

March 11, 2026
2026 Final Electoral Area Budget

Appendix D-1: Requisition Summary - Southern Gulf Islands

Electoral Area	Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2026		Final 2025		\$	%	\$	%
Southern Gulf Islands								
1.010 Legislative & General Government	369,618	53.78	343,451	50.16	26,167	7.6%	3.62	7.2%
1.10X Facilities Management	4,295	0.62	4,339	0.63	(44)	-1.0%	(0.01)	-1.4%
1.101 G.I.S.	3,689	0.54	3,846	0.56	(158)	-4.1%	(0.03)	-4.5%
1.224 Community Health	7,102	1.03	15,960	2.33	(8,858)	-55.5%	(1.30)	-55.7%
1.280 Regional Parks	427,588	62.21	480,782	70.21	(53,194)	-11.1%	(8.00)	-11.4%
1.309 Climate Action and Adaptation	34,093	4.96	32,898	4.80	1,195	3.6%	0.16	3.2%
1.310 Land Banking & Housing	80,125	11.66	83,661	12.22	(3,536)	-4.2%	(0.56)	-4.6%
1.312 Regional Goose Management	5,987	0.87	5,045	0.74	941	18.7%	0.13	18.2%
1.315 Biodiversity & Environmental Stewardship	2,509	0.37	2,224	0.32	285	12.8%	0.04	12.4%
1.324 Regional Planning Services	17,307	2.52	33,370	4.87	(16,063)	-48.1%	(2.36)	-48.3%
1.326 Foodlands Access	7,094	1.03	5,437	0.79	1,657	30.5%	0.24	30.0%
1.329 Regional Transportation	136,635	19.88	-	-	136,635	100.0%	19.88	100.0%
1.335 Geo-Spatial Referencing System	4,127	0.60	4,392	0.64	(266)	-6.0%	(0.04)	-6.4%
1.374 Regional Emergency Program Support	2,860	0.42	2,850	0.42	10	0.3%	(0.00)	0.0%
1.375 Hazardous Material Incident Response	9,819	1.43	9,608	1.40	211	2.2%	0.03	1.8%
1.911 911 Systems	7,690	1.12	6,986	1.02	704	10.1%	0.10	9.7%
1.921 Regional CREST Contribution	29,337	4.27	27,816	4.06	1,521	5.5%	0.21	5.1%
21.ALL Feasibility Study Reserve Fund - All	(7,479)	(1.09)	3,382	0.49	(10,861)	-321.1%	(1.58)	-320.3%
Total Regional	\$1,142,395	\$166.21	\$1,066,047	\$155.68	\$76,348	7.2%	\$10.53	6.8%
1.230 Traffic Safety Commission	-	-	1,962	0.29	(1,962)	-100.0%	(0.29)	-100.0%
1.297 Arts Grants	30,279	4.41	29,180	4.26	1,099	3.8%	0.14	3.4%
1.311 Regional Housing Trust Fund	6,878	1.00	-	-	6,878	100.0%	1.00	100.0%
1.313 Animal Care Services	120,785	17.57	115,406	16.85	5,378	4.7%	0.72	4.3%
1.913 913 Fire Dispatch	69,835	10.16	56,622	8.27	13,213	23.3%	1.89	22.9%
Total Sub-Regional	\$227,777	\$33.14	\$203,171	\$29.67	\$24,606	12.1%	\$3.47	11.7%
1.103 Elections	13,120	1.91	-	-	13,120	100.0%	1.91	100.0%
1.104 U.B.C.M.	4,864	0.71	4,537	0.66	327	7.2%	0.05	6.8%
1.108 Joint Electoral Area Admin	108,079	15.72	58,815	8.59	49,264	83.8%	7.14	83.1%
1.318 Building Inspection	249,142	36.25	224,092	32.73	25,050	11.2%	3.52	10.8%
1.320 Noise Control	27,140	3.95	25,996	3.80	1,144	4.4%	0.15	4.0%
1.322 Nuisances & Unsightly Premises	21,139	3.08	18,900	2.76	2,239	11.8%	0.32	11.4%
1.368 Electoral Area Fire Inspection & Investigation	8,453	1.23	-	-	8,453	100.0%	1.23	100.0%
1.372 Electoral Area Emergency Program	73,976	10.76	60,275	8.80	13,702	22.7%	1.96	22.3%
Total Joint Electoral Area	\$505,913	\$73.61	\$392,615	\$57.34	\$113,299	28.9%	\$16.27	28.4%
1.110 Electoral Area Admin Exp - SGI	434,278	63.18	426,652	62.31	7,626	1.8%	0.88	1.4%
1.117 Grant-in-Aid - Southern Gulf Islands	118,990	17.31	113,352	16.55	5,638	5.0%	0.76	4.6%
1.125 SGI Economic Development Commission	132,115	19.22	130,605	19.07	1,510	1.2%	0.15	0.8%
1.138 Southern Gulf Islands Regional Library	263,472	38.33	247,805	36.19	15,667	6.3%	2.14	5.9%
1.235 SGI Small Craft Harbour Facilities	358,067	58.51	344,599	56.31	13,468	3.9%	2.20	3.9%
1.314 SGI House Numbering	10,480	1.52	10,290	1.50	190	1.8%	0.02	1.5%
1.341 SGI Livestock Injury Compensation	-	-	-	-	-	0.0%	-	0.0%
1.373 SGI Emergency Program	266,931	38.84	255,098	37.25	11,833	4.6%	1.58	4.2%
1.533 Stormwater Quality Management - SGI	43,013	6.26	42,252	6.17	761	1.8%	0.09	1.4%
1.923 Emergency Comm - CREST - SGI	194,156	28.25	189,215	27.63	4,941	2.6%	0.62	2.2%
Total SGI Electoral Area	\$1,821,502	\$271.43	\$1,759,868	\$262.99	\$61,634	3.5%	\$8.44	3.2%
Total Capital Regional District	\$3,697,587	\$544.39	\$3,421,701	\$505.67	\$275,886	8.1%	\$38.71	7.7%
CRHD Capital Regional Hospital District	679,401	98.85	675,077	98.59	4,324	0.6%	0.26	0.3%
Total CRD and CRHD	\$4,376,988	\$643.23	\$4,096,777	\$604.26	\$280,211	6.8%	\$38.97	6.4%

Average residential assessment - 2026/2025 **\$809,920** **\$798,044**

Major Impacts (Changes in \$/Avg HH >+/- \$1.00)

	Change in Requisition		Change in Cost / Avg. Res Asst	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	26,167	0.6%	3.62	0.6%
Community Health	(8,858)	-0.2%	(1.30)	-0.2%
Regional Parks	(53,194)	-1.3%	(8.00)	-1.3%
Regional Planning Services	(16,063)	-0.4%	(2.36)	-0.4%
Regional Transportation	136,635	3.3%	19.88	3.3%
Feasibility Study Reserve Fund - All	(10,861)	-0.3%	(1.58)	-0.3%
SUB-REGIONAL				
Regional Housing Trust Fund	6,878	0.2%	1.00	0.2%
JOINT EA				
Elections	13,120	0.3%	1.91	0.3%
Joint Electoral Area Admin	49,264	1.2%	7.14	1.2%
Building Inspection	25,050	0.6%	3.52	0.6%
Electoral Area Fire Inspection & Investigation	8,453	0.2%	1.23	0.2%
Electoral Area Emergency Program	13,702	0.3%	1.96	0.3%
SGI EA				
Southern Gulf Islands Regional Library	15,667	0.4%	2.14	0.4%
SGI Small Craft Harbour Facilities	13,468	0.3%	2.20	0.4%
SGI Emergency Program	11,833	0.3%	1.58	0.3%
Capital Regional Hospital District	4,324	0.1%	0.26	0.0%
Other	44,626	1.1%	5.76	1.0%
TOTAL CRD & CRHD	280,211	6.8%	\$38.97	6.4%

Southern Gulf Islands Local/Specified/Defined Services		Final	Cost per Avg.	Final	Cost per Avg.	Change in Requisition		Change in Cost per Avg. Residential	
		2026	Residential Assessment	2025	Residential Assessment	\$	%	\$	%
1.137	Galiano Island Community Use Building	73,287	47.82	70,106	46.19	3,181	4.5%	1.63	3.5%
1.170	Gossip Island Electric Power Supply	62,776	1,121.00	62,875	1,122.77	(99)	-0.2%	(1.77)	-0.2%
1.227	Satuma Island Medical Clinic	-	-	9,623	14.91	(9,623)	-100.0%	(14.91)	-100.0%
1.228	Galiano Health Service	192,487	125.61	148,509	97.85	43,978	29.6%	27.76	28.4%
1.229	Pender Islands Health Care Centre	327,285	132.09	277,376	111.88	49,909	18.0%	20.21	18.1%
1.352	South Galiano Fire Protection	747,960	831.62	685,608	767.86	62,352	9.1%	63.76	8.3%
1.356	Pender Fire Protection	1,621,831	658.00	1,473,288	597.35	148,544	10.1%	60.65	10.2%
1.359	North Galiano Fire Protection	392,272	973.67	350,701	890.47	41,571	11.9%	83.20	9.3%
1.363	Satuma Island Fire	363,927	556.92	346,879	535.28	17,048	4.9%	21.64	4.0%
1.465	Satuma Island Comm. Parks	31,207	47.75	28,594	44.12	2,613	9.1%	3.63	8.2%
1.468	Satuma Island - Community Rec.	16,810	25.72	16,514	25.48	296	1.8%	0.24	0.9%
1.475	Mayne Is. Com. Parks & Rec	101,885	59.61	100,253	58.91	1,632	1.6%	0.71	1.2%
1.478	Mayne Is. Community Rec.	38,600	22.58	37,920	22.28	680	1.8%	0.30	1.4%
1.485	North & South Pender Com. Parks	193,916	78.51	186,761	75.46	7,155	3.8%	3.05	4.0%
1.488	North & South Pender Com. Rec	77,708	31.44	74,854	30.22	2,854	3.8%	1.22	4.0%
1.495	Galiano Parks	116,906	88.10	110,710	84.41	6,196	5.6%	3.68	4.4%
1.498	Galiano Community Recreation	48,760	36.74	47,764	36.42	996	2.1%	0.33	0.9%
2.630	Magic Lakes Estate Water System	701,965	586.93	597,460	499.97	104,505	17.5%	86.96	17.4%
2.640	Satuma Island Water System (Lyll Harbour)	169,570	974.54	147,829	854.50	21,741	14.7%	120.04	14.0%
2.642	Skana Water (Mayne)	54,430	755.97	28,441	389.60	25,989	91.4%	366.37	94.0%
2.665	Sticks Allison Water (Galiano)	6,674	175.63	5,560	146.32	1,114	20.0%	29.32	20.0%
2.667	Surfside Park Estates (Mayne)	74,230	706.95	30,529	290.75	43,701	143.1%	416.20	143.1%
3.755	Regional Source Control	4,130	5.82	4,228	5.95	(98)	-2.3%	(0.14)	-2.3%
3.830	Magic Lake Estates Sewer System	725,071	1,022.67	624,830	881.28	100,241	16.0%	141.38	16.0%
3.830D	Magic Lake Estates Sewer Debt	229,484	400.50	229,484	400.50	-	0.0%	-	0.0%
Total Local/Specified/Defined Services		6,373,171		5,696,696		676,475			

Appendix D2: SGI - Change in Requisition from Provisional to Final - Budget 2026

Change in Requisition (2026 Final vs Provisional) - Southern Gulf Islands
 (Requisition Changes > ±\$3,000) by Services

Electoral Area Southern Gulf Islands	2026 Requisition		2026 Per Avg Res Asst		Chg in Requisition		Chg in Per Avg Res Asst		Main Driver - Change in Requisition
	Final \$	Provisional \$	Final \$	Provisional \$	Final vs Provisional \$ +/-	%	Final vs Provisional \$ +/-	%	
Total Regional & Sub-Regional	1,370,171	1,347,187	199.35	196.74	22,984	1.7%	2.61	1.3%	To be discussed at the CRD Board Budget Review on March 11, 2026
Total Joint Electoral Area	505,913	503,152	73.61	73.48	2,762	0.5%	0.13	0.2%	
1.138 Southern Gulf Islands - Public Library	263,472	253,439	38.33	37.01	10,033	4.0%	1.32	3.6%	Increased contribution payment requested by Society for staffing costs
Other <\$3,000	2,237,431	2,231,154	331.94	332.05	6,277	0.3%	(0.11)	0.0%	
Total CRD and CRHD (SGI)	4,376,988	4,334,931	643.23	639.28	42,057	1.0%	3.96	0.6%	
1.228 Galiano Health Service	192,487	151,713	125.61	99.96	40,774	26.9%	25.64	25.7%	Increased contribution payment requested by Society
1.229 Pender Islands Health Care Centre	327,285	281,769	132.09	113.65	45,516	16.2%	18.44	16.2%	Increased contribution payment requested by Society, partially offset by higher 2025 surplus carryover to reduce requisition
1.352 South Galiano Fire Protection	747,960	737,107	831.62	824.13	10,853	0.0%	7.49	0.0%	Commission recommended decrease in Fire Chief salary allocation to N. Galiano Fire Service
1.359 North Galiano Fire Protection	392,272	401,061	973.67	1,017.15	(8,789)	0.0%	(43.47)	0.0%	Commission recommended decrease in Fire Chief salary allocation from S. Galiano Fire Service, partially offset by increase in operating costs.
1.485 Pender Island Community Parks	193,916	186,751	78.51	75.45	7,165	0.0%	3.05	0.0%	Commission recommended increase in operating cost and contribution to capital reserve fund
2.630 Magic Lakes Estate Water System	701,965	650,368	586.93	544.24	51,597	7.9%	42.69	7.8%	Commission Recommended increase due to 2025 deficit carryover, partially recovered by parcel tax
2.640 Saturna Island Water System (Lyll Harbour)	169,570	163,210	974.54	943.41	6,360	3.9%	31.13	3.3%	Commission recommended increase in contribution to capital reserve partially funded by parcel tax
Other <\$3,000	3,647,717	3,636,613			11,103	0.3%			
Total Local/Specified/Defined Services	6,373,171	6,208,592			164,579	2.7%			

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Appendix D-3: Change in Requisition over 2025 Final by Cost Driver (2026 Final vs Provisional) - Southern Gulf Islands

(Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg Res Asst		Comments
			% Increase over 2025	\$ Requisition	% Increase over 2025	\$/Avg Res	
2025 Final				4,096,777		604.26	
2026 Provisional - (CRD&CRHD)			5.8%	4,334,931	5.8%	639.28	
Change in Cost Apportionment							
	Regional & Sub-Regional	Various Services	0.4%	14,905	0.2%	1.43	
	CRHD	Capital Regional Hospital District	0.1%	4,107	0.0%	0.23	
	Joint EA	Various Services	0.1%	2,992	0.0%	0.16	
	SGI Electoral Area				-0.1%	(0.79)	Change in residential assessment
	Others	<+/-3,000	0.0%	0	0.0%	0.00	
	Subtotal		0.5%	22,004	0.1%	1.03	
Budget Changes							
	Regional & Sub-Regional	Various Services	0.2%	8,079	0.2%	1.18	To be discussed at the CRD Board Budget Review - March 11, 2026
	Joint EA	Various Services	0.0%	(230)	0.0%	(0.03)	
	SGI EA Wide Services	1.138 Southern Gulf Islands Regional Library	0.2%	10,033	0.2%	1.47	Increased contribution payment requested by Society for staffing costs
	Others	<+/-3,000	0.1%	2,170	0.1%	0.31	Changes related to 2025 surplus/deficit, GILT and minor budget changes
	Subtotal		0.5%	20,053	0.5%	2.92	
2026 Final - CRD&CRHD over 2025			6.8%	4,376,988	6.4%	643.23	

*Requisition excludes Local/Specified/Defined area services.

**Appendix D-4: Capital Plan Summary Overview by Service - Southern Gulf Islands
 2026 Final Budget**

Service #	Service Name	CAPITAL EXPENDITURE					SOURCE OF FUNDING							
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.137	Galiano Island Community Use Building			49,500			49,500	30,000				19,500		49,500
1.235	SGI Small Craft Harbour Facilities				450,000		450,000	50,000			35,000	365,000		450,000
1.352	South Galiano Fire	78,500					78,500			43,500		35,000		78,500
1.356	Pender Island Fire	155,000		30,000			185,000			155,000		30,000		185,000
1.359	North Galiano Fire	10,000		4,556			14,556	4,556		10,000				14,556
1.373	SGI Emergency Program	78,000					78,000	53,000				25,000		78,000
1.465	Saturna Island Community Parks				63,020		63,020	9,020				54,000		63,020
1.475	Mayne Island Community Parks	41,000		61,984	24,000		126,984	55,984				71,000		126,984
1.485	Pender Island Community Parks				1,475,010	1,000,000	2,475,010	401,658			519,200	409,100	1,145,052	2,475,010
1.495	Galiano Community Parks	7,000			136,013		143,013	49,513		2,000		91,500		143,013
2.630	Magic Lake Estates Water (Pender)	11,000			426,000		437,000	175,000				262,000		437,000
2.640	Lyll Harbour Boot Cove Water (Saturna)	85,000			960,825		1,045,825	260,825	785,000					1,045,825
2.642	Skana Water (Mayne)	20,000			30,000		50,000					50,000		50,000
2.665	Sticks Allison Water (Galiano)				5,000		5,000					5,000		5,000
2.667	Surfside Park Estates (Mayne)	25,500			45,000		70,500	5,500			40,000	25,000		70,500
3.830	Magic Lake Sewer Utility (Pender)	160,000			154,600		314,600	179,600		50,000		85,000		314,600
Total		673,218		146,040	3,769,468	1,000,000	5,588,726	1,274,656	785,000	262,718	594,200	1,527,100	1,145,052	5,588,726

Appendix D-5: Change in Capital Plan (2026 Final vs Provisional) - Southern Gulf Islands

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.352	South Galiano Fire Protection	Structure Protection Unit	5,000	-	(5,000)	Project completed; No carryforward to 2026
		Water Storage	70,000	35,000	(35,000)	Revised budget spending in 2026
		Command Unit	115,000	-	(115,000)	Project completed; No carryforward to 2026
		Rescue Air Lift Bags	-	22,500	22,500	Replacement of MVI rescue lift bags
1.359	North Galiano Fire	SCBA Replacement	170,000	-	(170,000)	Project completed; No carryforward to 2026
		#1 Hall Cook Road Improvements	20,000	4,556	(15,444)	Carryforward from 2025 to 2026; Revised budget spending in 2026
1.465	Saturna Island Community Parks	Replace Saturna Parks Picnic Tables and Benches Signage for Thompson Park	8,225 -	5,020 6,000	(3,205) 6,000	Carryforward from 2025 to 2026; Revised budget spending in 2026 Signage for Thompson Park
1.475	Mayne Island Community Parks	Fitness Circuit & Putting Green	107,734	58,984	(48,750)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Miners Bay parking wall	2,000	-	(2,000)	Project completed; No carryforward to 2026
		Dinner Bay well pumps	5,000	-	(5,000)	Moved from 2026 to 2028
		Miners Bay bike repair station	2,500	-	(2,500)	No longer required
		Miners Bay art installation	5,000	25,000	20,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Picnic Tables	-	5,000	5,000	Replace two picnic tables
1.485	Pender Island Community Parks	Shingle Bay Improvements	33,800	22,113	(11,687)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Thieves Bay Improvements	90,000	112,751	22,751	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Trail Development	729,930	1,080,928	350,998	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Magic Lake Park Upgrades	16,000	22,434	6,434	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Disc Park Improvements	10,000	6,784	(3,216)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Ball Park Improvements	32,000	-	(32,000)	Project completed; No carryforward to 2026
		Dog Park	50,000	25,000	(25,000)	Moved from 2026 to 2027
		Land Acquisition	8,145	-	(8,145)	Project completed; No carryforward to 2026
		Land Acquisition	-	1,000,000	1,000,000	11.7 ha. property adjacent to our Community Hall
		Bouldering Wall	-	130,000	130,000	Bouldering Wall
		Ball Park Improvements	-	50,000	50,000	Batting cage, pump track extension and trail work
		Trail Development	-	20,000	20,000	Connector trail from fire hall to disc golf parking
		Trail Development	-	5,000	5,000	Connector trail through ball park
1.495	Galiano Community Parks	Study Bay Trail Extension	12,000	20,000	8,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Galiano Island Park Upgrades	11,678	12,678	1,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Galiano Island Park Upgrades	21,359	14,835	(6,524)	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Galiano Island Park Upgrades	5,000	-	(5,000)	Moved from 2026 to 2027
		Galiano Island Park Upgrades	1,000	-	(1,000)	Project completed; No carryforward to 2026
		GIPRC Equipment and Tools Purchase	4,616	2,000	(2,616)	Revised budget spending in 2026
		Morning Beach trail improvement	35,000	-	(35,000)	No longer required
		Zuker trail improvement	15,000	20,000	5,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Scorpion Beach Access Improvement	-	8,000	8,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Cayzer Beach Access Improvements	-	7,000	7,000	Carryforward from 2025 to 2026 and revised budget spending in 2026
		Multisport Development	-	20,000	20,000	Collaboration, planning & development of multisport court
		Trail Mapping Coordination	-	5,000	5,000	Development of coordinated island trail mapping
		Sturdies Bay Trail	-	6,000	6,000	Improvements to the existing Sturdies Bay trail
		BK Irrigation upgrade	-	10,000	10,000	Automation of garden irrigation - Betty Kennedy property
		BK water tank upgrade	-	5,000	5,000	New potable water tank for rental house - Betty Kennedy property
		BK walking trail	-	12,500	12,500	Construction of public walking trail in Betty Kennedy property
2.630	Magic Lake Estates Water (Pender)	MLE Safety Improvements Captains Tank Upgrade - Concept Design	- -	11,000 21,000	11,000 21,000	Carryforward from 2025 to 2026 Carryforward from 2025 to 2026
2.640	Lyall Harbour Boot Cove Water	Dam Improvement and Regulatory Requirements	700,000	730,825	30,825	Updated carryforward from 2025 to 2026
2.642	Skana Water (Mayne)	Storage Tanks Replacement	500,000	-	(500,000)	Moved from 2026 to 2027
		Source Water Surveillance	65,000	20,000	(45,000)	Moved from 2026 to 2027
2.665	Sticks Allison Water (Galiano)	Petition / Alternative Approval Process	20,000	-	(20,000)	Moved from 2026 to 2028
2.667	Surfside Park Estates (Mayne)	Wood Dale Drive Water Main Replacement	150,000	-	(150,000)	Moved from 2026 to 2028
		Water Storage Tank Replacement	800,000	-	(800,000)	Moved from 2026 to 2027
		Replacement of UV Equipment	-	5,500	5,500	Carryforward from 2025 to 2026
3.830	Magic Lake Sewer Utility (Pender)	MLE Safety Upgrades	-	19,600	19,600	Carryforward from 2025 to 2026
		Wastewater Improvements - Pump Station and Treatment Plant Upgrades	200,000	100,000	(100,000)	Carryforward from 2025 to 2026 and revised budget spending in 2026
Total Changes - Southern Gulf Islands			4,020,987	3,688,008	(332,979)	

Appendix D-6: SGI Service Budgets

SOUTHERN GULF ISLANDS - EA WIDE

1.110 SGI Administration

1.117 SGI Grants in Aid

1.125 Economic Development

1.138 Southern Gulf Islands Public Library

1.235 Small Craft Harbour Facilities

1.314 SGI House Numbering

1.341 Livestock Injury Compensation

1.373 SGI Emergency Program

1.533 Stormwater Quality

1.923 Emergency Communications - CREST

LOCAL/SPECIFIED/DEFINED SERVICES

1.137 Galiano Island Community Use Building

1.170 Gossip Island Electric Power Supply

1.227 Saturna Health Service

1.228 Galiano Health Service

1.229 Pender Health Service

1.352 South Galiano Island Fire

1.356 Pender Island Fire

1.359 North Galiano Island Fire

Appendix D-6: SGI Service Budgets

1.363 Saturna Island Fire

1.369 EA Fire Services - JDF & SGI

1.465 Saturna Island Community Parks

1.468 Saturna Island Community Recreation

1.475 Mayne Island Community Parks

1.476 Mayne Island Community Parks Donations

1.478 Mayne Island Community Recreation

1.485 Pender Island Community Parks

1.488 Pender Island Community Recreation

1.495 Galiano Island Community Parks

1.498 Galiano Island Community Recreation

2.630 Magic Lake Estates Water (Pender Island)

2.640 Lyall Harbour/Boot Cove Water (Saturna Island)

2.642 Skana Water (Mayne Island)

2.665 Sticks Allison Water (Galiano Island)

2.667 Surfside Water (Mayne Island)

3.830 Magic Lake Estates Sewer System (Pender Island)

CAPITAL REGIONAL DISTRICT

2026 Budget

Admin Expenditures (SGI)

FINAL BUDGET

MARCH 2026

Service: 1.110 SGI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

To establish, according to Section 800 of the Local Government Act, a service to provide funding for electoral area administrative expenditures.

