APPENDIX A

CAPITAL REGIONAL DISTRICT

2026 Budget

Wilderness Mountain Water

Commission Review

OCTOBER 2025

Service: 2.691 Wilderness Mountain Water Service **Committee: Electoral Area**

DEFINITION:

To finance, operate and maintain the supply, conveyance, treatment, storage and distribution of water to the Wilderness Mountain Local Service area that is within the JDF Electoral Area. The service was established by Bylaw No. 3511, adopted on July 9, 2008.

PARTICIPATION:

Wilderness Mountain Local Service Area

MAXIMUM LEVY:

Greater of $130,000 or $3.27/ $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Maximum Authorized:	$281,000	(MFA Bylaw No.3504, Wilderness Mountain Water Service adopted on May 14, 2008)
Borrowed:	$281,000	(MFA Bylaw No.3504, Wilderness Mountain Water Service)

COMMISSION:

Wilderness Mountain Water Service Commission established by Bylaw No. 3511 (July 9, 2008).

FUNDING:

Consumption Charge:
Water Consumption charge will be collected from each Single Family Equivalent connected to the water system

User Charge:
Collected as a fixed user fee charged quarterly to each Single Family Equivalent connected to the system

Parcel Tax:
Charged to each taxable parcel in the service area whether connected or not.

RESERVE FUND # 1075:

Approved by Bylaw No. 3535 adopted on November 12, 2008.

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2.691 - Wilderness Mountain Water	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										
Contract for Services	10,990	10,990	1,010	-	4,000	5,010	11,030	5,050	11,070	5,090
Allocations	10,841	10,841	11,612	-	-	11,612	11,850	12,119	12,382	12,662
Electricity	7,300	7,300	7,450	-	-	7,450	7,600	7,750	7,910	8,070
Supplies	26,865	26,865	27,400	-	-	27,400	27,950	28,450	29,020	29,600
Labour Charges	79,110	79,168	80,926	-	-	80,926	82,550	84,200	85,890	87,610
Insurance	2,160	2,160	1,940	-	-	1,940	2,038	2,141	2,248	2,361
Water Testing	9,770	9,770	10,046	-	-	10,046	10,301	10,562	10,827	11,107
Other Operating Expenses	2,150	2,150	2,190	-	-	2,190	2,230	2,270	2,310	2,351
TOTAL OPERATING COSTS	**149,186**	**149,244**	**142,574**	**-**	**4,000**	**146,574**	**155,549**	**152,542**	**161,657**	**158,851**
*Percentage Increase over prior year			-4.43%		2.7%	-1.8%	6.1%	-1.9%	6.0%	-1.7%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	4,540	4,540	21,000	-	-	21,000	18,000	20,000	25,000	35,000
Transfer to Operating Reserve Fund	11,000	11,000	15,922	-	-	15,922	14,750	9,860	13,375	12,400
MFA Debt Reserve Fund	110	110	130	-	-	130	7,462	130	-	-
MFA Debt Principal	16,138	16,138	16,138	-	-	16,138	16,138	18,699	18,699	18,699
MFA Debt Interest	9,526	9,526	9,526	-	-	9,526	13,653	35,560	35,560	35,560
TOTAL DEBT / RESERVES	**41,314**	**41,314**	**62,716**	**-**	**-**	**62,716**	**70,003**	**84,249**	**92,634**	**101,659**
TOTAL COSTS	**190,500**	**190,558**	**205,290**	**-**	**4,000**	**209,290**	**225,552**	**236,791**	**254,291**	**260,510**
*Percentage Increase over prior year			7.76%		2.1%	9.9%	7.8%	5.0%	7.4%	2.4%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	15,000	15,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(4,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
User Charges	(93,720)	(93,720)	(98,410)	-	-	(98,410)	(103,330)	(111,600)	(117,180)	(123,040)
Sale - Water	(22,650)	(22,650)	(23,780)	-	-	(23,780)	(24,970)	(26,970)	(28,320)	(29,740)
Other Revenue	(160)	(218)	(180)	-	-	(180)	(182)	(181)	(51)	(50)
TOTAL REVENUE	**(111,530)**	**(111,588)**	**(122,370)**	**-**	**(4,000)**	**(126,370)**	**(138,482)**	**(142,751)**	**(155,551)**	**(156,830)**
REQUISITION - PARCEL TAX	**(78,970)**	**(78,970)**	**(82,920)**	**-**	**-**	**(82,920)**	**(87,070)**	**(94,040)**	**(98,740)**	**(103,680)**
*Percentage increase over prior year										
User Charge			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Water Sale			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Requisition			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Combined			**5.0%**			**5.0%**	**5.0%**	**8.0%**	**5.0%**	**5.0%**

