CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
October 29, 2025
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part A

Click on the ***Department name*** *below to access budget package*

Reference to First Nations participation may include services provided as a client to a service by way of service agreement, services provided under a CRD to non-status residents on reserve, or services provided to those Nations that fall within the administrative boundaries of the Juan de Fuca Electoral Area. First Nations service provision and taxation is context dependent, and services may be invoiced or requisitioned depending on the nature of the relationship (for example, where participation in services are as a "client" or where services are provided through taxation by the First Nation on CRD's behalf).

CAPITAL REGIONAL DISTRICT

2026 BUDGET

EXECUTIVE SERVICES

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025

TABLE OF CONTENTS

Click on the service area name below to access selected budgets

Executive Services

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CAO & Executive Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.014 CAO & Executive Operations **Committee: Governance 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 Committee & Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.014 CAO & Executive Operations	Total Expenditure	Comments
2025 Budget	**1,228,861**	
Change in Wages & Benefits:		
Base wages & benefits change	34,343	Inclusive of estimated collective agreement changes
Step increase/paygrade change	61,830	
1.0 FTE Manager Strategic Planning	222,774	CRD Evolves Transition: Position relocated from 1.324 Regional Planning
Total Change in Wages & Benefits	318,947	
Other Changes:		
Software Licences	8,140	Estimated increase in licence fees
Other Costs	4,740	
Total Other Changes	12,880	
2026 Budget	**1,560,688**	
Summary of % Expense Increase		
CRD Evolves Transition	18.1%	
2026 Base salary and benefit change	7.8%	
Balance of increase	1.0%	
% expense increase from 2025:	***27.0%***	
% Requisition increase from 2025 (if applicable):	***27.0%***	*Requisition funding is (100)% of service revenue*

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

There is an estimated one-time favourable variance of $241,000 (19.6%) due mainly to temporary staff vacancies ($190,000) and savings on contractor spending ($36,000) and supplies and training ($12,000).

CAO & Executive 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 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	78,594	128,339	-	-	128,339	130,663	122,435	125,053	127,745
TOTAL OPERATING COSTS	**1,223,861**	**989,807**	**1,555,598**	**-**	**-**	**1,555,598**	**1,599,416**	**1,633,788**	**1,672,108**	**1,711,335**
*Percentage Increase over prior year						27.1%	2.8%	2.1%	2.3%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL CAPITAL / RESERVES	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL COSTS	**1,228,861**	**994,807**	**1,560,688**	**-**	**-**	**1,560,688**	**1,604,606**	**1,639,078**	**1,677,508**	**1,716,845**
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	**1,228,861**	**994,807**	**1,560,688**	**-**	**-**	**1,560,688**	**1,604,606**	**1,639,078**	**1,677,508**	**1,716,845**
*Percentage increase over prior year Net Costs			27.0%			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

Service No.	1.014 CAO &Executive Operations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$1,564	$3,128	$15,297	$0	$0	$19,989
	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
		$0	**$1,564**	**$3,128**	**$15,297**	**$0**	**$0**	**$19,989**
	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	$1,564	$3,128	$15,297	$0	$0	$19,989
	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	**$1,564**	**$3,128**	**$15,297**	**$0**	**$0**	**$19,989**

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 #: 1.014

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
													$ -
													$ -
			Grand Total	**$ 19,989**			**$ -**	**$ 1,564**	**$ 3,128**	**$ 15,297**	**$ -**	**$ -**	**$ 19,989**

Reserve Schedule

Reserve Fund: 1.014 CAO & Executive Operations

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

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	14,994	14,240	17,766	19,828	9,821	15,221
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(1,564)	(3,128)	(15,297)	-	-
Transfer from Operating Budget	5,000	5,090	5,190	5,290	5,400	5,510
Interest Income						
Ending Balance $	**14,240**	**17,766**	**19,828**	**9,821**	**15,221**	**20,731**

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Human Resources

COMMITTEE OF THE WHOLE

October 2025

Service: 1.016 Human Resources **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service: 1.016 - Human Resources

	Total Expenditure	**Comments**
2025 Budget	**4,251,510**	
Change in Wages & Benefits:		
Base wages & benefits change	101,958	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,508	
Annualization of 2025 position	76,818	Annualization of 2025 IBC 11b-1.2: Manager, Safety (6 months)
Auxiliary support	(41,700)	removal of one-time funding from 2025 for HRIS support
Total Change in Wages & Benefits	172,584	
Other Changes:		
Contract for Services	(100,000)	Reduction for 2025 one-time costs for employee survey part 2, and EDIA facilitation
Transfer to Reserve	130,000	Reserve contribution for HR Recruiting function
Software Licences	19,190	Increase in licence fees
	46,184	2025 11b-1.5 Corporate Recruiting - LinkedIn Talent Licensing
Building Occupancy	24,243	
Other Costs	28,919	
Total Other Changes	148,536	
2026 Budget	**4,572,631**	

Summary of % Expense Increase		
IBC Costs and annualization	2.9%	
Reduction in one-time costs	-3.3%	
2026 Base salary and benefit change	3.2%	
Balance of increase	4.8%	
% expense increase from 2025:	***7.6%***	
% Requisition increase from 2025 (if applicable):	***5.4%***	*Requisition funding is 13.6% of service revenue*

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

There is an estimated one-time favourable variance of $413,400 (9.7%) largely attributable to temporary staff vacancies.

1.016 - Human Resources	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 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	
GVLRA 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	-	15,000	382,244	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	
TOTAL OPERATING COSTS	**4,219,510**	**3,779,389**	**4,278,297**	**-**	**152,334**	**4,430,631**	**5,118,532**	**5,413,557**	**5,281,915**	**5,362,156**	
*Percentage Increase over prior year						5.0%	15.5%	5.8%	-2.4%	1.5%	
CAPITAL / RESERVE											
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	-	-	-	-	
TOTAL CAPITAL / RESERVE	**32,000**	**55,000**	**12,000**	**-**	**130,000**	**142,000**	**72,000**	**22,000**	**12,000**	**12,000**	
TOTAL COSTS	**4,251,510**	**3,834,389**	**4,290,297**	**-**	**282,334**	**4,572,631**	**5,190,532**	**5,435,557**	**5,293,915**	**5,374,156**	
						7.6%	13.5%	4.7%	-2.6%	1.5%	
INTERNAL RECOVERIES											
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)	-	-	-	-	-	-	-	-	
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)	11.4%
TOTAL INTERNAL RECOVERIES	**(3,660,546)**	**(3,656,812)**	**(3,667,467)**	**-**	**(282,334)**	**(3,949,801)**	**(4,536,561)**	**(4,748,887)**	**(4,572,911)**	**(4,617,103)**	
NET COSTS	**590,964**	**177,577**	**622,830**	**-**	**-**	**622,830**	**653,971**	**686,670**	**721,003**	**757,054**	**13.6%**
*Percentage increase over prior year Net Costs						5.4%	5.0%	5.0%	5.0%	5.0%	
AUTHORIZED POSITIONS: 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

Service No.	1.016 Human Resources	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$4,692	$341,948	$670,148	$101,800	$7,820	$1,126,408
	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
		$0	**$4,692**	**$341,948**	**$670,148**	**$101,800**	**$7,820**	**$1,126,408**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$331,000	$659,200	$101,800	$0	$1,092,000
	Debenture 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
		$0	**$4,692**	**$341,948**	**$670,148**	**$101,800**	**$7,820**	**$1,126,408**

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 #: 1.016

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
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
													$ -
			Grand Total	**$ 1,126,408**			**$ -**	**$ 4,692**	**$ 341,948**	**$ 670,148**	**$ 101,800**	**$ 7,820**	**$ 1,126,408**

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419 ERF Group: HR.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,679	17,089	24,397	25,449	26,501	38,501
Actual Purchases		-	-	-		-
Planned Purchases (Based on Capital Plan)	(9,590)	(4,692)	(10,948)	(10,948)		(7,820)
Transfer from Operating Budget	12,000	12,000	12,000	12,000	12,000	12,000
Interest Income		-	-	-	-	-
Ending Balance $	**17,089**	**24,397**	**25,449**	**26,501**	**38,501**	**42,681**

Assumptions/Background:

Capital Fund

Capital Fund: 1.016 Human Resources - for HRIS

Reserve Cash Flow

Fund: GSV185008 Fund Center: 191094	Estimated	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	-	-	-	-	-	-
Ending Balance $	**1,277,387**	**1,277,387**	**946,387**	**287,187**	**185,387**	**185,387**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Communications & Engagement

COMMITTEE OF THE WHOLE

October 2025

Service: 1.118 Corporate Communications & Engagement	**Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service:

1.118 CORPORATE COMMUNICATIONS & ENGAGEMENT	**Total Expenditure**	**Comments**
2025 Budget	**1,458,959**	
Change in Wages & Benefits:		
Base wages & benefits change	39,040	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,544	
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications Officer	94,704	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications and Special Event Coordin	114,367	CRD Evolves Transition: Position relocated from 1.44X Panorama
1.0 FTE Communications Liaison	114,221	CRD Evolves Transition: Position relocated from 1.521 ERM
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
0.5 FTE Production Communications Coordinator	50,355	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Supv Communications and Education Development	137,824	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Outreach Coordinator	100,710	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Regional Housing Communications Coordinator	114,221	CRD Evolves Transition: Position relocated from 1.310 Land, Banking and Housing
1.0 FTE Communications Liaison	100,710	CRD Evolves Transition: Position relocated from 50% 1.024 GMPPS; 50% 1.324 Reg
1.0 FTE Communications Liason	114,367	CRD Evolves Transition: Position relocated from 1.576 Environmental Engineering
Auxiliary support costs	90,000	CRD Evolves Transition: Auxiliary support for 1.521 ERM
Overtime and standby pay	40,000	CRD Evolves Transition: Additional employee costs
Other	140	
Total Change in Wages & Benefits	1,374,933	
Other Changes:		
Office & Equipment Costs	192,820	CRD Evolves Transition: Operating costs associated with transferred FTEs
Other Costs	9,298	
Total Other Changes	202,118	
2026 Budget	**3,036,010**	
Summary of % Expense Increase		
CRD Evolves Transition	102.3%	
2026 Base salary and benefit change	5.1%	
Balance of increase	0.6%	
% expense increase from 2025:	***108.1%***	
% Requisition increase from 2025 (if applicable):	***2.1%***	*Requisition funding is 18% of service revenue*

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

There is an estimated one-time favourable variance of $18,700 (1.3%) due minor variances on wages & benefits. This variance will be moved to the Legislative and General Operating Reserve.