SERVICE DESCRIPTION:

Electoral area administration funding pays for part of EA director remuneration (amount that exceeds Municipal Director amount included in Board expense) and alternate, Corporate services administration, telecommunications, travel , electoral area office space and other contractual support costs as needed by director.

PARTICIPATION:

Electoral Area of Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

1.110 - Admin Expenditures (SGI) Director & Management	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Director Admin	119,124	102,959	121,269	-	-	121,269	123,728	126,280	128,894	131,552
Management Services	395,381	310,906	337,636	-	17,405	355,041	347,601	356,750	364,021	371,964
TOTAL OPERATING COSTS	514,505	413,865	458,905	-	17,405	476,310	471,329	483,030	492,915	503,516
*Percentage Increase over prior year			-10.8%		3.4%	-7.4%	-1.0%	2.5%	2.0%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	90,461	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	1,130	91,591	1,150	-	-	1,150	1,170	1,190	1,210	1,230
TOTAL COSTS	515,635	505,456	460,055	-	17,405	477,460	472,499	484,220	494,125	504,746
*Percentage Increase over prior year			-10.8%		3.4%	-7.4%	-1.0%	2.5%	2.0%	2.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	12,000	-	-	(12,000)	(12,000)	-	-	-	-
Balance c/fwd from 2024 to 2025	(50,000)	(50,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(22,621)	(22,621)	(8,987)	-	(5,405)	(14,392)	(12,367)	(14,844)	(15,306)	(16,286)
Cost Recovery	(11,644)	(11,644)	(11,938)	-	-	(11,938)	(12,232)	(12,526)	(12,839)	(13,160)
Grants in Lieu of Taxes	(4,198)	(4,198)	(4,322)	-	-	(4,322)	(4,350)	(4,430)	(4,520)	(4,610)
Other Revenue	(520)	(2,341)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(88,983)	(78,804)	(25,777)	-	(17,405)	(43,182)	(29,489)	(32,350)	(33,225)	(34,626)
REQUISITION	(426,652)	(426,652)	(434,278)	-	-	(434,278)	(443,010)	(451,870)	(460,900)	(470,120)
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Director's Remuneration	54,265	52,164	55,240	-	-	55,240	56,340	57,470	58,620	59,790
Contract for Services	22,580	20,634	22,990	-	-	22,990	23,450	23,920	24,400	24,890
Travel	4,530	-	4,610	-	-	4,610	4,700	4,790	4,890	4,990
Allocations	14,025	12,945	14,171	-	-	14,171	14,425	14,712	15,002	15,298
Other Operating Expenses	23,724	17,216	24,258	-	-	24,258	24,813	25,388	25,982	26,584
TOTAL OPERATING COSTS	119,124	102,959	121,269	-	-	121,269	123,728	126,280	128,894	131,552
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	17,986	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,130	1,130	1,150	-	-	1,150	1,170	1,190	1,210	1,230
TOTAL CAPITAL / RESERVES	1,130	19,116	1,150	-	-	1,150	1,170	1,190	1,210	1,230
TOTAL COSTS	120,254	122,075	122,419	-	-	122,419	124,898	127,470	130,104	132,782
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(460)	(460)	(371)	-	-	(371)	(336)	(344)	(355)	(352)
Cost Recovery	(8,044)	(8,044)	(8,288)	-	-	(8,288)	(8,532)	(8,776)	(9,039)	(9,310)
Grants in Lieu of Taxes	(1,084)	(1,084)	(1,116)	-	-	(1,116)	(1,120)	(1,140)	(1,160)	(1,180)
Interest Income	(520)	(2,341)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(10,108)	(11,929)	(10,305)	-	-	(10,305)	(10,528)	(10,810)	(11,114)	(11,412)
REQUISITION	(110,146)	(110,146)	(112,114)	-	-	(112,114)	(114,370)	(116,660)	(118,990)	(121,370)
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

**1.110 - Admin Expenditures (SGI)
Management Services**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	179,469	176,035	194,956	-	-	194,956	200,599	206,401	211,333	216,379
Contract for Services	124,140	55,897	75,470	-	10,000	85,470	76,980	78,520	80,090	81,690
Travel	4,800	1,729	4,890	-	-	4,890	4,990	5,090	5,190	5,290
Memberships & Professional Dues	910	947	930	-	-	930	950	970	990	1,010
Allocations	52,862	52,384	27,250	-	5,405	32,655	29,262	30,259	30,208	30,675
Other Operating Expenses	33,200	23,914	34,140	-	2,000	36,140	34,820	35,510	36,210	36,920
TOTAL OPERATING COSTS	395,381	310,906	337,636	-	17,405	355,041	347,601	356,750	364,021	371,964
*Percentage Increase over prior year			-14.6%		4.4%	-10.2%	-2.1%	2.6%	2.0%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	72,475	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	72,475	-	-	-	-	-	-	-	-
TOTAL COSTS	395,381	383,381	337,636	-	17,405	355,041	347,601	356,750	364,021	371,964
*Percentage Increase over prior year			-14.6%		4.4%	-10.2%	-2.1%	2.6%	2.0%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	12,000	-	-	(12,000)	(12,000)	-	-	-	-
Balance c/fwd from 2024 to 2025	(50,000)	(50,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(22,161)	(22,161)	(8,616)	-	(5,405)	(14,021)	(12,031)	(14,500)	(14,951)	(15,934)
Sub-lease Recovery	(3,600)	(3,600)	(3,650)	-	-	(3,650)	(3,700)	(3,750)	(3,800)	(3,850)
Grants in Lieu of Taxes	(3,114)	(3,114)	(3,206)	-	-	(3,206)	(3,230)	(3,290)	(3,360)	(3,430)
TOTAL REVENUE	(78,875)	(66,875)	(15,472)	-	(17,405)	(32,877)	(18,961)	(21,540)	(22,111)	(23,214)
REQUISITION	(316,506)	(316,506)	(322,164)	-	-	(322,164)	(328,640)	(335,210)	(341,910)	(348,750)
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

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

Service No.	1.110	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	SGI Admin. Expenditures							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,218	\$0	\$2,218	\$2,218	\$0	\$0	\$6,654
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,218	\$0	\$2,218	\$2,218	\$0	\$0	\$6,654

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$2,218	\$0	\$2,218	\$2,218	\$0	\$0	\$6,654
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,218	\$0	\$2,218	\$2,218	\$0	\$0	\$6,654

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 1.110 SGI Admin. Expenditures

Project Number	24-01	Capital Project Title	Computer & laptop	Capital Project Description	Phone & Computer Replacements for Director and Manager
Project Rationale	Phone and computer replacements for director and manager.				

**Admin Expenditures (SGI)
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	272,801	258,409	246,042	231,198	215,892	199,606
Equipment Replacement Fund	13,680	12,612	13,782	12,754	11,746	12,976
Total	286,481	271,021	259,824	243,952	227,638	212,582

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105546						
Beginning Balance		196,451	272,801	258,409	246,042	231,198	215,892
Transfer from Ops Budget		90,461	-	-	-	-	-
Transfer to Ops Budget-Core Budget		(22,621)	(14,392)	(12,367)	(14,844)	(15,306)	(16,286)
Interest Income*		8,510					
Ending Balance \$		272,801	258,409	246,042	231,198	215,892	199,606

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Equipment Replacement Fund

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101838						
Beginning Balance		16,421	13,680	12,612	13,782	12,754	11,746
Transfer from Ops Budget		1,130	1,150	1,170	1,190	1,210	1,230
Planned Purchase		(3,996)	(2,218)	-	(2,218)	(2,218)	-
Interest Income		125					
Ending Balance \$		13,680	12,612	13,782	12,754	11,746	12,976

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Grants in Aid

FINAL BUDGET

MARCH 2026

Service: 1.117 SGI Grants in Aid

Committee: Electoral Area

DEFINITION:

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area (Establishment Bylaw 4698, September 2025).

SERVICE DESCRIPTION:

Provide Grants to support organizations that are outside the existing services in an electoral area. Each electoral area budgets their anticipated requirements separately.

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

Greater of \$129,912 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.117 - SGI Grants in Aid	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grants in Aid	112,719	105,110	110,180	3,305	8,197	121,682	115,750	118,070	120,430	122,840
Allocations	5,560	5,560	5,955	-	-	5,955	6,062	6,183	6,307	6,433
Other Expenses	820	567	830	-	-	830	850	870	890	910
TOTAL COSTS	119,099	111,237	116,965	3,305	8,197	128,467	122,662	125,123	127,627	130,183
*Percentage Increase over prior year			-1.8%	2.8%	6.9%	7.9%	-4.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	8,197	-	-	(8,197)	(8,197)	-	-	-	-
Balance c/fwd from 2024 to 2025	(4,489)	(4,489)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,118)	(1,118)	(1,140)	-	-	(1,140)	(1,160)	(1,180)	(1,200)	(1,220)
Other Revenue	(140)	(475)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
TOTAL REVENUE	(5,747)	2,115	(1,280)	-	(8,197)	(9,477)	(1,300)	(1,320)	(1,340)	(1,360)
REQUISITION	(113,352)	(113,352)	(115,685)	(3,305)	-	(118,990)	(121,362)	(123,803)	(126,287)	(128,823)
*Percentage increase over prior year Requisition			2.1%	2.9%		5.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SIG Economic Development

FINAL BUDGET

MARCH 2026

Service: 1.125 SGI Economic Development

Committee: Electoral Area

DEFINITION:

To establish a service for the promotion of economic development by bylaw 4594, adopted February 2025

SERVICE DESCRIPTION:

To promote, provide information and assist local service agencies with economic development initiatives.

PARTICIPATION:

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated

COMMISSION:

Five members including the Director representing the Southern Gulf Islands Electoral Area, and one individual from each of Galiano Island, Mayne Island, Saturna Island and Pender Island.

FUNDING:

Requisition

1.125 - SGI Economic Development

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	116,527	101,798	78,740	-	14,639	93,379	80,310	81,920	83,560	85,230
Program Development	528,390	27,917	33,480	-	510,500	543,980	34,150	34,840	35,540	36,250
Internal Allocations	7,795	7,795	6,605	-	-	6,605	6,724	6,858	6,996	7,135
Building Rent	10,020	9,237	10,190	-	-	10,190	10,370	10,540	10,760	10,980
Operating - Other	4,040	2,256	4,620	-	-	4,620	4,748	4,878	5,010	5,144
TOTAL OPERATING COSTS	666,772	149,003	133,635	-	525,139	658,774	136,302	139,036	141,866	144,739
*Percentage Increase over prior year			-80.0%		78.8%	-1.2%	-79.3%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	8,887	-	-	-	-	-	-	-	-
TOTAL COSTS	666,772	157,890	133,635	-	525,139	658,774	136,302	139,036	141,866	144,739
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	14,639	-	-	(14,639)	(14,639)	-	-	-	-
Balance c/fwd from 2024 to 2025	(39,172)	(39,172)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(510,500)	(510,500)	-	-	-	-
Grants Reg & Other	(495,500)	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,285)	(1,285)	(1,310)	-	-	(1,310)	(1,340)	(1,370)	(1,400)	(1,430)
Interest Income	(210)	(1,467)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUE	(536,167)	(27,285)	(1,520)	-	(525,139)	(526,659)	(1,550)	(1,580)	(1,610)	(1,640)
REQUISITION	(130,605)	(130,605)	(132,115)	-	-	(132,115)	(134,752)	(137,456)	(140,256)	(143,099)
*Percentage increase over prior year Requisition			1.2%			1.2%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.125 SGI Economic Development - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105547						
Beginning Balance		523,413	555,250	44,750	44,750	44,750	44,750
Transfer from Ops Budget		8,887	-	-	-	-	-
Transfer to Ops Budget		-	(510,500)	-	-	-	-
Interest Income*		22,950					
Ending Balance \$		555,250	44,750	44,750	44,750	44,750	44,750

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Island Community Use Building

FINAL BUDGET

FINAL 2026

Service: 1.137 Galiano Island Community Use Building

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of constructing and operating a building on Galiano Island that will be used for library, community and local government purposes by Bylaw No. 3792 adopted Dec 2011.

SERVICE DESCRIPTION:

This service provides funding to operate, build and debt service a public use building on Galiano Island. It was started after a successful referendum in 2011. This building is home to the local library run by the Galiano Island Library Society and has a room for public use.

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of \$100,100 or \$0.165 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3793 (2013)	\$ 440,000
BORROWED:	LA Bylaw No. 3793A (2014,4.52%)	(310,000)
EXPIRED:		(130,000)
REMAINING		<u>\$ -</u>

FUNDING:

Requisition

1.137 - Galiano Island Community Use Building

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Allocations	21,743	16,883	22,159	-	-	22,159	22,680	23,133	23,596	24,068
Insurance	2,110	2,110	2,020	-	-	2,020	2,122	2,229	2,341	2,458
Building Maintenance	5,490	1,259	5,580	-	-	5,580	5,692	5,800	5,920	6,040
Utilities	4,130	4,504	4,240	-	-	4,240	4,325	4,410	4,500	4,590
Contingency	1,650	-	1,680	-	-	1,680	1,714	1,750	1,790	1,830
Other Operating Expenses	5,540	2,475	5,635	-	-	5,635	5,748	5,870	5,990	6,120
TOTAL OPERATING COSTS	40,663	27,230	41,314	-	-	41,314	42,281	43,192	44,137	45,106
*Percentage Increase over prior year			1.6%			1.6%	2.3%	2.2%	2.2%	2.2%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	1,500	13,206	1,530	-	-	1,530	1,561	1,590	32,803	33,364
MFA Debt Reserve Fund	120	120	140	-	-	140	140	140	-	-
MFA Principal Payment	16,641	16,641	16,641	-	-	16,641	16,641	16,641	-	-
MFA Interest Payment	14,012	14,012	14,012	-	-	14,012	14,012	14,012	-	-
TOTAL DEBT / RESERVE	32,273	43,979	32,323	-	-	32,323	32,354	32,383	32,803	33,364
TOTAL COSTS	72,936	71,209	73,637	-	-	73,637	74,635	75,575	76,940	78,470
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	1,917	-	-	-	-	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,500)	(2,500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(51)	(50)	(50)	(50)
Other Income	(160)	(350)	(160)	-	-	(160)	(163)	(170)	(170)	(170)
MFA Debt Resv FundEarnings	(120)	(120)	(140)	-	-	(140)	(140)	(140)	-	-
TOTAL REVENUE	(2,830)	(1,103)	(350)	-	-	(350)	(354)	(360)	(220)	(220)
REQUISITION	(70,106)	(70,106)	(73,287)	-	-	(73,287)	(74,281)	(75,215)	(76,720)	(78,250)
*Percentage increase over prior year Requisition			4.5%			4.5%	1.4%	1.3%	2.0%	2.0%

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

Service No. 1.137 Galiano Island Community Use Building	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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EXPENDITURE

Buildings	\$42,000	\$49,500	\$0	\$0	\$0	\$0	\$49,500
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
	\$42,000	\$49,500	\$0	\$0	\$0	\$0	\$49,500

Capital Funds on Hand	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
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	\$12,000	\$19,500	\$0	\$0	\$0	\$0	\$19,500
	\$42,000	\$49,500	\$0	\$0	\$0	\$0	\$49,500

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: **1.137** **Galiano Island Community Use Building**

Project Number	24-01	Capital Project Title	Emergency Repairs	Capital Project Description	Unforeseen Emergency Repairs
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Project Rationale Contingency amount to cover unforeseen emergency repairs to the building.

Project Number	25-01	Capital Project Title	Deck Replacement	Capital Project Description	Replacement of deck at Galiano Community Use Building
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Project Rationale

Project Number	26-01	Capital Project Title	Building Condition Assessment	Capital Project Description	Building Condition Assessment
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Project Rationale

Reserve Schedule

Reserve Fund: 1.137 Galiano Island Community Use Building - Capital Reserve Fund - Bylaw 3939

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

Reserve Cash Flow

Fund:	1083	Actual	Budget				
Fund Centre:	102135	2025	2026	2027	2028	2029	2030
Beginning Balance		108,537	94,235	76,265	77,826	79,416	112,219
Transfer from Ops Budget		6,655	1,530	1,561	1,590	32,803	33,364
Transfer from Cap Fund		4,936					
Transfer to Cap Fund		(30,000)	(19,500)	-	-	-	-
Interest Income*		4,107					
Ending Balance \$		94,235	76,265	77,826	79,416	112,219	145,583

Assumptions/Background:

New Building. Transfers to reserve should provide for future capital repairs and improvements as well as replacement in long term

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SGL Regional Library

FINAL BUDGET

MARCH 2026

Service: 1.138 SGI Regional Library

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Southern Gulf Islands Library service by Bylaw No. 2880 adopted July 2001. Bylaw amendment No.4011 adopted March 2015 to increase the maximum requisition

SERVICE DESCRIPTION:

This is a contribution service to provide funding and advisory support for the operation of the Pender Island Public Library and other 4 reading centres on the Southern Gulf Islands. Each centre is managed by volunteers and each has representation on the commission. Funding is provided under a 5-year agreement.

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of \$165,391 or \$0.07 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Southern Gulf Islands Public Library Commission (Bylaw No. 3523, April 9, 2008).

FUNDING:

Requisition

1.138 - SGI Regional Library	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contribution to Library	246,150	246,150	250,580	10,000	-	260,580	265,792	271,107	276,530	282,060
Allocations	4,960	4,960	5,059	-	-	5,059	5,150	5,253	5,358	5,465
Insurance	120	120	120	-	-	120	126	132	139	146
Other Operating Expenses	1,700	1,034	1,730	-	-	1,730	1,760	1,800	1,840	1,880
TOTAL COSTS	252,930	252,264	257,489	10,000	-	267,489	272,828	278,292	283,867	289,551
*Percentage Increase over prior year			1.8%	4.0%		5.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,417	(1,417)	-	-	(1,417)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,565)	(2,565)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,460)	(2,460)	(2,500)	-	-	(2,500)	(2,550)	(2,600)	(2,650)	(2,700)
Other Income	(100)	(851)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(5,125)	(4,459)	(4,017)	-	-	(4,017)	(2,650)	(2,700)	(2,750)	(2,800)
REQUISITION	(247,805)	(247,805)	(253,472)	(10,000)	-	(263,472)	(270,178)	(275,592)	(281,117)	(286,751)
*Percentage increase over prior year Requisition			2.3%	4.0%		6.3%	2.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Gossip Island Electric Power Supply - Debt

FINAL BUDGET

MARCH 2026

Service: 1.170 Gossip Island Electric Power Supply

Committee: Electoral Area

DEFINITION:

A service established to provide capital financing for the supply and installation of underwater cabling from Galiano Island to Gossip Island (Bylaw No. 3578 - June 2009).

SERVICE DESCRIPTION:

This is strictly a financial service by which the CRD has agreed to borrow \$770,000 to fund the replacement of electric cabling to Gossip Island, off Galiano Island. CRD Corporate Services Department, Finance Division manages the service which includes annual debt charges and the related recovery from Gossip Island taxpayers. The service was started in June 2009 after a petition by a majority of residents. Electrical cabling to the island is provided by BC Hydro. The Gossip Island Electrification Society provides liaison with BC Hydro on electrical cabling matters.