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Wilderness Mountain Reserves
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	2,869	14,791	19,541	25,401	28,776	37,176
Capital Reserve Fund	29,614	15,614	23,614	43,614	68,614	103,614
Total	**32,483**	**30,405**	**43,155**	**69,015**	**97,390**	**140,790**

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Reserve Schedule

Reserve Fund: 2.691 Wilderness Mountain - Operating Reserve Fund - Bylaw 4242

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

Reserve Cash Flow

Fund: 1500 **Fund Centre:** 105540	**Estimated 2025**	**Budget 2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,795	2,869	14,791	19,541	25,401	28,776
Transfer from Ops Budget	11,000	15,922	14,750	9,860	13,375	12,400
Transfer to Ops for Core Budget	-					
Transfer to Ops Budget	(10,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
Planned Maintenance Activity	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising
Interest Income*	74					
Ending Balance $	**2,869**	**14,791**	**19,541**	**25,401**	**28,776**	**37,176**

Assumptions/Background:

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

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Reserve Schedule

Reserve Fund: 2.691 Wilderness Mountain Water - Capital Reserve Fund - Bylaw 3535

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

Reserve Cash Flow

Fund: 1075	Estimated	Budget				
Fund Centre: 101994	2025	2026	2027	2028	2029	2030
Beginning Balance	43,494	29,614	15,614	23,614	43,614	68,614
Transfer from Ops Budget	4,540	21,000	18,000	20,000	25,000	35,000
Transfer from Cap Fund	-					
Transfer to Cap Fund	(20,000)	(35,000)	(10,000)	-	-	-
Interest Income*	1,580					
Ending Balance $	**29,614**	**15,614**	**23,614**	**43,614**	**68,614**	**103,614**

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

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CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.691 Wilderness Mountain Water Service	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$10,000	$10,000	$0	$0	$0	$0	$10,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$55,000	$743,200	$6,632,000	$0	$0	$7,430,200
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$10,000	**$65,000**	**$743,200**	**$6,632,000**	**$0**	**$0**	**$7,440,200**
SOURCE OF FUNDS							
Capital Funds on Hand	$10,000	$10,000	$0	$0	$0	$0	$10,000
Debenture Debt (New Debt Only)	$0	$0	$733,200	$0	$0	$0	$733,200
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$20,000	$0	$6,632,000	$0	$0	$6,652,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$35,000	$10,000	$0	$0	$0	$45,000
	$10,000	**$65,000**	**$743,200**	**$6,632,000**	**$0**	**$0**	**$7,440,200**

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Definitions for the 5-year Capital Plan

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

APPENDIX A

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.691

Service Nan Wilderness Mountain Water Service

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-03	New	Petition or Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.	$ 10,000	S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
25-01	New	New Floating Intake	Installation of new floating intake.	$ 145,200	S	Debt	$ -	$ -	$ 13,200	$ -	$ -	$ -	$ 13,200
25-01	New	New Floating Intake	Installation of new floating intake.		S	Grant	$ -	$ -	$ -	$ 132,000	$ -	$ -	$ 132,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant	$ 220,000	S	Grant	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant		S	Debt	$ -	$ -	$ 20,000		$ -	$ -	$ 20,000
25-03	Renewal	SCADA Communication Upgrade	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.	$ 20,000	E	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
26-01	Study	Island Health Compliance - Assessment	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements	$ 55,000	S	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
26-01	Study	Island Health Compliance - Assessment	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements		S	Grant	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)	$ 7,000,000	S	Debt	$ -	$ -	$ 700,000	$ -	$ -	$ -	$ 700,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)		S	Grant	$ -	$ -	$ -	$ 6,300,000	$ -	$ -	$ 6,300,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 7,440,200**				**$ 65,000**	**$ 743,200**	**$ 6,632,000**	**$ -**	**$ -**	**$ 7,440,200**

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Service:	2.691	Wilderness Mountain Water Service

Project Number	24-03	Capital Project Title	Petition or Alternative Approval Process	Capital Project Description	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.				

Project Number	25-01	Capital Project Title	New Floating Intake	Capital Project Description	Installation of new floating intake.
Project Rationale					

Project Number	25-02	Capital Project Title	Treatment Plant Upgrades	Capital Project Description	Upgrades to achieve improve treatment plant
Project Rationale					

Project Number	25-03	Capital Project Title	SCADA Communication Upgrade	Capital Project Description	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.
Project Rationale					

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Service:	2.691	Wilderness Mountain Water Service

Project Number	26-01	**Capital Project Title**	Island Health Compliance - Assessment	**Capital Project Description**	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements
Project Rationale					

Project Number	27-01	**Capital Project Title**	Island Health Compliance - Capital Improvements	**Capital Project Description**	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)
Project Rationale	Capital improvements to bring the water service into compliance with Island Health Requirements.				

APPENDIX A

2.691 - Wilderness Mountain Water

Capital Projects
Updated @ Sep 23, 2025

Year	Project#	Capital Plan#	Status	Capital Project Description	Total Project Budget	Spending		Total Funding in Place
						Expenditure Actuals	Remaining Spending	
2024	CE.731.4603	24-01	Open	Wooden Intake Platform Replacement	100,000	84,300	15,700	100,000
2025	CE.731.7001	25-03	Open	SCADA Communication Upgrades	20,000	11,153	8,847	20,000
				Totals	**120,000**	**95,453**	**24,547**	**120,000**

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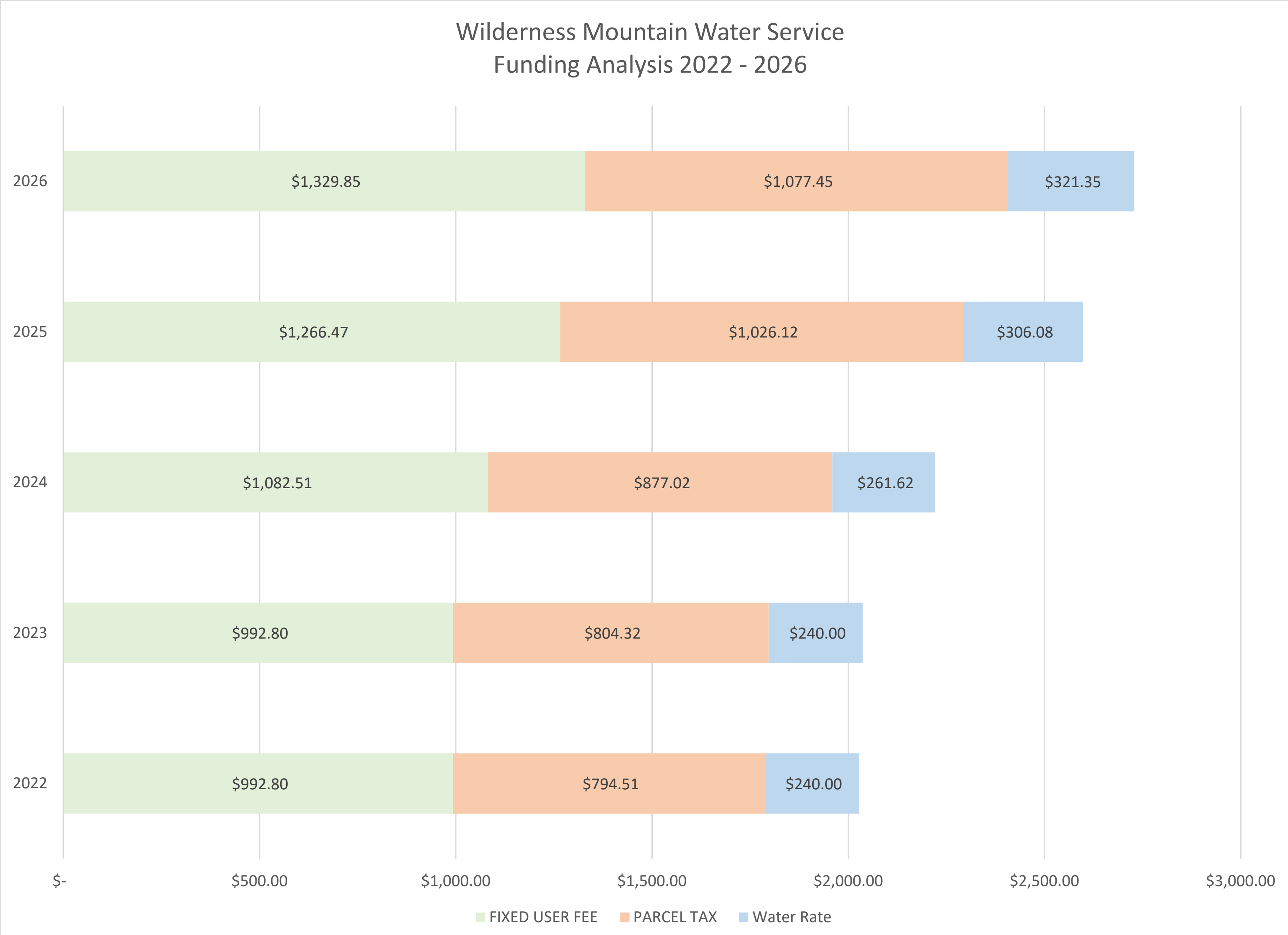
Service: 2.691 **Wilderness Mountain Water** **Committee: Electoral Area**

Year	Taxable Folios	Parcel Tax	SFE's	User Charge	Water Rate	Tax & Charges	Bylaw	Actual Assessments $(000's)
2012	82	$704.39	69	$558.81	$216.00	**$1,479.20**	3847	47,205.84
2013	82	$782.41	69	$570.59	$216.00	**$1,569.00**	3892	43,642.64
2014	82	$811.73	70	$566.50	$216.00	**$1,594.23**	3924	46,751.04
2015	82	$853.94	70	$613.43	$216.00	**$1,683.37**	3987	42,680.24
2016	82	$584.39	70	$613.43	$216.00	**$1,413.82**	4074	43,178.41
2017	82	$715.44	71	$748.59	$240.00	**$1,704.03**	4170	49,803.30
2018	82	$774.36	71	$849.72	$240.00	**$1,864.08**	4233	55,346.64
2019	82	$796.95	73	$892.11	$240.00	**$1,929.06**	4274	61,377.64
2020	82	$819.66	73	$899.42	$240.00	**$1,959.08**	4337	64,880.94
2021	82	$763.96	73	$951.26	$240.00	**$1,955.22**	4389	69,421.04
2022	82	$794.51	74	$992.80	$240.00	**$2,027.31**	4471	90,310.94
2023	81	$804.32	74	$992.80	$240.00	**$2,037.12**	4524	100,741.14
2024	81	$877.02	74	$1,082.51	$261.62	**$2,221.15**	4587	96,119.04
2025	81	$1,026.12	74	$1,266.47	$306.08	**$2,598.67**	4649	99,551.54
2026	81	$1,077.45	74	$1,329.85	$321.35	**$2,728.65**		

Change from 2025 to 2026

	Parcel Tax	User Charge	Water Rate	Tax & Charges
	$51.33	***$63.38***	***$15.27***	***$129.98***
	5.00%	***5.00%***	***4.99%***	***5.00%***

APPENDIX A


Wilderness Mountain Water Service
Funding Analysis 2022 - 2026
2026
$1,329.85
$1,077.45
$321.35
2025
$1,266.47
$1,026.12
$306.08
2024
$1,082.51
$877.02
$261.62
2023
$992.80
$804.32
$240.00
2022
$992.80
$794.51
$240.00
$-
$500.00
$1,000.00
$1,500.00
$2,000.00
$2,500.00
$3,000.00
FIXED USER FEE
PARCEL TAX
Water Rate