1.118 - CORPORATE COMMUNICATIONS & ENGAGEMENT	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 and Wages	1,191,183	1,180,000	2,566,116	-	-	2,566,116	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	-	-	64,600	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
TOTAL OPERATING COSTS	**1,452,959**	**1,434,276**	**3,009,198**	**-**	**10,812**	**3,020,010**	**3,119,802**	**3,194,234**	**3,141,299**	**3,213,686**
*Percentage Increase over prior year			107.1%	0.0%	0.7%	107.9%	3.3%	2.4%	-1.7%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL CAPITAL / RESERVES	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL COSTS	**1,458,959**	**1,440,276**	**3,025,198**	**-**	**10,812**	**3,036,010**	**3,136,002**	**3,210,634**	**3,157,909**	**3,230,506**
*Percentage increase over prior year Total Costs			107.4%	0.0%	0.7%	108.1%	3.3%	2.4%	-1.6%	2.3%
Funding from Internal Reserves	(28,000)	(28,000)	-	-	-	-	-	-	-	-
Funding from Internal Allocation - CRD Evolves	-	-	(1,528,030)	-	-	(1,528,030)	(1,451,835)	(1,490,887)	(1,401,211)	(1,433,360)
TOTAL COSTS LESS INTERNAL RECOVERIES	**1,430,959**	**1,412,276**	**1,497,168**	**-**	**10,812**	**1,507,980**	**1,684,167**	**1,719,747**	**1,756,698**	**1,797,146**
REVENUE										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
NET COSTS	**1,430,959**	**1,412,276**	**1,497,168**	**-**	**10,812**	**1,507,980**	**1,684,167**	**1,719,747**	**1,756,698**	**1,797,146**
*Percentage increase over prior year Net Costs			4.6%	0.0%	0.8%	5.4%	11.7%	2.1%	2.1%	2.3%
AUTHORIZED POSITIONS:										
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

Service No.	1.118 Corporate Communications & Engagement	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$279,500	$292,419	$19,989	$6,663	$5,099	$13,326	$337,496
	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
		$279,500	**$292,419**	**$19,989**	**$6,663**	**$5,099**	**$13,326**	**$337,496**
	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	$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	$279,500	$279,500	$0	$0	$0	$0	$279,500
		$279,500	**$292,419**	**$19,989**	**$6,663**	**$5,099**	**$13,326**	**$337,496**

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 #: 1.118

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	$ 279,500	$ 279,500	$ -	$ -	$ -	$ -	$ 279,500
30-01	Replacement	Computer	Computer Replacement	$ 13,326	E	ERF						$ 13,326	$ 13,326
													$ -
													$ -
			Grand Total	**$ 811,996**			**$ 279,500**	**$ 292,419**	**$ 19,989**	**$ 6,663**	**$ 5,099**	**$ 13,326**	**$ 337,496**

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	**Estimated**	**Budget**				
ERF Group: COMREL.ERF	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	16,489	16,735	19,816	16,027	25,764	37,275
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(12,919)	(19,989)	(6,663)	(5,099)	(13,326)
Transfer from Operating Budget	6,000	16,000	16,200	16,400	16,610	16,820
Interest Income						
Ending Balance $	**16,735**	**19,816**	**16,027**	**25,764**	**37,275**	**40,769**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CORPORATE SERVICES

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025

TABLE OF CONTENTS

Click on the service area name below to access selected budgets

Corporate Services

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.014B Corporate Services **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service: 1.014B CORPORATE SERVICES

	Total Expenditure	**Comments**
2025 Budget	**4,120,682**	
Change in Wages & Benefits:		
Base wages & benefits change	87,709	Inclusive of estimated collective agreement changes
Step increase/paygrade change	27,527	
1.0 FTE Legislative Services Coordinator	107,555	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
1.0 FTE Deputy Corporate Officer	185,377	2026 Critical Position: Position repurposed from 2.670 Regional Water Supply
1.0 FTE Legal support	129,776	2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate
Total Change in Wages & Benefits	537,943	
Other Changes:		
Contract for Services	(285,000)	Reduction for 2025 one-time costs for EDRMS
Contract for Services	(120,000)	Reduction for 2025 one-time costs for centralizing procurement study and actuarial support
Software Licences	17,490	Increase in licence fees
Building Occupancy	10,794	
Office & Equipment Costs	69,445	Office costs associated with new ongoing FTEs
Other Costs	45,038	
Total Other Changes	(262,233)	
2026 Budget	**4,396,392**	

Summary of % Expense Increase		
2026 IBC & Critical Position Expense	11.9%	
Reduction in one-time contract for services	-9.8%	
2026 Base salary and benefit change	2.1%	
Balance of increase	2.4%	
% expense increase from 2025:	***6.7%***	
% Requisition increase from 2025 (if applicable):	***11.2%***	*Requisition funding is 83% of service revenue*

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

There is an estimated one-time favourable variance of $363,000 (11.3%) largely attributable to temporary staff vacancies.

CORPORATE SERVICES	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 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	-	657,800	669,745	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	16,000	26,000	173,567	174,900	174,269	164,378	164,028
TOTAL OPERATING COSTS	**4,110,682**	**3,665,871**	**3,285,439**	**337,153**	**763,800**	**4,386,392**	**4,024,049**	**4,276,260**	**4,363,429**	**4,462,413**
*Percentage Increase over prior year						6.7%	-8.3%	6.3%	2.0%	2.3%
CAPITAL / RESERVE										
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	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**10,000**	**10,000**	**10,000**	**-**	**-**	**10,000**	**13,200**	**13,460**	**13,730**	**14,000**
TOTAL COSTS	**4,120,682**	**3,675,871**	**3,295,439**	**337,153**	**763,800**	**4,396,392**	**4,037,249**	**4,289,720**	**4,377,159**	**4,476,413**
*Percentage increase over prior year			-20.0%			6.7%	-8.2%	6.3%	2.0%	2.3%
REVENUE										
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)	-	-	(90,000)	(90,000)	-	-	-	-
TOTAL REVENUE	**(901,339)**	**(811,939)**	**(130,000)**	**(142,000)**	**(496,339)**	**(768,339)**	**(278,740) -**	**285,657 -**	**292,745 -**	**300,017**
NET COSTS	**3,219,343**	**2,863,932**	**3,165,439**	**195,153**	**267,461**	**3,628,053**	**3,758,509**	**4,004,063**	**4,084,414**	**4,176,396**
*Percentage increase over prior year Net Costs			-1.7%			12.7%	3.6%	6.5%	2.0%	2.3%
AUTHORIZED POSITIONS:										
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

Service No.	1.014B Corporate Services	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$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
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$14,076**	**$7,534**	**$4,692**	**$3,128**	**$9,384**	**$38,814**
	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	$14,076	$7,534	$4,692	$3,128	$9,384	$38,814
	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	**$14,076**	**$7,534**	**$4,692**	**$3,128**	**$9,384**	**$38,814**

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 #: 1.014B

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
													$ -
													$ -
			Grand Total	**$ 38,814**			**$ -**	**$ 14,076**	**$ 7,534**	**$ 4,692**	**$ 3,128**	**$ 9,384**	**$ 38,814**

Reserve Schedule

Reserve Fund: 1.014B Corporate Services

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Board Expenditures

COMMITTEE OF THE WHOLE

October 2025

Service: 1.011 Board Expenditures **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.011 - Board Expenditures

	Total Expenditure	Comments
2025 Budget	**1,412,255**	
Change in Wages & Benefits:		
N/A	-	
Total Change in Wages & Benefits	-	
Other Changes:		
Director's Remuneration	23,046	Estimated increase on projected CPI
Contract for Services	51,600	2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030
Meeting Expenses	12,000	2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030
Software Licences	(35,000)	Reduction in one-time spending from 2025 for Board Portal updates
Other Costs	(1,221)	
Total Other Changes	50,425	
2026 Budget	**1,462,680**	
Summary of % Expense Increase		
2026 IBC Expense	4.5%	
Director's Remuneration	1.6%	
Balance of increase	-2.6%	
% expense increase from 2025:	***3.6%***	
% Requisition increase from 2025 (if applicable):	***1.6%***	*Requisition funding is 100% of service revenue*

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

There is an estimated one-time favourable variance of $72,000 (5.1%) due to temporary savings in Director's expenses and per-meeting payments, legal expenses and contract for service expenses.