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

Greater of \$85,310 or \$3.76 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3579 (2012)	\$ 770,000
BORROWED:	S.I. Bylaw No. 3579	(715,000)
EXPIRED:		(55,000)
REMAINING:		<u>\$ -</u>

FUNDING:

Parcel tax

1.170 - Gossip Island Electric Power Supply - Debt	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	118	118	186	-	-	186	190	-	-	-
Other Operating Expenses	523	232	530	-	-	530	550	-	-	-
TOTAL OPERATING COSTS	641	350	716	-	-	716	740	-	-	-
*Percentage Increase over prior year			11.7%			11.7%	3.4%			
<u>DEBT</u>										
MFA Debt Reserve Fund	290	296	330	-	-	330	330	-	-	-
MFA Principal Payment	38,382	38,382	38,382	-	-	38,382	38,382	-	-	-
MFA Interest Payment	24,239	24,239	24,239	-	-	24,239	24,239	-	-	-
TOTAL DEBT	62,911	62,917	62,951	-	-	62,951	62,951	-	-	-
TOTAL COSTS	63,552	63,267	63,667	-	-	63,667	63,691	-	-	-
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	471	(471)	-	-	(471)	-	-	-	-
Balance c/fwd from 2024 to 2025	(297)	(297)	-	-	-	-	-	-	-	-
Interest Income	(90)	(270)	(90)	-	-	(90)	(90)	-	-	-
MFA Debt Reserve Fund Earnings	(290)	(296)	(330)	-	-	(330)	(330)	-	-	-
TOTAL REVENUE	(677)	(392)	(891)	-	-	(891)	(420)	-	-	-
REQUISITION - PARCEL TAX	(62,875)	(62,875)	(62,776)	-	-	(62,776)	(63,271)	-	-	-
*Percentage increase over prior year Requisition			-0.2%			-0.2%	0.8%			

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Health Service

FINAL BUDGET

MARCH 2026

Service: 1.227 Saturna Health Service

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of contributing to the costs incurred by the Saturna Community Club in administration and operation of the Saturna Island Medical Clinic
Bylaw No. 4231 Saturna Health Service Establishment Bylaw adopted in 2018

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

Greater of \$40,000 or \$0.17 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.227 - Saturna Health Service	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to Saturna Island Medical Clinic	12,000	-	12,651	-	-	12,651	10,945	11,160	11,380	11,600
Other Operating Expenses	521	521	250	-	-	250	255	260	265	271
TOTAL COSTS	12,521	521	12,901	-	-	12,901	11,200	11,420	11,645	11,871
*Percentage Increase over prior year			3.0%			3.0%	-13.2%	2.0%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	12,304	(12,304)	-	-	(12,304)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,327)	(1,327)	-	-	-	-	-	-	-	-
Interest Income	-	(304)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,571)	(1,571)	(597)	-	-	(597)	(1,600)	(1,630)	(1,660)	(1,690)
TOTAL REVENUE	(2,898)	9,102	(12,901)	-	-	(12,901)	(1,600)	(1,630)	(1,660)	(1,690)
REQUISITION	(9,623)	(9,623)	-	-	-	-	(9,600)	(9,790)	(9,985)	(10,181)
*Percentage increase over prior year Requisition			-100.0%			-100.0%	100.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Health Service

FINAL BUDGET

MARCH 2026

Service: 1.228 Galiano Health Service

Committee: Electoral Area

DEFINITION:

To provide secure and predictable funding for the Galiano Health Care Centre
Bylaw No. 3955 Galiano Health Care Centre Contribution Services Establishment Bylaw adopted in 2014

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

Greater of \$86,550 or \$0.19 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.228 - Galiano Health Service	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to Galiano Health Society	146,180	146,180	190,034	-	-	190,034	238,799	238,738	238,676	238,613
Operating - Other	2,945	2,902	3,033	-	-	3,033	3,086	3,147	3,209	3,272
TOTAL OPERATING COSTS	149,125	149,082	193,067	-	-	193,067	241,885	241,885	241,885	241,885
*Percentage Increase over prior year			29.5%			29.5%	25.3%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	450	(450)	-	-	(450)	-	-	-	-
Balance c/fwd from 2024 to 2025	(486)	(486)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(110)	(98)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Other Revenue	(20)	(439)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(616.00)	(573)	(580)	-	-	(580)	(130)	(130)	(130)	(130)
REQUISITION	(148,509)	(148,509)	(192,487)	-	-	(192,487)	(241,755)	(241,755)	(241,755)	(241,755)
*Percentage increase over prior year Requisition			29.6%			29.6%	25.6%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Island Health Care Service

FINAL BUDGET

MARCH 2026

Service: 1.229 Pender Islands Health Care Service

Committee: Electoral Area

DEFINITION:

Service established for the purpose of contributing to the costs of administration and operation of the Pender Islands Health Care Centre.
Bylaw No. 4441 Pender Island Health Care Centre Contribution Services Establishment Bylaw adopted in 2021

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

Greater of \$235,000 or \$0.1803 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.229 - Pender Island Health Care Service

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment to Pender Health Society	272,500	272,500	305,000	-	20,000	325,000	334,750	341,220	341,130	341,045
Operating - Other	6,455	5,331	6,729	-	-	6,729	6,850	6,983	7,119	7,257
TOTAL OPERATING COSTS	278,955	277,831	311,729	-	20,000	331,729	341,600	348,203	348,249	348,302
*Percentage Increase over prior year			11.7%		7.2%	18.9%	3.0%	1.9%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,970	(1,970)	-	-	(1,970)	-	-	-	-
Balance c/fwd from 2024 to 2025	727	727	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,306)	(2,306)	(2,474)	-	-	(2,474)	(2,400)	(2,450)	(2,500)	(2,550)
Other Revenue	-	(846)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(1,579.00)	(455)	(4,444)	-	-	(4,444)	(2,400)	(2,450)	(2,500)	(2,550)
REQUISITION	(277,376)	(277,376)	(307,285)	-	(20,000)	(327,285)	(339,200)	(345,753)	(345,749)	(345,752)
*Percentage increase over prior year Requisition			10.8%		7.2%	18.0%	3.6%	1.9%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Small Craft Harbour Facilities

FINAL BUDGET

MARCH 2026

Service: 1.235 SGI Small Craft Harbour Facilities

Committee: Electoral Area

DEFINITION:

A local service, established by Bylaw No. 2614, October 6, 1998, in the Southern Gulf Islands Electoral Area to establish, acquire and operate a service of small craft harbour facilities.

SERVICE DESCRIPTION:

The SGI Small Craft Harbour Facilities service funds and operates 12 small craft harbour facilities in the Southern Gulf Islands. The docks are located on Mayne, Galiano, North and South Pender, Saturna, Piers and Vancouver Islands. The service was undertaken by the CRD upon the Federal Government of Canada's divestiture of ownership and operation of small craft harbour facilities. The Federal Government provided 1-time funding of \$1.6 million to the CRD for dock rehabilitation. The service is administered by the Southern Gulf Islands Harbour Commission.

MAXIMUM LEVY:

Greater of \$112,878 or \$0.10 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Southern Gulf Islands Harbour Commission as established by Bylaw No. 2972 in 2002.

FUNDING:

Parcel Tax
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026			2027	2028	2029	2030	
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Management Expenditures:										
Contract for Services	11,380	8,000	11,580	-	-	11,580	11,810	12,050	12,290	12,540
Supplies, Advertising	1,220	1,220	1,240	-	-	1,240	1,260	1,280	1,300	1,320
Travel and Training	8,300	3,180	8,450	-	-	8,450	8,620	8,790	8,960	9,140
Allocations	40,943	49,243	34,281	-	-	34,281	34,939	35,636	36,349	37,078
Insurance	19,630	19,630	18,870	-	-	18,870	19,815	20,806	21,846	22,938
Other Operating Expenses	1,980	2,180	2,010	-	-	2,010	2,050	2,090	2,130	2,180
TOTAL MANAGEMENT EXPENDITURES	83,453	83,453	76,431	-	-	76,431	78,494	80,652	82,875	85,196
*Percentage Increase over prior year			-8.4%			-8.4%	2.7%	2.7%	2.8%	2.8%
Dock Expenditures:										
Repairs and Maintenance	66,670	94,290	67,720	-	-	67,720	69,020	70,450	71,900	73,400
Wharfinger Compensation and Travel	76,680	70,910	84,365	-	-	84,365	86,060	87,790	89,550	91,340
Insurance	42,718	42,718	44,850	-	-	44,850	46,996	49,238	51,588	54,058
Electricity	2,000	1,980	2,080	-	-	2,080	2,120	2,160	2,200	2,240
Supplies	5,460	5,460	5,590	-	-	5,590	5,720	5,850	5,980	6,110
Other Operating Expenses	4,940	-	5,070	-	-	5,070	5,200	5,330	5,460	5,590
TOTAL DOCK EXPENDITURES	198,468	215,358	209,675	-	-	209,675	215,116	220,818	226,678	232,738
*Percentage Increase over prior year			5.6%			5.6%	2.6%	2.7%	2.7%	2.7%
TOTAL OPERATING COSTS	281,921	298,811	286,106	-	-	286,106	293,610	301,470	309,553	317,934
*Percentage Increase over prior year			1.5%			1.5%	2.6%	2.7%	2.7%	2.7%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	5,605	5,605	10,050	-	-	10,050	10,250	10,460	10,670	10,880
Transfer to Capital Reserve Fund	137,670	143,590	151,330	-	-	151,330	165,100	175,680	178,895	182,025
MFA Debt Reserve Fund	370	370	430	-	-	430	430	430	430	430
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	231,138	237,058	249,303	-	-	249,303	263,273	274,063	277,488	280,828
TOTAL COSTS	513,059	535,869	535,409	-	-	535,409	556,883	575,533	587,041	598,762
*Percentage Increase over prior year			4.4%			4.4%	4.0%	3.3%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue- Fees	(160,360)	(152,170)	(168,730)	-	-	(168,730)	(172,120)	(175,550)	(179,060)	(182,630)
Grants in Lieu of Taxes	(7,330)	(7,330)	(7,772)	-	-	(7,772)	(7,613)	(7,773)	(7,931)	(8,092)
Other Income	(770)	(31,770)	(840)	-	-	(840)	(850)	(860)	(870)	(880)
TOTAL REVENUE	(168,460)	(191,270)	(177,342)	-	-	(177,342)	(180,583)	(184,183)	(187,861)	(191,602)
REQUISITION - PARCEL TAX	(344,599)	(344,599)	(358,067)	-	-	(358,067)	(376,300)	(391,350)	(399,180)	(407,160)
*Percentage increase over prior year Requisition			3.9%			3.9%	5.1%	4.0%	2.0%	2.0%

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

Service No.	1.235	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	SGI Small Craft Harbour Facilities							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$450,000	\$100,000	\$100,000	\$100,000	\$100,000	\$75,000	\$825,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$450,000	\$100,000	\$100,000	\$100,000	\$100,000	\$75,000	\$825,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$365,000	\$100,000	\$100,000	\$100,000	\$100,000	\$75,000	\$740,000
	\$0	\$450,000	\$100,000	\$100,000	\$100,000	\$100,000	\$75,000	\$825,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.235

Service Name: SGI Small Craft Harbour Facilities

				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
21-03	Renewal	ANNUAL PROVISIONAL: Dock Improvements	An annual provisional fund is required to address unplanned dock safety issues.	\$ 425,000	S	Res	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 425,000
26-01	New	Hope Bay upgrade	Completing improvements consistent with 2024 inspections	\$ 325,000	S	Res	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
26-01	New	Hope Bay upgrade			S	Cap	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-01	New	Hope Bay upgrade			S	Grant	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
26-02	Renewal	Swartz Bay Improvements & Dock Replacement	Dock improvements	\$ 75,000	S	Res	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
													\$ -
													\$ -
			Grand Total	\$ 825,000				\$ 450,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 825,000

Service: 1.235

SGI Small Craft Harbour Facilities

Project Number 21-03

Capital Project Title ANNUAL PROVISIONAL: Dock Improvements

Capital Project Description An annual provisional fund is required to address unplanned dock safety issues.

Project Rationale These funds are not allocated to any specific dock. They are required to completed unplanned repairs and replacement to the facilities to address unplanned dock safety and operational issues.

Project Number 26-02

Capital Project Title Swartz Bay Improvements & Dock Replacement

Capital Project Description Dock improvements

Project Rationale Funds are required for staff to retain a contractor to carry out the works identified during the 2023 dock inspections, or that have subsequently developed.

Project Number 26-01

Capital Project Title Hope Bay upgrade

Capital Project Description Completing improvements consistent with 2024 inspections

Project Rationale Funds are required for staff to retain a contractor to carry out the works identified during the 2024 dock inspections, or that have subsequently developed. These will be completed on the Fixed and floating portion of the dock.

**SIGI Small Craft Harbour Facilities
 Summary Schedule
 2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	22,968	33,018	43,268	53,728	64,398	75,278
Capital Reserve Fund	595,985	382,315	447,415	523,095	601,990	709,015
Total	618,953	415,333	490,683	576,823	666,388	784,293

Reserve Schedule

Reserve Fund: 1.235 SGI Harbour Facilities - Operating Reserve Fund

Created in 2024

The operating reserve for Southern Gulf Islands Small Craft Harbour Facilities service will be used to stabilize future requisition over time as revenue fluctuates based on moorage fees collected.

Reserve Cash Flow

Fund: Fund Centre:	1500 105564	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		11,754	22,968	33,018	43,268	53,728	64,398
Transfer from Ops Budget		10,605	10,050	10,250	10,460	10,670	10,880
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		609					
Ending Balance \$		22,968	33,018	43,268	53,728	64,398	75,278

Assumptions/Background:

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

Reserve Schedule (Revised)

Reserve Fund: 1.235 SGI Harbour Facilities - Capital Reserve Fund - Bylaw 2719

Surplus money from the operation of small craft harbour facilities services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1054 101467	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		489,144	595,985	382,315	447,415	523,095	601,990
Transfer from Ops Budget		183,258	151,330	165,100	175,680	178,895	182,025
Transfer from Cap Fund		150,571					
Transfer to Cap Fund		(249,692)	(365,000)	(100,000)	(100,000)	(100,000)	(75,000)
Interest Income*		22,705					
Ending Balance \$		595,985	382,315	447,415	523,095	601,990	709,015

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI House Numbering

FINAL BUDGET

MARCH 2026

Service: 1.314 SGI Building Numbering

Committee: Electoral Area

DEFINITION:

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.
Established by Bylaw No. 3230 (2004).
Southern Gulf Islands Building Numbering Regulation Bylaw No. 3231.

SERVICE DESCRIPTION:

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.314 - SGI House Numbering	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Building Inspection	9,820	9,820	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Allocations	505	505	520	-	-	520	530	540	551	562
Other Operating Expenses	80	57	80	-	-	80	80	80	80	80
TOTAL COSTS	10,405	10,382	10,600	-	-	10,600	10,810	11,020	11,241	11,462
*Percentage Increase over prior year			1.9%			1.9%	2.0%	1.9%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	14	(14)	-	-	(14)	-	-	-	-
Balance c/fwd from 2024 to 2025	7	7	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(101)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	(22)	(12)	(6)	-	-	(6)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(115)	(92)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
REQUISITION	(10,290)	(10,290)	(10,480)	-	-	(10,480)	(10,690)	(10,900)	(11,121)	(11,342)
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SGL Livestock Injury Compensation

FINAL BUDGET

MARCH 2026

Service: 1.341 SGI Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*.
(Livestock Injury Compensation Service (Southern Gulf Islands) Bylaw 4419, No. 1, 2021)

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.341 - SGI Livestock Injury Compensation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Allocations	159	159	159	-	-	159	162	165	169	172
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Other Operating Costs	26	-	-	-	-	-	-	-	-	-
TOTAL COSTS	3,185	159	3,159	-	-	3,159	3,162	3,165	3,169	3,172
*Percentage Increase over prior year						-0.8%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	3,141	(3,141)	-	-	(3,141)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,165)	(3,165)	-	-	-	-	-	-	-	-
Other Income	(20)	(135)	(18)	-	-	(18)	(20)	(23)	(27)	(30)
TOTAL REVENUE	(3,185)	(159)	(3,159)	-	-	(3,159)	(20)	(23)	(27)	(30)
REQUISITION	-	-	-	-	-	-	(3,142)	(3,142)	(3,142)	(3,142)
*Percentage increase over prior year Requisition						0.0%	N/A	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

South Galiano Fire Protection

FINAL BUDGET

MARCH 2026

Service: 1.352 South Galiano Fire

Committee: Electoral Area

DEFINITION:

A local service area established to provide fire protection and emergency response on a volunteer basis to the southern part of Galiano Island. Fire department is operated by the South Galiano Fire Protection Society in accordance with a written agreement between the Society and the CRD. Bylaw No. 70 (January 13, 1971). Repealed and replaced by Bylaw No. 2148 (January 12, 1994) Local Service Area #25 - M-764. Amended by Bylaw No. 3224 to add emergency response.

PARTICIPATION:

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Specified Area #1 - A(764).

MAXIMUM LEVY:

Greater of \$470,000 or \$1.157 / \$1,000 of actual assessments.

FUNDING:

Requisition

1.352 - South Galiano Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Honorarium and Call Out Pay	206,840	230,000	305,750	-	-	305,750	320,140	334,946	349,079	356,957
Travel - Vehicles	29,500	21,745	30,030	-	-	30,030	30,630	31,240	31,870	32,510
Insurance	17,662	18,680	9,123	-	-	9,123	9,465	9,830	10,209	10,603
Staff Development	32,030	24,000	32,610	-	-	32,610	33,260	33,930	34,610	35,300
Maintenance	20,040	21,000	20,410	-	-	20,410	20,820	21,230	21,660	22,090
Internal Allocations	17,754	17,754	18,559	-	-	18,559	18,893	19,271	19,656	20,049
Operating Supplies and Other	46,650	38,386	47,660	-	-	47,660	48,590	49,560	50,540	51,540
TOTAL OPERATING COSTS	370,476	371,565	464,142	-	-	464,142	481,798	500,007	517,624	529,049
*Percentage Increase over prior year			25.3%			25.3%	3.8%	3.8%	3.5%	2.2%
CAPITAL / RESERVE										
Capital Equipment Purchases	10,500	5,500	10,690	-	-	10,690	10,900	11,120	11,340	11,570
Transfer to Capital Reserve Fund	34,510	38,421	35,130	-	-	35,130	35,830	36,550	37,280	38,030
Transfer to Equipment Replacement Fund	78,790	78,790	70,030	-	-	70,030	71,430	72,860	74,320	75,810
TOTAL CAPITAL / RESERVE	123,800	122,711	115,850	-	-	115,850	118,160	120,530	122,940	125,410
MFA DEBT										
MFA Debt Reserve Fund	700	700	820	-	-	820	820	820	820	820
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	141,727	141,727	141,847	-	-	141,847	141,847	141,847	141,847	141,847
TOTAL COSTS	636,003	636,003	721,839	-	-	721,839	741,805	762,384	782,411	796,306
*Percentage Increase over prior year			13.5%			13.5%	2.8%	2.8%	2.6%	1.8%
Internal Recoveries	-	-	(35,235)	-	-	(35,235)	(38,210)	(41,280)	(44,240)	(45,300)
OPERATING LESS RECOVERIES	636,003	636,003	686,604	-	-	686,604	703,595	721,104	738,171	751,006
FUNDING SOURCES (REVENUE)										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,420)	(1,420)	(1,550)	-	-	(1,550)	(1,540)	(1,540)	(1,540)	(1,540)
TOTAL REVENUE	(142,447)	(142,447)	(142,577)	-	-	(142,577)	(142,567)	(142,567)	(142,567)	(142,567)
REQUISITION	(493,556)	(493,556)	(544,027)	-	-	(544,027)	(561,028)	(578,537)	(595,604)	(608,439)
*Percentage increase over prior year			10.2%			10.2%	3.1%	3.1%	3.0%	2.2%
Requisition			10.2%			10.2%	3.1%	3.1%	3.0%	2.2%
Parcel Tax			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
Combined			8.0%			8.0%	2.5%	2.5%	2.4%	1.7%
FTE			1.3			1.3	1.3	1.3	1.3	1.3

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

Service No.	1.352	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	South Galiano Fire							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,200	\$78,500	\$44,700	\$10,000	\$10,000	\$0	\$0	\$143,200
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,200	\$78,500	\$44,700	\$10,000	\$10,000	\$0	\$0	\$143,200

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$10,200	\$43,500	\$9,700	\$10,000	\$10,000	\$0	\$0	\$73,200
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$70,000
	\$10,200	\$78,500	\$44,700	\$10,000	\$10,000	\$0	\$0	\$143,200

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 1.352

South Galiano Fire

Project Number	23-01	Capital Project Title	Turn out Gear	Capital Project Description	Turn out gear
Project Rationale					

Project Number	23-02	Capital Project Title	Replace firehose	Capital Project Description	To replace existing firehose
Project Rationale					

Project Number	25-01	Capital Project Title	Water Storage	Capital Project Description	Water Storage Phases 1, 2 and 3
Project Rationale					

Project Number	26-01	Capital Project Title	Rescue Air Lift Bags	Capital Project Description	Replacement of MVI rescue lift bags
Project Rationale					

South Galiano Fire Protection
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	7,036	33,566	95,296	158,156	222,476	298,286
Capital Reserve Fund	35,718	35,848	36,678	73,228	110,508	148,538
Total	42,754	69,414	131,974	231,384	332,984	446,824

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Equipment Replacement Fund

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101431						
Beginning Balance		48,914	7,036	33,566	95,296	158,156	222,476
Transfer from Ops Budget		61,130	70,030	71,430	72,860	74,320	75,810
Proceeds of Disposal		9,000					
Planned Purchase		(112,418)	(43,500)	(9,700)	(10,000)	(10,000)	-
Interest Income		410					
Ending Balance \$		7,036	33,566	95,296	158,156	222,476	298,286

Assumptions/Background:

Need to transfer as much as operating budget will allow in order to fund replacement of fire vehicles and equipment.

