12
5.00%