1.011 - Board Expenditures	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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
TOTAL OPERATING COSTS	**1,353,615**	**1,281,906**	**1,336,380**	**3,000**	**63,600**	**1,402,980**	**1,408,414**	**1,398,955**	**1,426,387**	**1,454,366**
*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
TOTAL CAPITAL / RESERVE	**58,640**	**58,640**	**59,700**	**-**	**-**	**59,700**	**60,890**	**92,110**	**93,350**	**94,620**
TOTAL COSTS	**1,412,255**	**1,340,546**	**1,396,080**	**3,000**	**63,600**	**1,462,680**	**1,469,304**	**1,491,065**	**1,519,737**	**1,548,986**
						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)
NET COSTS	**1,374,755**	**1,303,046**	**1,393,580**	**3,000**	**-**	**1,396,580**	**1,426,004**	**1,488,565**	**1,517,237**	**1,546,486**
*Percentage increase over prior year Total Costs			1.4%			1.6%	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

Service No.	1.011 Board Expenditures	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$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
		$696,000	**$801,000**	**$0**	**$0**	**$20,000**	**$70,000**	**$891,000**
	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	$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
		$696,000	**$801,000**	**$0**	**$0**	**$20,000**	**$70,000**	**$891,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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 Mult-=Camera System	$ 80,000	E	ERF	$ 75,000	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
24-01	Replacement	AV & lighting for Boardroom	AV for Boardroom, as identiefied 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 identiefied 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
													$ -
													$ -
			Grand Total	**$ 852,700**			**$ 696,000**	**$ 801,000**	**$ -**	**$ -**	**$ 20,000**	**$ 70,000**	**$ 891,000**

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	**Estimate**	**Budget**				
ERF Group: BOARD.ERF	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	780,344	783,984	42,684	103,574	165,684	209,034
Actual Purchases		-	-	-	-	
Planned Purchases (Based on Capital Plan)	(55,000)	(801,000)	-	-	(20,000)	(70,000)
Transfer from Operating Budget	58,640	59,700	60,890	62,110	63,350	64,620
Transfer from Operating Reserve		-	-	-	-	-
Interest Income		-	-	-	-	-
Ending Balance $	**783,984**	**42,684**	**103,574**	**165,684**	**209,034**	**203,654**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

First Nations Relations

COMMITTEE OF THE WHOLE

October 2025

Service: 1.027 First Nations Relations **Committee: First Nations Relations**

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:

First Nations Relations

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.027 First Nations Relations

	Total Expenditure	Comments
2025 Budget	**1,880,951**	
Change in Salaries:		
Base wages & benefits change	17,432	Inclusive of estimated collective agreement changes
Annualization of 2025 position	35,438	Annualization of 2024 IBC 15a-1.2: First Nations Project Coordinator
1.0 FTE First Nations Liason	91,178	2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate
Total Change in Wages & Benefits	144,048	
Other Changes:		
Contract for Services & Meeting Expenses	41,390	One-time Reconciliation Action Plan engagements deferred to 2026
Standard Overhead Allocation	12,859	Increase in 2025 operating costs
Building Occupancy Allocation	20,546	Increase in 2025 office space
Human Resources Allocation	9,174	Increase in 2025 wages & benefits
Other Costs	8,230	New staffing costs - travel, training, equipment
Total Other Changes	92,199	
2026 Budget	**2,117,198**	
Summary of % Expense Increase		
2026 Base salary and benefit change	0.9%	
+1.0 FTE and salary annualization	6.7%	
2025 one-time initiatives	2.2%	
Allocations	2.3%	
Balance of increase	0.5%	
% expense increase from 2025:	***12.6%***	
% Requisition increase from 2025 (if applicable):	***5.8%***	*Requisition funding is 70% of service revenue*

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

There is an estimated one-time favourable variance of $420k (29.8%) due to temporary staff vacancies resulting in further work being deferred. This surplus will be transferred to the Legislative and General Operating Reserve and held within a BX designated for FNR initiatives.

1.027 First Nations Relations	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 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	57,000	108,480	52,510	53,560	54,630	55,720
Contract for Services	737,970	414,800	376,630	-	450,000	826,630	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
TOTAL OPERATING COSTS	**1,878,351**	**1,260,285**	**1,459,022**	**136,176**	**519,400**	**2,114,598**	**1,660,928**	**1,705,061**	**1,741,078**	**1,779,759**
*Percentage Increase over prior year			-22.3%	7.2%	27.7%	12.6%	-21.5%	2.7%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,600	2,600	2,600	-	-	2,600	4,100	4,100	4,100	4,100
TOTAL COSTS	**1,880,951**	**1,262,885**	**1,461,622**	**136,176**	**519,400**	**2,117,198**	**1,665,028**	**1,709,161**	**1,745,178**	**1,783,859**
*Percentage Increase over prior year Total Costs			-22.3%	7.2%	27.6%	12.6%	-21.4%	2.7%	2.1%	2.2%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**1,880,951**	**1,262,885**	**1,461,622**	**136,176**	**519,400**	**2,117,198**	**1,665,028**	**1,709,161**	**1,745,178**	**1,783,859**
SOURCES OF FUNDING										
Transfer from Internal Reserve Account	(473,000)	(232,600)	-	-	(507,000)	(507,000)	-	-	-	-
Internal cost recovery	-	-	-	(108,600)	(12,400)	(121,000)	(129,290)	(132,910)	(135,980)	(139,130)
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(473,000)**	**(232,600)**	**-**	**(108,600)**	**(519,400)**	**(628,000)**	**(129,290)**	**(132,910)**	**(135,980)**	**(139,130)**
NET COSTS	**1,407,951**	**1,030,285**	**1,461,622**	**27,576**	**-**	**1,489,198**	**1,535,738**	**1,576,251**	**1,609,198**	**1,644,729**
*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

Service No.	1.027 First Nations Relations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$1,564	$5,331	$5,331	$0	$0	$12,226
	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
		$0	**$1,564**	**$5,331**	**$5,331**	**$0**	**$0**	**$12,226**
	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	$1,564	$5,331	$5,331	$0	$0	$12,226
	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	**$1,564**	**$5,331**	**$5,331**	**$0**	**$0**	**$12,226**

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 #: 1.027

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
													$ -
													$ -
			Grand Total	**$ 12,226**			**$ -**	**$ 1,564**	**$ 5,331**	**$ 5,331**	**$ -**	**$ -**	**$ 12,226**

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

Reserve Cash Flow

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

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Victoria Family Court Committee

COMMITTEE OF THE WHOLE

October 2025

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	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
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	29,327	-	-	29,327	6,323	6,134	5,940	5,742
TOTAL OPERATING COSTS	**48,652**	**25,832**	**38,623**	**-**	**-**	**38,623**	**15,803**	**15,803**	**15,803**	**15,803**
*Percentage Increase		-46.9%	-20.61%			-20.61%	-59.1%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year	-	22,820	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(32,849)	(32,849)	(22,820)	-	-	(22,820)	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-
Management Fee Offset	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(803)	(803)	(803)	-	-	(803)	(803)	(803)	(803)	(803)
TOTAL REVENUE	(33,652)	(10,832)	(23,623)	-	-	(23,623)	(803)	(803)	(803)	(803)
REQUISITION	**(15,000)**	**(15,000)**	**(15,000)**	**-**	**-**	**(15,000)**	**(15,000)**	**(15,000)**	**(15,000)**	**(15,000)**
*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

COMMITTEE OF THE WHOLE

October 2025

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	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
OPERATING COSTS:										
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	1,873	-	-	1,873	1,910	1,948	1,987	2,027
TOTAL OPERATING COSTS	**332,841**	**332,841**	**336,006**	**-**	**-**	**336,006**	**342,714**	**349,567**	**356,558**	**363,690**
*Percentage Increase		0.0%	0.95%			0.95%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(2,465)	(2,465)	-	-	-	-	-	-	-	-
Grants in Lieu	(16,212)	(16,212)	(16,212)	-	-	(16,212)	(16,212)	(16,212)	(16,212)	(16,212)
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(18,677)	(18,677)	(16,212)	-	-	(16,212)	(16,212)	(16,212)	(16,212)	(16,212)
REQUISITION	**(314,164)**	**(314,164)**	**(319,794)**	**-**	**-**	**(319,794)**	**(326,502)**	**(333,355)**	**(340,346)**	**(347,478)**
*Percentage Increase		0.0%	1.79%			1.79%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Sooke Region Museum

COMMITTEE OF THE WHOLE

October 2025

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 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										
Payments to Sooke Regional Museum	295,340	295,340	300,660	-	-	300,660	306,673	312,806	319,062	325,443
Allocations	4,602	4,602	5,999	-	-	5,999	6,107	6,230	6,354	6,481
Other Operating Expenses	30	21	20	-	-	20	20	20	20	20
TOTAL COSTS	**299,972**	**299,963**	**306,679**	**-**	**-**	**306,679**	**312,800**	**319,056**	**325,436**	**331,944**
*Percentage Increase over prior year			2.2%			2.2%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(56)	(56)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(660)	(646)	(680)	-	-	(680)	(700)	(720)	(740)	(760)
Other Revenue	(10)	(15)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	**(726)**	**(717)**	**(690)**	**-**	**-**	**(690)**	**(710)**	**(730)**	**(750)**	**(770)**
REQUISITION	**(299,246)**	**(299,246)**	**(305,989)**	**-**	**-**	**(305,989)**	**(312,090)**	**(318,326)**	**(324,686)**	**(331,174)**
*Percentage increase over prior year Requisition			2.3%			2.3%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Real Estate

COMMITTEE OF THE WHOLE

October 2025

Service: 1.015 Real Estate **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate Services	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 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
TOTAL OPERATING COSTS	**602,202**	**590,757**	**597,287**	**-**	**-**	**597,287**	**612,982**	**630,629**	**643,641**	**657,992**
*Percentage increase/-decrease over prior year						-0.8%	2.6%	2.9%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**602,202**	**590,757**	**597,287**	**-**	**-**	**597,287**	**612,982**	**630,629**	**643,641**	**657,992**
*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)
NET COSTS	**114,851**	**103,406**	**119,457**	**-**	**-**	**119,457**	**122,597**	**126,126**	**128,729**	**131,598**
*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

Service No.	1.015 Real Estate	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$4,692	$0	$3,128	$0	$4,692	$12,512
	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
		$0	**$4,692**	**$0**	**$3,128**	**$0**	**$4,692**	**$12,512**
	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	$4,692	$0	$3,128	$0	$4,692	$12,512
	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	**$4,692**	**$0**	**$3,128**	**$0**	**$4,692**	**$12,512**

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 #: 1.015

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
													$ -
													$ -
			Grand Total	**$ 12,512**			**$ -**	**$ 4,692**	**$ -**	**$ 3,128**	**$ -**	**$ 4,692**	**$ 12,512**

Reserve Schedule

Reserve Fund: 1.015 Real Estate

Reserve Cash Flow

Fund: 1022 Fund Center: 101418	**Estimated**	**Budget**				
ERF Group: PRPSRV.ERF	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	29,528	29,528	24,836	24,836	21,708	21,708
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(4,692)	-	(3,128)	-	(4,692)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income						
Ending Balance $	**29,528**	**24,836**	**24,836**	**21,708**	**21,708**	**17,016**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Facility Management

COMMITTEE OF THE WHOLE

October 2025

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.