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund - Bylaw 4635

Reserve established for expenditures for or in respect of capital projects, planning, study, design, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

Reserve Cash Flow

Fund:	1094	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102291						
Beginning Balance		35,000	35,718	35,848	36,678	73,228	110,508
Transfer from Ops Budget		34,510	35,130	35,830	36,550	37,280	38,030
Transfer from Cap Fund		79					
Planned Purchase		(35,000)	(35,000)	(35,000)	-	-	-
Interest Income		1,129					
Ending Balance \$		35,718	35,848	36,678	73,228	110,508	148,538

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Fire Protection

FINAL BUDGET

MARCH 2026

Service: 1.356 Pender Island Fire

Committee: Electoral Area

DEFINITION:

A specified area established to provide fire protection and emergency response on a volunteer basis to Pender Islands. Local Service Bylaw No. 2050 (October 28, 1992). Amended by Bylaw No. 3015 (November 29, 2002) to increase the levy rate to \$1.87. Amended by Bylaw No. 3283 to change the name and geographical area to include both North and South Pender Islands to create one fire service area known as the Pender Islands Fire Protection & Emergency Response Service. This Amendment also decreased the levy to \$0.92. Amended by Bylaw No. 3994 to increase the levy rate to \$0.998.

PARTICIPATION:

On all lands and improvements on the basis of taxable hospital district assessments. Local Service Area #18 - J(764).

MAXIMUM LEVY:

Greater of \$918,000 or \$0.998 / \$1,000.

FUNDING:

Requisition

1.356 - Pender Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Travel - Vehicles	13,660	23,000	13,910	-	-	13,910	14,190	14,470	14,760	15,060
Insurance	13,832	13,832	13,413	-	-	13,413	14,084	14,788	15,527	16,303
Payment - Fire Protection Society	1,051,142	1,051,142	1,159,490	-	-	1,159,490	1,187,497	1,210,769	1,234,624	1,258,696
Allocations	54,816	54,816	57,632	-	-	57,632	58,669	59,842	61,039	62,260
Operating - Other	19,180	18,050	19,520	-	-	19,520	19,910	20,310	20,720	21,140
TOTAL OPERATING COSTS	1,152,630	1,160,840	1,263,965	-	-	1,263,965	1,294,350	1,320,179	1,346,670	1,373,459
*Percentage Increase over prior year			9.7%			9.7%	2.4%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	101,670	97,565	110,416	-	-	110,416	112,949	115,237	117,501	119,923
Transfer to Capital Reserve Fund	101,670	97,565	110,416	-	-	110,416	112,949	115,237	117,501	119,923
TOTAL CAPITAL / RESERVE	203,340	195,130	220,832	-	-	220,832	225,898	230,474	235,002	239,846
Debt Costs	111,596	111,596	94,516	-	-	94,516	-	-	-	-
TOTAL COSTS	1,467,566	1,467,566	1,579,313	-	-	1,579,313	1,520,248	1,550,653	1,581,672	1,613,305
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	11,560	11,560	-	-	-	-	-	-	-	-
Transfer from Reserve Fund	(111,596)	(111,596)	(94,516)	-	-	(94,516)	-	-	-	-
Grants in Lieu of Taxes	(11,786)	(11,786)	(13,216)	-	-	(13,216)	(12,240)	(12,480)	(12,730)	(12,980)
Other Income	(1,640)	(1,640)	(1,670)	-	-	(1,670)	(1,710)	(1,750)	(1,790)	(1,830)
TOTAL REVENUE	(113,462)	(113,462)	(109,402)	-	-	(109,402)	(13,950)	(14,230)	(14,520)	(14,810)
REQUISITION	(1,354,104)	(1,354,104)	(1,469,911)	-	-	(1,469,911)	(1,506,298)	(1,536,423)	(1,567,152)	(1,598,495)
*Percentage increase over prior year Requisition			8.6%			8.6%	2.5%	2.0%	2.0%	2.0%

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

Service No.	1.356	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Pender Island Fire							

EXPENDITURE

Buildings	\$0	\$30,000	\$0	\$10,000	\$0	\$7,500	\$47,500
Equipment	\$0	\$155,000	\$35,000	\$106,000	\$155,000	\$750,000	\$1,201,000
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
	\$0	\$185,000	\$35,000	\$116,000	\$155,000	\$757,500	\$1,248,500

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	\$155,000	\$35,000	\$106,000	\$155,000	\$750,000	\$1,201,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$30,000	\$0	\$10,000	\$0	\$7,500	\$47,500
	\$0	\$185,000	\$35,000	\$116,000	\$155,000	\$757,500	\$1,248,500

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.356

Service Na Pender Island Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
20-01	Replacement	Gas Detectors -replace-ERF13	Replacement of ancillary equipment	\$ 10,000	E	ERF	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
20-12	Renewal	Hall 2 Upgrades-CCF10	Hall 2 Improvements and Upgrades	\$ 50,000	B	Res	\$ -	\$ 10,000	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 15,000
20-13	Renewal	Hall 1 Upgrades-CCF13	Hall 1 Improvements and Upgrades	\$ 60,500	B	Res	\$ -	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 17,500
21-01	Renewal	Hall 3 Upgrades-CCF11	Hall 3 Improvements and Upgrades	\$ 45,000	B	Res	\$ -	\$ 10,000	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 15,000
21-02	Replacement	Fire hoses-ERF12	Firefighting equipment replacement	\$ 10,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
21-03	Replacement	Turnout gear-ERF1	Firefighting equipment replacement	\$ 94,000	E	ERF	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
25-01	Replacement	Replace R38 Unit 804-ERF6	Replace R38 Unit 804	\$ 150,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
26-02	Replacement	Training SCBA's (Used G1's)-ERF16	Firefighting equipment replacement	\$ 80,000	E	ERF	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
26-03	Replacement	Tender 1 Upgrade Unit 1051 2026-ER5	Tender 1 Upgrade Unit 1051	\$ 50,000	E	ERF	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
27-01	Replacement	Replace Rescue Equipment- ERF9	Rescue Equipment	\$ 10,000	E	ERF	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
28-01	Replacement	Replace Utility 1 Unit 18007-ERF10	Replace Utility 1 Unit 18007	\$ 100,000	E	ERF	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
30-01	Replacement	Replace Engine 3 Unit 966 2030-ERF17	Replace Engine 3 Unit 966	\$ 750,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 1,409,500				\$ 185,000	\$ 35,000	\$ 116,000	\$ 155,000	\$ 757,500	\$ 1,248,500

Service:

1.356

Pender Island Fire

Project Number	20-01	Capital Project Title	Gas Detectors -replace-ERF13	Capital Project Description	Replacement of ancillary equipment
Project Rationale					

Project Number	20-12	Capital Project Title	Hall 2 Upgrades-CCF10	Capital Project Description	Hall 2 Improvements and Upgrades
Project Rationale					

Project Number	20-13	Capital Project Title	Hall 1 Upgrades-CCF13	Capital Project Description	Hall 1 Improvements and Upgrades
Project Rationale					

Project Number	21-01	Capital Project Title	Hall 3 Upgrades-CCF11	Capital Project Description	Hall 3 Improvements and Upgrades
Project Rationale					

Service:

1.356

Pender Island Fire

21-02

Project Number

Capital Project Title Fire hoses-ERF12

Capital Project Description Firefighting equipment replacement

Project Rationale

21-03

Project Number

Capital Project Title Turnout gear-ERF1

Capital Project Description Firefighting equipment replacement

Project Rationale

25-01

Project Number

Capital Project Title Replace R38 Unit 804-ERF6

Capital Project Description Replace R38 Unit 804

Project Rationale

26-02

Project Number

Capital Project Title Training SCBA's (Used G1's)-ERF16

Capital Project Description Firefighting equipment replacement

Project Rationale

Service:

1.356

Pender Island Fire

26-03

Project Number

Capital Project Title

Tender 1 Upgrade Unit 1051 2026-ER5

Capital Project Description

Tender 1 Upgrade Unit 1051

Project Rationale

27-01

Project Number

Capital Project Title

Replace Rescue Equipment- ERF9

Capital Project Description

Rescue Equipment

Project Rationale

28-01

Project Number

Capital Project Title

Replace Utility 1 Unit 18007-ERF10

Capital Project Description

Replace Utility 1 Unit 18007

Project Rationale

30-01

Project Number

Capital Project Title

Replace Engine 3 Unit 966 2030-ERF17

Capital Project Description

Replace Engine 3 Unit 966

Project Rationale

**Pender Fire Protection
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	59,130	39,546	52,495	32,732	25,233	37,656
Equipment Replacement Fund	248,112	209,012	386,961	521,198	608,699	78,622
Total	307,242	248,558	439,456	553,930	633,932	116,278

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

Fund: Fund Centre:	1013 101357	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		83,886	59,130	39,546	52,495	32,732	25,233
Transfer from Ops Budget		105,072	110,416	112,949	115,237	117,501	119,923
Transfer to Cap Fund		(35,000)	(30,000)	-	(10,000)	-	(7,500)
Transfer to ERF		(100,000)	(100,000)	(100,000)	(125,000)	(125,000)	(100,000)
Interest Income*		5,172					
Ending Balance \$		59,130	39,546	52,495	32,732	25,233	37,656

Assumptions/Background:

Maintain fund at level required under long term capital plan considered sufficient. Level to resume life cycle funding after ERF replenished

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

For replacement of firefighting equipment and vehicles
ERF Group: NPENDFIRE.ERF & SPENDFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101433	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		158,756	248,112	209,012	386,961	521,198	608,699
Expenditures (Based on Capital Plan)		(2,503)	(155,000)	(35,000)	(106,000)	(155,000)	(750,000)
Transfer from Ops Budget		101,670	110,416	112,949	115,237	117,501	119,923
Transfer from Capital Reserve Fund		100,000	100,000	100,000	125,000	125,000	100,000
Transfer to OPEX to pay ST Loan		(111,596)	(94,516)	-	-	-	-
Interest Income		1,785					
Ending Balance \$		248,112	209,012	386,961	521,198	608,699	78,622

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

North Galiano Fire Protection

FINAL BUDGET

MARCH 2026

Service: 1.359 North Galiano Fire

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection Services for North Galiano Island. Establishment Bylaw No. 1852 (November 17, 1990). Amended by Bylaw No. 2989 (November 27, 2002) to increase the levy rate to \$1.60. Amended by Bylaw No. 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005). Amended by Bylaw No. 3843 (December 12, 2012).

MAXIMUM LEVY:

Greater of \$267,000 or \$1.60 / \$1,000 of actual assessment.

COMMISSION:

North Galiano Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3844 (Dec/12)	670,000
Borrowed:	SI Bylaw No. 3910 (July/13)	(290,000)
	SI Bylaw No. 3936 (Feb/14)	(280,000)
Remaining:	Expired	<u><u>\$100,000</u></u>

FUNDING:

Requisition and parcel tax.

1.359 - North Galiano Fire Protection

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Honoraria	169,360	156,295	133,540	-	-	133,540	136,906	140,357	143,477	146,674
Travel - Vehicles	20,080	16,432	20,440	-	-	20,440	20,850	21,270	21,690	22,120
Insurance	7,612	7,262	7,963	-	-	7,963	8,257	8,562	8,878	9,207
Maintenance	4,810	4,810	4,890	-	-	4,890	4,990	5,090	5,200	5,310
Staff Training & Development	13,660	13,660	13,910	-	-	13,910	14,190	14,470	14,760	15,060
Internal Allocations	13,615	13,615	48,855	-	-	48,855	52,076	55,423	58,666	60,014
Operating - Supplies	25,040	25,040	15,320	-	-	15,320	15,620	15,940	16,260	16,580
Operating - Other	18,010	17,780	18,440	-	-	18,440	18,800	19,170	19,550	19,930
TOTAL OPERATING COSTS	272,187	254,894	263,358	-	-	263,358	271,689	280,282	288,481	294,895
*Percentage Increase over prior year			-3.2%			-3.2%	3.2%	3.2%	2.9%	2.2%
<u>DEBT / CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	20,000	20,000
Transfer to Equipment Replacement Fund	5,000	23,523	5,090	34,910	-	40,000	40,800	41,620	54,780	52,445
MFA Debt Reserve Fund	220	220	250	-	-	250	250	250	120	-
MFA Debt Principal	30,599	30,599	30,599	-	-	30,599	30,599	30,599	15,031	-
MFA Debt Interest	25,764	25,764	25,764	-	-	25,764	25,764	25,764	6,328	-
TOTAL DEBT / RESERVES	66,583	85,106	66,793	34,910	-	101,703	102,603	103,523	101,659	77,955
TOTAL COSTS	338,770	340,000	330,151	34,910	-	365,061	374,292	383,805	390,140	372,850
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	-
Grants in lieu of Taxes	(785)	(785)	(852)	-	-	(852)	(820)	(840)	(860)	(880)
Other Income	(490)	(1,720)	(520)	-	-	(520)	(530)	(540)	(420)	(310)
TOTAL REVENUE	(35,715)	(36,945)	(25,812)	-	-	(25,812)	(25,790)	(25,820)	(25,720)	(1,190)
REQUISITION	(303,055)	(303,055)	(304,339)	(34,910)	-	(339,249)	(348,502)	(357,985)	(364,420)	(371,660)
*Percentage increase over prior year Requisition			0.4%	11.5%		11.9%	2.7%	2.7%	1.8%	2.0%
FTE			0.9			0.9	0.9	0.9	0.9	0.9

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 1.359 North Galiano Fire

Project Number	25-03	Capital Project Title	Safety Equipment	Capital Project Description	Safety Equipment
Project Rationale					

Project Number	25-02	Capital Project Title	#1 Hall Cook Road Improvements	Capital Project Description	Feasibility and design project - mezzanine and gear room updates
Project Rationale	Compliance with Worksafe BC - Vehicle Exhaust and separation of work spaces from apparatus floor				

North Galiano Fire Protection
 Reserve Summary Schedule
 2026 - 2030 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	106,605	106,605	106,605	106,605	126,605	146,605
Equipment Replacement Fund	72,884	102,884	143,684	185,304	240,084	292,529
Total	179,489	209,489	250,289	291,909	366,689	439,134

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3995

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

Reserve Cash Flow

Fund:	1085	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102137						
Beginning Balance		113,920	106,605	106,605	106,605	106,605	126,605
Transfer from Ops Budget		8,083	-	-	-	20,000	20,000
Transfer to Cap Fund		(20,000)	-	-	-	-	-
Interest Income*		4,602					
Ending Balance \$		106,605	106,605	106,605	106,605	126,605	146,605

Assumptions/Background:

Gradual increase in fund as per long term plan

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

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Equipment Replacement Fund

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101435						
Beginning Balance		228,380	72,884	102,884	143,684	185,304	240,084
Transfer from Ops Budget		5,000	40,000	40,800	41,620	54,780	52,445
Planned Purchase		(161,717)	(10,000)	-	-	-	-
Interest Income		1,221					
Ending Balance \$		72,884	102,884	143,684	185,304	240,084	292,529

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Fire Protection

FINAL BUDGET

MARCH 2026

Service: 1.363 Saturna Fire Protection

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999). Amendment Bylaw No.4534 was adopted on Feb 8th, 2023 to enable the service to provide medical patient transportation as part of its response service.

MAXIMUM LEVY:

Greater of \$73,500 or \$0.85 / \$1,000 of actual assessment.

FUNDING:

Requisition

1.363 - Saturna Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payment - Fire Protection Society	330,000	330,000	335,940	4,060	-	340,000	345,900	346,015	346,122	346,234
Operating - Other	7,571	7,571	8,054	-	-	8,054	8,241	8,446	8,659	8,877
TOTAL COSTS	337,571	337,571	343,994	4,060	-	348,054	354,141	354,461	354,781	355,111
*Percentage Increase over prior year			1.9%	1.2%		3.1%	1.7%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	320	(320)	-	-	(320)	-	-	-	-
Balance c/fwd from 2024 to 2025	(313)	(313)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(15,329)	(15,329)	(16,888)	-	-	(16,888)	(15,910)	(16,230)	(16,550)	(16,880)
Interest Income	(20)	(340)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(15,662)	(15,662)	(17,228)	-	-	(17,228)	(15,930)	(16,250)	(16,570)	(16,900)
REQUISITION	(321,909)	(321,909)	(326,766)	(4,060)	-	(330,826)	(338,211)	(338,211)	(338,211)	(338,211)
*Percentage increase over prior year Requisition			1.5%	1.3%		2.8%	2.2%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Electoral Area Fire Services

FINAL BUDGET

MARCH 2026

Service: 1.369 Electoral Area Fire Services

Committee: Electoral Area

DEFINITION:

Service may undertake or cause to be undertaken for one or more electoral areas or defined areas thereof a program of fire regulation and may fix the terms and conditions under which the program will be provided, and, without limiting the generality of the foregoing, may, by bylaw, undertake different programs for different electoral areas or defined areas thereof (Juan de Fuca and Southern Gulf Islands).

PARTICIPATION:

Fire Service Areas within Juan de Fuca and Southern Gulf Islands Electoral Areas

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

1.369 - Electoral Area Fire Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Fire Services Compliance and Coordination	80,000	80,000	35,630	35,000	-	70,630	107,040	109,180	111,360	113,590
Wages & Salaries	260,310	260,310	284,807	-	-	284,807	293,050	301,528	308,732	316,104
Contract for Service	30,250	29,000	30,800	-	-	30,800	31,420	32,050	32,690	33,340
Staff Training & Development	5,500	5,000	5,600	-	-	5,600	5,710	5,820	5,940	6,060
Software Licenses	2,130	2,576	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	107,852	107,852	111,460	-	3,604	115,064	113,640	115,917	118,235	120,603
Operating - Other	2,950	3,754	3,008	-	-	3,008	3,070	3,130	3,188	3,248
TOTAL OPERATING COSTS	488,992	488,492	473,805	35,000	3,604	512,409	556,480	570,225	582,795	595,645
*Percentage Increase over prior year			-3.1%	7.2%	0.7%	4.8%	8.6%	2.5%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	2,500	3,000	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	-	-	-	-	-	2,360	5,455	4,445	3,385
TOTAL CAPITAL / RESERVE	2,500	3,000	2,500	-	-	2,500	4,860	7,955	6,945	5,885
TOTAL COSTS	491,492	491,492	476,305	35,000	3,604	514,909	561,340	578,180	589,740	601,530
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(90,604)	(90,604)	(10,095)	-	(3,604)	(13,699)	-	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(90,724)	(90,724)	(10,215)	-	(3,604)	(13,819)	(120)	(120)	(120)	(120)
REQUISITION	(400,768)	(400,768)	(466,090)	(35,000)	-	(501,090)	(561,220)	(578,060)	(589,620)	(601,410)
*Percentage increase over prior year Requisition			16.3%	8.7%		25.0%	12.0%	3.0%	2.0%	2.0%
Salaried Positions FTE's	2.0		2.0			2.0	2.0	2.0	2.0	2.0

Reserve Schedule

Reserve Fund: 1.369 Electoral Area Fire Services - Operating Reserve Fund

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: Fund Centre:	1500 105404	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		121,461	37,109	23,410	25,770	31,225	35,670
Transfer from Ops Budget		2,973	-	2,360	5,455	4,445	3,385
Return of Project Surplus		-					
Transfer to Ops Budget		(90,604)	(13,699)	-	-	-	-
Interest Income*		3,279					
Ending Balance \$		37,109	23,410	25,770	31,225	35,670	39,055

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Emergency Program (SGI)

FINAL BUDGET

MARCH 2026

Service: 1.373 SGI Emergency Program

Committee: Electoral Area

DEFINITION:

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.

Establishment Bylaw No. 2656 (November, 1998).

Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

This service provides planning and management of an emergency response plan for the Southern Gulf Islands Electoral Area. The service was started in 1998 in response to the *Provincial Emergency Program Act*. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

The Planning and Protective Services department has administrative responsibility for the service and the Manager of Electoral Area Fire and Emergency Programs has immediate operational responsibility.

The Southern Gulf Islands Emergency Management Commission (SGIEMC) advises the service.

PARTICIPATION:

The service and participating area shall be coterminous with the Electoral Area of Southern Gulf Islands.