Change in Budget 2025 to 2026
Service: 1.105 Facilities Management

	Total Expenditure	Comments
2025 Budget	**2,158,469**	
Change in Wages & Benefits:		
Base wages & benefits change	21,691	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,844	
Overtime and standby pay	5,075	Increased program offering
Total Change in Wages & Benefits	36,610	
Other Changes:		
Management allocation	(119,906)	Transfer of department from Engineering Services to Real Estate
Transfer to capital	(75,000)	Vehicle purchase in 2025 not included in 2026
Other Costs	(1,550)	
Total Other Changes	(196,456)	
2026 Budget	**1,998,623**	

Summary of % Expense Increase		
2026 Base salary and benefit change	1.0%	
Step increase/paygrade change	0.5%	
Overtime and standby pay	0.2%	
Management allocation	-5.6%	
Transfer to capital	-3.5%	
Other Costs	-0.1%	
% expense increase from 2025:	***-7.4%***	
% Requisition increase from 2025 (if applicable):	***-1.7%***	*Requisition funding is (8.4)% of service revenue*

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $60,000 (2.8%) due mainly to saving in salaries and wages. This variance will be moved to Operating Reserve, which has an expected year end balance of $220,000 before this transfer.

1.105 Facility Management	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
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	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**2,038,469**	**1,723,308**	**1,949,119**	**-**	**3,604**	**1,952,723**	**2,009,160**	**2,064,328**	**2,106,866**	**2,153,570**
*Percentage increase over prior year operating costs		-15.5%	-4.38%			-4.21%	2.89%	2.75%	2.06%	2.22%
CAPITAL / RESERVE										
Transfer to ERF	45,000	45,000	45,900	-	-	45,900	46,820	47,760	48,720	49,690
Transfer to Genaral Capital Fund	75,000	75,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve	-	60,166								
TOTAL CAPITAL / RESERVES	**120,000**	**180,166**	**45,900**	**-**	**-**	**45,900**	**46,820**	**47,760**	**48,720**	**49,690**
TOTAL COSTS	**2,158,469**	**1,903,474**	**1,995,019**	**-**	**3,604**	**1,998,623**	**2,055,980**	**2,112,088**	**2,155,586**	**2,203,260**
*Percentage increase over prior year operating costs		-11.8%				**-7.41%**	2.87%	2.73%	2.06%	2.21%
Internal Recoveries	(1,944,015)	(1,667,920)	(1,793,684)	-	(3,604)	(1,797,288)	(1,874,790)	(1,925,905)	(1,965,158)	(2,008,489)
OPERATING LESS RECOVERIES	**214,454**	**235,554**	**201,335**	**-**	**-**	**201,335**	**181,190**	**186,183**	**190,428**	**194,771**
FUNDING SOURCES (REVENUE)										
Transfer from Operating reserve	(10,255)	(10,255)	-			-				
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(33,922)	(55,022)	(33,922)	-	-	(33,922)	(8,932)	(8,942)	(8,952)	(8,962)
TOTAL REVENUE	**(44,177)**	**(65,277)**	**(33,922)**	**-**	**-**	**(33,922)**	**(8,932)**	**(8,942)**	**(8,952)**	**(8,962)**
Estimated balance C/F from current to Next year										
REQUISITION	**(170,277)**	**(170,277)**	**(167,413)**	**-**	**-**	**(167,413)**	**(172,258)**	**(177,241)**	**(181,476)**	**(185,809)**
*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

Service No.	1.105 Facilities Management	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$175,000	$75,000	$75,000	$0	$0	$325,000
		$0	**$210,000**	**$110,000**	**$110,000**	**$35,000**	**$35,000**	**$500,000**
	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	$210,000	$110,000	$110,000	$35,000	$35,000	$500,000
	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	**$210,000**	**$110,000**	**$110,000**	**$35,000**	**$35,000**	**$500,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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
													$ -
													$ -
			Grand Total	**$ 625,000**			**$ -**	**$ 210,000**	**$ 110,000**	**$ 110,000**	**$ 35,000**	**$ 35,000**	**$ 500,000**

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	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	222,260	220,005	228,005	228,005	228,005	228,005
Planned Purchase	(10,255)					
Transfer from Ops Budget	-					
Interest Income*	8,000	8,000				
Total projected year end balance	**220,005**	**228,005**	**228,005**	**228,005**	**228,005**	**228,005**

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	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	438,982	376,982	215,882	152,702	90,462	104,182
Planned Purchase (Based on Capital Plan)	(110,000)	(210,000)	(110,000)	(110,000)	(35,000)	(35,000)
Transfer from Ops Budget	45,000	45,900	46,820	47,760	48,720	49,690
Proceed disposal of Equipment						
Transfer						
Interest Income*	3,000	3,000				
Total projected year end balance	**376,982**	**215,882**	**152,702**	**90,462**	**104,182**	**118,872**

* 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

COMMITTEE OF THE WHOLE

October 2025

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	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
			BUDGET REQUEST				FUTURE PROJECTIONS			
OPERATING COSTS:										
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	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**2,302,025**	**2,283,875**	**2,230,339**	**-**	**-**	**2,230,339**	**2,276,931**	**2,324,808**	**2,373,746**	**2,423,794**
*Percentage increase over prior year operating costs		-0.8%	-3.11%			-3.11%	2.09%	2.10%	2.11%	2.11%
CAPITAL / RESERVE										
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
TOTAL CAPITAL / RESERVES	440,000	440,000	515,000	-	-	515,000	595,000	670,000	670,000	670,000
						17.05%				
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**2,742,025**	**2,723,875**	**2,745,339**	**-**	**-**	**2,745,339**	**2,871,931**	**2,994,808**	**3,043,746**	**3,093,794**
*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%
OPERATING LESS RECOVERIES	**97,907**	**79,757**	**25,500**	**-**	**-**	**25,500**	**26,000**	**26,510**	**27,030**	**27,560**
		-18.5%	-73.95%			-73.95%	1.96%	1.96%	1.96%	1.96%
FUNDING SOURCES (REVENUE)										
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)
					-	-				
						-				
						-				
TOTAL REVENUE	**(97,907)**	**(79,757)**	**(25,500)**	**-**	**-**	**(25,500)**	**(26,000)**	**(26,510)**	**(27,030)**	**(27,560)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year requisition										
AUTHORIZED POSITIONS:										
Salaried										
Converted Auxillaries	-	-	-	-	-	-				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.106 Facilities and Risk	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$90,000	$1,145,000	$2,540,000	$140,000	$140,000	$130,000	$4,095,000
	Equipment	$0	$0	$0	$0	$0	$0	$0
	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
		$90,000	**$1,145,000**	**$2,540,000**	**$140,000**	**$140,000**	**$130,000**	**$4,095,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$90,000	$90,000	$0	$0	$0	$0	$90,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$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
		$90,000	**$1,145,000**	**$2,540,000**	**$140,000**	**$140,000**	**$130,000**	**$4,095,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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 Upgarades	$ 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	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-05	New	Interior Upgrades	Gender Neutral Washroom Upgrades	$ 50,000	B	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-02	Replacement	Roof Replacement	4th floor small roof areas	$ 75,000	B	Cap	$ 70,000	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
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
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
													$ -
													$ -
			Grand Total	**$ 4,640,000**			**$ 90,000**	**$ 1,145,000**	**$ 2,540,000**	**$ 140,000**	**$ 140,000**	**$ 130,000**	**$ 4,095,000**

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 reconfigeration 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

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

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

Project Number	26-02	Capital Project Title	Exterior Finishes	Capital Project Description	Exterior Renewal Workplan Study
Project Rationale	Exterior Renewal Workplan Study				

Project Number	26-03	Capital Project Title	Interior Upgrades	Capital Project Description	Gender Neutral Washroom Upgrades
Project Rationale	Gender Neutral Washroom Upgrades				

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

Project Number	26-05	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Emergency Repairs				

Project Number	27-01	Capital Project Title	Interior Renovations	Capital Project Description	Interior renovations - HQ Building
Project Rationale	Contingent amount for office and floor plate reconfigeration 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	Est Actual	Budget				
Projected year end balance	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	63,996	2,639	2,639	2,639	2,639	2,639
Planned Purchase	(63,357)					
Transfer from Ops Budget						
Interest Income*	2,000	-				
Total projected year end balance	**2,639**	**2,639**	**2,639**	**2,639**	**2,639**	**2,639**