FUNDING:

Requisition

1.373 - Emergency Program (SGI)

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Travel Expense	6,960	8,487	9,940	-	-	9,940	10,140	10,340	10,550	10,770
Wages & Honoraria	101,960	118,539	116,350	-	-	116,350	118,680	121,050	123,470	125,940
Staff Training & Development	4,280	4,628	4,360	-	-	4,360	4,450	4,540	4,630	4,720
Grant Programs	55,280	32,000	30,000	-	-	30,000	30,600	31,130	31,470	31,820
Payments to 3rd Parties	2,100	2,100	2,130	-	-	2,130	2,170	2,220	2,270	2,320
Supplies	21,210	18,038	21,330	-	-	21,330	21,597	21,940	22,380	22,820
Allocations	12,736	12,736	12,155	-	-	12,155	12,374	12,622	12,874	13,131
Other Operating Expenses	113,580	118,578	73,350	-	20,000	93,350	74,989	76,665	78,458	80,299
TOTAL OPERATING COSTS	318,106	315,106	269,615	-	20,000	289,615	275,000	280,507	286,102	291,820
*Percentage Increase over prior year			-15.2%		6.3%	-9.0%	-5.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	5,000	5,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	9,600	9,600	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	14,600	14,600	-	-	-	-	-	-	-	-
TOTAL COSTS	332,706	329,706	269,615	-	20,000	289,615	275,000	280,507	286,102	291,820
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer From Operating Reserve	(75,000)	(72,000)	-	-	(20,000)	(20,000)	-	-	-	-
Grants in Lieu of Taxes	(2,508)	(2,508)	(2,584)	-	-	(2,584)	(2,600)	(2,650)	(2,700)	(2,750)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(77,608)	(74,608)	(2,684)	-	(20,000)	(22,684)	(2,700)	(2,750)	(2,800)	(2,850)
REQUISITION	(255,098)	(255,098)	(266,931)	-	-	(266,931)	(272,300)	(277,757)	(283,302)	(288,970)
*Percentage increase over prior year Requisition			4.6%			4.6%	2.0%	2.0%	2.0%	2.0%

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service:

1.373

SGI Emergency Program

21-01

Project Number

Shipping Containers

Capital Project Title

Shipping Container storage for emergency program

Capital Project Description

Project Rationale

[Redacted Project Rationale]

24-01

Project Number

Island Emergency Equipment

Capital Project Title

Island Emergency Equipment

Capital Project Description

Project Rationale

[Redacted Project Rationale]

Emergency Program (SGI)
 Reserve Summary Schedule
 2026 - 2030 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	267,423	242,423	242,423	242,423	242,423	242,423
Operating Reserve Fund	321,427	301,427	301,427	301,427	301,427	301,427
Equipment Replacement Fund	-	-	-	-	-	-
Total	588,850	543,850	543,850	543,850	543,850	543,850

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Capital Reserve Fund - Bylaw 2965

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund:	1063	Actual	Budget				
Fund Centre:	101723	2025	2026	2027	2028	2029	2030
Beginning Balance		251,320	267,423	242,423	242,423	242,423	242,423
Transfer from Ops Budget		5,000	-	-	-	-	-
Transfer from Capital Fund		-					
Planned Expenditures		-	(25,000)	-	-	-	-
Interest Income*		11,103					
Ending Balance \$		267,423	242,423	242,423	242,423	242,423	242,423

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

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

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105401						
Beginning Balance		314,358	321,427	301,427	301,427	301,427	301,427
Transfer from Ops Budget		9,600	-	-	-	-	-
Return of Project Surplus		-					
Transfer to Ops Budget		(16,475)	(20,000)	-	-	-	-
Interest Income*		13,944					
Ending Balance \$		321,427	301,427	301,427	301,427	301,427	301,427

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Island Comm. Parks

FINAL BUDGET

MARCH 2026

Service: 1.465 Saturna Island Community Parks

Committee: Saturna Island Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Saturna Island.
Establishment Bylaw 4157, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Saturna Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$32,729 or \$0.15 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4157 - September 2017)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.465 - Saturna Island Comm. Parks	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	2,400	2,400	3,885	-	-	3,885	3,960	4,040	4,120	4,200
Supplies	200	44	200	-	-	200	200	200	200	200
Repairs & Maintenance	17,000	12,772	18,124	-	-	18,124	18,482	18,847	19,221	19,593
Allocations	1,416	2,960	1,326	-	-	1,326	1,350	1,377	1,404	1,432
Contingency	1,550	-	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Other Operating Expenses	3,950	2,057	4,000	-	-	4,000	4,088	4,176	4,275	4,375
TOTAL OPERATING COSTS	26,516	20,233	29,115	-	-	29,115	29,690	30,280	30,890	31,500
*Percentage Increase over prior year			9.8%			9.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	4,893	9,893	4,980	-	-	4,980	5,080	5,180	5,280	5,390
TOTAL CAPITAL / RESERVE	4,893	9,893	4,980	-	-	4,980	5,080	5,180	5,280	5,390
TOTAL COSTS	31,409	30,126	34,095	-	-	34,095	34,770	35,460	36,170	36,890
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,445	(1,445)	-	-	(1,445)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,299)	(1,299)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,466)	(1,466)	(1,393)	-	-	(1,393)	(1,520)	(1,550)	(1,580)	(1,610)
Revenue - Other	(50)	(212)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(2,815)	(1,532)	(2,888)	-	-	(2,888)	(1,570)	(1,600)	(1,630)	(1,660)
REQUISITION	(28,594)	(28,594)	(31,207)	-	-	(31,207)	(33,200)	(33,860)	(34,540)	(35,230)
*Percentage increase over prior year Requisition			9.1%			9.1%	6.4%	2.0%	2.0%	2.0%

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

Service No.	1.465	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Saturna Island Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$46,000	\$63,020	\$7,727	\$6,000	\$0	\$0	\$0	\$76,747
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$46,000	\$63,020	\$7,727	\$6,000	\$0	\$0	\$0	\$76,747

SOURCE OF FUNDS

Capital Funds on Hand	\$2,000	\$9,020	\$1,727	\$0	\$0	\$0	\$0	\$10,747
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$44,000	\$54,000	\$6,000	\$6,000	\$0	\$0	\$0	\$66,000
	\$46,000	\$63,020	\$7,727	\$6,000	\$0	\$0	\$0	\$76,747

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service:

1.465

Saturna Island Community Parks

Project Number 21-01	Capital Project Title Park upgrades	Capital Project Description Improvements to Saturna's 70 acre "Money Watershed and New Park"
Project Rationale Development of trails and related infrastructure for the John Money and "NewPark" 70 acre land newly acquired and to be managed by Saturna Island Parks and Recreation.		

Project Number 21-02	Capital Project Title Park upgrades	Capital Project Description Replacement of Thomson Park Outhouse + Archeological Assessment
Project Rationale		

Project Number 21-03	Capital Project Title Park upgrades	Capital Project Description Salmon Enhancing Facility and Community Garden (Lyall Creek Park)
Project Rationale		

Service:

1.465

Saturna Island Community Parks

Project Number

24-01

Capital Project Title

Park upgrades

Capital Project Description

Replace Saturna Parks Picnic Tables and Benches

Project Rationale

Project Number

26-01

Capital Project Title

Park upgrades

Capital Project Description

Signage for Thompson Park

Project Rationale

**Saturna Island Comm. Parks
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	114,061	65,041	64,121	63,301	68,581	73,971
Land Reserve Fund	3,818	3,818	3,818	3,818	3,818	3,818
Total	117,879	68,859	67,939	67,119	72,399	77,789

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1036 101380	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		105,540	114,061	65,041	64,121	63,301	68,581
Transfer from Ops Budget		9,893	4,980	5,080	5,180	5,280	5,390
Transfer from CAP Fund		-					
Transfer to Cap Fund		(6,000)	(54,000)	(6,000)	(6,000)	-	-
Interest Income*		4,628					
Ending Balance \$		114,061	65,041	64,121	63,301	68,581	73,971

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1018 101361	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		3,658	3,818	3,818	3,818	3,818	3,818
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		160					
Ending Balance \$		3,818	3,818	3,818	3,818	3,818	3,818

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Island Comm. Recreation

FINAL BUDGET

MARCH 2026

Service: 1.468 Saturna Island Community Recreation

Committee: Saturna Island Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Saturna Island.
Establishment Bylaw 4154, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$17,237 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	16,664	10,401	13,320	-	8,967	22,287	13,590	13,860	14,140	14,420
Special Events	1,200	536	1,220	-	-	1,220	1,240	1,260	1,290	1,320
Allocations	1,009	1,009	1,044	-	-	1,044	1,063	1,084	1,106	1,128
Other Operating Expenses	2,005	140	2,050	-	-	2,050	2,087	2,124	2,172	2,220
TOTAL OPERATING COSTS	20,878	12,086	17,634	-	8,967	26,601	17,980	18,328	18,708	19,088
*Percentage Increase over prior year			-15.5%		42.9%	27.4%	-32.4%	1.9%	2.1%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	8,967	-	-	(8,967)	(8,967)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,576)	(3,576)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(768)	(768)	(804)	-	-	(804)	(800)	(820)	(840)	(860)
Revenue - Other	(20)	(195)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(4,364)	4,428	(824)	-	(8,967)	(9,791)	(820)	(840)	(860)	(880)
REQUISITION	(16,514)	(16,514)	(16,810)	-	-	(16,810)	(17,160)	(17,488)	(17,848)	(18,208)
*Percentage increase over prior year Requisition			1.8%			1.8%	2.1%	1.9%	2.1%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Mayne Island Community Parks

FINAL BUDGET

MARCH 2026

Service: 1.475 Mayne Island Community Parks

Committee: Mayne Island Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Mayne Island.
Establishment Bylaw 4159, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Mayne Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds, a Japanese Garden and sports fields.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$88,352 or \$0.015 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4159 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Supplies	3,040	3,040	3,090	-	-	3,090	3,160	3,230	3,300	3,370
Repairs, Maintenance, & Improvements	50,960	50,960	51,880	-	-	51,880	52,920	53,970	55,050	56,150
Allocations	6,143	6,143	6,355	-	-	6,355	6,478	6,611	6,746	6,882
First Nations Cultural Monitor Contingency	5,450	5,450	5,550	-	-	5,550	5,660	5,770	5,890	6,010
Other Operating Expenses	15,900	15,900	15,910	-	-	15,910	16,318	16,755	17,212	17,678
TOTAL OPERATING COSTS	81,493	81,493	82,785	-	-	82,785	84,536	86,336	88,198	90,090
*Percentage Increase over prior year			1.6%			1.6%	2.1%	2.1%	2.2%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	19,060	28,060	19,400	-	-	19,400	19,790	20,190	20,590	21,000
TOTAL COSTS	100,553	109,553	102,185	-	-	102,185	104,326	106,526	108,788	111,090
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(70)	(70)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(230)	(9,230)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(300)	(9,300)	(300)	-	-	(300)	(300)	(300)	(300)	(300)
REQUISITION	(100,253)	(100,253)	(101,885)	-	-	(101,885)	(104,026)	(106,226)	(108,488)	(110,790)
*Percentage increase over prior year Requisition			1.6%			1.6%	2.1%	2.1%	2.1%	2.1%

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

Service No.	1.475	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Mayne Island Community Parks							

EXPENDITURE

Buildings	\$22,734	\$61,984	\$0	\$0	\$0	\$0	\$61,984
Equipment	\$7,000	\$41,000	\$0	\$0	\$0	\$0	\$41,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$24,000	\$24,000	\$0	\$5,000	\$0	\$0	\$29,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$53,734	\$126,984	\$0	\$5,000	\$0	\$0	\$131,984

SOURCE OF FUNDS

Capital Funds on Hand	\$24,734	\$55,984	\$0	\$0	\$0	\$0	\$55,984
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	\$29,000	\$71,000	\$0	\$5,000	\$0	\$0	\$76,000
	\$53,734	\$126,984	\$0	\$5,000	\$0	\$0	\$131,984

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.475

Service Name: Mayne Island Community Parks

PROJECT DESCRIPTION				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
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping	\$ 123,000	B	Res	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
22-02	New	Fitness Circuit & Putting Green	Fitness Circuit -Phase 3 (additional \$20K)		B	Cap	\$ 19,734	\$ 40,984	\$ -	\$ -	\$ -	\$ -	\$ 40,984
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	\$ 3,000	B	Cap	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	\$ 2,000	S	Cap	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	\$ 5,000	S	Res	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-05	New	Miners Bay bike rack	Install additional bike rack	\$ 2,000	E	Res	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-06	New	Miners Bay art installation	Install log art structure	\$ 25,000	E	Res	\$ 5,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-07	Replacement	Adachi Pavilion roof	Replace Adachi Pavilion roof	\$ 7,000	S	Res	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	\$ 4,000	E	Res	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
26-02	New	Sandy Hook Park fencing	Install deer proof fencing to recover native plants	\$ 5,000	E	Cap	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-03	Replacement	Henderson Hill signage	Replace and update sign/interpretive nature trail	\$ 5,000	S	Cap	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-04	Replacement	Picnic Tables	Replace two picnic tables	\$ 5,000	E	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 196,000				\$ 126,984	\$ -	\$ 5,000	\$ -	\$ -	\$ 131,984

Service:

1.475

Mayne Island Community Parks

Project Number 22-02

Capital Project Title Fitness Circuit & Putting Green

Capital Project Description Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping

Project Rationale Complete fitness circuit at Dinner Bay

Project Number 23-01

Capital Project Title Dinner Bay water; pumphouse upgrade

Capital Project Description Upgrade water system; insulate and redo pumphouse

Project Rationale The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion (\$8,000) Also the water line between the Japanese Garden and the park needs to be replaced as it is leaking (\$2,000)

Project Number 23-02

Capital Project Title Dinner Bay washrooms

Capital Project Description Upgrade washroom facilities; flush valves

Project Rationale The washroom facilities need to be upgraded with new fixtures and valves (9@\$300)

Project Number 23-06

Capital Project Title Vulture Ridge Summit

Capital Project Description Safety and landscaping improvement at Vulture Ridge Summit

Project Rationale

Service:

1.475

Mayne Island Community Parks

Project Number 25-05

Capital Project Title Miners Bay bike rack

Capital Project Description Install additional bike rack

Project Rationale

[Redacted]

Project Number 25-01

Capital Project Title Dinner Bay well pumps

Capital Project Description Replace two well pumps

Project Rationale The existing pump house is old and needs to be rebuilt to ensure adequate insulation and protection of the pumps for the well.

[Redacted]

Project Number 25-02

Capital Project Title Kippen Road staircase

Capital Project Description Replace heavy wooden staircase with lighter metal staircase

Project Rationale

[Redacted]

Project Number 25-06

Capital Project Title Miners Bay art installation

Capital Project Description Install log art structure

Project Rationale

[Redacted]

Service:

1.475

Mayne Island Community Parks

Project Number 25-07

Capital Project Title Adachi Pavilion roof

Capital Project Description Replace Adachi Pavilion roof

Project Rationale

Project Number 26-01

Capital Project Title Adachi Pavilion kitchen

Capital Project Description Replace fridges and stove

Project Rationale

Project Number 26-02

Capital Project Title Sandy Hook Park fencing

Capital Project Description Install deer proof fencing to recover native plants

Project Rationale

Project Number 26-03

Capital Project Title Henderson Hill signage

Capital Project Description Replace and update sign/interpretive nature trail

Project Rationale

Service:

1.475

Mayne Island Community Parks

Project Number 26-04

Capital Project Title Picnic Tables

Capital Project Description Replace two picnic tables

Project Rationale

[Redacted Project Rationale Content]

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1061 101611	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		161,682	202,095	150,495	170,285	185,475	206,065
Transfer from Ops Budget		61,456	19,400	19,790	20,190	20,590	21,000
Transfer from Cap Fund		7,570					
Transfer to Cap Fund		(35,000)	(71,000)	-	(5,000)	-	-
Interest Income*		6,387					
Ending Balance \$		202,095	150,495	170,285	185,475	206,065	227,065

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Mayne Island Community Parks Donations

FINAL BUDGET

MARCH 2026

1.476 - Mayne Island Community Parks Donations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Japanese Garden	34,449	12,823	10,630	-	29,286	39,916	10,840	11,050	11,270	11,490
Dinner Bay	440	-	450	-	-	450	460	470	480	490
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	34,889	12,823	11,080	-	29,286	40,366	11,300	11,520	11,750	11,980
*Percentage Increase over prior year			-68.2%		83.9%	15.7%	-72.0%	1.9%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	29,287	-	-	(29,286)	(29,286)	-	-	-	-
Balance c/fwd from 2024 to 2025	(23,999)	(23,999)	-	-	-	-	-	-	-	-
Donations & Fees	(10,770)	(16,973)	(10,960)	-	-	(10,960)	(11,180)	(11,400)	(11,630)	(11,860)
Other Income	(120)	(1,138)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(34,889)	(12,823)	(11,080)	-	(29,286)	(40,366)	(11,300)	(11,520)	(11,750)	(11,980)
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Mayne Island Community Rec.

FINAL BUDGET

MARCH 2026

Service: 1.478 Mayne Island Community Recreation

Committee: Mayne Island Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Mayne Island.
Establishment Bylaw 4153, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$46,532 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	35,417	30,620	27,987	-	6,859	34,846	28,553	29,133	29,712	30,310
Special Events	3,110	1,422	3,170	-	-	3,170	3,230	3,290	3,360	3,430
Allocations	2,409	2,409	2,303	-	-	2,303	2,344	2,391	2,439	2,488
Other Operating Expenses	5,120	5,015	5,200	-	-	5,200	5,303	5,406	5,509	5,612
TOTAL OPERATING COSTS	46,056	39,466	38,660	-	6,859	45,519	39,430	40,220	41,020	41,840
*Percentage Increase over prior year			-16.1%		14.9%	-1.2%	-13.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	6,859	-	-	(6,859)	(6,859)	-	-	-	-
Balance c/fwd from 2024 to 2025	(8,076)	(8,076)	-	-	-	-	-	-	-	-
Revenue - Other	(30)	(303)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(30)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	(8,136)	(1,546)	(60)	-	(6,859)	(6,919)	(60)	(60)	(60)	(60)
REQUISITION	(37,920)	(37,920)	(38,600)	-	-	(38,600)	(39,370)	(40,160)	(40,960)	(41,780)
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Island Community Parks

FINAL BUDGET

MARCH 2026

Service: 1.485 Pender Island Community Parks

Committee: Pender Islands Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Pender Island.
Establishment Bylaw 4158, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Pender Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds a disc park and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$135,874 or \$0.015 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4158 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.485 - Pender Island Community Parks	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services	63,963	63,963	62,000	-	-	62,000	63,240	64,500	65,790	67,110
Supplies	16,750	16,750	19,225	-	-	19,225	19,610	20,000	20,390	20,790
Repairs, Maintenance, & Improvements	42,000	42,000	46,000	-	-	46,000	46,920	47,860	48,820	49,800
Allocations	12,860	12,860	10,701	-	-	10,701	10,899	11,115	11,336	11,560
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	28,445	28,445	28,380	-	-	28,380	29,015	29,653	30,314	30,999
TOTAL OPERATING COSTS	164,018	164,018	166,306	-	-	166,306	169,684	173,128	176,650	180,259
*Percentage Increase over prior year			1.4%			1.4%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	25,000	25,000	30,000	-	-	30,000	30,600	31,210	31,830	32,470
TOTAL CAPITAL / RESERVE	25,000	25,000	30,000	-	-	30,000	30,600	31,210	31,830	32,470
TOTAL COSTS	189,018	189,018	196,306	-	-	196,306	200,284	204,338	208,480	212,729
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,507)	(1,507)	(1,660)	-	-	(1,660)	(1,560)	(1,590)	(1,620)	(1,650)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(750)	(750)	(730)	-	-	(730)	(740)	(750)	(760)	(770)
TOTAL REVENUE	(2,257)	(2,257)	(2,390)	-	-	(2,390)	(2,300)	(2,340)	(2,380)	(2,420)
REQUISITION	(186,761)	(186,761)	(193,916)	-	-	(193,916)	(197,984)	(201,998)	(206,100)	(210,309)
*Percentage increase over prior year Requisition			3.8%			3.8%	2.1%	2.0%	2.0%	2.0%

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.485

Service Name: Pender Island Community Parks

PROJECT DESCRIPTION				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
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements	\$ 79,480	S	Res	\$ -	\$ 10,000	\$ 15,000	\$ 25,000	\$ -	\$ -	\$ 50,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	\$ 12,113	\$ 12,113	\$ -	\$ -	\$ -	\$ -	\$ 12,113
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion	\$ 125,000	S	Cap	\$ 12,751	\$ 12,751	\$ -	\$ -	\$ -	\$ -	\$ 12,751
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion		S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion		S	Other	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden, pavilion		S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
22-05	New	Trail Development	Schooner Way Trail	\$ 2,295,000	S	Cap	\$ 366,676	\$ 366,676	\$ -	\$ -	\$ -	\$ -	\$ 366,676
22-05	New	Trail Development	Schooner Way Trail		S	Grant	\$ 454,200	\$ 454,200	\$ -	\$ -	\$ -	\$ -	\$ 454,200
22-05	New	Trail Development	Schooner Way Trail		S	Other	\$ 260,052	\$ 260,052	\$ -	\$ -	\$ -	\$ -	\$ 260,052
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end and east end of Magic Lake	\$ 39,100	S	Cap	\$ 8,334	\$ 8,334	\$ -	\$ -	\$ -	\$ -	\$ 8,334
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end and east end of Magic Lake		S	Res	\$ -	\$ 14,100	\$ -	\$ -	\$ -	\$ -	\$ 14,100
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	\$ 25,000	S	Res	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 20,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes		S	Cap	\$ 1,784	\$ 1,784	\$ -	\$ -	\$ -	\$ -	\$ 1,784
25-02	New	Dog Park	Site development, fencing	\$ 75,000	S	Res	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 75,000
26-01	New	Land Acquisition	11.7 ha, property adjacent to our Community Hall	\$ 1,000,000	L	Res	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
26-01	New	Land Acquisition	11.7 ha, property adjacent to our Community Hall		L	Other	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
26-02	New	Bouldering Wall	Bouldering Wall	\$ 130,000	S	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-02	New	Bouldering Wall	Bouldering Wall		S	Other	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-03	New	Ball Park Improvements	Batting cage, pump track extension and trail work	\$ 50,000	S	Grant	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-03	New	Ball Park Improvements	Batting cage, pump track extension and trail work		S	Other	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-04	New	Trail Development	Connector trail from fire hall to disc golf parking	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
26-05	New	Trail Development	Connector trail through ball park	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-06	New	Thieves Bay Beach Accessibility	Thieves Bay Beach Accessibility	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 50,000
													\$ -
													\$ -
			Grand Total	\$ 3,893,580				\$ 2,475,010	\$ 45,000	\$ 80,000	\$ 5,000	\$ 25,000	\$ 2,630,010

Service:

1.485

Pender Island Community Parks

22-01

Project Number

Shingle Bay Improvements

Capital Project Title

Shingle Bay Improvements

Capital Project Description

Project Rationale Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).

22-03

Project Number

Thieves Bay Improvements

Capital Project Title

Improve outhouses, picnic table shelter and walking trails, memorial garden; pavillion

Capital Project Description

Project Rationale Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).

Project Number 22-05

Capital Project Title Trail Development

Capital Project Description Schooner Way Trail

Project Rationale Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail

Project Number 23-01

Capital Project Title Magic Lake Park Upgrades

Capital Project Description Dock at west end and east end of Magic Lake

Project Rationale Resurface and repair structures ; Resurface and install irrigation for soccer field, part of a much larger budget project;

Service:

1.485

Pender Island Community Parks

Project Number 24-02

Capital Project Title

Disc Park Improvements

Capital Project Description

Improve visibility of tee boxes

Project Rationale

Project Number 25-02

Capital Project Title

Dog Park

Capital Project Description

Site development, fencing

Project Rationale

Project Number 26-01

Capital Project Title

Land Acquisition

Capital Project Description

11.7 ha. property adjacent to our Community Hall

Project Rationale

Project Number 26-02

Capital Project Title

Bouldering Wall

Capital Project Description

Bouldering Wall

Project Rationale

Service:

1.485

Pender Island Community Parks

Project Number 26-03

Capital Project Title

Ball Park Improvements

Capital Project Description

Batting cage, pump track extension and trail work

Project Rationale

Project Number 26-04

Capital Project Title

Trail Development

Capital Project Description

Connector trail from fire hall to disc golf parking

Project Rationale

Project Number 26-05

Capital Project Title

Trail Development

Capital Project Description

Connector trail through ball park

Project Rationale

Project Number 26-06

Capital Project Title

Thieves Bay Beach Accessibility

Capital Project Description

Thieves Bay Beach Accessibility

Project Rationale

**Pender Island Community Parks
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	215,698	86,598	72,198	23,408	50,238	57,708
Land Reserve Fund	271,663	21,663	21,663	21,663	21,663	21,663
Total	487,361	108,261	93,861	45,071	71,901	79,371

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: Fund Centre:	1038 101382	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		440,286	215,698	86,598	72,198	23,408	50,238
Transfer from Ops Budget		61,360	30,000	30,600	31,210	31,830	32,470
Transfer from Cap Fund		4,800					
Transfer to Cap Fund		(300,000)	(159,100)	(45,000)	(80,000)	(5,000)	(25,000)
Interest Income*		9,252					
Ending Balance \$		215,698	86,598	72,198	23,408	50,238	57,708

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1019 101362	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		41,399	271,663	21,663	21,663	21,663	21,663
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		1,146					
Sale of Land		275,000					
Transfer to Cap Fund		(50,000)	(250,000)	-	-	-	-
Interest Income*		4,118					
Ending Balance \$		271,663	21,663	21,663	21,663	21,663	21,663

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Island Community Rec

FINAL BUDGET

MARCH 2026

Service: 1.488 Pender Island Community Rec

Committee: Pender Islands Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Pender Island.
Establishment Bylaw 4155, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$71,560 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	72,057	71,000	74,738	-	1,066	75,804	76,232	77,761	79,329	80,924
Allocations	3,541	3,541	3,785	-	-	3,785	3,854	3,931	4,009	4,089
Other Operating Expenses	110	88	110	-	-	110	114	118	122	127
TOTAL OPERATING COSTS	75,708	74,629	78,633	-	1,066	79,699	80,200	81,810	83,460	85,140
*Percentage Increase over prior year			3.9%		1.4%	5.3%	0.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,066	-	-	(1,066)	(1,066)	-	-	-	-
Balance c/fwd from 2024 to 2025	(4)	(4)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(590)	(605)	(665)	-	-	(665)	(610)	(620)	(630)	(640)
Revenue - Other	(260)	(232)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	(854)	225	(925)	-	(1,066)	(1,991)	(880)	(900)	(920)	(940)
REQUISITION	(74,854)	(74,854)	(77,708)	-	-	(77,708)	(79,320)	(80,910)	(82,540)	(84,200)
*Percentage increase over prior year Requisition			3.8%			3.8%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Island Community Parks

FINAL BUDGET

MARCH 2026

Service: 1.495 **Galiano Community Parks**

Committee: **Galiano Island Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Galiano Island.
Establishment Bylaw 4156, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Galiano Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$79,033 or \$0.15 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4156 - September 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.495 - Galiano Island Community Parks

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs, Maintenance, & Improvements	82,450	76,640	76,890	-	-	76,890	78,430	80,000	81,600	83,230
Allocations	5,915	5,915	7,816	-	-	7,816	7,957	8,116	8,278	8,444
Contingency	4,390	-	4,470	-	-	4,470	4,560	4,650	4,740	4,830
Other Operating Expenses	28,820	14,874	15,770	-	13,500	29,270	16,188	16,613	17,048	17,501
Active Pass Property-Total Expenditure	34,750	30,324	39,650	-	-	39,650	40,440	41,250	42,070	42,920
TOTAL OPERATING COSTS	156,325	127,753	144,596	-	13,500	158,096	147,575	150,629	153,736	156,925
*Percentage Increase over prior year			-7.5%		8.6%	1.1%	-6.7%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	7,215	19,363	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Transfer to Operating Reserve Fund	-	5,526	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,060	2,060	2,100	-	-	2,100	2,140	2,180	2,220	2,260
TOTAL CAPITAL / RESERVE	9,275	26,949	12,100	-	-	12,100	12,340	12,580	12,830	13,080
TOTAL COSTS	165,600	154,702	156,696	-	13,500	170,196	159,915	163,209	166,566	170,005
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	13,500	-	-	(13,500)	(13,500)	-	-	-	-
Balance c/fwd from 2024 to 2025	(20,000)	(20,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(78)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(1,564)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Active Pass Property-Revenue Stream	(34,750)	(35,850)	(39,650)	-	-	(39,650)	(40,440)	(41,250)	(42,070)	(42,920)
TOTAL REVENUE	(54,890)	(43,992)	(39,790)	-	(13,500)	(53,290)	(40,580)	(41,390)	(42,210)	(43,060)
REQUISITION	(110,710)	(110,710)	(116,906)	-	-	(116,906)	(119,335)	(121,819)	(124,356)	(126,945)
*Percentage increase over prior year Requisition			5.6%			5.6%	2.1%	2.1%	2.1%	2.1%

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

Service No.	1.495	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Galiano Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$7,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$15,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$49,513	\$136,013	\$52,500	\$3,000	\$3,000	\$3,000	\$3,000	\$197,513
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$49,513	\$143,013	\$54,500	\$5,000	\$5,000	\$5,000	\$5,000	\$212,513

SOURCE OF FUNDS

Capital Funds on Hand	\$34,513	\$49,513	\$0	\$0	\$0	\$0	\$0	\$49,513
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
Grants (Federal, Provincial)	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$91,500	\$42,500	\$3,000	\$3,000	\$3,000	\$3,000	\$143,000
	\$49,513	\$143,013	\$54,500	\$5,000	\$5,000	\$5,000	\$5,000	\$212,513

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 1.495 Galiano Community Parks

Project Number 19-02

Capital Project Title Study Bay Trail Extension

Capital Project Description Study to Assess feasibility and cost to extend trail to BC Ferries

Project Rationale This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.

Project Number 19-03

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Asset Management-Inventory Study/Replacement Program

Project Rationale Timely replacement of worn assets.

Project Number 21-03

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore

Project Rationale This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive species and replant with suitable local species.

Project Number 21-05

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Engineering for Mobility Impaired Beach Accesses

Project Rationale A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Service:

1.495

Galiano Community Parks

Project Number 23-01

Capital Project Title GIPRC Equipment and Tools Purchase

Capital Project Description Equipment and Tools Purchase

Project Rationale A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Project Number 25-03

Capital Project Title Zuker trail improvement

Capital Project Description Improve trail for safety

Project Rationale

Project Number 25-04

Capital Project Title Scorpion Beach Access Improvement

Capital Project Description Scorpion Beach Access Improvement.
Degradting staircase to be improved

Project Rationale

Project Number 25-05

Capital Project Title Cayzer Beach Access Improvements

Capital Project Description Cayzer beach access safety improvements.
Footpath improvements to avoid furhter
degradation

Project Rationale

Service:

1.495

Galiano Community Parks

Project Number 26-01

Capital Project Title Multisport Development

Capital Project Description Collaboration, planning & development of multisport court

Project Rationale

Project Number 26-02

Capital Project Title Trail Mapping Coordination

Capital Project Description Development of coordinated island trail mapping

Project Rationale

Project Number 26-03

Capital Project Title Sturdies Bay Trail

Capital Project Description Improvements to the existing Sturdies Bay trail

Project Rationale

Project Number 26-04

Capital Project Title BK Irrigation upgrade

Capital Project Description Automation of garden irrigation - Betty Kennedy property

Project Rationale

Service:

1.495

Galiano Community Parks

Project Number

26-05

Capital Project Title

BK water tank upgrade

Capital Project Description

New potable water tank for rental house - Betty Kennedy property

Project Rationale

Project Number

26-06

Capital Project Title

BK walking trail

Capital Project Description

Construction of public walking trail in Betty Kennedy property

Project Rationale

Project Number

27-01

Capital Project Title

BK garden fencing

Capital Project Description

Construction of deer proof fence to protect garden - Betty Kennedy property

Project Rationale

Project Number

27-02

Capital Project Title

BK clifftop safety barrier

Capital Project Description

Construction of safety barrier along Active Pass clifftop - Betty Kennedy property

Project Rationale

Service:

1.495

Galiano Community Parks

Project Number

27-03

Capital Project Title

BK viewing bench

Capital Project Description

Installation of public viewing bench in Betty Kennedy property

Project Rationale

[Redacted Project Rationale]

**Galiano Island Community Parks
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	79,087	25,087	20,287	27,687	35,297	43,117
Equipment Replacement Fund	4,469	4,569	4,709	4,889	5,109	5,369
Land Reserve Fund	78,211	78,211	78,211	78,211	78,211	78,211
Operating Reserve Fund-Active Pass	258,959	219,909	180,629	168,609	156,349	143,839
Total	420,726	327,776	283,836	279,396	274,966	270,536

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1058 101604	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		76,521	79,087	25,087	20,287	27,687	35,297
Transfer from Ops Budget		19,363	10,000	10,200	10,400	10,610	10,820
Transfer from Cap Fund		5,000					
Transfer from Active Pass Drive Property ORF		-	27,500	27,500	-	-	-
Transfer to Cap Fund		(25,000)	(91,500)	(42,500)	(3,000)	(3,000)	(3,000)
Interest Income*		3,203					
Ending Balance \$		79,087	25,087	20,287	27,687	35,297	43,117

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Land Reserve Fund

The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1101 102335	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		-	78,211	78,211	78,211	78,211	78,211
Cash in Lieu		75,750	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		2,461					
Ending Balance \$		78,211	78,211	78,211	78,211	78,211	78,211

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund

GALIANOPRK.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102267	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		5,364	4,469	4,569	4,709	4,889	5,109
Transfer from Ops Budget		2,060	2,100	2,140	2,180	2,220	2,260
Planned Expenditure		(2,991)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Interest Income*		36					
Ending Balance \$		4,469	4,569	4,709	4,889	5,109	5,369

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Operating Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust
Bylaw No. 4584

Reserve Cash Flow

Fund: Fund Centre:	1500 105560	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		253,710	258,959	219,909	180,629	168,609	156,349
Donations		-	-	-	-	-	-
Transfer from CRF		-	-	-	-	-	-
Transfer from Ops Budget		5,526					
Transfer to Ops Budget		(11,350)	(11,550)	(11,780)	(12,020)	(12,260)	(12,510)
Transfer to CRF		-	(27,500)	(27,500)	-	-	-
Interest Income*		11,073					
Ending Balance \$		258,959	219,909	180,629	168,609	156,349	143,839

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Community Recreation

FINAL BUDGET

MARCH 2026

Service: 1.498 Galiano Community Recreation

Committee: Galiano Island Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Galiano Island.
Establishment Bylaw 4152, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$41,624 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Recreation Programs	45,000	45,000	45,666	-	-	45,666	46,547	47,465	48,403	49,359
Allocations	2,194	2,194	2,397	-	-	2,397	2,440	2,489	2,538	2,589
Other Operating Expenses	740	716	760	-	-	760	783	806	829	852
TOTAL OPERATING COSTS	47,934	47,910	48,823	-	-	48,823	49,770	50,760	51,770	52,800
*Percentage Increase over prior year			1.9%			1.9%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	33	(33)	-	-	(33)	-	-	-	-
Balance c/fwd from 2024 to 2025	(140)	(140)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(32)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	(7)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(170)	(146)	(63)	-	-	(63)	(30)	(30)	(30)	(30)
REQUISITION	(47,764)	(47,764)	(48,760)	-	-	(48,760)	(49,740)	(50,730)	(51,740)	(52,770)
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Storm Water Quality Management (SGI)

FINAL BUDGET

MARCH 2026

Service: 1.533 SGI Stormwater Quality Management

Committee: Electoral Area

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2452 (adopted February, 1997 for the EA of Southern Gulf Islands) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Amended by Bylaw No. 4472 in March 2022.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Southern Gulf Islands Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.533 - Storm Water Quality Management (SGI)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	5,286	5,386	4,812	-	-	4,812	4,469	4,103	3,719	3,316
Allocations	37,432	37,432	38,667	-	-	38,667	39,781	40,932	42,115	43,332
Other Operating Expenses	110	150	110	-	-	110	113	116	119	122
TOTAL OPERATING COSTS	42,828	42,968	43,589	-	-	43,589	44,363	45,151	45,953	46,770
*Percentage Increase over prior year			1.8%			1.8%	1.8%	1.8%	1.8%	1.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(416)	(416)	(416)	-	-	(416)	(416)	(416)	(416)	(416)
Other Revenue	(160)	(300)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(576)	(716)	(576)	-	-	(576)	(576)	(576)	(576)	(576)
REQUISITION	(42,252)	(42,252)	(43,013)	-	-	(43,013)	(43,787)	(44,575)	(45,377)	(46,194)
*Percentage increase over prior year Requisition			1.8%			1.8%	1.8%	1.8%	1.8%	1.8%

Reserve Schedule

Reserve Fund: Storm Water Quality Management (SGI) - Operating Reserve Fund

This service operates on a two-year work cycle with reporting and data analysis every second year. Reserve is also held for special projects (such as spills) and contaminant investigations.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105530	2025	2026	2027	2028	2029	2030
Beginning Balance		37,848	39,508	39,508	39,508	39,508	39,508
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		1,660					
Ending Balance \$		39,508	39,508	39,508	39,508	39,508	39,508

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SGL Emergency Comm. - CREST

FINAL BUDGET

MARCH 2026

Service: 1.923 SGI Emergency Comm. - CREST

Committee: Planning and Protective Services

923 SGI EMERGENCY COMMUNICATIONS CREST

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.923 - SGI Emergency Comm. - CREST	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to CREST	186,984	186,984	192,058	-	-	192,058	195,900	199,820	203,820	207,900
Allocations	3,746	3,746	3,831	-	-	3,831	3,900	3,978	4,058	4,139
Other Operating Expenses	840	735	860	-	-	860	880	900	920	940
TOTAL COSTS	191,570	191,465	196,749	-	-	196,749	200,680	204,698	208,798	212,979
*Percentage Increase over prior year			2.7%			2.7%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	583	(583)	-	-	(583)	-	-	-	-
Balance c/fwd from 2024 to 2025	(379)	(379)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,876)	(1,876)	(1,910)	-	-	(1,910)	(1,950)	(1,990)	(2,030)	(2,070)
Other Income	(100)	(578)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(2,355)	(2,250)	(2,593)	-	-	(2,593)	(2,050)	(2,090)	(2,130)	(2,170)
REQUISITION	(189,215)	(189,215)	(194,156)	-	-	(194,156)	(198,630)	(202,608)	(206,668)	(210,809)
*Percentage increase over prior year Requisition			2.6%			2.6%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Magic Lake Water

FINAL BUDGET

MARCH 2026

Service: 2.630 Magic Lake Estates Water

Committee: Electoral Area

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System. Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of \$160,000 or \$3.50 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3633 (Nov 2009).		\$	2,560,000
BORROWED:	SI Bylaw 3677 (Feb 2010).	Matures in 2025	\$	(723,000)
BORROWED:	SI Bylaw 3769 (Feb 2011).	Matures in 2026	\$	(250,000)
BORROWED:	SI Bylaw 3850 (Aug 2012).	Matures in 2027	\$	(559,500)
BORROWED:	SI Bylaw 3882 (Apr 2013).	Matures in 2028	\$	(1,002,500)
BORROWED:	SI Bylaw 3910 (July 2013).	Matures in 2028	\$	(25,000)
REMAINING AUTHORIZATION:			\$	<u>0</u>

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments.

User Charge: Annual charge per single family equivalency unit connected to the system.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- Greater than 50 cubic metres - \$0.50 / cubic metre
- Greater than 80 cubic metres - \$1.50 / cubic metre

Parcel Tax: LSA-1 Annual charge only on properties capable of being connected to the system.

Turn on/Turn Off Fee: \$0 during normal working hours; \$25 outside of normal working hours

Connection Charges: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500

RESERVE FUND:

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498

Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

2.630 - Magic Lake Water	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	71,470	114,300	23,150	-	40,000	63,150	48,610	49,070	24,560	25,050
Allocations	59,519	59,519	64,004	-	-	64,004	65,225	66,562	67,909	69,304
Water Testing	22,060	26,560	22,782	-	-	22,782	23,436	24,109	24,803	25,516
Electricity	54,050	45,000	56,080	-	-	56,080	57,200	58,340	59,510	60,700
Supplies	64,450	69,310	71,800	-	-	71,800	73,240	74,700	76,200	77,720
Labour Charges	488,120	580,000	517,441	50,000	-	567,441	578,787	590,357	602,169	614,210
Other Operating Expenses	65,050	69,330	67,550	-	-	67,550	69,328	71,171	73,083	75,046
TOTAL OPERATING COSTS	824,719	964,019	822,807	50,000	40,000	912,807	915,826	934,309	928,234	947,546
*Percentage Increase over prior year			-0.2%	6.1%	4.9%	10.7%	0.3%	2.0%	-0.7%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	26,885	26,885	61,250	-	-	61,250	90,000	100,000	100,000	100,000
Transfer to Capital Reserve Fund	40,000	-	48,910	-	-	48,910	121,545	147,815	178,255	175,490
MFA Debt Reserve Fund	1,070	1,070	850	-	-	850	9,980	14,470	10,000	-
MFA Debt Principal	137,425	137,425	98,613	-	-	98,613	85,193	78,749	59,296	84,800
MFA Debt Interest	73,712	73,712	67,248	-	-	67,248	76,626	85,624	124,888	161,263
TOTAL DEBT / RESERVES	279,092	239,092	276,871	-	-	276,871	383,344	426,658	472,439	521,553
TOTAL COSTS	1,103,811	1,203,111	1,099,678	50,000	40,000	1,189,678	1,299,170	1,360,967	1,400,673	1,469,099
*Percentage Increase over prior year			-0.4%	4.5%	3.6%	7.8%	9.2%	4.8%	2.9%	4.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(88,515)	-	-	88,515	88,515	-	-	-	-
Transfer from Operating Reserve Fund	(45,000)	(45,000)	-	-	(40,000)	(40,000)	(25,000)	(25,000)	-	-
Sales - Water	(22,000)	(22,000)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(427,931)	(427,931)	(445,050)	(21,000)	(36,910)	(502,960)	(518,050)	(543,950)	(571,150)	(599,709)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
MFA Debt Surplus Fund	-	-	-	-	-	-	-	-	-	-
Other Revenue	(3,320)	(14,105)	(3,168)	-	-	(3,168)	(3,000)	(2,750)	(2,290)	(2,300)
TOTAL REVENUE	(506,351)	(605,651)	(478,318)	(21,000)	11,605	(487,713)	(576,150)	(601,800)	(603,540)	(632,109)
REQUISITION - PARCEL TAX	(597,460)	(597,460)	(621,360)	(29,000)	(51,605)	(701,965)	(723,020)	(759,167)	(797,133)	(836,990)
*Percentage increase over prior year										
Sales - Water			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			4.0%	4.9%	8.6%	17.5%	3.0%	5.0%	5.0%	5.0%
Requisition			4.0%	4.9%	8.6%	17.5%	3.0%	5.0%	5.0%	5.0%
Combined			3.9%	4.8%	8.5%	17.1%	2.9%	4.9%	4.9%	4.9%

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

Service No.	2.630	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Magic Lake Estates Water (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$11,000	\$11,000	\$0	\$0	\$0	\$0	\$0	\$11,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$164,000	\$426,000	\$1,080,000	\$1,460,000	\$1,080,000	\$0	\$0	\$4,046,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$175,000	\$437,000	\$1,080,000	\$1,460,000	\$1,080,000	\$0	\$0	\$4,057,000

SOURCE OF FUNDS

Capital Funds on Hand	\$175,000	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000
Debenture Debt (New Debt Only)	\$0	\$0	\$925,000	\$1,400,000	\$1,000,000	\$0	\$0	\$3,325,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$262,000	\$155,000	\$60,000	\$80,000	\$0	\$0	\$557,000
	\$175,000	\$437,000	\$1,080,000	\$1,460,000	\$1,080,000	\$0	\$0	\$4,057,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.630

Service Name: Magic Lake Estates Water (Pender)

PROJECT DESCRIPTION				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
21-04	Renewal	Buck Lake Dam Repairs - Phase 1	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.	\$ 202,000	S	Res	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
21-04	Renewal				S	Cap	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000
23-01	Renewal	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.	\$ 80,000	S	Res	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
23-02	New	ISOPAC Permanent Handling & Storage	Study and design for permanent solution to reduce drum waste and operator handling	\$ 80,000	S	Cap	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
26-01	Renewal	Buck Lake Dam Repairs - Phase 2	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).	\$ 360,000	S	Res	\$ -	\$ 145,000	\$ 75,000	\$ 60,000	\$ 80,000	\$ -	\$ 360,000
26-02	Replacement	WTP Process Pipe Condition Assessment	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund)	\$ 100,000	S	Cap	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
26-03	Study	Petition / Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
27-01	Replacement	Water Main Replacement	Replacement of select water mains within the distribution network to address leaks and reduce non revenue water.	\$ 2,000,000	S	Debt	\$ -	\$ -	\$ 200,000	\$ 800,000	\$ 1,000,000	\$ -	\$ 2,000,000
27-02	Replacement	Captains Tank Replacement	Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.	\$ 1,100,000	S	Debt	\$ -	\$ -	\$ 500,000	\$ 600,000	\$ -	\$ -	\$ 1,100,000
26-04	New	SCADA Improvements	Improvements to SCADA system	\$ 25,000	S	Res	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-05	Renewal	Kiosk Insulation	Additional insulation to PRS Kiosks (Signal Hill, Compass Cres, Capstan Lane, Schooner Way).	\$ 50,000	S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
27-03	New	ISOPAC Permanent Handling & Storage	Installation work following study and successful loan authorization.	\$ 225,000	S	Debt	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
21-03	New	MLE Safety Improvements	MLE Safety Improvements	\$ 20,000	E	Cap	\$ 11,000	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ 11,000
25-01	Study	Captains Tank Upgrade - Concept Design	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.	\$ 30,000	S	Cap	\$ 21,000	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ 21,000
													\$ -
			Grand Total	\$ 4,292,000			\$ 175,000	\$ 437,000	\$ 1,080,000	\$ 1,460,000	\$ 1,080,000	\$ -	\$ 4,057,000

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number 21-04

Capital Project Title Buck Lake Dam Repairs - Phase 1

Capital Project Description

Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.