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	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	143,507	188,707	233,907	278,907	323,907	368,907
Planned Purchase (Based on Capital Plan)		-	-	-	-	-
Transfer from Ops Budget Equip	25,000	25,000	25,000	25,000	25,000	25,000
Transfer from Ops Budget Pool Fleet	20,000	20,000	20,000	20,000	20,000	20,000
Proceed disposal of Equipment						
Interest Income*	200	200				
Total projected year end balance	**188,707**	**233,907**	**278,907**	**323,907**	**368,907**	**413,907**

* 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	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

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

Corporate Satellite Facilities

COMMITTEE OF THE WHOLE

October 2025

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	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
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	115,010	116,582	118,907	121,276
TOTAL OPERATING COSTS	**284,421**	**274,177**	**287,625**	**-**	**-**	**287,625**	**294,099**	**299,055**	**305,127**	**311,322**
*Percentage Increase over prior year		-3.60%	1.13%	-	-	1.13%	2.25%	1.69%	2.03%	2.03%
CAPITAL / RESERVE										
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
TOTAL COSTS	**296,421**	**296,421**	**300,205**	**-**	**-**	**300,205**	**306,929**	**312,145**	**318,477**	**324,942**
*Percentage Increase over prior year		0.00%	1.28%	-	-	1.28%	2.24%	1.70%	2.03%	2.03%
Internal Recoveries	**(296,421)**	**(296,421)**	**(300,205)**			**(300,205)**	**(306,929)**	**(312,145)**	**(318,477)**	**(324,942)**
Recovery - Other	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.107 Corporate Satellite Facilities	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$3,057,500	$0	$0	$0	$0	$3,057,500
	Equipment	$0	$0	$0	$0	$0	$0	$0
	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
		$0	**$3,057,500**	**$0**	**$0**	**$0**	**$0**	**$3,057,500**
	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	$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	$3,057,500	$0	$0	$0	$0	$3,057,500
		$0	**$3,057,500**	**$0**	**$0**	**$0**	**$0**	**$3,057,500**

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 #: 1.107

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 Builiding	$ 3,000,000	B	Res		$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
													$ -
													$ -
			Grand Total	**$ 3,057,500**			**$ -**	**$ 3,057,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,057,500**

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 Builiding
Project Rationale	L&G interest in new FOC Builiding				

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	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

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

COMMITTEE OF THE WHOLE

October 2025

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

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.123 Family Court Building	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$117,500	$1,152,500	$0	$0	$0	$0	$1,152,500
	Equipment	$0	$0	$0	$0	$0	$0	$0
	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
		$117,500	**$1,152,500**	**$0**	**$0**	**$0**	**$0**	**$1,152,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$117,500	$117,500	$0	$0	$0	$0	$117,500
	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	$500,000	$0	$0	$0	$0	$500,000
	Reserve Fund	$0	$535,000	$0	$0	$0	$0	$535,000
		$117,500	**$1,152,500**	**$0**	**$0**	**$0**	**$0**	**$1,152,500**

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 #: 1.123

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
20-02	Renewal	Exterior Upgrades	Wood Window & Trim Replacement	$ 47,500	B	Cap	$ 17,500	$ 17,500	$ -	$ -	$ -	$ -	$ 17,500
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC	$ 1,050,000	B	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC		B	Res	$ -	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
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
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
													$ -
													$ -
			Grand Total	**$ 1,282,500**			**$ 117,500**	**$ 1,152,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,152,500**

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				

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

Family Court Building Reserve Fund	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	840,861	715,221	349,581	498,941	648,301	797,661
Transfer to Cap Fund	(295,000)	(535,000)				-
Transfer from Ops Budget	149,360	149,360	149,360	149,360	149,360	149,360
Interest Income**	20,000	20,000				
Total projected year end balance	**715,221**	**349,581**	**498,941**	**648,301**	**797,661**	**947,021**

** 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

COMMITTEE OF THE WHOLE

October 2025

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.

Change in Budget 2025 to 2026
Service: 1.226 Health Facilities - VIHA

	Total Expenditure	Comments
2025 Budget	**1,811,746**	
Other Changes:		
Standard Overhead Allocation	5,769	Increase in 2025 operating costs
Transfer to capital	(33,568)	Reduced transfer to capital
Repair and maintenance	(245,000)	Reflects transfer of repair costs to tenant
Other Costs	350	
Total Other Changes	(272,449)	
2026 Budget	**1,539,297**	
Summary of % Expense Increase		
Standard Overhead Allocation	0.3%	
Transfer to capital	-1.9%	
	-13.5%	
Other Costs	0.0%	
% expense increase from 2025:	***-15.0%***	
% Requisition increase from 2025 (if applicable):	***0.0%***	*Requisition funding is (0)% of service revenue*

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $373,000 (20.6%) due mainly to cost transferred to the tenant. This variance will be moved to Capital Reserve, which has an expected year end balance of $8,138,000 before this transfer.

1.226 - HEALTH FACILITIES - VIHA	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
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
TOTAL OPERATING COSTS	**856,906**	**226,910**	**618,025**	**-**	**-**	**618,025**	**623,781**	**629,818**	**636,054**	**642,507**
*Percentage Increase over prior year						-27.88%	0.93%	0.97%	0.99%	1.01%
CAPITAL / RESERVE										
Transfer to Reserve Fund	954,840	1,328,387	921,272	-	-	921,272	915,516	909,479	903,243	896,790
TOTAL CAPITAL / RESERVES	954,840	1,328,387	921,272	-	-	921,272	915,516	909,479	903,243	896,790
TOTAL COSTS	1,811,746	1,555,297	1,539,297	-	-	1,539,297	1,539,297	1,539,297	1,539,297	1,539,297
*Percentage Increase over prior year						**-15.04%**	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
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)
TOTAL REVENUE	(1,811,746)	(1,555,297)	(1,539,297)	-	-	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)
						-15.04%	0.00%	0.00%	0.00%	0.00%
REQUISITION	-	-	-	-	-	-	-	-	-	-
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.226 Health Facilities - VIHA	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$895,000	$1,745,000	$1,872,500	$0	$0	$0	$3,617,500
	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
		$895,000	**$2,260,000**	**$1,872,500**	**$0**	**$0**	**$0**	**$4,132,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$895,000	$895,000	$0	$0	$0	$0	$895,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$1,365,000	$1,872,500	$0	$0	$0	$3,237,500
		$895,000	**$2,260,000**	**$1,872,500**	**$0**	**$0**	**$0**	**$4,132,500**

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 #: 1.226

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	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
EHU-21-03	Replacement	Exterior Doors	Replace Exterior Doors to be accessible	$ 50,000	B	Res		$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
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	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
EHU-23-01	Renewal	Mechanical Upgrades	Air Handling Unit Replacement	$ 150,000	B	Cap	$ 125,000	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
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	$ -		$ 1,872,500	$ -	$ -	$ -	$ 1,872,500
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	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
PHU-22-02	Replacement	Vertical Transportation Upgrades	Elevator Refurbishment & Modernization	$ 75,000	B	Cap	$ 65,000	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
PHU-23-01	Replacement	Mechanical Upgrades	Replace Gas Boilers with Electric	$ 120,000	B	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
PHU-24-01	Renewal	Site Upgrades	Repave Parking Lot	$ 75,000	S	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
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-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction	$ 360,000	B	Res	$ -	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
VHU-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction		B	Cap	$ -		$ -	$ -	$ -	$ -	$ -
VHU-22-01	Replacement	Mechanical Upgrades	Replace AHU	$ 440,000	E	Res	$ -	$ 440,000	$ -	$ -	$ -	$ -	$ 440,000
VHU-25-03	Replacement	Sitework Upgrades	Repaving parking Lot	$ 65,000	B	Res	$ -	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
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
													$ -
													$ -
			Grand Total	**$ 4,367,500**			**$ 895,000**	**$ 2,260,000**	**$ 1,872,500**	**$ -**	**$ -**	**$ -**	**$ 4,132,500**

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 refurbishmnt, 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 feasability 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 with 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	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

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

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025
TABLE OF CONTENTS

Click on the service area name below to access selected budgets

Finance & Technology

Page

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Finance

COMMITTEE OF THE WHOLE

October 2025

Service: 1.017 Finance **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service: 1.017 Finance

	Total Expenditure	Comments
2025 Budget	**9,203,625**	
Change in Wages & Benefits:		
Base wages & benefits change	241,651	Inclusive of estimated collective agreement changes
Step increase/paygrade change	173,643	Inclusive of step increases ($106k), and annualization ($67k)
Other	(3,668)	
Total Change in Wages & Benefits	411,626	
Other Changes:		
Consultants	(31,895)	
Software Licenses	122,000	2023 IBC 15f-1.9 SAP Lifecycle Replacement
Other	(41,196)	
Total Other Changes	48,909	
2026 Budget	**9,664,161**	
Summary of % Expense Increase		
2026 Base salary and benefit change	4.5%	
Software	1.3%	
Consultant Spend	-0.3%	
Balance of increase	-0.5%	
% expense increase from 2025:	***5.0%***	
% Requisition increase from 2025:	***1.9%***	*Requisition funding is 33% of service revenue*

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

There is an estimated one-time favourable variance of $94,000 (1.0%) largely attributable to temporary staff vacancies, offset by contributions to the capital fund for Financial Systems.