Project Rationale Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.

Project Number 23-01

Capital Project Title Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment

Capital Project Description

Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.

Project Rationale The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.

Project Number 23-02

Capital Project Title ISOPAC Permanent Handling & Storage

Capital Project Description

Study and design for permanent solution to reduce drum waste and operator handling

Project Rationale Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.

Project Number 26-01

Capital Project Title Buck Lake Dam Repairs - Phase 2

Capital Project Description

Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).

Project Rationale Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number 26-02

Capital Project Title WTP Process Pipe Condition Assessment

Capital Project Description

Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund)

Project Rationale Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.

Project Number 26-03

Capital Project Title Petition / Alternative Approval Process

Capital Project Description

Conduct public consultation to inform strategies to borrow necessary future capital funds.

Project Rationale Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.

Project Number 27-01

Capital Project Title Water Main Replacement

Capital Project Description

Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design. To include overland HDPE pipe feeding zone 570 from WTP.

Project Number 27-02

Capital Project Title Captains Tank Replacement

Capital Project Description

Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.

Project Rationale

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number 26-04

Capital Project Title SCADA Improvements

Capital Project Description Improvements to SCADA system

Project Rationale

Project Number 26-05

Capital Project Title Kiosk Insulation

Capital Project Description Additional insulation to PRS Kiosks (Signal Hill, Compass Cres, Capstan Lane, Schooner Way).

Project Rationale

Project Number 27-03

Capital Project Title ISOPAC Permanent Handling & Storage

Capital Project Description Installation work following study and successful loan authorization.

Project Rationale

21-03

Project Number

MLE Safety Improvements

Capital Project Title

Capital Project Description

MLE Safety Improvements

Project Rationale

25-01

Project Number

Captains Tank Upgrade - Concept Design

Capital Project Title

Capital Project Description

Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.

Project Rationale Captains Tank is beyond it's service life. This initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.

**Magic Lake Water
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	5,717	26,967	91,967	166,967	266,967	366,967
Capital Reserve Fund	892,904	679,814	646,359	734,174	832,429	1,007,919
Capital Reserve Fund - Settlement Fund	600,434	600,434	600,434	600,434	600,434	600,434
Total	1,499,055	1,307,215	1,338,760	1,501,575	1,699,830	1,975,320

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105212						
Beginning Balance		22,911	5,717	26,967	91,967	166,967	266,967
Transfer from Ops Budget		26,885	61,250	90,000	100,000	100,000	100,000
Transfer to Ops Budget		(45,000)	(40,000)	(25,000)	(25,000)	-	-
Planned Maintenance Activity		Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Tank cleaning & inspection	Water distribution system flushing program Ph1	Water distribution system flushing program Ph2		
Interest Income*		922					
Ending Balance \$		5,717	26,967	91,967	166,967	266,967	366,967

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund:	1024	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101368						
Beginning Balance		448,592	892,904	679,814	646,359	734,174	832,429
Transfer from Ops Budget		11,361	48,910	121,545	147,815	178,255	175,490
Transfer to Cap Fund		(50,000)	(262,000)	(155,000)	(60,000)	(80,000)	-
Transfer from Cap Fund		457,944					
Interest Income*		25,008					
Ending Balance \$		892,904	679,814	646,359	734,174	832,429	1,007,919

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 102245	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		674,487	600,434	600,434	600,434	600,434	600,434
Transfer to Cap Fund		(100,000)	-	-	-	-	-
Interest Income*		25,947					
Ending Balance \$		600,434	600,434	600,434	600,434	600,434	600,434

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Lyall Harbour Water

FINAL BUDGET

MARCH 2026

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna)

Committee: Electoral Area

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of \$150,000 or \$6.90 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3587 (Jan 14, 2009)	\$430,000
BORROWED:	SI Bylaw 3634 (Aug 12, 2009) Matures in 2024	\$250,000
BORROWED:	SI Bylaw 3677 (Feb 10, 2010) Matures in 2025	\$180,000
REMAINING:		<hr/> \$0

COMMITTEE:

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982

Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge levied only on properties capable of being connected to the system.
Connection Charges:	Actual Cost + 15% Admin Fee (Minimum Connection \$400)

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Repairs & Maintenance	22,330	36,000	7,620	-	20,000	27,620	7,780	22,940	8,100	8,260
Allocations	14,901	14,901	15,666	-	-	15,666	15,975	16,325	16,681	17,034
Water Testing	11,620	15,910	14,150	-	-	14,150	14,430	14,720	15,010	15,310
Electricity	3,870	3,500	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Supplies	6,370	4,340	6,480	-	-	6,480	6,610	6,740	6,870	7,000
Labour Charges	136,580	171,000	144,820	-	-	144,820	147,720	150,670	153,680	156,750
Other Operating Expenses	18,760	19,810	18,814	-	-	18,814	19,245	19,748	20,260	20,816
TOTAL OPERATING COSTS	214,431	265,461	211,150	-	20,000	231,150	215,430	234,883	224,411	229,060
*Percentage Increase over prior year			-1.5%		9.3%	7.8%	-6.8%	9.0%	-4.5%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	25,000	9,916	30,000	-	-	30,000	28,000	30,000	28,040	28,105
Transfer to Capital Reserve Fund	40,000	20,000	40,265	-	-	40,265	47,950	51,940	60,250	66,875
MFA Debt Reserve Fund	4,680	80	7,850	-	-	7,850	4,150	3,000	5,000	-
MFA Debt Principal	9,663	9,663	-	-	-	-	20,020	30,604	38,256	51,007
MFA Debt Interest	6,385	1,152	28,260	-	-	28,260	42,712	61,445	78,420	96,608
TOTAL DEBT / RESERVES	85,728	40,811	106,375	-	-	106,375	142,832	176,989	209,966	242,595
TOTAL COSTS	300,159	306,272	317,525	-	20,000	337,525	358,262	411,872	434,377	471,655
*Percentage Increase over prior year			5.8%		6.7%	12.4%	6.1%	15.0%	5.5%	8.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(16,500)	(16,500)	-	-	(20,000)	(20,000)	-	(15,000)	-	-
User Charges	(134,860)	(133,293)	(147,000)	-	-	(147,000)	(154,350)	(162,070)	(170,170)	(178,680)
Grants in Lieu of Taxes	(790)	(790)	(855)	-	-	(855)	(800)	(800)	(800)	(800)
Other Revenue	(180)	(7,860)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(152,330)	(158,443)	(147,955)	-	(20,000)	(167,955)	(155,250)	(177,970)	(171,070)	(179,580)
REQUISITION - PARCEL TAX	(147,829)	(147,829)	(169,570)	-	-	(169,570)	(203,012)	(233,902)	(263,307)	(292,075)
*Percentage increase over prior year										
User Fees			9.0%			9.0%	5.0%	5.0%	5.0%	5.0%
Requisition			14.7%			14.7%	19.7%	15.2%	12.6%	10.9%
Combined			12.0%			12.0%	12.9%	10.8%	9.5%	8.6%

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

Service No.	2.640	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Lyall Harbour Boot Cove Water (Sa							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$720,825	\$960,825	\$415,000	\$320,000	\$500,000	\$0	\$0	\$2,195,825
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$720,825	\$1,045,825	\$415,000	\$320,000	\$500,000	\$0	\$0	\$2,280,825

SOURCE OF FUNDS

Capital Funds on Hand	\$260,825	\$260,825	\$0	\$0	\$0	\$0	\$0	\$260,825
Debenture Debt (New Debt Only)	\$460,000	\$785,000	\$415,000	\$300,000	\$500,000	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	\$720,825	\$1,045,825	\$415,000	\$320,000	\$500,000	\$0	\$0	\$2,280,825

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.640

Service Name: Lyall Harbour Boot Cove Water (Saturna)

PROJECT DESCRIPTION				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	
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	\$ 25,000	E	Debt	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
19-03	Replacement	Standpipe and Valve Replacement	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable	\$ 15,000	E	Debt	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	\$ 25,000	E	Debt	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
20-02	New	Raw Water Turbidity Meter	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.	\$ 20,000	E	Debt	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	\$ 350,000	S	Debt	\$ -	\$ -	\$ 50,000	\$ 300,000	\$ -	\$ -	\$ 350,000	
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.	\$ 890,000	S	Cap	\$ 230,825	\$ 230,825	\$ -	\$ -	\$ -	\$ -	\$ 230,825	
22-02	Renewal				S	Debt	\$ 360,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	\$ 30,000	S	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	\$ 100,000	S	Debt	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
27-01	New	Groundwater Well Improvements	Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.	\$ 365,000	S	Debt	\$ -	\$ -	\$ 365,000	\$ -	\$ -	\$ -	\$ 365,000	
26-01	Study	Storage Tank Condition Assessment and Repair Details	Assess leaks in storage tank and develop a repair detail and assess sampling requirements. Prelim budget increased to potentially address small scale improvements.	\$ 100,000	S	Debt	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
28-01	New	Petition or Alternative Approval Process	Conduct public consultation to borrow necessary future capital funds (29-01)	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	
													\$ -	
													\$ -	
													\$ -	
			Grand Total	\$ 2,440,000				\$ 1,045,825	\$ 415,000	\$ 320,000	\$ 500,000	\$ -	\$ 2,280,825	

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

Project Number 19-01

Capital Project Title Air Valve Replacement - Ph 2

Capital Project Description Replace aging air valves that are a safety concern.

Project Rationale The air valves are 35 years old and are corroded, giving rise to safety concerns.

Project Number 19-03

Capital Project Title Standpipe and Valve Replacement

Capital Project Description Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable

Project Rationale The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from \$5,000 to \$8,000 to accommodate the required works.

Project Number 19-05

Capital Project Title Autoflush Installation

Capital Project Description Install 3 autoflushes within the water distribution system to maintain distribution water quality.

Project Rationale Three water mains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.

Project Number 20-02

Capital Project Title Raw Water Turbidity Meter

Capital Project Description Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Rationale Install a new turbidity meter in the raw water line to aid in operation of the WTP.

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

Project Number 22-01

Capital Project Title Install Larger Supply Line to Tank

Capital Project Description Construct a larger supply line to the tank to improve system reliability and operation.

Project Rationale The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.

Project Number 22-02

Capital Project Title Dam Improvement and Regulatory Requirements

Capital Project Description Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.

Project Rationale Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements. Work will include filter blanket installation, dam break analysis, DEP update and othr improvements recommended through the Dam Safety Review.

Project Number 24-01

Capital Project Title Culvert Replacement for the Water Service

Capital Project Description Saturna Island - Harris Road - Culvert Replacement for the Water Service

Project Rationale Culvert replacement through coordination with Ministry of Transportation.

Project Number 25-01

Capital Project Title New Ground Water Well Assessment

Capital Project Description Groundwater quantity and quality testing for feasibility to incorporate into the water system.

Project Rationale Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

Project Number 27-01

Capital Project Title Groundwater Well Improvements

Capital Project Description Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.

Project Rationale ADD RATIONALE

Project Number 27-01

Capital Project Title Groundwater Well Improvements

Capital Project Description Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.

Project Rationale Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.

Project Number 28-01

Capital Project Title Petition or Alternative Approval Process

Capital Project Description Conduct public consultation to borrow necessary future capital funds (29-01)

Project Rationale AAP for future projects.

Project Number 29-01

Capital Project Title Water System Improvements

Capital Project Description Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.

Project Rationale Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.

**Lyall Harbour Water
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	5,638	15,638	43,638	58,638	86,678	114,783
Capital Reserve Fund	50,187	90,452	138,402	170,342	230,592	297,467
Total	55,825	106,090	182,040	228,980	317,270	412,250

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105213	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		15,576	5,638	15,638	43,638	58,638	86,678
Transfer from Ops Budget		5,840	30,000	28,000	30,000	28,040	28,105
Transfer to Ops Budget		(16,500)	(20,000)	-	(15,000)	-	-
Planned Maintenance Activity		Replace filtration Media	Water system flushing program		Reservoir Drain Clean and Inspection		
Interest Income*		722					
Ending Balance \$		5,638	15,638	43,638	58,638	86,678	114,783

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

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

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

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

Reserve Cash Flow

Fund: Fund Centre:	1025 101369	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		44,645	50,187	90,452	138,402	170,342	230,592
Transfer from Ops Budget		10,000	40,265	47,950	51,940	60,250	66,875
Transfer from Cap Fund		13,853					
Transfer to Cap Fund		(20,000)	-	-	(20,000)	-	-
Interest Income*		1,689					
Ending Balance \$		50,187	90,452	138,402	170,342	230,592	297,467

Assumptions/Background:

To fully fund capital expenditure plan

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Skana Water (Mayne)

FINAL BUDGET

MARCH 2026

Service: **2.642 Skana Water (Mayne)**

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of \$54,100 or \$9.65 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.

Parcel Tax: Annual charge only on properties capable of being connected to the system.

Connection Charges: At cost or minimum of \$1,000.

RESERVE FUND:

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

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

Service No.	2.642	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Skana Water (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$20,000	\$545,000	\$500,000	\$0	\$0	\$0	\$1,065,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$30,000	\$0	\$70,000	\$130,000	\$1,000,000	\$1,000,000	\$1,230,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$50,000	\$545,000	\$570,000	\$130,000	\$1,000,000	\$1,000,000	\$2,295,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$55,000	\$130,000	\$1,000,000	\$1,000,000	\$1,185,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$1,000,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$50,000	\$45,000	\$15,000	\$0	\$0	\$0	\$110,000
	\$0	\$50,000	\$545,000	\$570,000	\$130,000	\$1,000,000	\$1,000,000	\$2,295,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service # 2.642

Service N Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
18-01	Replacement	Storage Tanks Replacement	Replace the existing storage tanks following successful Loan Authorization.	\$ 1,000,000	E	Grant	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	\$ 35,000	S	Debt	\$ -	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ -	\$ 35,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	\$ 30,000	S	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
28-01	New	Petition / Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program	\$ 15,000	S	Res	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	\$ 3,000,000	S	Debt	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 1,000,000	\$ 1,150,000
26-01	New	Source Water Surveillance	Improvements to monitoring and control of the water supply system, including well #8 and well#13	\$ 65,000	E	Res	\$ -	\$ 20,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 65,000
													\$ -
			Grand Total	\$ 4,145,000				\$ 50,000	\$ 545,000	\$ 570,000	\$ 130,000	\$ 1,000,000	\$ 2,295,000

Service: 2.642 Skana Water (Mayne)

Project Number 18-01 **Capital Project Title** Storage Tanks Replacement **Capital Project Description** Replace the existing storage tanks following successful Loan Authorization.

Project Rationale The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.

Project Number 23-01 **Capital Project Title** Well Protection Upgrades **Capital Project Description** Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

Project Rationale Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields. This project is pushed out because of recent improvements noticed following the well capping project. If water quality issues present again, this program would then be initiated.

Project Number 25-01 **Capital Project Title** Water Sample Station Improvements **Capital Project Description** Replacement of the three dead end flush points with below grade flush points.

Project Rationale Opportunity to improve Waugh Rd, Aya Reach and Skana Gate dead end points that are nearing end of life. The revised configuration should be designed to reduce the risk of groundwater intrusion with consideration for replacement to below grade flush points with separate sample ports.

Project Number 28-01 **Capital Project Title** Petition / Alternative Approval Process **Capital Project Description** Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program

Project Rationale Petition or AAP for project 28-02

Project Number 28-02 **Capital Project Title** Watermain Replacement Program **Capital Project Description** Budget to initiate a watermain replacement program.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Project Number 26-01 **Capital Project Title** Source Water Surveillance **Capital Project Description** Improvements to monitoring and control of the water supply system, including well #8 and well#13

Project Rationale Improvements include remote monitoring and control of backup well #8, source water surveillance improvements at the primary well #13 and measures to respond to water quality concerns. These improvements will allow operations staff to better monitor water trends in real time and respond to operational issues or trend against depletion of groundwater sources. It is anticipated that level transmitters, flow meters, SCADA and communications improvements will all be included. These projects are required to support a the ongoing delivery of this water service. Deferring these projects will increase the risk of service disruptions, costly emergency repairs, and increase operational costs.

Skana Water Reserves
 Summary Schedule
 2026 - 2030 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	6,840	15,840	18,840	17,840	26,840	35,840
Capital Reserve Fund	76,991	77,951	118,271	210,052	318,048	426,809
Total	83,831	93,791	137,111	227,892	344,888	462,649

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund

Bylaw 4144

Reserve Cash Flow

Fund: Fund Centre:	1500 105214	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		10,311	6,840	15,840	18,840	17,840	26,840
Transfer from Ops Budget		6,082	9,000	9,000	9,000	9,000	9,000
Expenditures		(10,000)	-	(6,000)	(10,000)	-	-
Planned Maintenance Activity		Water System Flushing Program		Reservoir cleaning and inspection	Water System Flushing Program		
Interest Income*		448					
Ending Balance \$		6,840	15,840	18,840	17,840	26,840	35,840

Assumptions/Backgrounds:

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

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067 Fund Centre: 101849	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	30,151	76,991	77,951	118,271	210,052	318,048
Transfer from Ops Budget	22,445	50,960	85,320	106,781	107,996	108,761
Transfer from Cap Fund	38,291					
Transfer to Cap Fund	(15,000)	(50,000)	(45,000)	(15,000)	-	-
Interest Income*	1,104					
Ending Balance \$	76,991	77,951	118,271	210,052	318,048	426,809

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Sticks Allison Water

FINAL BUDGET

MARCH 2026

Service: 2.665 Sticks Allison Water (Galiano)

Committee: Electoral Area

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of \$18,700 or \$2.27 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.
Excess Consumption Fee-for metered water use per service connection in excess of 90 cubic metres per three months: \$5.00 per cubic metre

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of \$400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2026			2027	2028	2029	2030	
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Repairs & Maintenance	11,090	22,851	1,090	-	5,000	6,090	1,100	1,110	8,120	1,130
Allocations	4,037	4,034	4,282	-	-	4,282	4,367	4,455	4,545	4,636
Water Testing	2,400	2,400	2,440	-	-	2,440	2,545	2,616	2,689	2,763
Electricity	2,200	1,600	1,700	-	-	1,700	1,730	1,760	1,800	1,840
Supplies	750	750	760	-	-	760	770	780	790	800
Labour Charges	42,560	44,400	45,122	-	-	45,122	46,020	46,940	47,880	48,840
Other Operating Expenses	4,088	4,790	4,110	-	-	4,110	4,208	4,309	4,411	4,511
TOTAL OPERATING COSTS	67,125	80,825	59,504	-	5,000	64,504	60,740	61,970	70,235	64,520
*Percentage Increase over prior year			-11.4%		7.4%	-3.9%	-5.8%	2.0%	13.3%	-8.1%
<u>DEBT/RESERVES</u>										
Transfer to Operating Reserve Fund	6,775	-	11,255	-	-	11,255	7,570	8,000	9,000	9,000
Transfer to Capital Reserve Fund	11,000	9,775	18,985	-	-	18,985	37,470	48,420	50,855	54,470
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	1,500	5,000
MFA Debt Principal	-	-	-	-	-	-	-	-	-	2,880
MFA Debt Interest	-	-	-	-	-	-	-	-	1,820	13,340
TOTAL DEBT / RESERVES	17,775	9,775	30,240	-	-	30,240	45,040	56,420	63,175	84,690
TOTAL COSTS	84,900	90,600	89,744	-	5,000	94,744	105,780	118,390	133,410	149,210
*Percentage Increase over prior year			5.7%		5.9%	11.6%	11.6%	11.9%	12.7%	11.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(10,000)	(16,000)	-	-	(5,000)	(5,000)	-	-	(7,000)	-
Sales - Water	(600)	(300)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(68,640)	(68,640)	(82,370)	-	-	(82,370)	(97,200)	(108,860)	(113,210)	(117,740)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(79,340)	(85,040)	(83,070)	-	(5,000)	(88,070)	(97,900)	(109,560)	(120,910)	(118,440)
REQUISITION - PARCEL TAX	(5,560)	(5,560)	(6,674)	-	-	(6,674)	(7,880)	(8,830)	(12,500)	(30,770)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			20.0%			20.0%	18.0%	12.0%	4.0%	4.0%
Requisition			20.0%			20.0%	18.1%	12.1%	41.6%	146.2%
Combined			19.8%			19.8%	17.9%	11.9%	6.8%	18.1%

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

Service No.	2.665	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Sticks Allison Water (Galiano)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$5,000	\$30,000	\$20,000	\$180,000	\$500,000	\$735,000	\$735,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$5,000	\$5,000	\$30,000	\$20,000	\$180,000	\$500,000	\$735,000	\$735,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$150,000	\$500,000	\$650,000	\$650,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$5,000	\$30,000	\$20,000	\$30,000	\$0	\$85,000	\$85,000
	\$5,000	\$5,000	\$30,000	\$20,000	\$180,000	\$500,000	\$735,000	\$735,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 2.665 Sticks Allison Water (Galiano)

Project Number	22-01	Capital Project Title	Service Line Replacement (Provisional)	Capital Project Description	Replace failed/leaking service lines when required
Project Rationale	Budget available as required to replace failed/leaking service lines that may arise.				