1.017 - FINANCE	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 and Wages	7,647,932	7,527,232	8,059,558	-	-	8,059,558	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	-	-	190,000	190,000	190,000	190,000	190,000
Consulting	-	-	-	-	-	-	-	-	-	-
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
Contribution recovery	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	429,960	451,302	400,520	122,000	-	522,520	533,103	543,906	554,940	566,209
TOTAL OPERATING COSTS	**9,168,625**	**8,941,417**	**9,507,161**	**122,000**	**-**	**9,629,161**	**9,927,716**	**10,092,940**	**10,242,977**	**10,266,301**
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
TOTAL CAPITAL / RESERVES	**35,000**	**35,000**	**35,000**	**-**	**-**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**9,203,625**	**8,976,417**	**9,542,161**	**122,000**	**-**	**9,664,161**	**9,962,716**	**10,127,940**	**10,277,977**	**10,301,301**
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
REVENUE										
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)	-	-	(176,611)	-	-	-	-
TOTAL REVENUES	**(888,130)**	**(754,955)**	**(932,839)**	**-**	**-**	**(932,839)**	**(771,063)**	**(786,201)**	**(801,191)**	**(816,493)**
NET COSTS	**8,315,495**	**8,221,462**	**8,609,322**	**122,000**	**-**	**8,731,322**	**9,191,653**	**9,341,738**	**9,476,786**	**9,484,809**
*Percentage increase over prior year Net Costs			3.5%	1.5%	0.0%	5.0%	5.3%	1.6%	1.4%	0.1%
AUTHORIZED POSITIONS:										
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

Service No.	1.017 Finance	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$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
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$100,000	**$143,791**	**$65,190**	**$20,640**	**$15,948**	**$33,791**	**$279,360**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$100,000	$100,000	$0	$0	$0	$0	$100,000
	Debenture Debt (New Debt Only)	$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
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$100,000	**$143,791**	**$65,190**	**$20,640**	**$15,948**	**$33,791**	**$279,360**

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 #: 1.017

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	$ 100,000.00	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
													$ -
													$ -
			Grand Total	**$ 222,360**			**$ 100,000**	**$ 143,791**	**$ 65,190**	**$ 20,640**	**$ 15,948**	**$ 33,791**	**$ 279,360**

Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420 ERF Group: FIN.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	416,748	450,842	442,051	411,861	426,221	445,273
Actual Purchases	(3,145)					
Planned Purchases (Based on Capital Plan)		(43,791)	(65,190)	(20,640)	(15,948)	(33,791)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	2,238					
Ending Balance $	**450,842**	**442,051**	**411,861**	**426,221**	**445,273**	**446,482**

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 Grant in Aid

COMMITTEE OF THE WHOLE

October 2025

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 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										
Grants in Aid - ICF	1,692,433	-	1,737,333	-	-	1,737,333	-	-	-	-
TOTAL OPERATING COSTS	**1,692,433**	**-**	**1,737,333**	**-**	**-**	**1,737,333**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			2.7%			2.7%	NA	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	1,686,433	(1,686,433)	-	-	(1,686,433)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,642,433)	(1,642,433)	-	-	-	-	-	-	-	-
Interest Income	(50,000)	(44,000)	(50,900)	-	-	(50,900)	-	-	-	-
TOTAL REVENUE	(1,692,433)	-	(1,737,333)	-	-	(1,737,333)	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Information Technology

COMMITTEE OF THE WHOLE

October 2025

Service: 1.022 **Information Technology** **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service: 1.022 Information Technology

	Total Expenditure	Comments
2025 Budget	**15,392,770**	
Change in Wages & Benefits:		
Base wages & benefits change	258,504	Inclusive of estimated collective agreement changes
Annualization of 2025 positions	295,242	
Step increase/paygrade change	134,134	
Overtime and standby	23,330	Normalizing budget for actual trends for standby pay and resulting overtime
Total Change in Wages & Benefits	711,210	
Other Changes:		
Software Licences & Computer Maintenance	256,632	Inflationary increase to ongoing IT-managed software licence subscriptions including SAP; Crowdstrike; Palo Alto; and VMWare
	180,000	Vendor increase to annual software licencing for ESRI
	13,000	2025 IBC: 13a-3.2 SAP S4HANA Enhancements
Consulting	25,000	2025 IBC: 13a-5.1 Project Service Management Platform
Transfer to ERP Projects Reserve	8,690	
One-time initiatives	(232,500)	Successful completion of one-time 2025 reserve-funded initiatives
Other Costs	(53,175)	
Total Other Changes	197,647	
2026 Budget	**16,301,627**	

Summary of % Expense Increase

2026 Base salary and step increases	2.6%	
Annualization of 2025 positions	1.9%	
Software licences	1.8%	
Completion of one-time initiatives	-1.5%	
Balance of increase	1.2%	
% expense increase from 2025:	***5.9%***	
% Requisition increase from 2025 (if applicable):	***3.0%***	*Requisition funding is 18% of service revenue*

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

There is an estimated one-time favourable variance of $21,430 (0.14%) due mainly to vacant positions offset by software licencing costs. This variance will be moved to ERP Projects Reserve, which has an expected year end balance of $4,123,925 before this transfer.

1.022 INFORMATION TECHNOLOGY	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 and Wages	7,997,638	7,656,469	8,708,848	-	-	8,708,848	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	211,500	3,680,252	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
TOTAL OPERATING COSTS	**14,037,300**	**13,232,761**	**13,929,582**	**395,562**	**653,104**	**14,978,248**	**16,400,701**	**18,830,791**	**18,026,575**	**18,564,002**
*Percentage Increase over prior year			-0.8%	2.8%	4.7%	6.7%	9.5%	14.8%	-4.3%	3.0%
CAPITAL / RESERVE										
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
TOTAL CAPITAL / RESERVES	**1,355,470**	**1,376,900**	**1,323,379**	**-**	**-**	**1,323,379**	**602,326**	**622,440**	**633,650**	**645,060**
TOTAL COSTS	**15,392,770**	**14,609,661**	**15,252,961**	**395,562**	**653,104**	**16,301,627**	**17,003,027**	**19,453,231**	**18,660,225**	**19,209,062**
*Percentage increase over prior year Total Costs			-0.9%	2.6%	4.2%	5.9%	4.3%	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)	-	-	(624,500)	(624,500)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**14,060,239**	**14,067,322**	**14,924,339**	**395,562**	**28,604**	**15,348,505**	**17,003,027**	**19,453,231**	**18,660,225**	**19,209,062**
Service Fees	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(2,083)	-	-	-	-	-	-	-	-
TOTAL REVENUES	**(40,000)**	**(47,083)**	**(40,000)**	**-**	**-**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**
NET COSTS	**14,020,239**	**14,020,239**	**14,884,339**	**395,562**	**28,604**	**15,308,505**	**16,963,027**	**19,413,231**	**18,620,225**	**19,169,062**
*Percentage increase over prior year Net Costs			6.2%	2.8%	0.2%	9.2%	10.8%	14.4%	-4.1%	2.9%
AUTHORIZED POSITIONS:										
Salaried	51.77	51.77	51.77			51.77	57.77	58.27	58.27	58.27
Term	3.0	3.0	3.0			3.0	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.022 Information Technology	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$30,000	$25,000	$20,000	$0	$0	$0	$45,000
	Equipment	$1,537,898	$4,899,311	$791,333	$560,430	$100,628	$47,059	$6,398,761
	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
		$1,687,898	**$5,044,311**	**$811,333**	**$560,430**	**$100,628**	**$47,059**	**$6,563,761**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$1,517,898	$4,766,898	$740,000	$495,000	$60,000	$0	$6,061,898
	Debenture 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
		$1,687,898	**$5,044,311**	**$811,333**	**$560,430**	**$100,628**	**$47,059**	**$6,563,761**

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 #: 1.022

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	$ 550,000	E	Cap	$ 100,000.00	$ 100,000	$ 450,000	$ -	$ -	$ -	$ 550,000
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	$ 20,000	$ 10,000	$ 60,000	$ 60,000	$ -	$ 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 PRIs/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 supporinhg corporate applications located at (625 Fisgard Data Centre)	$ 75,000	E	Cap	$ 75,000.00	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
20-07	Replacement	Meeting Room Equipment Replacement	Upgrade of legacy A/V technology to MS Teams Rooms (625 Fisgard) 6th Floor Training Room.	$ 185,000	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	$ 292,898.00	$ 1,241,898	$ -	$ -	$ -	$ -	$ 1,241,898
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	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
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	$ 100,000.00	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
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	$ 50,000.00	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
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	$ 30,000.00	$ 25,000	$ 20,000	$ -	$ -	$ -	$ 45,000
25-02	Replacement	Service Van vehicle replacment	Replace the IT service van and professionally upfit 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→S/4HANA 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 S/4HANA 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	$ 750,000.00	$ 2,550,000	$ -	$ -	$ -	$ -	$ 2,550,000
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	$ 100,000.00	$ 100,000		$ -	$ -	$ -	$ 100,000
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
			Grand Total	**$ 14,785,863**			**$ 1,687,898**	**$ 5,044,311**	**$ 811,333**	**$ 560,430**	**$ 100,628**	**$ 47,059**	**$ 6,563,761**

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101421	**Estimated**	**Budget**				
ERF Group: INFOTECH.ERF (ITG.ERF)	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	363,858	340,650	188,237	181,904	190,444	224,766
Actual Purchases						
Planned Purchases (Based on Capital Plan	(25,348)	(152,413)	(51,333)	(45,430)	(20,628)	(27,059)
Transfer from Operating Budget	-	-	45,000	53,970	54,950	55,940
Interest Income	2,140					
Ending Balance $	**340,650**	**188,237**	**181,904**	**190,444**	**224,766**	**253,647**

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	**Estimated**	**Budget**				
ERF Group: ITMTGROOM.ERF (ITG.ERF)	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	121,458	142,073	37,073	37,073	37,073	37,073
Actual Purchases						
Planned Purchases (Based on Capital Plan)	-	(125,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	615					
Ending Balance $	**142,073**	**37,073**	**37,073**	**37,073**	**37,073**	**37,073**

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GIS Information Systems

COMMITTEE OF THE WHOLE

October 2025

Service: 1.101 **GIS Information Systems** **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition and internal recoveries.

1.101 GIS INFORMATION SYSTEMS	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 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
TOTAL OPERATING COSTS	**613,771**	**602,911**	**631,771**	**-**	**-**	**631,771**	**655,688**	**678,648**	**695,771**	**714,363**
*Percentage Increase over prior year			2.9%			2.9%	3.8%	3.5%	2.5%	2.7%
CAPITAL / RESERVE										
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
TOTAL CAPITAL / RESERVES	68,240	79,100	68,570	-	-	68,570	68,940	69,320	69,710	70,100
TOTAL COSTS	**682,011**	**682,011**	**700,341**	**-**	**-**	**700,341**	**724,628**	**747,968**	**765,481**	**784,463**
			2.7%			2.7%	3.5%	3.2%	2.3%	2.5%
Internal Recoveries	(524,684)	(524,684)	(534,972)	-	-	(534,972)	(545,671)	(556,584)	(567,716)	(579,070)
TOTAL COSTS LESS INTERNAL RECOVERIES	**157,327**	**157,327**	**165,369**	**-**	**-**	**165,369**	**178,957**	**191,384**	**197,765**	**205,393**
SOURCES OF FUNDING										
Transfer from Operating Reserve Fund	-	-	-	-	(15,000)	(15,000)	(10,000)	-	-	-
PILT Revenue	(6,545)	(6,545)	(6,545)	-	-	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)
TOTAL REVENUE	(6,545)	(6,545)	(6,545)	-	(15,000)	(21,545)	(16,545)	(6,545)	(6,545)	(6,545)
REQUISITION	**(150,782)**	**(150,782)**	**(158,824)**	**-**	**15,000**	**(143,824)**	**(162,412)**	**(184,839)**	**(191,220)**	**(198,848)**
*Percentage increase over prior year requisition			5.3%			-4.6%	12.9%	13.8%	3.5%	4.0%
AUTHORIZED POSITIONS:										
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, unforseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105510	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	52,927	77,059	42,059	82,059	57,059	107,059
Actual Purchases	(255,170)					
Planned Purchases		(70,000)	(260,000)	(75,000)	(265,000)	(80,000)
Transfer from Operating Budgets	272,270	50,000	310,000	50,000	315,000	50,000
Transfer to Operating Budget	-	(15,000)	(10,000)	-	-	-
Interest Income	7,033					
Ending Balance $	**77,059**	**42,059**	**82,059**	**57,059**	**107,059**	**77,059**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Geo-Spatial Referencing

COMMITTEE OF THE WHOLE

October 2025

Service: 1.335 Geo-Spatial Referencing **Committee: Governance 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 Committee and Finance Committee

FUNDING:

Requisition

AUTHORITY:

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	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:										
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
TOTAL OPERATING COSTS	**123,179**	**110,169**	**138,576**	**-**	**-**	**138,576**	**141,321**	**144,268**	**147,165**	**150,146**
*Percentage Increase over prior year			12.5%			12.5%	2.0%	2.1%	2.0%	2.0%
CAPITAL / RESERVE										
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
TOTAL CAPITAL / RESERVES	65,550	79,900	38,250	-	-	38,250	54,000	54,500	54,500	54,500
TOTAL COSTS	**188,729**	**190,069**	**176,826**	**-**	**-**	**176,826**	**195,321**	**198,768**	**201,665**	**204,646**
						-6.3%	10.5%	1.8%	1.5%	1.5%
SOURCES OF FUNDING										
PILT Revenue	(8,222)	(8,222)	(8,222)	-	-	(8,222)	(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)
TOTAL REVENUE	**(17,302)**	**(18,642)**	**(17,462)**	**-**	**-**	**(17,462)**	**(17,642)**	**(17,832)**	**(18,022)**	**(18,212)**
REQUISITION	**(171,427)**	**(171,427)**	**(159,364)**	**-**	**-**	**(159,364)**	**(177,679)**	**(180,936)**	**(183,643)**	**(186,434)**
*Percentage increase over prior year requisition			-7.0%			-7.0%	11.5%	1.8%	1.5%	1.5%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.335 Geo-Spatial Referencing	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$100,000	$260,000	$10,000	$10,000	$10,000	$0	$290,000
	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
		$100,000	**$260,000**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$290,000**
	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	$100,000	$260,000	$10,000	$10,000	$10,000	$0	$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
		$100,000	**$260,000**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$290,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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 infrastrucuture (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	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
													$ -
													$ -
			Grand Total	**$ 290,000**			**$ 100,000**	**$ 260,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 290,000**

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, unforseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105552	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	11,916	12,411	12,411	12,411	12,411	12,411
Actual Purchases	-					
Planned Purchases		-	-	-	-	-
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	495					
Ending Balance $	**12,411**	**12,411**	**12,411**	**12,411**	**12,411**	**12,411**

Assumptions/Background:

Equipment Reserve Schedule

Reserve Fund: 1.335 Geospatial

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101726	**Estimated**	**Budget**				
ERF Group: GEOSPA.ERF	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	421,814	433,164	201,414	235,414	269,914	304,414
Actual Purchases	(40,000)					
Planned Purchases (Based on Capital Plan)		(260,000)	(10,000)	(10,000)	(10,000)	-
Transfer from Operating Budget	49,350	28,250	44,000	44,500	44,500	44,500
Interest Income	2,000					
Ending Balance $	**433,164**	**201,414**	**235,414**	**269,914**	**304,414**	**348,914**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Royal Theatre

COMMITTEE OF THE WHOLE

October 2025

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	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Third Party Payment	36,338	36,338	46,942	-	-	46,942	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
TOTAL OPERATING COSTS	**105,242**	**105,242**	**115,955**	**-**	**-**	**115,955**	**115,955**	**115,955**	**115,955**	**115,955**
*Percentage Increase		0.00%	10.18%			10.18%	0.00%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
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
TOTAL CAPITAL COSTS	**490,000**	**490,000**	**490,000**	**-**	**-**	**490,000**	**490,000**	**490,000**	**490,000**	**490,000**
TOTAL COSTS	**595,242**	**595,242**	**605,955**	**-**	**-**	**605,955**	**605,955**	**605,955**	**605,955**	**605,955**
		0.00%	1.80%			1.80%	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year										
Revenue - Other	-	-								
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	**(595,242)**	**(595,242)**	**(605,955)**	**-**	**-**	**(605,955)**	**(605,955)**	**(605,955)**	**(605,955)**	**(605,955)**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.290 Royal Theatre	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$112,000	$1,115,000	$235,000	$1,130,000	$620,000	$120,000	$3,220,000
	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
		$112,000	**$1,430,000**	**$415,000**	**$1,246,500**	**$620,000**	**$120,000**	**$3,831,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$112,000	$112,000	$0	$0	$0	$0	$112,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$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
		$112,000	**$1,430,000**	**$415,000**	**$1,246,500**	**$620,000**	**$120,000**	**$3,831,500**

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 #: 1.290

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	$ -		$ -	$ -	$ -	$ -	$ -
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		$ -	$ -		$ -	$ -	$ -
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
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

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
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
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
													$ -
													$ -
			Grand Total	**$ 7,817,500**			**$ 112,000**	**$ 1,430,000**	**$ 415,000**	**$ 1,246,500**	**$ 620,000**	**$ 120,000**	**$ 3,831,500**

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	Capital Project Title	Capital Project Description	Project Rationale
27-01	Asset Management Plan	Assets Management Plan	
27-02	Building Envelope Repairs	Exterior Door Replacement	Repairing building envelope exterior doors) will ensure the 1914 structure will remain stable and will reduce energy consumption
27-03	Accessibility Review	Review of building accessibility	Review buidling accessibilty to ensure patron and performance meet current standard where applicable.
27-04	Wayfinding Signage	Add and Replace Wayfinding Signage	Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.
28-01	Replace SRST	Replace Cisco phone communications system	Replace Cisco phone communications as required by CRD Information Technology replacement plan.
29-01	Lobby Heat Pumps	Add Heat Pumps to the Lobbies	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	Est Actual 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	1,491,176	1,074,176	556,176	522,176	416,676	173,676
Planned Capital Expenditure (Based on Capital Plan)	(862,000)	(943,000)	(415,000)	(486,500)	(620,000)	(120,000)
Transfer from Operating Budget	385,000	385,000	381,000	381,000	377,000	377,000
Interest Income**	60,000	40,000				
Total projected year end balance	**1,074,176**	**556,176**	**522,176**	**416,676**	**173,676**	**430,676**

** 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

COMMITTEE OF THE WHOLE

October 2025

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	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Third Party Payments	303,787	303,787	304,948	-	-	304,948	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
TOTAL OPERATING COSTS	**346,812**	**346,812**	**350,000**	**-**	**-**	**350,000**	**350,000**	**350,000**	**350,000**	**350,000**
*Percentage Increase		0.00%	0.92%			0.92%	0.00%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
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
TOTAL CAPITAL / RESERVES	**436,233**	**436,233**	**433,045**	**-**	**-**	**433,045**	**433,045**	**433,045**	**433,045**	**433,045**
TOTAL COSTS	**783,045**	**783,045**	**783,045**	**-**	**-**	**783,045**	**783,045**	**783,045**	**783,045**	**783,045**
FUNDING SOURCES (REVENUE)										
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)	(33,045)	-	-	(33,045)	(33,045)	(33,045)	(33,045)	(33,045)
TOTAL REVENUE	(33,045)	(33,045)	(33,045)	-	-	(33,045)	(33,045)	(33,045)	(33,045)	(33,045)
REQUISITION	**(750,000)**	**(750,000)**	**(750,000)**	**-**	**-**	**(750,000)**	**(750,000)**	**(750,000)**	**(750,000)**	**(750,000)**
*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

Service No. 1.295 McPherson Theatre	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$618,000	$825,000	$115,000	$120,000	$120,000	$1,798,000
Equipment	$0	$265,000	$180,000	$141,500	$0	$0	$586,500
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
	$0	**$883,000**	**$1,005,000**	**$256,500**	**$120,000**	**$120,000**	**$2,384,500**
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	$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
	$0	**$883,000**	**$1,005,000**	**$256,500**	**$120,000**	**$120,000**	**$2,384,500**

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 #: 1.295

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -	$ -	$ 75,000.00
26-05	Renewal	Electrical Upgrades	Main Breaker Replacement	$ 150,000	B	Res	$ -	$ 25,000	$ 300,000	$ -	$ -	$ -	$ 325,000.00
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	$ -	$ -	$ 400,000.00
26-07	Renewal	Inventory Storage Upgrades Bar & Concession	Increase and Update Inventory Storage in Bar and Concession	$ 20,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000.00
26-08	Replacement	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System	$ 50,000	E	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000.00
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	$ -	$ -	$ -	$ 125,000.00
26-10	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber	$ 50,000	B	Res	$ -	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000.00
26-11	Replacement	Replace Paging System	Replace Paging System Core Control	$ 35,000	E	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000.00
26-12	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000.00
27-01	Study	Asset Management Plan	Asset Management Plan	$ 50,000	B	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000.00
27-02	Study	Accessibility Review	Review of building accessibility	$ 15,000	B	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000.00
27-03	Renewal	Renovate Box Office	Renovate Box Office	$ 30,000	B	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000.00
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	$ 30,000	E	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000.00
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	$ 16,500	E	Res	$ -	$ -		$ 16,500	$ -	$ -	$ 16,500
													$ -
													$ -
			Grand Total	**$ 2,944,500**			**$ -**	**$ 883,000**	**$ 1,005,000**	**$ 256,500**	**$ 120,000**	**$ 120,000**	**$ 2,384,500**

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	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	2,891,636	2,661,869	2,201,914	1,535,959	1,618,504	1,833,549
Planned Capital Expenditure (Based on Capital Plan)	(676,000)	(883,000)	(1,005,000)	(256,500)	(120,000)	(120,000)
Transfer from Operating Budget	346,233	343,045	339,045	339,045	335,045	335,045
Interest Income*	100,000	80,000				
Total projected year end balance	**2,661,869**	**2,201,914**	**1,535,959**	**1,618,504**	**1,833,549**	**2,048,594**

* 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

COMMITTEE OF THE WHOLE

October 2025

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

Change in Budget 2025 to 2026
Service: 1.297 Arts Grants and Development

	Total Expenditure	Comments
2025 Budget	**3,046,565**	
Change in Wages & Benefits:		
Base wages & benefits change	14,093	Inclusive of estimated collective agreement changes
Step increase/paygrade change	6,998	
Total Change in Wages & Benefits	21,091	
Other Changes:		
Standard Overhead Allocation	1,871	Increase in 2025 operating costs
Human Resources Allocation	323	Increase in 2025 wages & benefits
Software Licences	850	Estimated increase in licence fees
Transfer from Reserve	14,214	Decline in budgeted transfer from operating reserve
Arts direct grants	56,400	Increase in Growth Forward Grants, Commission recommended.
Meeting costs	(6,565)	No arts summit in 2026
Other Costs	(729)	
Total Other Changes	66,364	
2026 Budget	**3,134,020**	

Summary of % Expense Increase		
2026 Base salary and benefit change	0.5%	
Standard Overhead Allocation	0.1%	
Arts direct grants	1.9%	
Transfer from Reserve	0.5%	
Balance of increase	0.0%	
% expense increase from 2025:	***2.9%***	
% Requisition increase from 2025 (if applicable):	***2.9%***	*Requisition funding is (93)% of service revenue*

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

There is an estimated one-time favourable variance of $52,700 (1.7%) due mainly to an unbudget recovery from the Performing Arts Facilities feasibility study. This variance will be moved to Operating Reserve, which has an expected year end balance of $260,000 before this transfer.

ARTS GRANTS	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
ARTS GRANTS:										
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
Total Grants Payment	2,820,170	2,820,170	2,876,570	-	-	2,876,570	2,934,100	2,992,780	3,052,640	3,113,690
		0.00%	2.00%			2.00%	2.00%	2.00%	2.00%	2.00%
ADMINISTRATION COSTS:										
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
Opearting Cost - Other	42,230	34,890	37,025	-	-	37,025	44,720	38,480	46,470	39,975
Total Administration Costs	480,686	472,325	494,417	-	3,604	498,021	516,733	524,059	542,322	547,089
		-1.74%	2.86%			3.61%	3.76%	1.42%	3.48%	0.88%
						-				
TOTAL OPERATING COSTS	3,300,856	3,292,495	3,370,987	-	3,604	3,374,591	3,450,833	3,516,839	3,594,962	3,660,779
		-0.25%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
CAPITAL / RESERVE TRANSFER										
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
TOTAL CAPITAL / RESERVES TRANSFER	1,030	53,763	1,050	-		1,050	1,070	1,090	1,110	1,130
TOTAL COSTS	3,301,886	3,346,258	3,372,037	-	3,604	3,375,641	3,451,903	3,517,929	3,596,072	3,661,909
		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)
OPERATING LESS RECOVERIES	3,286,258	3,286,258	3,355,895	-	3,604	3,359,499	3,435,293	3,500,839	3,578,574	3,643,993
		0.00%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(66,914)	(66,914)	(52,700)	-	-	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Payments In Lieu of Taxes	(172,779)	(172,779)	(172,779)	-	-	(172,779)	(172,779)	(172,779)	(172,779)	(172,779)
					-	-				
TOTAL REVENUE	(239,693)	(239,693)	(225,479)	-	-	(225,479)	(225,479)	(225,479)	(225,479)	(225,479)
		0.00%	-5.93%			-5.93%	0.00%	0.00%	0.00%	0.00%
REQUISITION	(3,046,565)	(3,046,565)	(3,130,416)	-	(3,604)	(3,134,020)	(3,209,814)	(3,275,360)	(3,353,095)	(3,418,514)
			2.75%			2.87%	2.42%	2.04%	2.37%	1.95%
AUTHORIZED POSITIONS:	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.297 Arts Grants and Development	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$3,800	$0	$0	$4,000	$0	$7,800
	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
		$0	**$3,800**	**$0**	**$0**	**$4,000**	**$0**	**$7,800**
	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	$3,800	$0	$0	$4,000	$0	$7,800
	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	**$3,800**	**$0**	**$0**	**$4,000**	**$0**	**$7,800**

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 #: 1.297

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
													$ -
													$ -
			Grand Total	**$ 7,800**			**$ -**	**$ 3,800**	**$ -**	**$ -**	**$ 4,000**	**$ -**	**$ 7,800**

Service:	1.297	Arts Grants and Development

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

Project Number	29-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	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	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	317,386	313,205	270,505	217,805	165,105	112,405
Planned Purchase	(66,914)	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Transfer from Ops Budget	52,733					
Interest Income*	10,000	10,000				
Total projected year end balance	**313,205**	**270,505**	**217,805**	**165,105**	**112,405**	**59,705**

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	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	3,940	5,020	2,320	3,390	4,480	1,590
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*	50	50	-	-	-	-
Ending Balance $	**5,020**	**2,320**	**3,390**	**4,480**	**1,590**	**2,720**

* 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

COMMITTEE OF THE WHOLE

October 2025

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:

Change in Budget 2025 to 2026
Service: 21.1 Feasibility Study

	Total Expenditure	Comments
2025 Budget	**162,876**	
Other Changes:		
Regional Arts Facility Service study	(72,000)	Continuation of feasibility work on potential new service
Transportation Service study	(20,509)	Repayment of feasibility requisition for new service
Regional Studies unallocated	(10,367)	
Total Other Changes	(102,876)	
2026 Budget	**60,000**	

Summary of % Expense Change		
Regional Arts Facility Service study	-44.2%	
Transportation Service study	-12.6%	
Regional Studies unallocated	-6.4%	
% expense increase from 2025:	***-63.2%***	
% Requisition increase from 2025 (if applicable):	***-220%***	*Requisition funding is (100)% of service revenue*

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

There is no estimated surplus or deficit.

FEASIBILITY STUDY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 CORE BUDGET	2028 CORE BUDGET	2029 CORE BUDGET	2030 CORE BUDGET
OPERATING COSTS:										
Regional Studies (un-allocated)	10,367	10,367	-	-	-	-	-	-	-	-
IBC 4a-1.1_TransportationService_2024	20,509	20,509	-	-	(350,000)	(350,000)	-	-	-	-
Establish Regional Arts Facility Service	132,000	132,000	-	-	60,000	60,000				
Total Regional	**162,876**	**162,876**	**-**	**-**	**(290,000)**	**(290,000)**	-	-	-	-
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
EA Studies (un-allocated)	-	-	-	-	-	-	-	-	-	-
Total Electoral Area	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING COSTS	**162,876**	**162,876**	**-**	**-**	**(290,000)**	**(290,000)**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year						-278.0%				
REVENUES										
Estimated balance c/fwd	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-				
Balance c/fwd from 2022 to 2023	(20,509)	(20,509)					-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	-	-	-	-	-	-	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(10,367)	(10,367)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**(30,876)**	**(30,876)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(132,000)**	**(132,000)**	**-**	**-**	**290,000**	**290,000**	**-**	**-**	**-**	**-**