Project Number	25-01	Capital Project Title	Source Water Protection	Capital Project Description	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.
Project Rationale	Better monitoring and resiliency against drought and other water quantity concerns.				

Project Number	27-01	Capital Project Title	Minor Site Improvements	Capital Project Description	Smaller scale improvements as identified for replacement by operations.
Project Rationale	Small scale improvements including, replacement of existng 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.				

Project Number	26-01	Capital Project Title	Petition / Alternative Approval Process	Capital Project Description	Undertake a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.				

Project Number	27-02	Capital Project Title	Watermain Replacement Program	Capital Project Description	Initial budget to commence the watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

**Sticks Allison Reserves
 Summary Schedule
 2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	8,961	15,216	22,786	30,786	32,786	41,786
Capital Reserve Fund	47,072	61,057	68,527	96,947	117,802	172,272
Total	56,032	76,272	91,312	127,732	150,587	214,057

Reserve Schedule

Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and well inspections.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105215	2025	2026	2027	2028	2029	2030
Beginning Balance		19,053	8,961	15,216	22,786	30,786	32,786
Transfer from Ops Budget		-	11,255	7,570	8,000	9,000	9,000
Expenditures		(10,000)	(5,000)	-	-	(7,000)	-
Planned Maintenance Activity		Leak risk investigation & provisional repairs	Leak Detection			Water Tank Clean and Inspection	
Deficit Recovery		(913)					
Interest Income*		821					
Ending Balance \$		8,961	15,216	22,786	30,786	32,786	41,786

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund: Fund Centre:	1068 101890	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		34,508	47,072	61,057	68,527	96,947	117,802
Transfer from Ops Budget		11,000	18,985	37,470	48,420	50,855	54,470
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(5,000)	(30,000)	(20,000)	(30,000)	-
Interest Income*		1,563					
Ending Balance \$		47,072	61,057	68,527	96,947	117,802	172,272

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Surfside Park Estates (Mayne)

FINAL BUDGET

MARCH 2026

Service: 2.667 Surfside Park Estates (Mayne)

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area. Bylaw No. 3087 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of \$79,500 or \$13.97 / \$1,000 on actual assessed value of land and improvements.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004).

FUNDING:

User charge: Annual charge per single family equivalency unit connected to the system

Parcel Tax: Annual charge only on properties capable of being connected to the system

Connection Charge: Actual Cost + 15% Admin fee (minimum connection \$400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004).

Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016).

2.667 - Surfside Park Estates (Mayne)

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Operations Services Contract	24,700	28,200	25,140	-	-	25,140	25,640	26,150	26,670	27,200
Repairs & Maintenance	11,210	15,000	6,410	-	-	6,410	6,530	18,650	6,780	6,910
Waste Sludge Disposal	6,590	4,400	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Allocations	9,319	9,319	10,458	-	-	10,458	10,668	10,915	11,167	11,414
Water Testing	4,540	6,200	4,666	-	-	4,666	4,782	4,900	5,021	5,154
Electricity	5,500	5,500	5,710	-	-	5,710	5,820	5,940	6,060	6,180
Supplies	26,130	22,000	25,060	-	-	25,060	25,570	26,090	26,620	27,160
Labour Charges	38,810	50,000	41,149	-	-	41,149	41,970	42,810	43,670	44,540
Other Operating Expenses	5,591	7,810	6,217	-	-	6,217	6,375	6,495	6,647	6,782
TOTAL OPERATING COSTS	132,390	148,429	126,810	-	-	126,810	129,395	144,030	134,755	137,500
*Percentage Increase over prior year			-4.2%			-4.2%	2.0%	11.3%	-6.4%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	3,250	3,250	7,000	-	-	7,000	10,000	10,000	10,000	10,000
Transfer to Capital Reserve Fund	15,000	15,000	24,930	43,700	-	68,630	147,255	193,880	203,615	204,860
MFA Debt Principal	-	-	-	-	-	-	-	-	-	1,280
MFA Debt Interest	569	-	-	-	-	-	-	-	1,210	13,340
MFA Debt Reserve Fund	500	-	-	-	-	-	-	-	500	4,500
TOTAL DEBT / RESERVES	19,319	18,250	31,930	43,700	-	75,630	157,255	203,880	215,325	233,980
TOTAL COSTS	151,709	166,679	158,740	43,700	-	202,440	286,650	347,910	350,080	371,480
*Percentage Increase over prior year			4.6%	28.8%		33.4%	41.6%	21.4%	0.6%	6.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2025 to 2026	-	(14,970)	14,970	-	-	14,970	-	-	-	-
Balance CFW from 2024 to 2025	14,000	14,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	-	-	-	(12,000)	-	-
User Charges	(129,980)	(129,980)	(142,980)	-	-	(142,980)	(150,130)	(157,640)	(165,520)	(168,830)
Other Revenue	(200)	(200)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(121,180)	(136,150)	(128,210)	-	-	(128,210)	(150,330)	(169,840)	(165,720)	(169,030)
REQUISITION - PARCEL TAX	(30,529)	(30,529)	(30,530)	(43,700)	-	(74,230)	(136,320)	(178,070)	(184,360)	(202,450)
*Percentage increase over prior year										
User Fee			10.0%	0.0%		10.0%	5.0%	5.0%	5.0%	2.0%
Requisition			0.0%	143.1%		143.1%	83.6%	30.6%	3.5%	9.8%
Combined			8.1%	27.2%		35.3%	31.9%	17.2%	4.2%	6.1%

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

Service No.	2.667	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Surfside Park Estates (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$18,000	\$25,500	\$0	\$0	\$0	\$0	\$0	\$25,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$50,000	\$45,000	\$955,000	\$1,070,000	\$50,000	\$450,000	\$2,570,000	\$2,570,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$68,000	\$70,500	\$955,000	\$1,070,000	\$50,000	\$450,000	\$2,595,500	\$2,595,500

SOURCE OF FUNDS

Capital Funds on Hand	\$5,500	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$50,000	\$450,000	\$500,000	\$500,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$50,000	\$40,000	\$950,000	\$1,050,000	\$0	\$0	\$2,040,000	\$2,040,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$12,500	\$25,000	\$5,000	\$20,000	\$0	\$0	\$50,000	\$50,000
	\$68,000	\$70,500	\$955,000	\$1,070,000	\$50,000	\$450,000	\$2,595,500	\$2,595,500

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.667

Service Name: Surfside Park Estates (Mayne)

PROJECT DESCRIPTION				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
24-01	Replacement	Wood Dale Drive Water Main Replacement	Replace approximately 200 m of leaking water main along Wood Dale Drive.	\$ 300,000	S	Grant	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 300,000
24-02	New	Source Water Surveillance	Construct source water surveillance for water quantity monitoring.	\$ 20,000	E	Res	\$ 12,500	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Replacement	Water Storage Tank Replacement	Design and construction new water storage tank.	\$ 1,700,000	S	Grant	\$ 50,000	\$ -	\$ 800,000	\$ 900,000	\$ -	\$ -	\$ 1,700,000
28-02	Replacement	Petition Process	Subsequent Petition process for Watermain Replacement Program and other debt upgrades determined prior to 2027.	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
28-01	Replacement	Watermain Replacement Program	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	\$ 5,600,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 450,000	\$ 500,000
26-01	Replacement	Water Service Repairs (Provisional)	Budget for repairs and replacements of services to address leaks or other operational requirements.	\$ 10,000	S	Res	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000
26-02	Study	Arsenic Removal Assessment	Engineering Assessment to review implications of Health Canada arsenic removal targets from 10ug/L to 5ug/L.	\$ 40,000	S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-02	Replacement	Replacement of UV Equipment	Replacement of UV Equipment	\$ 15,000	E	Cap	\$ 5,500	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ 5,500
													\$ -
													\$ -
			Grand Total	\$ 7,705,000			\$ 68,000	\$ 70,500	\$ 955,000	\$ 1,070,000	\$ 50,000	\$ 450,000	\$ 2,595,500

Service: **2.667** **Surfside Park Estates (Mayne)**

Project Number 24-01

Capital Project Title Wood Dale Drive Water Main Replacement

Capital Project Description Replace approximately 200 m of leaking water main along Wood Dale Drive.

Project Rationale Funds are required to replace approximately 200 m of 150 mm diameter PVC water main that is leaking along Wood Dale Drive.

Project Number 24-02

Capital Project Title Source Water Surveillance

Capital Project Description Construct source water surveillance for water quantity monitoring.

Project Rationale Construct source water surveillance for water quantity monitoring.

Project Number 25-01

Capital Project Title Water Storage Tank Replacement

Capital Project Description Design and construction new water storage tank.

Project Rationale Design and construction new water storage tank following the previously completed conceptual design.

Project Number 28-02

Capital Project Title Petition Process

Capital Project Description Subsequent Petition process for Watermain Replacement Program and other debt upgrades determined prior to 2027.

Project Rationale Funding to solicit public approval to secure debt in order to carry out necessary future Capital improvements.

Project Number 28-01

Capital Project Title Watermain Replacement Program

Capital Project Description Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Service: 2.667 Surfside Park Estates (Mayne)

Project Number 26-01

Capital Project Title Water Service Repairs (Provisional)

Capital Project Description Budget for repairs and replacements of services to address leaks or other operational requirements.

Project Rationale

Project Number 26-02

Capital Project Title Arsenic Removal Assessment

Capital Project Description Engineering Assessment to review implications of Health Canada arsenic removal targets from 10ug/L to 5ug/L.

Project Rationale

Project Number 25-02

Capital Project Title Replacement of UV Equipment

Capital Project Description Replacement of UV Equipment

Project Rationale

Surfside Park Estates (Mayne)
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	5,357	12,357	22,357	20,357	30,357	40,357
Capital Reserve Fund	43,375	43,305	79,770	106,110	162,185	219,505
Total	48,733	55,663	102,128	126,468	192,543	259,863

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105216	2025	2026	2027	2028	2029	2030
Beginning Balance		6,816	5,357	12,357	22,357	20,357	30,357
Transfer from Ops Budget		3,250	7,000	10,000	10,000	10,000	10,000
Expenditures		(5,000)	-	-	(12,000)	-	-
Planned Maintenance Activity		Prefilter media replacement			Reservoir cleaning & inspection		
Interest Income*		291					
Ending Balance \$		5,357	12,357	22,357	20,357	30,357	40,357

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: Fund Centre:	1066 101850	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		56,304	43,375	43,305	79,770	106,110	162,185
Transfer from Ops Budget		4,054	24,930	41,465	46,340	56,075	57,320
Transfer from Cap Fund		11,209					
Transfer to Cap Fund		(30,000)	(25,000)	(5,000)	(20,000)	-	-
Interest Income*		1,808					
Ending Balance \$		43,375	43,305	79,770	106,110	162,185	219,505

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Magic Lake Estates Sewer

FINAL BUDGET

MARCH 2026

Service: 3.830 Magic Lake Sewer Utility (Pender)

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of \$200,000 or \$7.10 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing \$1,530,000 for 10 years

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

User Charge: Per single family equivalency unit to connected properties only

Parcel Tax: Only on properties capable of being connected to system.

Connection Charge: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500.

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

3.830 - Magic Lake Estates Sewer	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	111,240	66,340	113,240	(45,000)	-	68,240	69,600	70,990	72,410	73,860
Grit & Waste Sludge Disposal	87,550	40,830	89,130	(45,000)	-	44,130	45,010	45,910	46,830	47,770
Screening Disposal	20,000	10,000	20,360	-	-	20,360	20,770	21,190	21,610	22,040
Repairs & Maintenance	25,200	21,370	25,650	5,000	5,000	35,650	86,260	31,890	32,520	33,180
Allocations	49,553	49,553	51,900	-	-	51,900	52,859	53,916	54,988	56,094
Electricity	25,780	52,000	26,750	27,250	-	54,000	55,080	56,180	57,300	58,450
Supplies	18,220	15,460	18,540	3,000	7,000	28,540	21,970	22,410	22,860	23,310
Labour Charges	338,283	422,233	358,047	100,000	-	458,047	467,440	477,029	486,808	496,800
Other Operating Expenses	47,591	58,361	57,971	2,500	-	60,471	62,097	63,901	65,774	67,717
TOTAL OPERATING COSTS	723,417	736,147	761,588	47,750	12,000	821,338	881,086	843,416	861,100	879,221
*Percentage Increase over prior year			5.3%	6.6%	1.7%	13.5%	7.3%	-4.3%	2.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	46,000	46,000	46,000	-	-	46,000	113,345	130,795	129,875	45,895
Transfer to Operating Reserve Fund	15,000	2,270	20,520	-	-	20,520	50,000	50,000	50,000	50,000
Transfer to Equipment Replacement fund	-	-	-	60,000	-	60,000	60,000	60,000	60,000	60,000
Debt Reserve Fund	530	530	610	-	-	610	310	8,210	13,000	10,000
MFA Principal Payment	133,463	133,463	133,463	-	-	133,463	68,476	46,668	20,403	53,558
MFA Interest Payment	40,640	40,640	40,640	-	-	40,640	24,995	26,820	54,563	113,975
TOTAL DEBT / RESERVES	235,633	222,903	241,233	60,000	-	301,233	317,126	322,493	327,841	333,428
TOTAL COSTS	959,050	959,050	1,002,821	107,750	12,000	1,122,571	1,198,212	1,165,909	1,188,941	1,212,649
Sludge Disposal Recovery	(11,940)	(11,940)	(12,150)	-	-	(12,150)	(12,390)	(12,640)	(12,890)	(13,150)
TOTAL COSTS NET OF RECOVERIES	947,110	947,110	990,671	107,750	12,000	1,110,421	1,185,822	1,153,269	1,176,051	1,199,499
*Percentage Increase over prior year			4.6%	11.4%	1.3%	17.2%	6.8%	-2.7%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(12,000)	(12,000)	(55,000)	-	-	-
User Charges	(317,390)	(317,390)	(331,990)	(36,250)	-	(368,240)	(379,290)	(386,880)	(394,620)	(402,510)
Grants in Lieu of Taxes	(3,430)	(3,430)	(3,550)	-	-	(3,550)	(3,430)	(3,430)	(3,430)	(3,430)
Other Revenue	(1,460)	(1,460)	(1,560)	-	-	(1,560)	(1,280)	(1,200)	(1,010)	(1,030)
TOTAL REVENUE	(322,280)	(322,280)	(337,100)	(36,250)	(12,000)	(385,350)	(439,000)	(391,510)	(399,060)	(406,970)
REQUISITION - PARCEL TAX	(624,830)	(624,830)	(653,571)	(71,500)	-	(725,071)	(746,822)	(761,759)	(776,991)	(792,529)
*Percentage increase over prior year			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
User Fees			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
Requisition			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
Combined			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%

3.830D - Magic Lake Estates Sewer - Debt Only
6M Phase 1 Wastewater Treatment Plan Upgrade

DEBT

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
Debt Reserve Fund	1,520	1,520	1,760	-	-	1,760	1,760	1,760	1,760	1,760
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
TOTAL DEBT	232,205	232,205	232,445	-	-	232,445	232,445	232,445	232,445	232,445
<u>FUNDING SOURCES (REVENUE)</u>										
MFA Debt Reserve Earning	(1,520)	(1,520)	(1,760)	-	-	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Grants in Lieu of Taxes	(1,201)	(1,201)	(1,201)	-	-	(1,201)	(1,201)	(1,201)	(1,201)	(1,201)
REQUISITION - PARCEL TAX	(229,484)	(229,484)	(229,484)	-	-	(229,484)	(229,484)	(229,484)	(229,484)	(229,484)
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

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

Service No.	3.830	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Magic Lake Sewer Utility (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$60,000	\$160,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$360,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$119,600	\$154,600	\$240,000	\$925,000	\$1,300,000	\$1,000,000	\$3,619,600	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$179,600	\$314,600	\$290,000	\$975,000	\$1,350,000	\$1,050,000	\$3,979,600	

SOURCE OF FUNDS

Capital Funds on Hand	\$179,600	\$179,600	\$0	\$0	\$0	\$0	\$0	\$179,600
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$800,000	\$1,300,000	\$1,000,000	\$3,100,000	\$3,100,000
Equipment Replacement Fund	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$250,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$85,000	\$240,000	\$125,000	\$0	\$0	\$450,000	\$450,000
	\$179,600	\$314,600	\$290,000	\$975,000	\$1,350,000	\$1,050,000	\$3,979,600	

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>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</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 3.830

Service Name: Magic Lake Sewer Utility (Pender)

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE										
				Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates	
21-02	Renewal	Wastewater Improvements - Pump Station and Treatment Plant Upgrades	1. Renew Galleon and Schooner Pump Stations 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical(genset) 4. Commissioning	\$ 11,953,815	S	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.	\$ 110,000	E	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.	\$ 60,000	E	Cap	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
27-01	Study	Petition or Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	\$ 20,000	S	Res	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
28-01	Renewal	CCTV Inspection of AC Pipe	Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.	\$ 125,000	S	Res	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
27-02	Renewal	Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Strs	\$ 2,100,000	S	Res	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
27-02	Renewal	AC Sewer Pipe Replacement	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.	\$ 2,000,000	S	Debt	\$ -	\$ -	\$ -	\$ 800,000	\$ 1,200,000	\$ -	\$ -	\$ 2,000,000
28-03	Replacement	Chart PS RTU	Connectivity to SCADA Server.	\$ 115,000	S	Res	\$ -	\$ 15,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000
26-01	New	WWTP Optimization	Budget for ongoing operational improvements for additional instrumentation, analytical improvements, etc as operations familiarize and fine tune operation of the plant.	\$ 40,000	S	Res	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
26-02	Replacement	Annual Provisional - Equipment Replacement Fund.	Budget for mechanical and electrical equipment replacement needed for replacement.	\$ 250,000	E	ERF	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
21-01	Study	MLE Safety Upgrades	MLE Safety Upgrades	\$ 30,000	S	Cap	\$ 19,600	\$ 19,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,600
														\$ -
														\$ -
														\$ -
														\$ -
			Grand Total	\$ 16,743,815			\$ 179,600	\$ 314,600	\$ 290,000	\$ 975,000	\$ 1,350,000	\$ 1,050,000	\$ 1,050,000	\$ 3,979,600

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

Project Number 21-02	Capital Project Title Wastewater Improvements - Pump Station and Treatment Plant Upgrades	Capital Project Description <ol style="list-style-type: none">1. Renew Galleon and Schooner Pump Stations2. Replace Cannon WWTP with a new pump station3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)4. Commissioning
Project Rationale Wastewater Improvements - Pump Station and Treatment Plant Upgrades. Commissioning in progress.		

Project Number 24-01	Capital Project Title Towable Genset Replacement	Capital Project Description Replacement of the towable genset as it is nearing the end of life.
Project Rationale Replacement of the towable genset as it is nearing the end of life.		

Project Number 27-01	Capital Project Title Petition or Alternative Approval Process	Capital Project Description Conduct public consultation to inform strategies to borrow necessary future capital funds.
Project Rationale Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.		

Project Number 28-01	Capital Project Title CCTV Inspection of AC Pipe	Capital Project Description Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.
Project Rationale CCTV inspections of AC sewer mains to prioritize replacement.		

Project Number 27-02	Capital Project Title Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	Capital Project Description Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns
Project Rationale Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).		

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

Project Number 28-03 **Capital Project Title** AC Sewer Pipe Replacement **Capital Project Description** Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.
Project Rationale Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.

Project Number 27-03 **Capital Project Title** Chart PS RTU **Capital Project Description** Connectivity to SCADA Server.
Project Rationale

Project Number 26-01 **Capital Project Title** WWTP Optimization **Capital Project Description** Budget for ongoing operational improvements for additional instrumentation, analytical improvements, etc as operations familiarize and fine tune operation of the plant.
Project Rationale

Project Number 26-02 **Capital Project Title** Annual Provisional - Equipment Replacement Fund. **Capital Project Description** Budget for mechanical and electrical equipment replacement needed for replacement.
Project Rationale

Project Number 21-01 **Capital Project Title** MLE Safety Upgrades **Capital Project Description** MLE Safety Upgrades
Project Rationale

**Magic Lake Estates Sewer
Reserve Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	4,307	12,827	7,827	57,827	107,827	157,827
Capital Reserve Fund	381,792	342,792	216,137	221,932	351,807	397,702
Equipment Replacement Fund	-	10,000	20,000	30,000	40,000	50,000
Total	386,099	365,619	243,964	309,759	499,634	605,529

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105217	2025	2026	2027	2028	2029	2030
Beginning Balance		43,923	4,307	12,827	7,827	57,827	107,827
Transfer from Ops Budget		-	20,520	50,000	50,000	50,000	50,000
Planned Expenditures		-	(12,000)	(55,000)	-	-	-
Planned Maintenance Activity			Sewer flushing (\$12K)	Outfall Inspection (\$15K) and sewer flushing (\$40K)			
Deficit Recovery		(41,610)					
Interest Income*		1,995					
Ending Balance \$		4,307	12,827	7,827	57,827	107,827	157,827

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund:	1042	Actual	Budget				
Fund Centre:	101386	2025	2026	2027	2028	2029	2030
Beginning Balance		425,103	381,792	342,792	216,137	221,932	351,807
Transfer from Ops Budget		-	46,000	113,345	130,795	129,875	45,895
Transfer to Cap Fund		(60,000)	(85,000)	(240,000)	(125,000)	-	-
Transfer from Cap Fund		-					
Interest Income*		16,689					
Ending Balance \$		381,792	342,792	216,137	221,932	351,807	397,702

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Equipment Replacement Fund

Newly created in 2025

Reserve Cash Flow

Fund:	1022	Actual	Budget				
Fund Centre:	102327	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	10,000	20,000	30,000	40,000
Transfer from Ops Budget		-	60,000	60,000	60,000	60,000	60,000
Planned Purchases		-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Interest Income		-					
Ending Balance \$		-	10,000	20,000	30,000	40,000	50,000

Assumptions/Background: