

March 11, 2026  
2026 Final Electoral Area Budget

Appendix B-1: Requisition Summary - Juan de Fuca

Electoral Area Juan de Fuca	Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2026	Final 2025	Final 2025	Final 2025	\$	%	\$	%
1.010 Legislative & General Government	251,930	61.64	240,099	59.24	11,831	4.9%	2.41	4.1%
1.10X Facilities Management	2,928	0.72	3,034	0.75	(106)	-3.5%	(0.03)	-4.3%
1.101 G.I.S.	2,514	0.62	2,689	0.66	(175)	-6.5%	(0.05)	-7.3%
1.224 Community Health	4,840	1.18	11,157	2.75	(6,317)	-56.6%	(1.57)	-57.0%
1.280 Regional Parks	291,442	71.31	336,103	82.92	(44,661)	-13.3%	(11.61)	-14.0%
1.309 Climate Action and Adaptation	25,668	6.28	25,302	6.24	365	1.4%	0.04	0.6%
1.310 Land Banking & Housing	54,613	13.36	58,485	14.43	(3,873)	-6.6%	(1.07)	-7.4%
1.312 Regional Goose Management	4,507	1.10	3,881	0.96	627	16.2%	0.15	15.2%
1.315 Biodiversity & Environmental Stewardship	1,890	0.46	1,711	0.42	179	10.5%	0.04	9.5%
1.324 Regional Planning Services	11,797	2.89	23,328	5.76	(11,532)	-49.4%	(2.87)	-49.8%
1.326 Foodlands Access	5,342	1.31	4,183	1.03	1,159	27.7%	0.28	26.7%
1.329 Regional Transportation	93,130	22.79	-	-	93,130	100.0%	22.79	100.0%
1.335 Geo-Spatial Referencing System	2,813	0.69	3,071	0.76	(258)	-8.4%	(0.07)	-9.2%
1.374 Regional Emergency Program Support	2,153	0.53	2,192	0.54	(39)	-1.8%	(0.01)	-2.6%
1.375 Hazardous Material Incident Response	7,392	1.81	7,390	1.82	3	0.0%	(0.01)	-0.8%
1.911 911 Systems	6,762	1.65	6,234	1.54	527	8.5%	0.12	7.6%
1.921 Regional CREST Contribution	25,794	6.31	24,823	6.12	972	3.9%	0.19	3.1%
21.ALL Feasibility Study Reserve Fund - All	(5,098)	(1.25)	2,364	0.58	(7,462)	-315.6%	(1.83)	-313.8%
<b>Total Regional</b>	<b>\$790,416</b>	<b>\$193.40</b>	<b>\$756,045</b>	<b>\$186.53</b>	<b>\$34,371</b>	<b>4.5%</b>	<b>\$6.87</b>	<b>3.7%</b>
1.126 Victoria Family Court Committee	248	0.06	244	0.06	3	1.3%	0.00	0.4%
1.230 Traffic Safety Commission	-	-	1,372	0.34	(1,372)	-100.0%	(0.34)	-100.0%
1.313 Animal Care Services	82,326	20.14	80,678	19.90	1,648	2.0%	0.24	1.2%
1.330 Regional Growth Strategy	2,667	0.65	6,142	1.52	(3,474)	-56.6%	(0.86)	-56.9%
1.913 913 Fire Dispatch	46,650	11.41	54,515	13.45	(7,865)	-14.4%	(2.04)	-15.1%
3.701 Millstream Remediation Service	-	-	373	0.09	(373)	-100.0%	(0.09)	-100.0%
<b>Total Sub-Regional</b>	<b>\$131,891</b>	<b>\$32.27</b>	<b>\$143,324</b>	<b>\$35.36</b>	<b>(\$11,432)</b>	<b>-8.0%</b>	<b>(\$3.09)</b>	<b>-8.7%</b>
1.103 Elections	8,943	2.19	-	-	8,943	100.0%	2.19	100.0%
1.104 U.B.C.M.	3,315	0.81	3,172	0.78	143	4.5%	0.03	3.7%
1.108 Joint Electoral Area Admin	73,666	18.02	41,116	10.14	32,550	79.2%	7.88	77.7%
1.318 Building Inspection	169,814	41.55	156,657	38.65	13,157	8.4%	2.90	7.5%
1.320 Noise Control	18,499	4.53	18,173	4.48	325	1.8%	0.04	1.0%
1.322 Nuisances & Unsightly Premises	14,409	3.53	13,213	3.26	1,196	9.1%	0.27	8.2%
1.368 Electoral Area Fire Inspection & Investigation	5,761	1.41	-	-	5,761	100.0%	1.41	100.0%
1.372 Electoral Area Emergency Program	50,422	12.34	42,137	10.40	8,285	19.7%	1.94	18.7%
<b>Total Joint Electoral Area</b>	<b>\$344,828</b>	<b>\$84.37</b>	<b>\$274,468</b>	<b>\$67.72</b>	<b>\$70,361</b>	<b>25.6%</b>	<b>\$16.66</b>	<b>24.6%</b>
1.109 Electoral Area Admin Exp - JDF	81,731	20.00	74,517	18.38	7,214	9.7%	1.61	8.8%
1.114 Grant-in-Aid - Juan de Fuca	11,476	2.81	11,476	2.83	-	0.0%	(0.02)	-0.8%
1.317 JDF Building Numbering	14,447	3.53	14,169	3.50	278	2.0%	0.04	1.1%
1.319 Soil Deposit Removal	11,270	2.76	11,069	2.73	201	1.8%	0.03	1.0%
1.325 Electoral Area Services - Planning	841,373	205.87	816,916	201.55	24,457	3.0%	4.32	2.1%
1.340 JDF Livestock Injury Compensation	-	-	13	0.00	(13)	-100.0%	(0.00)	-100.0%
1.370 Juan de Fuca Emergency Program	115,251	28.20	109,138	26.93	6,113	5.6%	1.27	4.7%
1.377 JDF Search and Rescue	73,350	17.95	72,050	17.78	1,300	1.8%	0.17	1.0%
1.405 JDF EA - Community Parks	372,570	91.16	255,374	63.01	117,196	45.9%	28.16	44.7%
1.924 Emergency Comm - CREST - JDF	161,449	39.50	129,704	32.00	31,745	24.5%	7.50	23.4%
<b>Total JDF Electoral Area</b>	<b>\$1,682,917</b>	<b>\$411.78</b>	<b>\$1,494,426</b>	<b>\$368.70</b>	<b>\$188,491</b>	<b>12.6%</b>	<b>\$43.08</b>	<b>11.7%</b>
<b>Total Capital Regional District</b>	<b>\$2,950,053</b>	<b>\$721.83</b>	<b>\$2,668,262</b>	<b>\$658.31</b>	<b>\$281,790</b>	<b>10.6%</b>	<b>\$63.52</b>	<b>9.6%</b>
CRHD Capital Regional Hospital District	463,077	113.31	471,930	116.43	(8,853)	-1.9%	(3.13)	-2.7%
<b>Total CRD and CRHD</b>	<b>\$3,413,130</b>	<b>\$835.13</b>	<b>\$3,140,193</b>	<b>\$774.74</b>	<b>\$272,937</b>	<b>8.7%</b>	<b>\$60.39</b>	<b>7.8%</b>

Average residential assessment - 2026/2025

\$928,389

\$942,528

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

	Change in Requisition		Change in Cost / Avg. Res Asst	
	\$	%	\$	%
<b>REGIONAL</b>				
Legislative & General Government	11,831	0.4%	2.41	0.3%
Community Health	(6,317)	-0.2%	(1.57)	-0.2%
Regional Parks	(44,661)	-1.4%	(11.61)	-1.5%
Land Banking & Housing	(3,873)	-0.1%	(1.07)	-0.1%
Regional Planning Services	(11,532)	-0.4%	(2.87)	-0.4%
Regional Transportation	93,130	3.0%	22.79	2.9%
Feasibility Study Reserve Fund - All	(7,462)	-0.2%	(1.83)	-0.2%
<b>SUB-REGIONAL</b>				
913 Fire Dispatch	(7,865)	-0.3%	(2.04)	-0.3%
<b>JOINT EA</b>				0.0%
Elections	8,943	0.3%	2.19	0.3%
Joint Electoral Area Admin	32,550	1.0%	7.88	1.0%
Building Inspection	13,157	0.4%	2.90	0.4%
Electoral Area Fire Inspection & Investigation	5,761	0.2%	1.41	0.2%
Electoral Area Emergency Program	8,285	0.3%	1.94	0.3%
<b>JDF EA</b>				0.0%
Electoral Area Admin Exp - JDF	7,214	0.2%	1.61	0.2%
Electoral Area Services - Planning	24,457	0.8%	4.32	0.6%
Juan de Fuca Emergency Program	6,113	0.2%	1.27	0.2%
JDF EA - Community Parks	117,196	3.7%	28.16	3.6%
Emergency Comm - CREST - JDF	31,745	1.0%	7.50	1.0%
<b>Capital Regional Hospital District</b>	(8,853)	-0.3%	(3.13)	-0.4%
<b>Other</b>	3,118	0.1%	0.12	0.0%
<b>TOTAL CRD &amp; CRHD</b>	<b>272,937</b>	<b>8.7%</b>	<b>\$60.39</b>	<b>7.8%</b>

Juan de Fuca Local/Specified/Defined Services		Cost per Avg. Residential		Cost per Avg. Residential		Change in Requisition		Change in Cost per Avg. Residential Assessment	
		Final 2026	Assessment	Final 2025	Assessment	\$	%	\$	%
1.119	Vancouver Island Regional Library	441,214	122.80	425,189	119.31	16,025	3.8%	3.49	2.9%
1.121	Sooke Regional Museum	107,225	29.85	106,545	29.90	680	0.6%	(0.05)	-0.2%
1.128	Greater Victoria Police Victim Services	976	2.01	935	1.92	41	4.4%	0.09	4.5%
1.133	Langford E.A. - Greater Victoria Public Library	34,252	70.38	33,860	69.48	392	1.2%	0.89	1.3%
1.232	Port Renfrew Street Lighting	4,220	47.95	4,148	47.14	72	1.7%	0.82	1.7%
1.350	Willis Point Fire Protect & Recreation	199,133	831.92	178,550	744.04	20,583	11.5%	87.88	11.8%
1.353	Otter Point Fire Protection	846,326	715.80	804,055	682.74	42,271	5.3%	33.07	4.8%
1.354	Malahat Fire Protection	80,996	847.76	72,762	761.41	8,234	11.3%	86.34	11.3%
1.355	Durrance Road Fire Protection	3,885	431.70	3,665	407.18	221	6.0%	24.52	6.0%
1.357	East Sooke Fire Protection	717,306	805.90	672,797	756.11	44,509	6.6%	49.78	6.6%
1.358	Port Renfrew Fire Protection	164,341	409.93	147,570	386.88	16,770	11.4%	23.05	6.0%
1.360	Shirley Fire Protection	285,876	823.90	253,584	729.22	32,291	12.7%	94.67	13.0%
1.40X	SEAPARC	844,053	262.72	797,151	248.57	46,903	5.9%	14.15	5.7%
1.408	JDF EA - Community Recreation	43,161	12.02	72,750	20.41	(29,589)	-40.7%	(8.40)	-41.1%
1.523	Port Renfrew Refuse Disposal	65,047	160.69	62,346	161.35	2,701	4.3%	(0.67)	-0.4%
2.650	Port Renfrew Water	92,477	338.74	87,329	339.80	5,148	5.9%	(1.06)	-0.3%
2.682	Seagirt Water System Debt	114,767	1,334.50	114,767	1,334.50	-	0.0%	-	0.0%
2.691	Wilderness Mountain Water Service	82,920	1,023.70	78,970	974.94	3,950	5.0%	48.77	5.0%
3.755	Regional Source Control	733	8.02	717	7.88	16	2.3%	0.14	1.7%
3.850	Port Renfrew Sewer	73,890	839.66	70,369	799.65	3,521	5.0%	40.01	5.0%
<b>Total Local/Specified/Defined Services</b>		<b>4,202,798</b>		<b>3,988,058</b>		<b>\$214,740</b>			

**Appendix B2: JDF - Change in Requisition from Provisional to Final - Budget 2026**

**Change in Requisition (2026 Final vs Provisional) - Juan de Fuca  
 (Requisition Changes > ±\$3,000) by Services**

Electoral Area Juan De Fuca	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 \$ +/-(-)	%	
<b>Total Regional &amp; Sub-Regional</b>	<b>922,307</b>	<b>946,924</b>	<b>225.67</b>	<b>233.62</b>	<b>(24,616)</b>	<b>-2.6%</b>	<b>(7.95)</b>	<b>-3.4%</b>	To be discussed at the CRD Board Budget Review on March 11, 2026
1.318 Building Inspection	169,814	173,133	41.55	42.72	(3,319)	-1.9%	(1.16)	-2.7%	Decrease related to change in assessment values
<b>Total Joint Electoral Area</b>	<b>169,814</b>	<b>173,133</b>	<b>41.55</b>	<b>42.72</b>	<b>(3,319)</b>	<b>-1.9%</b>	<b>(1.16)</b>	<b>-2.7%</b>	
1.109 Electoral Area Admin Exp - JDF	81,731	89,434	20.00	22.07	(7,703)	-8.6%	(2.07)	-9.4%	Decrease due to lower 2025 deficit carryover to be recovered by requisition
1.924 Emergency Comm - Crest - J.D.F.	161,449	155,559	39.50	38.38	5,890	3.8%	1.12	2.9%	Increase due to higher CREST levy for additionl emergency communication devices
<b>Total JDF Electoral Area</b>	<b>243,180</b>	<b>244,993</b>	<b>59.50</b>	<b>60.44</b>	<b>(1,813)</b>	<b>-0.7%</b>	<b>(0.94)</b>	<b>-1.6%</b>	
Other <±\$3,000	2,077,828	2,090,460	508.41	515.76	(12,632)	-0.6%	(7.35)	-1.4%	
<b>Total CRD and CRHD (JDF)</b>	<b>3,413,130</b>	<b>3,455,510</b>	<b>835.13</b>	<b>852.54</b>	<b>(42,380)</b>	<b>-1.2%</b>	<b>(17.40)</b>	<b>-2.0%</b>	
1.119 Vancouver Island Regional Library	441,214	433,740	122.80	121.71	7,474	1.7%	1.09	0.9%	Increased contribution payment requested by Society
1.353 Otter Point Fire Protection	846,326	835,302	715.80	709.27	11,024	1.3%	6.53	0.9%	Commission recommended ongoing operating costs increase
1.360 Shirley Fire Protection	285,876	263,244	823.90	757.00	22,631	8.6%	66.90	8.8%	Commission recommended ongoing increase to operating costs and Equipment Replacement Fund contribution
Other <±\$3,000	2,629,382	2,643,284			(13,901)	-0.5%			
<b>Total Local/Specified/Defined Services</b>	<b>4,202,798</b>	<b>4,175,570</b>			<b>27,228</b>	<b>0.7%</b>			

**Appendix B-3: Change in Requisition over 2025 Final by Cost Driver (2026 Final vs Provisional) - Juan de Fuca**  
 (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	
<b>2025 Final</b>				<b>3,140,193</b>		<b>774.74</b>	
<b>2026 Provisional - (CRD&amp;CRHD)</b>			<b>10.0%</b>	<b>3,455,510</b>	<b>10.0%</b>	<b>852.54</b>	
<b>Change in Cost Apportionment</b>							
	<i>Regional &amp; Sub-Regional</i>	Various Services	-1.0%	(30,494)	-1.2%	(9.40)	
	<i>CRHD</i>	Capital Regional Hospital District	-0.3%	(9,005)	-0.4%	(3.16)	
	<i>Joint EA</i>	1.318 Building Inspection	-0.1%	(3,319)	-0.2%	(1.16)	
	<i>JDF Electoral Area</i>				-0.4%	(3.43)	Change in residential assessment
		Others <+/-3,000	-0.1%	(3,433)	-0.2%	(1.20)	
		<b>Subtotal</b>	<b>-1.5%</b>	<b>(46,251)</b>	<b>-2.4%</b>	<b>(18.36)</b>	
<b>Budget Changes</b>							
	<i>Regional &amp; Sub-Regional</i>	Various Services	0.2%	5,878	0.2%	1.45	To be discussed at the CRD Board Budget Review on March 11, 2026
	<i>Joint EA</i>	Various Services	0.0%	(161)	0.0%	(0.04)	
	<i>JDF Electoral Area</i>	1.109 Electoral Area Admin Exp - JDF	-0.2%	(7,703)	-0.2%	(1.90)	Decrease due to lower 2025 deficit carryover to be recovered by requisition
		1.924 Emergency Comm - CREST - JDF	0.2%	5,890	0.2%	1.45	Increase due to higher CREST levy for additional emergency communication devices
		Others <+/-3,000	0.0%	(33)	0.0%	(0.01)	Changes related to 2025 surplus/deficit, GILT and minor budget changes
		<b>Subtotal</b>	<b>0.1%</b>	<b>3,871</b>	<b>0.1%</b>	<b>0.96</b>	
<b>2026 Final - CRD&amp;CRHD over 2025</b>			<b>8.7%</b>	<b>3,413,130</b>	<b>7.8%</b>	<b>835.13</b>	

\*Requisition excludes Local/Specified/Defined area services.

**Appendix B-4: Capital Plan Summary Overview by Service - Juan de Fuca  
 2026 Final Budget**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL	
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other		
1.109	JDF Admin. Expenditures	2,000					2,000			2,000					2,000
1.325	Community Planning	65,000			365,000		430,000	15,000		65,000	350,000				430,000
1.350	Willis Point Fire	19,186					19,186	3,186		16,000					19,186
1.353	Otter Point Fire	25,000	300,000	60,000			385,000			325,000		60,000			385,000
1.357	East Sooke Fire	40,660	530,000	8,000			578,660	3,300		551,360		24,000			578,660
1.358	Port Renfrew Fire	115,000					115,000			90,000		25,000			115,000
1.360	Shirley Fire Department	10,000					10,000			10,000					10,000
1.377	JDF Search and Rescue		120,000				120,000			7,000			113,000		120,000
1.405	JDF EA Community Parks & Recreation	20,000			507,500	275,000	802,500	392,500			320,000	90,000			802,500
1.408	JDF EA Community Recreation			1,100,000	68,000		1,168,000	68,000			1,100,000				1,168,000
1.523	Port Renfrew Refuse Disposal				189,500		189,500	162,000				27,500			189,500
2.650	Port Renfrew Water				95,000		95,000	50,000				45,000			95,000
2.691	Wilderness Mountain Water Service	10,000			55,000		65,000	10,000			20,000	35,000			65,000
3.850	Port Renfrew Sewer				70,000		70,000	50,000				20,000			70,000
<b>Total</b>		<b>306,846</b>	<b>950,000</b>	<b>1,168,000</b>	<b>1,350,000</b>	<b>275,000</b>	<b>4,049,846</b>	<b>753,986</b>		<b>1,066,360</b>	<b>1,790,000</b>	<b>326,500</b>	<b>113,000</b>		<b>4,049,846</b>

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**Appendix B-5: Change in Capital Plan (2026 Final vs Provisional) - Juan de Fuca**

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.325	Community Planning	Port Renfrew OCP	-	15,000	15,000	Revised budget spending in 2026
1.350	Willis Point Fire Protection	Washroom Refresh	20,000	-	(20,000)	Project completed; No carryforward to 2026
		Willis Point Water Supply for Fire Fighting	-	3,186	3,186	Carryforward from 2025 to 2026
1.353	Otter Point Fire	Building expansion	55,000	60,000	5,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
		Fire Equipment	25,000	20,000	(5,000)	Revised budget spending in 2026
		Laptops	-	5,000	5,000	Two laptops
1.357	East Sooke Fire Protection	Paving Project	-	8,000	8,000	Community Hall paving project
		Squad Car	-	300,000	300,000	Carryforward from 2025 to 2026
1.358	Port Renfrew Fire Protection	Electrical Upgrade	15,000	-	(15,000)	Project completed; No carryforward to 2026
		Overhead Door Motors	10,000	-	(10,000)	Project completed; No carryforward to 2026
		Fire Hose	15,000	-	(15,000)	Project completed; No carryforward to 2026
		SCBA Replacements	85,000	90,000	5,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
		Fitness Room Upgrade	-	15,000	15,000	Fitness Equipment
		Building Security	-	10,000	10,000	Alarm System and Cameras
1.360	Shirley Fire Department	Structural Firefighting Hose	2,380	-	(2,380)	Project completed; No carryforward to 2026
1.377	JDF Search and Rescue	Vehicle Replacement	-	120,000	120,000	Carryforward from 2025 to 2026; Revised budget spending in 2026
2.691	Wilderness Mountain Water	Island Health Compliance - Assessment	45,000	55,000	10,000	Revised budget spending in 2026
<b>Total Changes - Juan de Fuca</b>			<b>272,380</b>	<b>701,186</b>	<b>428,806</b>	

## **Appendix B-6: JDF Service Budgets**

### **JUAN DE FUCA (JDF) - EA WIDE**

**1.109 Administration**

**1.114 Grants in Aid**

**1.317 JDF Building Numbering**

**1.319 Soil Deposit and Removal**

**1.325 Community Planning**

**1.340 Livestock Injury Compensation**

**1.370 JDF Emergency Program**

**1.377 JDF Search and Rescue**

**1.405 JDF Community Parks**

**1.924 Emergency Communications – CREST**

### **LOCAL/SPECIFIED/DEFINED SERVICES**

**1.119 Vancouver Island Regional Library**

**1.129 Vancouver Island Regional Library-Debt**

**1.133 Greater Victoria Public Library**

**1.232 Port Renfrew Street Lighting**

**1.350 Willis Point Fire**

**1.353 Otter Point Fire**

**1.354 Malahat Fire**

**1.355 Durrance Road Fire**

## **Appendix B-6:JDF Service Budgets**

**1.357 East Sooke Fire Protection**

**1.358 Port Renfrew Fire Protection**

**1.360 Shirley Fire Protection**

**1.369 Electoral Area Fire Services**

**1.408 JDF Community Recreation**

**1.523 Port Renfrew Refuse Disposal**

**2.650 Port Renfrew Water**

**2.691 Wilderness Mountain Water**

**3.850 Port Renfrew Sewer**

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Admin. Expenditures (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.109 JDF 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 Juan de Fuca

**MAXIMUM LEVY:**

None Stated

**FUNDING:**

Requisition

1.109 - Admin. Expenditures (JDF)	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	50,825	50,358	51,740	-	-	51,740	52,770	53,830	54,910	56,010
Travel	5,000	48	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	14,292	14,292	14,541	-	-	14,541	24,825	25,320	25,827	26,345
Other Operating Expenses	3,660	10,267	7,190	-	5,000	12,190	7,341	7,492	7,643	7,794
<b>TOTAL OPERATING COSTS</b>	<b>73,777</b>	<b>74,965</b>	<b>75,971</b>	<b>-</b>	<b>5,000</b>	<b>80,971</b>	<b>87,486</b>	<b>89,242</b>	<b>91,030</b>	<b>92,849</b>
*Percentage Increase over prior year			3.0%		6.8%	9.8%	8.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	1,000	1,000	1,020	-	-	1,020	4,000	4,080	4,160	4,240
<b>TOTAL CAPITAL / RESERVE</b>	<b>1,000</b>	<b>1,000</b>	<b>1,020</b>	<b>-</b>	<b>-</b>	<b>1,020</b>	<b>4,000</b>	<b>4,080</b>	<b>4,160</b>	<b>4,240</b>
<b>TOTAL COSTS</b>	<b>74,777</b>	<b>75,965</b>	<b>76,991</b>	<b>-</b>	<b>5,000</b>	<b>81,991</b>	<b>91,486</b>	<b>93,322</b>	<b>95,190</b>	<b>97,089</b>
*Percentage Increase over prior year			3.0%		6.7%	9.6%	11.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(1,271)	-	-	-	-	-	-	-	-
Revenue - Other	(260)	(177)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
<b>TOTAL REVENUE</b>	<b>(260)</b>	<b>(1,448)</b>	<b>(260)</b>	<b>-</b>	<b>-</b>	<b>(260)</b>	<b>(260)</b>	<b>(260)</b>	<b>(260)</b>	<b>(260)</b>
<b>REQUISITION</b>	<b>(74,517)</b>	<b>(74,517)</b>	<b>(76,731)</b>	<b>-</b>	<b>(5,000)</b>	<b>(81,731)</b>	<b>(91,226)</b>	<b>(93,062)</b>	<b>(94,930)</b>	<b>(96,829)</b>
*Percentage increase over prior year Requisition			3.0%		6.7%	9.7%	11.6%	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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

1.109

JDF Admin. Expenditures

Project Number

26-01

Capital Project Title

Computer Replacement

Capital Project Description

Computer Replacement

Project Rationale

Computer replacement in keeping with CRD corporate schedule.

Admin. Expenditures (JDF)  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Equipment Replacement Fund	15,663	13,663	13,663	13,663	13,663	13,663
Operating Reserve Fund	1,675	2,695	6,695	10,775	14,935	19,175
<b>Total</b>	<b>17,338</b>	<b>16,358</b>	<b>20,358</b>	<b>24,438</b>	<b>28,598</b>	<b>32,838</b>

**Reserve Schedule**

**Reserve Fund: 1.109 Admin Expenditures (JDF) - Equipment Replacement Fund**

ERF Group: JDFADMIN.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101839						
Beginning Balance		15,536	15,663	13,663	13,663	13,663	13,663
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase			(2,000)	-	-	-	-
Interest Income		127					
<b>Ending Balance \$</b>		<b>15,663</b>	<b>13,663</b>	<b>13,663</b>	<b>13,663</b>	<b>13,663</b>	<b>13,663</b>

**Assumptions/Background:**

## Reserve Schedule

### Reserve Fund: 1.109 Admin Expenditures (JDF) - Operating Reserve Fund

Bylaw No. 4584

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105556						
<b>Beginning Balance</b>		1,848	1,675	2,695	6,695	10,775	14,935
<b>Transfer from Ops Budget</b>		1,000	1,020	4,000	4,080	4,160	4,240
<b>Transfer to Ops Budget</b>		-	-	-	-	-	-
<b>Deficit Recovery</b>		(1,271)					
<b>Interest Income*</b>		98					
<b>Ending Balance \$</b>		<b>1,675</b>	<b>2,695</b>	<b>6,695</b>	<b>10,775</b>	<b>14,935</b>	<b>19,175</b>

### Assumptions/Background:

For unforeseen legal and operating expenses;

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **JDF Grants in Aid**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.114 JDF 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 4696 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:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

Greater of \$65,484 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements.

**COMMITTEE:**

Electoral Areas Committee

**FUNDING:**

Requisition

1.114 - JDF 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	28,806	9,356	10,262	-	19,927	30,189	25,000	25,000	25,000	25,000
Allocations	1,476	1,476	1,514	-	-	1,514	1,541	1,572	1,604	1,636
Other Operating Expenses	-	187,000	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>30,282</b>	<b>197,832</b>	<b>11,776</b>	<b>-</b>	<b>19,927</b>	<b>31,703</b>	<b>26,541</b>	<b>26,572</b>	<b>26,604</b>	<b>26,636</b>
*Percentage Increase over prior year			-61.1%		65.8%	4.7%	-16.3%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	19,927	-	-	(19,927)	(19,927)	-	-	-	-
Balance c/fwd from 2024 to 2025	(18,516)	(18,516)	-	-	-	-	-	-	-	-
Other Income	(290)	(187,767)	(300)	-	-	(300)	(310)	(320)	(330)	(340)
<b>TOTAL REVENUE</b>	<b>(18,806)</b>	<b>(186,356)</b>	<b>(300)</b>	<b>-</b>	<b>(19,927)</b>	<b>(20,227)</b>	<b>(310)</b>	<b>(320)</b>	<b>(330)</b>	<b>(340)</b>
<b>REQUISITION</b>	<b>(11,476)</b>	<b>(11,476)</b>	<b>(11,476)</b>	<b>-</b>	<b>-</b>	<b>(11,476)</b>	<b>(26,231)</b>	<b>(26,252)</b>	<b>(26,274)</b>	<b>(26,296)</b>
*Requisition increase over prior year			0.0%			0.0%	128.6%	0.1%	0.1%	0.1%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Vancouver Island Regional Library**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.119 Vancouver Island Regional Library

**Committee:** Electoral Area

**DEFINITION:**

A local service within the Juan de Fuca Electoral Area under Part 3 of the Library Act.  
Bylaw No. 2248 (November 23, 1994). Amended by Bylaw No. 2346 (February 12, 1997).

**SERVICE DESCRIPTION:**

This service provides the services of the Vancouver Island Regional Library (VIRL) to the westerly portion of Juan de Fuca Electoral Area (JDFEA). The VIRL delivers service to the JDFEA through its Sooke and Port Renfrew Branches. Under the Library Act, S.B.C. 1994, the CRD was required to take over the library responsibilities belonging to School District No. 62 (Sooke) to participate in the regional library district. The library district is the Vancouver Island Regional Library District (VIRL), headquartered in Nanaimo. The CRD provides the service by funding a budget set by the VIRL and appointing a member to the library board. Service began in 1994.

**PARTICIPATION:**

Westerly portion of Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.119 - Vancouver Island Regional Library	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 Vancouver Island Regional Library	417,150	417,150	432,650	-	-	432,650	441,300	450,130	459,130	468,310
Allocations	8,054	8,054	8,530	-	-	8,530	8,683	8,857	9,034	9,215
Other Operating Expenses	1,290	1,718	1,310	-	-	1,310	1,340	1,370	1,400	1,430
<b>TOTAL COSTS</b>	<b>426,494</b>	<b>426,922</b>	<b>442,490</b>	<b>-</b>	<b>-</b>	<b>442,490</b>	<b>451,323</b>	<b>460,357</b>	<b>469,564</b>	<b>478,955</b>
*Percentage Increase over prior year			3.8%			3.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	516	(516)	-	-	(516)	-	-	-	-
Balance c/fwd from 2024 to 2025	(563)	(563)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(432)	(432)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
Other Revenue	(310)	(1,254)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
<b>TOTAL REVENUE</b>	<b>(1,305)</b>	<b>(1,733)</b>	<b>(1,276)</b>	<b>-</b>	<b>-</b>	<b>(1,276)</b>	<b>(780)</b>	<b>(800)</b>	<b>(820)</b>	<b>(840)</b>
<b>REQUISITION</b>	<b>(425,189)</b>	<b>(425,189)</b>	<b>(441,214)</b>	<b>-</b>	<b>-</b>	<b>(441,214)</b>	<b>(450,543)</b>	<b>(459,557)</b>	<b>(468,744)</b>	<b>(478,115)</b>
*Percentage increase over prior year Requisition			3.8%			3.8%	2.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Vancouver Island Regional Library-Debt**

**FINAL BUDGET**

MARCH 2026



# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Langford EA - GVPL**

**FINAL BUDGET**

MARCH 2026

Service: 1.133 Langford EA - GVPL

Committee: Electoral Area

**DEFINITION:**

To establish a local service for the purpose of contributing to the cost of library services that are provided within the service area by the Greater Victoria Public Library District. Bylaw No. 2357 adopted February 1997

**SERVICE DESCRIPTION:**

This service, established in 1997, provides the services of the Greater Victoria Public Library Board (GVPLB) to the Willis Point and Malaha areas within the Juan de Fuca Electoral Area. The service is on a contract basis because the service area is so small. The contract is annually renewed. Payment to the GVPLB is made in the form of a contribution to the GVLPB's budget. This service is one a number o services in which the CRD makes an annual contribution to a public library service.

**PARTICIPATION:**

A portion of the Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

Greater of \$17,850 or \$0.33 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.133 - Langford EA - GVPL	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 Greater Victoria Public Library	34,000	33,180	34,610	-	-	34,610	35,300	36,010	36,730	37,460
Allocations	673	673	694	-	-	694	706	720	735	749
Other Operating Expenses	10	-	10	-	-	10	10	10	10	10
<b>TOTAL OPERATING COSTS</b>	<b>34,683</b>	<b>33,853</b>	<b>35,314</b>	<b>-</b>	<b>-</b>	<b>35,314</b>	<b>36,016</b>	<b>36,740</b>	<b>37,475</b>	<b>38,219</b>
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	962	(962)	-	-	(962)	-	-	-	-
Balance c/fwd from 2024 to 2025	(723)	(723)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(101)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	-	(131)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(823)</b>	<b>7</b>	<b>(1,062)</b>	<b>-</b>	<b>-</b>	<b>(1,062)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(33,860)</b>	<b>(33,860)</b>	<b>(34,252)</b>	<b>-</b>	<b>-</b>	<b>(34,252)</b>	<b>(35,916)</b>	<b>(36,640)</b>	<b>(37,375)</b>	<b>(38,119)</b>
*Percentage increase over prior year Requisition			1.2%			1.2%	4.9%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Port Renfrew Street Lighting**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.232 Port Renfrew Street Lighting

**Committee:** Electoral Area

**DEFINITION:**

To provide, operate and maintain street lighting for the Port Renfrew Street Lighting Local Service Area.  
Bylaw No. 1746, November 8, 1989; Bylaw No. 1986, January 29, 1992; Bylaw No. 3861, January 9, 2013.

**PARTICIPATION:**

Port Renfrew Local Service Area # 4, D-762.

**MAXIMUM LEVY:**

Greater of \$7,500 or \$3.42 / \$1,000 of actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMITTEE:**

Port Renfrew Street Lighting Commission established by Bylaw No. 1770 in 1989.  
Port Renfrew Utility Services Committee (Juan de Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

**USER CHARGE:**

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

**PARCEL TAX:**

50% of operating costs are collected as a parcel tax to be charged to every parcel within the Local Service Area.

1.232 - Port Renfrew Street Lighting	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Electricity	7,810	6,698	8,100	-	-	8,100	8,260	8,430	8,600	8,770
Allocations	460	460	555	-	-	555	565	576	587	599
Contingency	2,722	-	1,110	-	3,120	4,230	1,130	1,150	1,170	1,190
Other Operating Expenses	100	65	100	-	-	100	100	100	100	100
<b>TOTAL COSTS</b>	<b>11,092</b>	<b>7,223</b>	<b>9,865</b>	<b>-</b>	<b>3,120</b>	<b>12,985</b>	<b>10,055</b>	<b>10,256</b>	<b>10,457</b>	<b>10,659</b>
*Percentage Increase over prior year			-11.1%		28.1%	17.1%	-22.6%	2.0%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	4,015	(895)	-	(3,120)	(4,015)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,274)	(2,274)	-	-	-	-	-	-	-	-
User Charges	(4,310)	(4,308)	(4,390)	-	-	(4,390)	(4,480)	(4,570)	(4,660)	(4,750)
Grants in Lieu of Taxes	(80)	(85)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(280)	(423)	(280)	-	-	(280)	(290)	(300)	(310)	(320)
<b>TOTAL REVENUE</b>	<b>(6,944)</b>	<b>(3,075)</b>	<b>(5,645)</b>	<b>-</b>	<b>(3,120)</b>	<b>(8,765)</b>	<b>(4,850)</b>	<b>(4,950)</b>	<b>(5,050)</b>	<b>(5,150)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(4,148)</b>	<b>(4,148)</b>	<b>(4,220)</b>	<b>-</b>	<b>-</b>	<b>(4,220)</b>	<b>(5,205)</b>	<b>(5,306)</b>	<b>(5,407)</b>	<b>(5,509)</b>
*Percentage increase over prior year										
User Fee			1.9%			1.9%	2.1%	2.0%	2.0%	1.9%
Requisition			1.7%			1.7%	23.3%	1.9%	1.9%	1.9%
<b>Combined</b>			<b>1.8%</b>			<b>1.8%</b>	<b>12.5%</b>	<b>2.0%</b>	<b>1.9%</b>	<b>1.9%</b>

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**JDF Building Numbering**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.317 JDF Building Numbering

**Committee:** Electoral Area

**DEFINITION:**

To provide the extended service of implementing a civic addressing system for the Juan de Fuca Electoral Area. Establishment Bylaw No. 2010, adopted September 1992. Amendment Bylaw No. 2093 (February 1993).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.317 - JDF Building 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	13,211	13,211	13,450	-	-	13,450	13,720	13,990	14,270	14,560
Allocations	694	694	714	-	-	714	726	741	756	771
Other Operating Expenses	365	318	370	-	-	370	380	390	400	410
<b>TOTAL COSTS</b>	<b>14,270</b>	<b>14,223</b>	<b>14,534</b>	<b>-</b>	<b>-</b>	<b>14,534</b>	<b>14,826</b>	<b>15,121</b>	<b>15,426</b>	<b>15,741</b>
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	37	(37)	-	-	(37)	-	-	-	-
Balance c/fwd from 2024 to 2025	(52)	(52)	-	-	-	-	-	-	-	-
Other Income	(49)	(39)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(101)</b>	<b>(54)</b>	<b>(87)</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>
<b>REQUISITION</b>	<b>(14,169)</b>	<b>(14,169)</b>	<b>(14,447)</b>	<b>-</b>	<b>-</b>	<b>(14,447)</b>	<b>(14,776)</b>	<b>(15,071)</b>	<b>(15,376)</b>	<b>(15,691)</b>
*Percentage increase over prior year Requisition			2.0%			2.0%	2.3%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Soil Deposit and Removal**

**FINAL BUDGET**

MARCH 2026

**Service: 1.319 Soil Deposit and Removal**

**Committee: Electoral Area**

**DEFINITION:**

The regulation of the deposit or removal of soil, sand, gravel, rock or other material on land in the municipality or in any area in the municipality (see 930(d)(e) of the Municipal Act). Authority received under SLP issued February 12, 1973, and as amended by SLP August 25, 1986. This function is performed by CRD Bylaw Officers , who ensure that permits are purchased by any person who deposits or removes said materials.

**SERVICE DESCRIPTION:**

Administration and enforcement of the Soil Deposit and Removal Bylaw for the Juan de Fuca Electoral Area (JdF EA).

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

Net cost of this function not to exceed \$50,000.

**FUNDING:**

Requisition

1.319 - Soil Deposit and Removal	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	1,347	1,347	2,629	-	-	2,629	2,677	2,730	2,785	2,841
Bylaw Enforcement Charges	24,837	24,837	26,079	-	2,500	28,579	26,600	27,930	28,490	29,060
Other Operating Expenses	110	110	130	-	-	130	132	134	136	138
<b>TOTAL OPERATING COSTS</b>	<b>26,294</b>	<b>26,294</b>	<b>28,838</b>	<b>-</b>	<b>2,500</b>	<b>31,338</b>	<b>29,409</b>	<b>30,794</b>	<b>31,411</b>	<b>32,039</b>
*Percentage Increase over prior year			9.7%		10%	19.2%	-6.2%	4.7%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(15,185)	(15,185)	(17,528)	10,000	(2,500)	(10,028)	(7,669)	(8,624)	(8,801)	(8,979)
Processing Fee Revenue	-	-	-	(10,000)	-	(10,000)	(10,200)	(10,400)	(10,610)	(10,820)
Interest Income	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(15,225)</b>	<b>(15,225)</b>	<b>(17,568)</b>	<b>-</b>	<b>(2,500)</b>	<b>(20,068)</b>	<b>(17,909)</b>	<b>(19,064)</b>	<b>(19,451)</b>	<b>(19,839)</b>
<b>REQUISITION</b>	<b>(11,069)</b>	<b>(11,069)</b>	<b>(11,270)</b>	<b>-</b>	<b>-</b>	<b>(11,270)</b>	<b>(11,500)</b>	<b>(11,730)</b>	<b>(11,960)</b>	<b>(12,200)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

**Reserve Schedule**

**Reserve Fund: 1.319 Soil Deposit and Removal - Operating Reserve Fund**

**Reserve Cash Flow**

Fund: 1500 Fund Centre: 105405	Actual	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	61,109	47,902	37,874	30,205	21,581	12,780
<b>Transfer from Ops Budget</b>	-	-	-	-	-	-
<b>Deficit Recovery</b>	(151)					
<b>Transfer to Ops Budget</b>	(15,185)	(10,028)	(7,669)	(8,624)	(8,801)	(8,979)
<b>Interest Income*</b>	2,129					
<b>Ending Balance \$</b>	<b>47,902</b>	<b>37,874</b>	<b>30,205</b>	<b>21,581</b>	<b>12,780</b>	<b>3,801</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Community Planning (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.325 Community Planning

**Committee:** Electoral Area

**DEFINITION:**

To provide land use planning services at the community level for the JDF electoral area (Supplementary Letters Patent - January 1, 1970).

**SERVICE DESCRIPTION:**

Community Planning service involves preparation, review and amendment of five official community plans and two comprehensive community development plans.

Development Services involves preparation and administration of Land Use Bylaws, subdivision Bylaw, and process zoning amendments, development permits, development variance permits, soil deposit/removal permits, and review land and water referrals, subdivisions referrals, and ALR exclusions.

Administrative Services involves preparation of agendas, minutes and providing administrative support for the Juan de Fuca (JdF) Land Use Committee (LUC), six advisory planning commissions (APC), three board of variances, the Agricultural Advisory Planning Commission (AAPC), and the Economic Development Commission (EDC).

**PARTICIPATION:**

JDF Electoral Area on the basis of converted hospital assessments.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition and user fees.

**1.325 - Community Planning (JDF)**

	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	565,900	565,900	603,105	-	-	603,105	669,005	688,143	704,627	721,494
Consultants	5,590	5,590	5,690	-	-	5,690	5,810	5,930	6,050	6,170
Legal Expenses	8,000	8,000	8,140	-	-	8,140	8,300	8,470	8,640	8,810
LIDAR Photography	17,000	10,500	-	-	-	-	-	18,000	-	20,000
Supplies	6,000	5,500	6,050	-	-	6,050	6,170	6,290	6,410	6,530
Land Use and Advisory Planning Cttees	17,160	11,690	17,520	-	10,000	27,520	17,880	18,240	18,610	29,804
Allocations	180,773	180,773	160,135	-	3,604	163,739	166,999	170,415	172,353	175,592
Bylaw & Real Estate Labour Charges	44,470	44,995	46,253	-	2,500	48,753	47,177	49,110	50,090	51,090
Other Operating Expenses	61,340	49,640	62,430	-	-	62,430	63,727	65,038	66,402	67,800
<b>TOTAL OPERATING COSTS</b>	<b>906,233</b>	<b>882,588</b>	<b>909,323</b>	<b>-</b>	<b>16,104</b>	<b>925,427</b>	<b>985,068</b>	<b>1,029,636</b>	<b>1,033,182</b>	<b>1,087,290</b>
*Percentage Increase over prior year			0.3%		1.8%	2.1%	6.4%	4.5%	0.3%	5.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	17,145	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>17,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Building Borrowing Repayment to Facilities Reserve	70,770	70,770	72,040	-	-	72,040	73,480	74,950	76,450	77,980
<b>TOTAL COSTS</b>	<b>977,003</b>	<b>970,503</b>	<b>981,363</b>	<b>-</b>	<b>16,104</b>	<b>997,467</b>	<b>1,058,548</b>	<b>1,104,586</b>	<b>1,109,632</b>	<b>1,165,270</b>
Internal Recoveries	(34,176)	(34,176)	(34,791)	-	-	(34,791)	(45,487)	(46,400)	(47,330)	(48,280)
<b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>	<b>942,827</b>	<b>936,327</b>	<b>946,572</b>	<b>-</b>	<b>16,104</b>	<b>962,676</b>	<b>1,013,061</b>	<b>1,058,186</b>	<b>1,062,302</b>	<b>1,116,990</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(77,274)	(70,774)	(55,640)	-	(16,104)	(71,744)	(53,830)	(52,515)	(17,430)	(31,369)
Processing Fee Revenue	(46,350)	(46,350)	(47,180)	-	-	(47,180)	(48,120)	(49,080)	(50,060)	(51,060)
Grants in Lieu of Taxes	(1,197)	(1,197)	(1,269)	-	-	(1,269)	(1,240)	(1,260)	(1,290)	(1,320)
Revenue - Other	(1,090)	(1,090)	(1,110)	-	-	(1,110)	(1,130)	(1,150)	(1,170)	(1,190)
<b>TOTAL REVENUE</b>	<b>(125,911)</b>	<b>(119,411)</b>	<b>(105,199)</b>	<b>-</b>	<b>(16,104)</b>	<b>(121,303)</b>	<b>(104,320)</b>	<b>(104,005)</b>	<b>(69,950)</b>	<b>(84,939)</b>
<b>REQUISITION</b>	<b>(816,916)</b>	<b>(816,916)</b>	<b>(841,373)</b>	<b>-</b>	<b>-</b>	<b>(841,373)</b>	<b>(908,741)</b>	<b>(954,181)</b>	<b>(992,352)</b>	<b>(1,032,051)</b>
*Percentage increase over prior year Requisition			3.0%			3.0%	8.0%	5.0%	4.0%	4.0%
AUTHORIZED POSITIONS										
Salaried	3.7	3.7	3.7			3.7	3.7	3.7	3.7	3.7

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

Service No.	1.325 Community Planning	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$40,000	\$65,000	\$2,700	\$0	\$0	\$0	\$0	\$67,700
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$350,000	\$365,000	\$0	\$0	\$0	\$0	\$0	\$365,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$390,000</b>	<b>\$430,000</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$432,700</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$40,000	\$65,000	\$2,700	\$0	\$0	\$0	\$0	\$67,700
Grants (Federal, Provincial)	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$390,000</b>	<b>\$430,000</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$432,700</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service: 1.325 Community Planning

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

Project Rationale Computer replacement in keeping with CRD corporate schedule. Replace large monitor and peripheral equipment for video conferencing in 2026.

Project Number 24-01 Capital Project Title Willis Point OCP Capital Project Description Willis Point Official Community Plan Review and Update

Project Rationale Willis Point OCP requires review and update to address emerging community needs.

Project Number 25-01 Capital Project Title Malahat OCP Capital Project Description Malahat Official Community Plan Review and Update

Project Rationale Malahat OCP requires review and update to address emerging community needs.

Project Number 25-02 Capital Project Title JdF OCP Consolidation Capital Project Description Consolidate JdF EA OCPs

Project Rationale Single OCP allows for more efficient and accurate administration and is more responsive to changes in Provincial legislation.

Service: 1.325 Community Planning

Project Number 22-01 Capital Project Title Vehicle Capital Project Description Vehicle Replacement  
Project Rationale Replacement of aging vehicle with EV of similar spec.

Project Number 22-02 Capital Project Title Groundwater Study Capital Project Description Study of ground water availability to aid in land use decision making and support OCP policy  
Project Rationale Identified as a community concern and supported by the EA Director.

Project Number 23-01 Capital Project Title Port Renfrew OCP Capital Project Description Port Renfrew OCP  
Project Rationale

Community Planning (JDF)  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	376,932	305,188	251,358	198,843	181,413	150,044
Equipment Replacement Fund	195,624	130,624	127,924	127,924	127,924	127,924
<b>Total</b>	<b>572,556</b>	<b>435,812</b>	<b>379,282</b>	<b>326,767</b>	<b>309,337</b>	<b>277,968</b>

## Reserve Schedule

**Reserve Fund: 1.325 Community Planning - Operating Reserve Fund**

### Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105408	2025	2026	2027	2028	2029	2030
Beginning Balance		392,411	376,932	305,188	251,358	198,843	181,413
Transfer from Ops Budget		44,943	-	-	-	-	-
Transfer to Ops Budget - Core		(60,274)	(61,744)	(53,830)	(34,515)	(17,430)	(545)
Transfer to Ops Budget - Orthophotos		(17,000)	-	-	(18,000)	-	(20,000)
Transfer to Ops Budget - Polling			(10,000)	-	-	-	(10,824)
Interest Income*		16,852					
<b>Ending Balance \$</b>		<b>376,932</b>	<b>305,188</b>	<b>251,358</b>	<b>198,843</b>	<b>181,413</b>	<b>150,044</b>

**Assumptions/Background:**

For unforeseen legal expenses; ongoing air photo updates; election expenses

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

**Reserve Schedule**

**Reserve Fund: 1.325 Community Planning - Equipment Replacement Fund**

ERF Group: CMPLAN.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101428						
Beginning Balance		197,126	195,624	130,624	127,924	127,924	127,924
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(3,098)	(65,000)	(2,700)	-	-	-
Interest Income		1,596					
<b>Ending Balance \$</b>		<b>195,624</b>	<b>130,624</b>	<b>127,924</b>	<b>127,924</b>	<b>127,924</b>	<b>127,924</b>

**Assumptions/Background:**

Maintain balance sufficient to fund required asset replacements

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**JDF Livestock Injury Compensation**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.340 JDF 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 (Juan de Fuca) Bylaw 4417, No. 1, 2021)

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

1.340 - JDF 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	158	158	158	-	-	158	161	164	167	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
<b>TOTAL COSTS</b>	<b>3,158</b>	<b>158</b>	<b>3,158</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>3,161</b>	<b>3,164</b>	<b>3,167</b>	<b>3,171</b>
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	3,091	(3,091)	-	-	(3,091)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,104)	(3,104)	-	-	-	-	-	-	-	-
Other Income	(41)	(132)	(67)	-	-	(67)	(41)	(44)	(47)	(51)
<b>TOTAL REVENUE</b>	<b>(3,145)</b>	<b>(145)</b>	<b>(3,158)</b>	<b>-</b>	<b>-</b>	<b>(3,158)</b>	<b>(41)</b>	<b>(44)</b>	<b>(47)</b>	<b>(51)</b>
<b>REQUISITION</b>	<b>(13)</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,120)</b>	<b>(3,120)</b>	<b>(3,120)</b>	<b>(3,120)</b>
*Percentage increase over prior year Requisition						NA	NA	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Willis Point Fire Protection & Recreation**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 1.350 Willis Point Fire

**Committee:** Electoral Area

**DEFINITION:**

A service area for the purposes of constructing a fire hall/community centre and to provide fire protection and emergency response services and recreational facilities in the Willis Point Section of the Juan de Fuca Electoral Area.

Local Service Establishment Bylaw No. 1951 (January 15, 1992). Amended by Bylaw 2296 (1995) & 3214 (2004).

**PARTICIPATION:**

Based on converted hospital assessments - Willis Point Local Service Area #15 - A(763).

**COMMISSION:**

Willis Point Fire Protection and Recreation Facilities Commission established by Bylaw to oversee this function (Bylaw No. 3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010).

**MAXIMUM LEVY:**

Greater of \$41,000 or \$1.71 / \$1,000.

**FUNDING:**

Requisition

**1.350 - Willis Point Fire Protection & 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>										
<u>Fire Protection Costs</u>										
Travel - Vehicles	15,140	32,674	19,410	-	-	19,410	19,760	20,120	20,480	20,890
Insurance	10,582	10,291	10,493	-	-	10,493	10,879	11,279	11,694	12,136
Utilities	8,680	7,542	9,010	-	-	9,010	9,190	9,370	9,560	9,750
Staff Development	25,950	18,045	26,410	-	-	26,410	26,890	27,370	27,860	28,420
Allocations	6,982	7,629	6,487	-	-	6,487	6,603	6,735	6,870	7,008
Operating - Other	43,100	44,501	44,100	19,800	-	63,900	65,060	66,240	67,440	68,790
<b>TOTAL FIRE PROTECTION COSTS</b>	<b>110,434</b>	<b>120,682</b>	<b>115,910</b>	<b>19,800</b>	<b>-</b>	<b>135,710</b>	<b>138,382</b>	<b>141,114</b>	<b>143,904</b>	<b>146,994</b>
<u>Recreation Costs</u>										
Recreation Expenses	19,298	22,948	19,650	-	-	19,650	20,010	20,380	20,750	21,160
<b>TOTAL OPERATING COSTS</b>	<b>129,732</b>	<b>143,630</b>	<b>135,560</b>	<b>19,800</b>	<b>-</b>	<b>155,360</b>	<b>158,392</b>	<b>161,494</b>	<b>164,654</b>	<b>168,154</b>
*Percentage Increase over prior year			4.5%	15.3%		19.8%	2.0%	2.0%	2.0%	2.1%
<u>CAPITAL / RESERVES / DEBT</u>										
Capital Equipment Purchases	6,720	-	6,840	-	-	6,840	6,960	7,090	7,220	7,360
Transfer to Equipment Replacement Fund	59,177	44,383	60,240	-	-	60,240	71,320	72,600	73,910	75,390
Transfer to Capital Reserve Fund	-	15,804	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES / DEBT</b>	<b>65,897</b>	<b>60,187</b>	<b>67,080</b>	<b>-</b>	<b>-</b>	<b>67,080</b>	<b>78,280</b>	<b>79,690</b>	<b>81,130</b>	<b>82,750</b>
<b>TOTAL COSTS</b>	<b>195,629</b>	<b>203,817</b>	<b>202,640</b>	<b>19,800</b>	<b>-</b>	<b>222,440</b>	<b>236,672</b>	<b>241,184</b>	<b>245,784</b>	<b>250,904</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	10,906	-	-	(10,906)	(10,906)	-	-	-	-
Rental Revenue	(35,000)	(49,007)	(35,630)	-	-	(35,630)	(36,270)	(36,930)	(37,600)	(38,350)
Other Revenue	-	(5,087)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(35,000)</b>	<b>(43,188)</b>	<b>(35,630)</b>	<b>-</b>	<b>(10,906)</b>	<b>(46,536)</b>	<b>(36,270)</b>	<b>(36,930)</b>	<b>(37,600)</b>	<b>(38,350)</b>
<b>REQUISITION</b>	<b>(160,629)</b>	<b>(160,629)</b>	<b>(167,010)</b>	<b>(19,800)</b>	<b>10,906</b>	<b>(175,904)</b>	<b>(200,402)</b>	<b>(204,254)</b>	<b>(208,184)</b>	<b>(212,554)</b>
*Percentage increase over prior year Requisition			4.0%	12.3%	-6.8%	9.5%	13.9%	1.9%	1.9%	2.1%

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

<b>Service No.</b>	<b>1.350</b> <b>Willis Point Fire</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$50,436	\$19,186	\$43,250	\$6,000	\$10,000	\$0	\$0	\$78,436
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
	<b>\$50,436</b>	<b>\$19,186</b>	<b>\$43,250</b>	<b>\$6,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,436</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$18,436	\$3,186	\$15,250	\$0	\$0	\$0	\$0	\$18,436
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$10,000	\$16,000	\$6,000	\$6,000	\$10,000	\$0	\$0	\$38,000
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	\$22,000	\$0	\$22,000	\$0	\$0	\$0	\$0	\$22,000
	<b>\$50,436</b>	<b>\$19,186</b>	<b>\$43,250</b>	<b>\$6,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,436</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

1.350

Willis Point Fire

Project Number	21-01	Capital Project Title	Turn Out Gear	Capital Project Description	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.
Project Rationale					

Project Number	22-03	Capital Project Title	Paving entrance for hall	Capital Project Description	Paving apron in front of hall
Project Rationale					

Project Number	24-02	Capital Project Title	Willis Point Water Supply for Fire Fighting	Capital Project Description	Purchase and install water tank
Project Rationale					

Project Number	24-04	Capital Project Title	Computer	Capital Project Description	Replace 2 computers
Project Rationale					

**Willis Point Fire Protection & Recreation  
 Reserves Summary Schedule  
 2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	155,545	155,545	133,545	133,545	133,545	133,545
Equipment Replacement Fund	124,047	168,287	233,607	300,207	364,117	439,507
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>279,592</b>	<b>323,832</b>	<b>367,152</b>	<b>433,752</b>	<b>497,662</b>	<b>573,052</b>

**Reserve Schedule**

**Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Capital Reserve Fund - Bylaw 2189**

Surplus money from the operation of the fire protection service and recreational facilities may be paid from time to time into the reserve fund.

**Reserve Cash Flow**

Fund:	1014	Actual	Budget					
			2025	2026	2027	2028	2029	2030
Fund Centre:	101358							
Beginning Balance		121,693	155,545	155,545	133,545	133,545	133,545	
Transfer from Ops Budget		15,804	-	-	-	-	-	
Transfer from Cap Fund		1,607						
Transfer from ERF		30,703						
Transfer to Cap Fund		(20,000)	-	(22,000)	-	-	-	
Interest Income*		5,738						
<b>Ending Balance \$</b>		<b>155,545</b>	<b>155,545</b>	<b>133,545</b>	<b>133,545</b>	<b>133,545</b>	<b>133,545</b>	

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Equipment Replacement Fund**

For replacement of firefighting equipment, fire trucks, tenders and pumpers.  
ERF Group: WILLISPT.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101429						
<b>Beginning Balance</b>		185,368	124,047	168,287	233,607	300,207	364,117
<b>Transfer from Ops Budget</b>		44,383	60,240	71,320	72,600	73,910	75,390
<b>Proceeds of Disposal</b>		-					
<b>Transfer to CRF</b>		(30,703)					
<b>Expenditures</b>		(76,192)	(16,000)	(6,000)	(6,000)	(10,000)	-
<b>Interest Income</b>		1,191					
<b>Ending Balance \$</b>		<b>124,047</b>	<b>168,287</b>	<b>233,607</b>	<b>300,207</b>	<b>364,117</b>	<b>439,507</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Operating Reserve Fund**

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:	105568						
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	-	-	-	-	-

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Otter Point Fire**

#### **FINAL BUDGET**

MARCH 2026

**Service: 1.353 Otter Point Fire**

**Committee: Electoral Area**

**DEFINITION:**

A service area established to provide fire protection and emergency response on a volunteer basis in the Otter Point district of the Juan de Fuca Electoral Area. Fire department is operated by a Commission. Local Service Bylaw No. 2042 (September 9, 1992). Amended by Bylaws 2720, 3171 and 3215.

**PARTICIPATION:**

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Local Service Area #17 - G (762).

**COMMISSION:**

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

**MAXIMUM LEVY:**

Greater of \$125,000 or \$2.50 / \$1,000.

**FUNDING:**

Requisition

1.353 - Otter Point Fire	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Fire Chief Salary and Honorariums	304,560	300,500	313,640	-	-	313,640	322,533	331,673	339,520	347,540
Travel & Vehicles	26,340	29,220	36,240	-	-	36,240	36,960	37,700	38,460	39,230
Contract for Services	35,000	35,000	42,000	-	-	42,000	42,840	43,700	44,570	45,460
Insurance	14,452	14,452	8,283	-	-	8,283	8,695	9,127	9,581	10,057
Staff Training & Program Development	33,620	34,620	36,030	-	-	36,030	36,750	37,490	38,240	39,010
Recruiting and Retention	16,640	17,000	16,940	-	-	16,940	17,280	17,630	17,980	18,340
Maintenance	21,770	21,770	22,160	-	-	22,160	22,610	23,060	23,520	23,990
Internal Allocations	24,920	24,920	26,585	-	-	26,585	27,063	27,604	28,156	28,720
Operating - Supplies	23,960	23,600	24,390	-	-	24,390	24,880	25,380	25,880	26,390
Operating - Other	30,430	28,280	31,200	-	-	31,200	31,830	32,460	33,110	33,760
<b>TOTAL OPERATING COSTS</b>	<b>531,692</b>	<b>529,362</b>	<b>557,468</b>	<b>-</b>	<b>-</b>	<b>557,468</b>	<b>571,441</b>	<b>585,824</b>	<b>599,017</b>	<b>612,497</b>
*Percentage Increase over prior year			4.8%			4.8%	2.5%	2.5%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Capital Equipment Purchases	14,147	6,000	6,160	-	-	6,160	6,280	6,410	6,540	6,670
Transfer to Capital Reserve Fund	43,260	43,260	44,040	-	-	44,040	44,920	45,820	46,740	47,670
Transfer to Equipment Replacement Fund	161,460	172,587	164,370	-	-	164,370	167,660	171,010	174,430	177,920
<b>TOTAL CAPITAL / RESERVES</b>	<b>218,867</b>	<b>221,847</b>	<b>214,570</b>	<b>-</b>	<b>-</b>	<b>214,570</b>	<b>218,860</b>	<b>223,240</b>	<b>227,710</b>	<b>232,260</b>
<b>TOTAL COSTS</b>	<b>750,559</b>	<b>751,209</b>	<b>772,038</b>	<b>-</b>	<b>-</b>	<b>772,038</b>	<b>790,301</b>	<b>809,064</b>	<b>826,727</b>	<b>844,757</b>
*Percentage Increase over prior year			2.9%			2.9%	2.4%	2.4%	2.2%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	(8,097)	(8,097)	-	-	-	-	-	-	-	-
Revenue - Other	(350)	(1,000)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
<b>TOTAL REVENUE</b>	<b>(8,447)</b>	<b>(9,097)</b>	<b>(360)</b>	<b>-</b>	<b>-</b>	<b>(360)</b>	<b>(370)</b>	<b>(380)</b>	<b>(390)</b>	<b>(400)</b>
<b>REQUISITION</b>	<b>(742,112)</b>	<b>(742,112)</b>	<b>(771,678)</b>	<b>-</b>	<b>-</b>	<b>(771,678)</b>	<b>(789,931)</b>	<b>(808,684)</b>	<b>(826,337)</b>	<b>(844,357)</b>
*Percentage increase over prior year Requisition			4.0%			4.0%	2.4%	2.4%	2.2%	2.2%
FTE			2.0			2.0	2.0	2.0	2.0	2.0

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

<b>Service No.</b>	<b>1.353 Otter Point Fire</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$0	\$160,000
Equipment	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$300,000	\$0	\$600,000	\$0	\$0	\$900,000
	<b>\$50,000</b>	<b>\$385,000</b>	<b>\$75,000</b>	<b>\$675,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$1,185,000</b>

**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	\$325,000	\$25,000	\$625,000	\$25,000	\$25,000	\$1,025,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$0	\$160,000
	<b>\$50,000</b>	<b>\$385,000</b>	<b>\$75,000</b>	<b>\$675,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$1,185,000</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

1.353

Otter Point Fire

<b>Project Number</b>	20-01	<b>Capital Project Title</b>	Replace roof	<b>Capital Project Description</b>	Replace roof
<b>Project Rationale</b>					

<b>Project Number</b>	22-02	<b>Capital Project Title</b>	Building expansion	<b>Capital Project Description</b>	Building expansion for the back office
<b>Project Rationale</b>					

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Replace driveway pavement	<b>Capital Project Description</b>	Replace driveway pavement
<b>Project Rationale</b>					

<b>Project Number</b>	26-02	<b>Capital Project Title</b>	Replace E23	<b>Capital Project Description</b>	Replace E23 - triple combination engine pumper truck
<b>Project Rationale</b>					

Service: **1.353** **Otter Point Fire**

<b>Project Number</b>	26-03	<b>Capital Project Title</b>	Fire Equipment	<b>Capital Project Description</b>	Protective Clothing, Pagers, Fire Hose and Nozzles
<b>Project Rationale</b>					

<b>Project Number</b>	26-04	<b>Capital Project Title</b>	Laptops	<b>Capital Project Description</b>	Two laptops
<b>Project Rationale</b>					

**Otter Point Fire**  
**Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	127,067	111,107	106,027	101,847	148,587	196,257
Equipment Replacement Fund	527,942	367,312	509,972	55,982	205,412	358,332
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>655,009</b>	<b>478,419</b>	<b>615,999</b>	<b>157,829</b>	<b>353,999</b>	<b>554,589</b>

**Reserve Schedule**

**Reserve Fund: 1.353 Otter Point Fire Protection - Capital Reserve Fund - Bylaw 3995**

For improvements, repairs and replacement of Firehall and training centre

**Reserve Cash Flow**

Fund:	1090	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102164						
Beginning Balance		79,595	127,067	111,107	106,027	101,847	148,587
Transfer from Ops Budget		43,260	44,040	44,920	45,820	46,740	47,670
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(60,000)	(50,000)	(50,000)	-	-
Interest Income*		4,212					
<b>Ending Balance \$</b>		<b>127,067</b>	<b>111,107</b>	<b>106,027</b>	<b>101,847</b>	<b>148,587</b>	<b>196,257</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.353 Otter Point Fire Protection - Equipment Replacement Fund**

ERF Group: OTTERFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget					
			2025	2026	2027	2028	2029	2030
Fund Centre:	101432							
Beginning Balance		338,450	527,942	367,312	509,972	55,982	205,412	
Transfer from Ops Budget		200,107	164,370	167,660	171,010	174,430	177,920	
Expenditures		(14,242)	(325,000)	(25,000)	(625,000)	(25,000)	(25,000)	
Interest Income		3,627						
<b>Ending Balance \$</b>		<b>527,942</b>	<b>367,312</b>	<b>509,972</b>	<b>55,982</b>	<b>205,412</b>	<b>358,332</b>	

**Assumptions/Background:**

Transfer as much of operating budget will allow in order to provide sufficient funding for vehicles.

**Reserve Schedule**

**Reserve Fund: 1.353 Otterpoint Point Fire Protection - Operating Reserve Fund**

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:	105569							
Beginning Balance		-	-	-	-	-	-	
Transfer from Ops Budget		-	-	-	-	-	-	
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-	
Transfer to Ops Budget		-	-	-	-	-	-	
Interest Income*		-						
<b>Ending Balance \$</b>		-	-	-	-	-	-	

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Malahat Fire Protection**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.354 Malahat Fire

**Committee:** Electoral Area

**DEFINITION:**

A specified area established to provide fire protection and emergency response in the Malahat district of the Juan de Fuca Electoral Area through an agreement with the Cowichan Valley Regional District:

Bylaw No. 1368 (July 24, 1985) (Repealed). Amended Bylaw No. 1375 (September 23, 1985) (Repealed)  
Bylaw No. 2731 (November 24, 1999) as amended by Bylaw No. 3226.

**ANNUAL LEVY:**

On all lands and improvements on the basis of Section 794 of the Municipal Act within the Specified Area # 23 (F-762).

**MAXIMUM LEVY:**

Greater of \$22,400 or \$1.28 / \$1,000.

**FUNDING:**

Requisition

1.354 - Malahat 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 to Cowichan Valley Regional District	65,315	67,406	62,946	-	-	62,946	64,200	65,480	66,790	68,130
Other Operating Expenses	3,694	3,974	3,460	5,000	-	8,460	8,623	8,793	8,964	9,148
<b>TOTAL COSTS</b>	<b>69,009</b>	<b>71,380</b>	<b>66,406</b>	<b>5,000</b>	<b>-</b>	<b>71,406</b>	<b>72,823</b>	<b>74,273</b>	<b>75,754</b>	<b>77,278</b>
*Percentage Increase over prior year			-3.8%	7.2%		3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	(1,348)	1,348	-	-	1,348	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,775)	(2,775)	-	-	-	-	-	-	-	-
Other Revenue	-	(1,023)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(2,775)</b>	<b>(5,146)</b>	<b>1,348</b>	<b>-</b>	<b>-</b>	<b>1,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION</b>	<b>(66,234)</b>	<b>(66,234)</b>	<b>(67,754)</b>	<b>(5,000)</b>	<b>-</b>	<b>(72,754)</b>	<b>(72,823)</b>	<b>(74,273)</b>	<b>(75,754)</b>	<b>(77,278)</b>
*Percentage increase over prior year Requisition			2.3%	7.5%		9.8%	0.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Durrance Road Fire Protection**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.355 Durrance Road Fire

**Committee:** Electoral Area

**DEFINITION:**

A local service area established by Bylaw No. 2506 (July 9, 1997) to provide fire protection and emergency response to Durrance Road Fire Protection Area. Amended by Bylaw No. 3033 (2002) to increase rate and Bylaw No. 3216 (2004).

**MAXIMUM LEVY:**

Greater of \$1,350 or \$0.70 / \$1,000.

**FUNDING:**

Parcel Tax

1.355 - Durrance Road 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 to District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	216	161	216	-	-	216	218	221	224	227
<b>TOTAL OPERATING COSTS</b>	<b>2,716</b>	<b>2,661</b>	<b>2,716</b>	<b>-</b>	<b>-</b>	<b>2,716</b>	<b>2,718</b>	<b>2,721</b>	<b>2,724</b>	<b>2,727</b>
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve	300	355	300	-	-	300	300	300	300	300
<b>TOTAL COSTS</b>	<b>3,016</b>	<b>3,016</b>	<b>3,016</b>	<b>-</b>	<b>-</b>	<b>3,016</b>	<b>3,018</b>	<b>3,021</b>	<b>3,024</b>	<b>3,027</b>
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
<b>REQUISITION - PARCEL TAX</b>	<b>(3,016)</b>	<b>(3,016)</b>	<b>(3,016)</b>	<b>-</b>	<b>-</b>	<b>(3,016)</b>	<b>(3,018)</b>	<b>(3,021)</b>	<b>(3,024)</b>	<b>(3,027)</b>
*Percentage increase over prior year Requisition			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%

## Reserve Schedule

### Reserve Fund: 1.355 Durrance road Fire Protection - Operating Reserve Fund - Bylaw 4146

Reserve established to help offset fluctuations in operating revenues, special projects and cover operational expenditures as required.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105400						
Beginning Balance		3,972	4,506	4,806	5,106	5,406	5,706
Transfer from Op Budget		355	300	300	300	300	300
Planned Payments		-	-	-	-	-	-
Interest Income*		179					
<b>Ending Balance \$</b>		<b>4,506</b>	<b>4,806</b>	<b>5,106</b>	<b>5,406</b>	<b>5,706</b>	<b>6,006</b>

### Assumptions/Background:

To set aside funds for reimbursing District of Saanich for incident response, as per agreement between the CRD and Saanich

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **East Sooke Fire Protection**

**FINAL BUDGET**

MARCH 2026

Service: **1.357** **East Sooke Fire**

Committee: **Electoral Area**

**DEFINITION:**

A service area established by Bylaw No. 3390 (January 10, 2007) to provide fire protection and emergency response on a volunteer basis in the East Sooke district of the Juan de Fuca Electoral Area. Fire department is operated by a committee. Amended by Bylaw No. 3862.

**PARTICIPATION:**

On net taxable value of land and improvements on the basis of hospital district assessments.

**MAXIMUM LEVY:**

"Greater of \$550,000 or \$1.310 / \$1,000" of actual assessments.

**COMMISSION:**

East Sooke 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:**

Maximum Authorized: (Bylaw 3863)	\$ 2,120,000
Borrowed: 2014, 3.0%	\$ 1,800,000
Borrowed: 2016, 2.1%	\$ 150,000
Remaining Expired	\$ 170,000

**1.357 - East Sooke 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>										
Salaries and Wages	92,530	131,283	95,300	112,500	-	207,800	231,487	237,311	242,592	247,990
Travel - Vehicles	39,140	44,236	39,850	-	-	39,850	40,650	41,460	42,290	43,140
Insurance	13,002	9,662	9,453	-	-	9,453	9,926	10,421	10,941	11,487
Contract for Service/Legal Expenses	12,770	8,263	13,000	-	-	13,000	13,260	13,530	13,800	14,080
Maintenance	17,500	21,527	26,310	-	-	26,310	26,830	27,370	27,920	28,470
Staff Training	28,620	19,779	29,140	-	-	29,140	29,720	30,310	30,920	31,540
Internal Allocations	16,504	16,504	21,473	-	-	21,473	21,860	22,297	22,743	23,198
Operating - Supplies	38,646	52,546	40,850	-	-	40,850	41,670	42,500	43,350	44,210
Contingency	82,450	-	83,930	(68,930)	30,252	45,252	15,300	15,610	15,920	16,240
Operating - Other	51,600	47,217	57,740	-	-	57,740	58,890	60,060	61,250	62,480
<b>TOTAL FIRE DEP OPERATING COSTS</b>	<b>392,762</b>	<b>351,017</b>	<b>417,046</b>	<b>43,570</b>	<b>30,252</b>	<b>490,868</b>	<b>489,593</b>	<b>500,869</b>	<b>511,726</b>	<b>522,835</b>
*Percentage Increase over prior year			6.2%	11.1%	7.7%	25.0%	-0.3%	2.3%	2.2%	2.2%
<b>TOTAL COMMUNITY HALL OPERATING COSTS</b>	<b>35,985</b>	<b>20,613</b>	<b>27,870</b>	<b>-</b>	<b>20,552</b>	<b>48,422</b>	<b>28,558</b>	<b>29,260</b>	<b>29,980</b>	<b>30,720</b>
<b>TOTAL OPERATING COSTS</b>	<b>428,747</b>	<b>371,630</b>	<b>444,916</b>	<b>43,570</b>	<b>50,804</b>	<b>539,290</b>	<b>518,151</b>	<b>530,129</b>	<b>541,706</b>	<b>553,555</b>
Percentage Increase over prior year			3.8%	10%	12%	25.8%	-3.9%	2.3%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	5,150	5,150	5,240	-	-	5,240	5,340	5,450	5,560	5,670
Transfer to Equipment Replacement Fund	109,000	161,587	110,960	-	-	110,960	113,180	115,440	117,750	120,110
<b>TOTAL CAPITAL / RESERVES</b>	<b>114,150</b>	<b>166,737</b>	<b>116,200</b>	<b>-</b>	<b>-</b>	<b>116,200</b>	<b>118,520</b>	<b>120,890</b>	<b>123,310</b>	<b>125,780</b>
<u>DEBT SERVICING</u>										
MFA Debt Reserve Fund	720	745	840	-	-	840	840	840	840	60
Principal Payment	101,324	101,324	101,324	-	-	101,324	101,324	101,324	101,324	8,065
Interest Payment	76,950	76,950	76,950	-	-	76,950	76,950	76,950	76,950	3,150
<b>TOTAL DEBT SERVICING</b>	<b>178,994</b>	<b>179,019</b>	<b>179,114</b>	<b>-</b>	<b>-</b>	<b>179,114</b>	<b>179,114</b>	<b>179,114</b>	<b>179,114</b>	<b>11,275</b>
<b>TOTAL COSTS</b>	<b>721,891</b>	<b>717,386</b>	<b>740,230</b>	<b>43,570</b>	<b>50,804</b>	<b>834,604</b>	<b>815,785</b>	<b>830,133</b>	<b>844,130</b>	<b>690,610</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	50,804	-	-	(50,804)	(50,804)	-	-	-	-
Balance c/fwd from 2024 to 2025	(8,781)	(8,781)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(71,430)	(110,247)	(72,720)	(39,512)	-	(112,232)	(114,480)	(116,770)	(119,110)	(121,490)
MFA Debt Reserve Fund Earning	(720)	(745)	(840)	-	-	(840)	(840)	(840)	(840)	(60)
Rental Revenue	(26,994)	(31,702)	(27,660)	-	-	(27,660)	(28,348)	(29,050)	(29,770)	(30,510)
Other Income	(1,300)	(4,049)	(1,320)	-	-	(1,320)	(1,340)	(1,360)	(1,380)	(1,400)
<b>TOTAL REVENUE</b>	<b>(109,225)</b>	<b>(104,720)</b>	<b>(102,540)</b>	<b>(39,512)</b>	<b>(50,804)</b>	<b>(192,856)</b>	<b>(145,008)</b>	<b>(148,020)</b>	<b>(151,100)</b>	<b>(153,460)</b>
<b>REQUISITION</b>	<b>(612,666)</b>	<b>(612,666)</b>	<b>(637,690)</b>	<b>(4,058)</b>	<b>-</b>	<b>(641,748)</b>	<b>(670,777)</b>	<b>(682,113)</b>	<b>(693,030)</b>	<b>(537,150)</b>
*Percentage increase over prior year Requisition			4.1%	0.7%	0.0%	4.7%	4.5%	1.7%	1.6%	-22.5%
FTE			0.6	0.4		1.0	1.0	1.0	1.0	1.0

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

<b>Service No.</b>	<b>1.357</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>East Sooke Fire</b>							

**EXPENDITURE**

Buildings	\$0	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Equipment	\$0	\$40,660	\$21,727	\$22,102	\$19,484	\$19,873	\$123,846
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$300,000	\$530,000	\$0	\$800,000	\$0	\$0	\$1,330,000
	<b>\$300,000</b>	<b>\$578,660</b>	<b>\$21,727</b>	<b>\$822,102</b>	<b>\$19,484</b>	<b>\$19,873</b>	<b>\$1,461,846</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$3,300	\$0	\$0	\$0	\$0	\$3,300
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$300,000	\$551,360	\$21,727	\$822,102	\$19,484	\$19,873	\$1,434,546
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000
	<b>\$300,000</b>	<b>\$578,660</b>	<b>\$21,727</b>	<b>\$822,102</b>	<b>\$19,484</b>	<b>\$19,873</b>	<b>\$1,461,846</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service: 1.357 East Sooke Fire

Project Number 26-01 Capital Project Title Turn out Gear Capital Project Description Turn out Gear

Project Rationale Replacement of 4 sets of turnout gear. Turnout gear expires after 10 years.

Project Number 26-02 Capital Project Title Small Equipment Capital Project Description Saws, Fan, Thermal Imaging

Project Rationale Replacement for our 1998 Tender 2 . The plan is to replace the vehicle with a used 10-year old truck.

Project Number 26-03 Capital Project Title Engine 2 Capital Project Description Engine 2 Replacement

Project Rationale Replacement of extrication gear (jaws of life)

Project Number 26-04 Capital Project Title Pagers Capital Project Description Replacement of Pagers

Project Rationale Replacement of Roof seals (recommended every 5 years)

Service: 1.357 East Sooke Fire

Project Number 23-01

Capital Project Title Tablet trial

Capital Project Description Equip trucks with tablets

Project Rationale

Project Number 24-02

Capital Project Title Training Center

Capital Project Description Completion of training center.

Project Rationale

Project Number 26-05

Capital Project Title Paving Project

Capital Project Description Community Hall paving project

Project Rationale

Project Number 19-01

Capital Project Title Squad Car

Capital Project Description Replace 1999 Squad Vehicle

Project Rationale

**East Sooke Fire Protection  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund-Fire Dep	44,624	33,864	39,204	44,654	50,214	55,884
Capital Reserve Fund-Comm Hall	14,116	6,116	6,116	6,116	6,116	6,116
Equipment Replacement Fund	1,185,107	744,707	836,160	129,498	227,764	328,001
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>1,243,847</b>	<b>784,687</b>	<b>881,480</b>	<b>180,268</b>	<b>284,094</b>	<b>390,001</b>

**Reserve Schedule**

**Reserve Fund: 1.357 East Sooke Fire Protection - Capital Reserve Fund - Bylaw 3400**

Reserve established for expenditures for or in respect of capital projects, 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:	1079	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101309						
Beginning Balance		37,748	44,624	33,864	39,204	44,654	50,214
Transfer from Ops Budget		5,150	5,240	5,340	5,450	5,560	5,670
Transfer to Cap Fund		-	(16,000)	-	-	-	-
Interest Income*		1,726					
<b>Ending Balance \$</b>		<b>44,624</b>	<b>33,864</b>	<b>39,204</b>	<b>44,654</b>	<b>50,214</b>	<b>55,884</b>

**Assumptions/Background:**

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

## Reserve Schedule

### Reserve Fund: 1.357 East Sooke Community Hall - Capital Reserve Fund - Bylaw 3400

Reserve established for expenditures for or in respect of capital projects, 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:	1079	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102246						
Beginning Balance		13,523	14,116	6,116	6,116	6,116	6,116
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(8,000)				
Interest Income*		593					
<b>Ending Balance \$</b>		<b>14,116</b>	<b>6,116</b>	<b>6,116</b>	<b>6,116</b>	<b>6,116</b>	<b>6,116</b>

### Assumptions/Background:

Reserve intended for Capital projects in Community Hall

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

**Reserve Schedule**

**Reserve Fund: 1.357 East Sooke Fire Protection - Equipment Replacement Fund**

ERF Group: ESOOKFIRE.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101948	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		1,031,939	1,185,107	744,707	836,160	129,498	227,764
<b>Transfer from Ops Budget</b>		161,587	110,960	113,180	115,440	117,750	120,110
<b>Planned Purchase</b>		(17,363)	(551,360)	(21,727)	(822,102)	(19,484)	(19,873)
<b>Interest Income</b>		8,944					
<b>Ending Balance \$</b>		<b>1,185,107</b>	<b>744,707</b>	<b>836,160</b>	<b>129,498</b>	<b>227,764</b>	<b>328,001</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.357 East Sooke Fire Protection - Operating Reserve Fund**

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: Fund Centre:	1500 105570	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	-	-	-	-	-

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Port Renfrew Fire**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.358 Port Renfrew Fire

**Committee:** Electoral Area

**DEFINITION:**

To provide, operate and maintain a Fire Protection Service for local service area in the Port Renfrew District of the Juan de Fuca Electoral Area Establishment Bylaw No. 1743 (November, 1989). Amended by Bylaw 3223 (2005)

Local Service Area #1 of Electoral Area of Juan de Fuca (A-762). Tax levy based on hospital assessments for land and improvements.

**MAXIMUM LEVY:**

Greater of \$10,000 or \$2.52 / \$1,000 of actual assessment.

**COMMISSION:**

Port Renfrew 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)

**FUNDING:**

User fee and requisition.

1.358 - Port Renfrew Fire	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Salaries, Wages, Benefits	75,560	80,250	77,820	-	-	77,820	79,370	80,950	82,560	84,210
Materials and Supplies	19,330	19,000	19,680	-	-	19,680	20,070	20,470	20,880	21,300
Repairs and Maintenance	2,600	9,260	2,650	-	-	2,650	2,700	2,760	2,820	2,880
Vehicle Costs	10,370	15,000	15,560	-	-	15,560	15,870	16,190	16,510	16,840
Utilities	14,980	13,440	15,380	-	-	15,380	15,690	16,000	16,320	16,650
Allocations	8,709	8,709	10,103	-	-	10,103	10,284	10,490	10,700	10,914
Other Operating Expense	70,502	42,182	71,693	-	-	71,693	73,234	74,814	76,413	78,061
<b>TOTAL OPERATING COSTS</b>	<b>202,051</b>	<b>187,841</b>	<b>212,886</b>	<b>-</b>	<b>-</b>	<b>212,886</b>	<b>217,218</b>	<b>221,674</b>	<b>226,203</b>	<b>230,855</b>
*Percentage Increase over prior year			5.4%			5.4%	2.0%	2.1%	2.0%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	1,910	1,910	1,940	-	-	1,940	1,980	2,020	2,060	2,100
Transfer to Equipment Replacement Fund	24,210	43,690	24,650	20,000	-	44,650	55,000	65,000	75,000	85,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>26,120</b>	<b>45,600</b>	<b>26,590</b>	<b>20,000</b>	<b>-</b>	<b>46,590</b>	<b>56,980</b>	<b>67,020</b>	<b>77,060</b>	<b>87,100</b>
<b>TOTAL COSTS</b>	<b>228,171</b>	<b>233,441</b>	<b>239,476</b>	<b>20,000</b>	<b>-</b>	<b>259,476</b>	<b>274,198</b>	<b>288,694</b>	<b>303,263</b>	<b>317,955</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,268)	(1,268)	(1,431)	-	-	(1,431)	(1,320)	(1,350)	(1,380)	(1,410)
User Charge	(91,604)	(91,604)	(95,382)	(4,000)	-	(99,382)	(105,600)	(111,200)	(116,800)	(122,400)
Other Revenue	(230)	(5,500)	(230)	(10,000)	-	(10,230)	(10,430)	(10,630)	(10,840)	(11,050)
<b>TOTAL REVENUE</b>	<b>(93,102)</b>	<b>(98,372)</b>	<b>(97,043)</b>	<b>(14,000)</b>	<b>-</b>	<b>(111,043)</b>	<b>(117,350)</b>	<b>(123,180)</b>	<b>(129,020)</b>	<b>(134,860)</b>
<b>REQUISITION</b>	<b>(135,069)</b>	<b>(135,069)</b>	<b>(142,433)</b>	<b>(6,000)</b>	<b>-</b>	<b>(148,433)</b>	<b>(156,848)</b>	<b>(165,514)</b>	<b>(174,243)</b>	<b>(183,095)</b>
*Percentage increase over prior year Requisition			5.5%	4.4%		9.9%	5.7%	5.5%	5.3%	5.1%



## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - 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 #: 1.358

Service Name: Port Renfrew 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
26-01	Replacement	SCBA Replacements	SCBA Replacements	\$ 90,000	E	ERF	\$ 22,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
26-02	Replacement	Fitness Room Upgrade	Fitness Equipment	\$ 15,000	E	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
26-03	New	Building Security	Alarm System and Cameras	\$ 10,000	E	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
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													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>GRAND TOTAL</b>	<b>\$ 115,000</b>				<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>

Service:

1.358

Port Renfrew Fire

Project Number 26-01

Capital Project Title SCBA Replacements

Capital Project Description SCBA Replacements

Project Rationale

Project Number 26-02

Capital Project Title Fitness Room Upgrade

Capital Project Description Fitness Equipment

Project Rationale

Project Number 26-03

Capital Project Title Building Security

Capital Project Description Alarm System and Cameras

Project Rationale

**Port Renfrew Fire  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	33,532	10,472	12,452	14,472	16,532	18,632
Equipment Replacement Fund	214,312	168,962	223,962	288,962	363,962	448,962
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>247,844</b>	<b>179,434</b>	<b>236,414</b>	<b>303,434</b>	<b>380,494</b>	<b>467,594</b>

**Reserve Schedule**

**Reserve Fund: 1.358 Port Renfrew Fire - Capital Reserve Fund - Bylaw 2702**

Surplus money from the operation may be paid from time to time into this reserve fund.

**Reserve Cash Flow**

Fund: Fund Centre:	1089 102161	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		14,488	33,532	10,472	12,452	14,472	16,532
Transfer from Ops Budget		20,742	1,940	1,980	2,020	2,060	2,100
Transfer from Cap Fund		7,772					
Transfer to Cap Fund		(10,000)	(25,000)	-	-	-	-
Interest Income*		530					
<b>Ending Balance \$</b>		<b>33,532</b>	<b>10,472</b>	<b>12,452</b>	<b>14,472</b>	<b>16,532</b>	<b>18,632</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.358 Port Renfrew Fire - Equipment Replacement Fund**

ERF Group: PTRENFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101434						
<b>Beginning Balance</b>		198,333	214,312	168,962	223,962	288,962	363,962
<b>Transfer from Ops Budget</b>		24,210	44,650	55,000	65,000	75,000	85,000
<b>Planned Purchase</b>		(9,935)	(90,000)	-	-	-	-
<b>Interest Income</b>		1,704					
<b>Ending Balance \$</b>		<b>214,312</b>	<b>168,962</b>	<b>223,962</b>	<b>288,962</b>	<b>363,962</b>	<b>448,962</b>

**Assumptions/Background:**

Transfer as much as operating budget will allow in order to have funds sufficient to replace vehicles

**Reserve Schedule**

**Reserve Fund: 1.358 Port Renfrew Fire - Operating Reserve Fund**

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: Fund Centre:	1500 105571	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	-	-	-	-	-

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Shirley Fire Protection**

**FINAL BUDGET**

MARCH 2026

**Service: 1.360 Shirley Fire Department**

**Committee: Electoral Area**

**DEFINITION:**

A Specified Area to provide Fire Protection Service and Emergency Response on a volunteer basis in the Shirley District of the Juan de Fuca Electoral Areas local service. Establishment Bylaw No. 1927 (September 11, 1991). Amended by Bylaw 3220 (Feb 9, 2005).

**MAXIMUM LEVY:**

Greater of \$18,200 or \$1.31 / \$1,000 of actual assessment.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Shirley 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)

**FUNDING:**

Requisition

1.360 - Shirley Fire Protection	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Honoraria	54,360	54,360	58,540	-	-	58,540	59,710	60,900	62,120	63,360
Travel - Vehicles	4,600	4,600	4,680	-	-	4,680	4,770	4,870	4,970	5,070
Insurance	9,272	9,272	9,313	-	-	9,313	9,639	9,976	10,324	10,685
Maintenance	13,000	15,420	19,660	-	-	19,660	20,040	20,440	20,840	21,250
Staff Development	8,240	8,500	8,390	-	-	8,390	8,560	8,730	8,900	9,080
Internal Allocations	6,282	6,282	7,056	-	-	7,056	7,183	7,327	7,473	7,623
Operating - Supplies	21,310	21,110	27,200	-	-	27,200	27,740	28,290	28,850	29,420
Contingency	3,090	3,090	3,150	-	-	3,150	3,210	3,270	3,340	3,410
Operating - Other	20,970	21,505	26,850	-	-	26,850	27,370	27,900	28,440	29,000
<b>TOTAL OPERATING COSTS</b>	<b>141,124</b>	<b>144,139</b>	<b>164,839</b>	-	-	<b>164,839</b>	<b>168,222</b>	<b>171,703</b>	<b>175,257</b>	<b>178,898</b>
*Percentage Increase over prior year			16.8%			16.8%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Purchases - Equipment	11,730	11,730	10,480	-	-	10,480	10,690	10,900	11,120	11,340
Transfer to Equipment Replacement Fund	52,640	52,640	63,590	-	-	63,590	64,860	66,160	67,480	68,830
Transfer to Capital Reserve Fund	25,600	23,165	26,060	-	-	26,060	26,580	27,110	27,650	28,200
<b>TOTAL CAPITAL / RESERVES</b>	<b>89,970</b>	<b>87,535</b>	<b>100,130</b>	-	-	<b>100,130</b>	<b>102,130</b>	<b>104,170</b>	<b>106,250</b>	<b>108,370</b>
<b>TOTAL COSTS</b>	<b>231,094</b>	<b>231,674</b>	<b>264,969</b>	-	-	<b>264,969</b>	<b>270,352</b>	<b>275,873</b>	<b>281,507</b>	<b>287,268</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Other	(220)	(800)	(5,220)	-	-	(5,220)	(5,320)	(5,420)	(5,520)	(5,630)
<b>TOTAL REVENUE</b>	<b>(220)</b>	<b>(800)</b>	<b>(5,220)</b>	-	-	<b>(5,220)</b>	<b>(5,320)</b>	<b>(5,420)</b>	<b>(5,520)</b>	<b>(5,630)</b>
<b>REQUISITION</b>	<b>(230,874)</b>	<b>(230,874)</b>	<b>(259,749)</b>	-	-	<b>(259,749)</b>	<b>(265,032)</b>	<b>(270,453)</b>	<b>(275,987)</b>	<b>(281,638)</b>
*Percentage increase over prior year Requisition			12.5%			12.5%	2.0%	2.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.360</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Shirley Fire Department</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$10,000	\$10,000	\$160,000	\$10,000	\$0	\$0	\$190,000
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
	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$160,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,000</b>

**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	\$10,000	\$10,000	\$160,000	\$10,000	\$0	\$0	\$190,000
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$160,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,000</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

1.360

Shirley Fire Department

Project Number	19-01	Capital Project Title	Firefighting Equipment	Capital Project Description	Firefighting Equipment
Project Rationale					

Project Number	28-01	Capital Project Title	Self Contained Breathing Apparatus	Capital Project Description	Replacement of all SCBA
Project Rationale					

**Shirley Fire Protection**  
**Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	229,989	256,049	282,629	309,739	337,389	365,589
Equipment Replacement Fund	511,608	565,198	620,058	526,218	583,698	652,528
Operating Reserve Fund	-	-	-	-	-	-
<b>Total</b>	<b>741,597</b>	<b>821,247</b>	<b>902,687</b>	<b>835,957</b>	<b>921,087</b>	<b>1,018,117</b>

## Reserve Schedule

### Reserve Fund: 1.360 Shirley Fire Protection - Capital Reserve Fund - Bylaw 2938

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

## Reserve Cash Flow

Fund:	1062	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101701						
Beginning Balance		195,394	229,989	256,049	282,629	309,739	337,389
Transfer from Ops Budget		25,600	26,060	26,580	27,110	27,650	28,200
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income*		8,995					
<b>Ending Balance \$</b>		<b>229,989</b>	<b>256,049</b>	<b>282,629</b>	<b>309,739</b>	<b>337,389</b>	<b>365,589</b>

#### Assumptions/Background:

Transfers in accordance with long term capital plan

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

**Reserve Schedule**

**Reserve Fund: 1.360 Shirley Fire Protection - Equipment Replacement Fund**

ERF Group: SHIRFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101436						
Beginning Balance		446,968	511,608	565,198	620,058	526,218	583,698
Transfer from Ops Budget		60,715	63,590	64,860	66,160	67,480	68,830
Planned Purchase		-	(10,000)	(10,000)	(160,000)	(10,000)	-
Interest Income		3,925					
<b>Ending Balance \$</b>		<b>511,608</b>	<b>565,198</b>	<b>620,058</b>	<b>526,218</b>	<b>583,698</b>	<b>652,528</b>

Assumptions/Background:

**Reserve Schedule**

**Reserve Fund: 1.360 Shirley Fire Protection - Operating Reserve Fund**

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:	105572						
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	-	-	-	-	-

**Assumptions/Background:**

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

# **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
<b>TOTAL OPERATING COSTS</b>	<b>488,992</b>	<b>488,492</b>	<b>473,805</b>	<b>35,000</b>	<b>3,604</b>	<b>512,409</b>	<b>556,480</b>	<b>570,225</b>	<b>582,795</b>	<b>595,645</b>
*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
<b>TOTAL CAPITAL / RESERVE</b>	<b>2,500</b>	<b>3,000</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>4,860</b>	<b>7,955</b>	<b>6,945</b>	<b>5,885</b>
<b>TOTAL COSTS</b>	<b>491,492</b>	<b>491,492</b>	<b>476,305</b>	<b>35,000</b>	<b>3,604</b>	<b>514,909</b>	<b>561,340</b>	<b>578,180</b>	<b>589,740</b>	<b>601,530</b>
<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)
<b>TOTAL REVENUE</b>	<b>(90,724)</b>	<b>(90,724)</b>	<b>(10,215)</b>	<b>-</b>	<b>(3,604)</b>	<b>(13,819)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>REQUISITION</b>	<b>(400,768)</b>	<b>(400,768)</b>	<b>(466,090)</b>	<b>(35,000)</b>	<b>-</b>	<b>(501,090)</b>	<b>(561,220)</b>	<b>(578,060)</b>	<b>(589,620)</b>	<b>(601,410)</b>
*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					
<b>Ending Balance \$</b>		<b>37,109</b>	<b>23,410</b>	<b>25,770</b>	<b>31,225</b>	<b>35,670</b>	<b>39,055</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Emergency Program (JDF)**

**FINAL BUDGET**

MARCH 2026

Service: **1.370**      **JDF Emergency Program**

Committee: **Electoral Area**

**DEFINITION:**

To provide an Emergency Program as an Extended Service under the Emergency Program Act. Establishment Bylaw No. 2109 (April 28, 1993). Amended by Bylaw No. 2345 (January 10, 1996). 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 Juan de Fuca (JdF) Electoral Area, including Port Renfrew, Willis Point and the Malahat. 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 Senior Manager of Protective Services has immediate operational responsibility. The Juan de Fuca Emergency Management Commission (JDFEMC) administers the service.

**PARTICIPATION:**

Electoral Area of Juan de Fuca.

**LEVY:**

The annual costs of providing the Extended Service of Emergency Program, net of grants and other revenue, shall be recovered by requisition of money under Section 809.1 of the Municipal Act under Section 809.1 of the Municipal Act to be collected by a property value tax to be levied and collected under Section 810.1 (1) of the Municipal Act.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

**1.370 - Emergency Program (JDF)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Travel Expense	3,570	3,570	2,630	-	-	2,630	2,680	2,730	2,780	2,840
Wages & Honoraria	49,500	54,400	55,380	-	-	55,380	56,490	57,620	58,770	59,950
Staff Training & Development	2,000	2,000	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	3,500	3,500	3,560	-	-	3,560	3,630	3,700	3,770	3,850
Allocations	19,692	19,692	20,371	-	-	20,371	20,850	21,164	21,598	22,039
Other Operating Expenses	19,265	19,335	19,660	-	-	19,660	20,220	20,966	21,622	22,271
<b>TOTAL OPERATING COSTS</b>	<b>97,527</b>	<b>102,497</b>	<b>103,641</b>	<b>-</b>	<b>-</b>	<b>103,641</b>	<b>105,950</b>	<b>108,300</b>	<b>110,700</b>	<b>113,150</b>
*Percentage Increase over prior year			6.3%			6.3%	2.2%	2.2%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Building Borrowing Repayment to Facilities Reserve	11,880	11,880	11,880	-	-	11,880	11,880	11,880	11,880	11,880
<b>TOTAL COSTS</b>	<b>109,407</b>	<b>114,377</b>	<b>115,521</b>	<b>-</b>	<b>-</b>	<b>115,521</b>	<b>117,830</b>	<b>120,180</b>	<b>122,580</b>	<b>125,030</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(4,970)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(169)	(169)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(269)</b>	<b>(5,239)</b>	<b>(270)</b>	<b>-</b>	<b>-</b>	<b>(270)</b>	<b>(270)</b>	<b>(270)</b>	<b>(270)</b>	<b>(270)</b>
<b>REQUISITION</b>	<b>(109,138)</b>	<b>(109,138)</b>	<b>(115,251)</b>	<b>-</b>	<b>-</b>	<b>(115,251)</b>	<b>(117,560)</b>	<b>(119,910)</b>	<b>(122,310)</b>	<b>(124,760)</b>
*Percentage increase over prior year Requisition			5.6%			5.6%	2.0%	2.0%	2.0%	2.0%



**Reserve Schedule**

**Reserve Fund: 1.370 Emergency Program (JDF) - Equipment Replacement Fund**

ERF Group: JDFEMERG.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101785						
Beginning Balance		127,911	125,048	125,048	125,048	125,048	125,048
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		(3,898)	-	-	-	-	-
Interest Income		1,035					
<b>Ending Balance \$</b>		<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>

**Assumptions/Background:**

Reserve for maintenance of equipment inventory

**Reserve Schedule**

**Reserve Fund: 1.370 JDF Emergency Program - Operating Reserve Fund**

The establishment of operating reserves for the Juan de Fuca (JDF) Emergency Program will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

**Reserve Cash Flow**

Fund:	1500	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105562						
Beginning Balance		14,751	11,668	11,668	11,668	11,668	11,668
Transfer from Op Budget		-	-	-	-	-	-
Deficit Recovery		(3,730)	-	-	-	-	-
Interest Income*		647					
<b>Ending Balance \$</b>		<b>11,668</b>	<b>11,668</b>	<b>11,668</b>	<b>11,668</b>	<b>11,668</b>	<b>11,668</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Search and Rescue (JDF)**

**FINAL BUDGET**

MARCH 2026

Service: 1.377 JDF Search and Rescue

Committee: Electoral Area

**DEFINITION:**

To establish the operation of a search and rescue service in the Juan de Fuca Electoral Area.  
Establishment Bylaw No. 3101 (October 24, 2003).

**SERVICE DESCRIPTION:**

Governed by Bylaw #3128, the service provides Search and Rescue (SAR) for the Juan de Fuca (JdF) Electoral Area.

The Planning and Protective Services department has administrative responsibility for the service and the Senior Manager of Protective Services has immediate operational responsibility. The Juan de Fuca Search and Rescue Committee administrates the service.

**PARTICIPATION:**

The Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

Greater of \$62,000 or \$0.102 / \$1,000 on actual assessed value of land and improvements.

**FUNDING:**

Requisition

1.377 - Search and Rescue (JDF)	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	8,640	8,400	8,400	-	-	8,400	8,570	8,740	8,910	9,090
Building Rent	25,224	25,224	25,860	-	-	25,860	26,508	27,170	27,850	28,550
Staff Training & Development	12,000	5,000	11,882	-	-	11,882	11,970	12,040	12,118	12,185
Supplies	12,840	4,490	13,070	-	-	13,070	13,330	13,600	13,870	14,150
Allocations	4,438	4,438	4,578	-	-	4,578	4,660	4,753	4,848	4,945
Other Operating Expenses	28,408	33,181	29,410	-	-	29,410	30,022	30,660	31,304	31,961
<b>TOTAL OPERATING COSTS</b>	<b>91,550</b>	<b>80,733</b>	<b>93,200</b>	<b>-</b>	<b>-</b>	<b>93,200</b>	<b>95,060</b>	<b>96,963</b>	<b>98,900</b>	<b>100,881</b>
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	3,000	9,763	3,050	-	-	3,050	3,110	3,170	3,240	3,300
<b>TOTAL CAPITAL / RESERVE</b>	<b>3,000</b>	<b>9,763</b>	<b>3,050</b>	<b>-</b>	<b>-</b>	<b>3,050</b>	<b>3,110</b>	<b>3,170</b>	<b>3,240</b>	<b>3,300</b>
<b>TOTAL COSTS</b>	<b>94,550</b>	<b>90,496</b>	<b>96,250</b>	<b>-</b>	<b>-</b>	<b>96,250</b>	<b>98,170</b>	<b>100,133</b>	<b>102,140</b>	<b>104,181</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(110)	(113)	(110)	-	-	(110)	(110)	(113)	(120)	(120)
Revenue - Other	(22,390)	(18,333)	(22,790)	-	-	(22,790)	(23,240)	(23,700)	(24,170)	(24,650)
<b>TOTAL REVENUE</b>	<b>(22,500)</b>	<b>(18,446)</b>	<b>(22,900)</b>	<b>-</b>	<b>-</b>	<b>(22,900)</b>	<b>(23,350)</b>	<b>(23,813)</b>	<b>(24,290)</b>	<b>(24,770)</b>
<b>REQUISITION</b>	<b>(72,050)</b>	<b>(72,050)</b>	<b>(73,350)</b>	<b>-</b>	<b>-</b>	<b>(73,350)</b>	<b>(74,820)</b>	<b>(76,320)</b>	<b>(77,850)</b>	<b>(79,411)</b>
*Percentage increase over prior year Requisition			1.8%			1.8%	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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

1.377

JDF Search and Rescue

Project Number

23-01

Capital Project Title

Vehicle Replacement

Capital Project Description

vehicle replacement

Project Rationale

**Reserve Schedule**

**Reserve Fund: 1.377 Search and Rescue (JDF) - Equipment Replacement Fund**

ERF Group: JDFSAR.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101986	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		105,242	30,624	26,674	29,784	32,954	36,194
Transfer from Ops Budget		9,763	3,050	3,110	3,170	3,240	3,300
Expenditures		(84,923)	(7,000)	-	-	-	-
Interest Income		541					
<b>Ending Balance \$</b>		<b>30,624</b>	<b>26,674</b>	<b>29,784</b>	<b>32,954</b>	<b>36,194</b>	<b>39,494</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**EA - Community Parks (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.405 JDF EA Community Parks & Recreation

**Committee:** Juan De Fuca Electoral Area Parks & Rec

**DEFINITION:**

A service established for the function of acquiring, developing, operating and maintaining community parks in the Juan de Fuca Electoral Area by bylaw 4150 (2017)

**SERVICE DESCRIPTION:**

This is a service for the provision of community parks for the Juan de Fuca Electoral Area. The services provide for ocean and lake beach/foreshore access, trails, right-of-ways, easements, playgrounds, sports fields, a tennis court and skate park.

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

Greater of \$227,173 or \$0.15 / \$1,000 on actual assessed value of land and improvements.  
(Bylaw 4150, Juan de Fuca Community Parks Services Conversion Bylaw No. 1, 2017)

**COMMISSION:**

Continuation Bylaw #3763 (May 2011), an advisory commission for Community Parks and Recreation in the Juan de Fuca Electoral Area. Original establishment Bylaw for this commission Dec 2004.

**AUTHORITY:**

Requires written approval of electoral area Director. Participating electoral areas must be designated by bylaw.

**FUNDING:**

Requisition

1.405 - EA - Community Parks (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Salaries & Wages	120,589	120,589	232,858	-	-	232,858	239,966	246,295	251,788	256,487
Contract for Services	28,780	28,780	23,190	1,500	-	24,690	28,180	31,740	32,370	33,020
Vehicles	11,040	8,000	8,000	-	-	8,000	8,160	8,320	8,490	8,660
Supplies	9,270	9,270	9,280	5,000	-	14,280	19,570	24,960	30,460	31,070
Allocations	40,260	40,260	39,047	-	3,604	42,651	40,486	41,437	41,951	42,737
Rentals	22,150	24,792	25,415	-	-	25,415	25,920	26,440	26,970	27,510
Other Operating Expenses	11,490	11,775	11,880	1,140	-	13,020	13,313	13,618	13,926	14,231
<b>TOTAL OPERATING COSTS</b>	<b>243,579</b>	<b>243,466</b>	<b>349,670</b>	<b>7,640</b>	<b>3,604</b>	<b>360,914</b>	<b>375,595</b>	<b>392,810</b>	<b>405,955</b>	<b>413,715</b>
*Percentage Increase over prior year			43.6%	3.1%	1.5%	48.2%	4.1%	4.6%	3.3%	1.9%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	5,560	3,800	6,750	-	-	6,750	6,925	9,030	15,425	16,095
Transfer to Equipment Replacement Fund	7,240	5,510	8,390	-	-	8,390	8,560	8,730	9,500	9,690
Transfer to Operating Reserve Fund	-	3,653	-	1,140	-	1,140	1,160	1,250	1,500	1,530
<b>TOTAL CAPITAL / RESERVES</b>	<b>12,800</b>	<b>12,963</b>	<b>15,140</b>	<b>1,140</b>	<b>-</b>	<b>16,280</b>	<b>16,645</b>	<b>19,010</b>	<b>26,425</b>	<b>27,315</b>
<b>TOTAL COSTS</b>	<b>256,379</b>	<b>256,429</b>	<b>364,810</b>	<b>8,780</b>	<b>3,604</b>	<b>377,194</b>	<b>392,240</b>	<b>411,820</b>	<b>432,380</b>	<b>441,030</b>
*Percentage Increase over prior year			42.3%	3.4%	1.4%	47.1%	4.0%	5.0%	5.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(3,604)	(3,604)	-	-	-	-
Grants in Lieu of Taxes	(375)	(375)	(380)	-	-	(380)	(390)	(400)	(410)	(420)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(630)	(680)	(640)	-	-	(640)	(650)	(660)	(670)	(680)
<b>TOTAL REVENUE</b>	<b>(1,005)</b>	<b>(1,055)</b>	<b>(1,020)</b>	<b>-</b>	<b>(3,604)</b>	<b>(4,624)</b>	<b>(1,040)</b>	<b>(1,060)</b>	<b>(1,080)</b>	<b>(1,100)</b>
<b>REQUISITION</b>	<b>(255,374)</b>	<b>(255,374)</b>	<b>(363,790)</b>	<b>(8,780)</b>	<b>-</b>	<b>(372,570)</b>	<b>(391,200)</b>	<b>(410,760)</b>	<b>(431,300)</b>	<b>(439,930)</b>
*Percentage increase over prior year			42.5%	3.4%		45.9%	5.0%	5.0%	5.0%	2.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.42	0.42	0.57			0.57	0.95	0.95	0.95	0.95

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

<b>Service No.</b>	<b>1.405</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>JDF EA Community Parks &amp; Recreation</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Land	\$100,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$275,000
Engineered Structures	\$392,500	\$507,500	\$120,000	\$30,000	\$0	\$0	\$0	\$657,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$512,500</b>	<b>\$802,500</b>	<b>\$120,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$952,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$392,500	\$392,500	\$0	\$0	\$0	\$0	\$0	\$392,500
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)	\$120,000	\$320,000	\$120,000	\$30,000	\$0	\$0	\$0	\$470,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000
	<b>\$512,500</b>	<b>\$802,500</b>	<b>\$120,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$952,500</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - 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 #: 1.405

Service Narr JDF EA Community Parks & Recreation

				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
21-01	Renewal	Wieland Trail	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route	\$ 250,000	L	Grant	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
22-02	New	Chubb Road Dock Installation	Install dock system at Chubb Road on Kemp Lake	\$ 86,000	E	Grant	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-01	New	Port Renfrew Playground Equipment	Installation of new playground equipment in Port Renfrew	\$ 160,000	S	Cap	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
23-02	New	Elrose Park Improvements	Construct a multi-use trail and park improvements at Elrose Park	\$ 60,000	S	Cap	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
23-02	New	Elrose Park Improvements	Construct a multi-use trail and park improvements at Elrose Park		S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
23-06	New	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	\$ 40,000	S	Cap	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
23-08	New	Trail and Park remediation Butler Park	Butler Park trail and park remediation	\$ 45,000	S	Cap	\$ 28,700	\$ 28,700	\$ -	\$ -	\$ -	\$ -	\$ 28,700
23-10	New	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	\$ 50,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-02	New	Fish Boat Bay Improvements	Replace stairs and install viewing platform to improve accessibility	\$ 150,000	S	Cap	\$ 125,800	\$ 125,800	\$ -	\$ -	\$ -	\$ -	\$ 125,800
26-01	New	Priest Cabin Access	Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.	\$ 75,000	L	Res	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
26-02	New	Cedar Coast Road	Develop a gravel parking area and trailhead improvements for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road	\$ 100,000	S	Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
27-01	Renewal	Sheringham Trail Foot Bridge	Replace pedestrian foot bridge in the Sheringham Trail Community Park	\$ 30,000	S	Grant	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
27-02	Renewal	Coppermine Park Swingset	Replace aging swingset	\$ 15,000	S	Grant	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
27-03	New	Wieland Trail Connection to Kemp Lake	Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.	\$ 50,000	S	Grant	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
27-04	New	East Sooke Water Access	Develop a public water access suitable for launching kayaks and other small nonmotorized watercraft	\$ 10,000	S	Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
28-01	New	Wieland Trail Connection to Llama Loop/Farmer Drive	Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive	\$ 10,000	S	Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
28-02	New	Otter Point Park Improvements	Develop roadside parking, trail safety improvements, and trailhead amenities.	\$ 10,000	S	Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
													\$ -
			<b>Grand Total</b>	<b>\$ 1,141,000</b>				<b>\$ 802,500</b>	<b>\$ 120,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 952,500</b>

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 21-01

Capital Project Title

Wieland Trail

Capital Project Description

Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route

Project Rationale Recreational Trail connecting communities and keeping pedestrians off the main roads

Project Number 22-02

Capital Project Title

Chubb Road Dock Installation

Capital Project Description

Install dock system at Chubb Road on Kemp Lake

Project Rationale Response to residents at Milligan Road location

Project Number 23-01

Capital Project Title

Port Renfrew Playground Equipment

Capital Project Description

Installation of new playground equipment in Port Renfrew

Project Rationale Playground requires updating

Project Number 23-02

Capital Project Title

Elrose Park Improvements

Capital Project Description

Construct a multi-use trail and park improvements at Elrose Park

Project Rationale Public Trail access and safe pedestrian movement

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 23-06

Capital Project Title

Trail Construction Admirals Forest Park

Capital Project Description

Construct/remediate trails at the recently purchased Admirals Forest Property

Project Rationale Provide/enhance infrastructure for public enjoyment

Project Number 23-08

Capital Project Title

Trail and Park remediation Butler Park

Capital Project Description

Butler Park trail and park remediation

Project Rationale Provide and enhance infrastructure for public enjoyment

Project Number 23-10

Capital Project Title

Lot 64 Trail Construction

Capital Project Description

Trail construction linking the tennis court with the Marina trail and improving parking lot

Project Rationale Local resident led volunteer project to enhance local park infrastructure and ecology

Project Number 24-02

Capital Project Title

Fish Boat Bay Improvements

Capital Project Description

Replace stairs and install viewing platform to improve accessibility

Project Rationale Improve public access for safety and enjoyment

Service: **1.405** **JDF EA Community Parks & Recreation**

Project Number 26-01

Capital Project Title

Priest Cabin Access

Capital Project Description

Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.

Project Rationale Improve Active Transportation Planning

Project Number 26-02

Capital Project Title

Cedar Coast Road

Capital Project Description

Develop a gravel parking area and trailhead improvements for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road

Project Rationale Response to complaint of park users trespassing

Project Number 27-01

Capital Project Title

Sheringham Trail Foot Bridge

Capital Project Description

Replace pedestrain foot bridge in the Sheringham Trail Community Park

Project Rationale Existing bridge will require replacement to maintain level of service.

Project Number 27-02

Capital Project Title

Coppermine Park Swingset

Capital Project Description

Replace aging swingset

Project Rationale Swingset to be replaced and re-oriented to meet playground safety standards

Project Number 27-03

Capital Project Title

Wieland Trail Connection to Kemp Lake

Capital Project Description

Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.

Project Rationale Active transportation connection between two significant areas in Otter Point

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 27-04

Capital Project Title

East Sooke Water Access

Capital Project Description

Develop a public water access suitable for launching kayaks and other small nonmotorized watercraft

Project Rationale Request of the JdF Parks & Recreation Commission in accordance with the Parks Strategic Plan and East Sooke OCP

Project Number 28-01

Capital Project Title

Wieland Trail Connection to Llama Loop/Farmer Drive

Capital Project Description

Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive

Project Rationale Request of the JdF Parks & Recreation Commission in accordance with the Parks Strategic Plan and East Sooke OCP

Project Number 28-02

Capital Project Title

Otter Point Park Improvements

Capital Project Description

Develop roadside parking, trail safety improvements, and trailhead amenities.

Project Rationale Request of the JdF Parks & Recreation Commission

**EA - Community Parks (JDF)  
Reserve Summary Schedule  
2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	3,653	1,189	2,349	3,599	5,099	6,629
Land Reserve Fund	64,905	64,905	64,905	64,905	64,905	64,905
Capital Reserve Fund	223,911	140,661	147,586	156,616	172,041	188,136
Equipment Replacement Fund	92,631	101,021	109,581	118,311	127,811	137,501
<b>Total</b>	<b>385,100</b>	<b>307,776</b>	<b>324,421</b>	<b>343,431</b>	<b>369,856</b>	<b>397,171</b>

**Reserve Schedule**

**Reserve Fund: 1.405 Community Parks (JDF) - Operating Reserve Fund**

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:	105573						
<b>Beginning Balance</b>		-	3,653	1,189	2,349	3,599	5,099
<b>Transfer from Ops Budget</b>		3,653	1,140	1,160	1,250	1,500	1,530
<b>Transfer to Ops Budget-Core Budget</b>		-	(3,604)	-	-	-	-
<b>Transfer to Ops Budget</b>		-	-	-	-	-	-
<b>Interest Income*</b>		-					
<b>Ending Balance \$</b>		<b>3,653</b>	<b>1,189</b>	<b>2,349</b>	<b>3,599</b>	<b>5,099</b>	<b>6,629</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.405 Community Parks (JDF) - Land Reserve Fund - Bylaw 1133**

Pursuant to Section 686 of the Municipal Act the Regional District may, by by-law approved by the Minister of Municipal Affairs, dispose of any portion of land dedicated to the Public for the purpose of a park by subdivision plan deposited in the Land Titles Office, and provide that the proceeds shall be placed in a reserve fund for the purpose of acquiring other lands suitable for park purposes within the Sooke Electoral Area.

**Reserve Cash Flow**

Fund:	1034	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101378						
Beginning Balance		62,089	64,905	64,905	64,905	64,905	64,905
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Reserve Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Surplus return back from Cap Fund		-					
Interest Income*		2,816					
<b>Ending Balance \$</b>		<b>64,905</b>	<b>64,905</b>	<b>64,905</b>	<b>64,905</b>	<b>64,905</b>	<b>64,905</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.405 Community Parks (JDF) - Capital Reserve Fund - Bylaw 4633**

Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

**Reserve Cash Flow**

Fund: Fund Centre:	1096 102293	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		213,893	223,911	140,661	147,586	156,616	172,041
<b>Transfer from Parks Ops Budget</b>		3,068	6,750	6,925	9,030	15,425	16,095
<b>Expenditures</b>		-	(90,000)	-	-	-	-
<b>Interest Income</b>		6,950					
<b>Ending Balance \$</b>		<b>223,911</b>	<b>140,661</b>	<b>147,586</b>	<b>156,616</b>	<b>172,041</b>	<b>188,136</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.405 Community Parks (JDF) - Equipment Replacement Fund**

ERF Group: JDFEAPRK.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102158						
<b>Beginning Balance</b>		65,550	92,631	101,021	109,581	118,311	127,811
<b>Transfer from Ops Budget</b>		4,748	8,390	8,560	8,730	9,500	9,690
<b>Proceeds of Disposal</b>		10,300					
<b>Climate Grant for EV</b>		15,098					
<b>Expenditures</b>		(3,741)	-	-	-	-	-
<b>Interest Income</b>		676					
<b>Ending Balance \$</b>		<b>92,631</b>	<b>101,021</b>	<b>109,581</b>	<b>118,311</b>	<b>127,811</b>	<b>137,501</b>

**Assumptions/Background:**

Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **EA - Community Recreation (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.408 JDF EA Community Recreation

**Committee:** Juan De Fuca Electoral Area Parks & Rec

**DEFINITION:**

Supplementary Letters Patent - October 3, 1975, established to provide recreational programs in the JDF Electoral Area.

**SERVICE DESCRIPTION:**

This is a service for the provision of community recreation programs for the Juan de Fuca Electoral Area.

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

\$0.063 / \$1,000 on actual assessed value of land and improvements.

**COMMISSION:**

Continuation Bylaw #3763 (May 2011), an advisory commission for Community Parks and Recreation in the Juan de Fuca Electoral Area.  
Original establishment Bylaw for this commission Dec 2004.

**FUNDING:**

Requisition

1.408 - EA - Community Recreation (JDF)	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	55,651	58,501	16,116	-	-	16,116	16,570	16,983	17,272	17,519
Recreation Programs	8,597	6,300	8,750	-	-	8,750	8,930	9,110	9,290	9,480
Maintenance	4,550	2,358	4,630	-	-	4,630	4,720	4,810	4,910	5,010
Utilities & fuel	6,830	8,293	6,950	-	-	6,950	7,090	7,230	7,370	7,510
Supplies	680	700	690	-	-	690	700	710	720	730
Allocations	14,462	14,462	14,535	-	-	14,535	15,132	15,501	15,663	15,951
Other Operating Expenses	4,610	4,995	4,520	-	-	4,520	4,691	4,868	5,052	5,243
<b>TOTAL OPERATING COSTS</b>	<b>95,380</b>	<b>95,609</b>	<b>56,191</b>	<b>-</b>	<b>-</b>	<b>56,191</b>	<b>57,833</b>	<b>59,212</b>	<b>60,277</b>	<b>61,443</b>
*Percentage Increase over prior year			-41.1%			-41.1%	2.9%	2.4%	1.8%	1.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	-	-	10,000	-	1,466	11,466	10,980	12,340	14,125	15,940
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVE</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>1,466</b>	<b>11,466</b>	<b>10,980</b>	<b>12,340</b>	<b>14,125</b>	<b>15,940</b>
<b>TOTAL COSTS</b>	<b>95,380</b>	<b>95,609</b>	<b>66,191</b>	<b>-</b>	<b>1,466</b>	<b>67,657</b>	<b>68,813</b>	<b>71,552</b>	<b>74,402</b>	<b>77,383</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2025 to 2026	-	1,466	-	-	(1,466)	(1,466)	-	-	-	-
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Rentals	(22,400)	(23,484)	(22,800)	-	-	(22,800)	(23,260)	(23,730)	(24,200)	(24,680)
Revenue - Other	(230)	(841)	(230)	-	-	(230)	(233)	(232)	(232)	(233)
<b>TOTAL REVENUE</b>	<b>(22,630)</b>	<b>(22,859)</b>	<b>(23,030)</b>	<b>-</b>	<b>(1,466)</b>	<b>(24,496)</b>	<b>(23,493)</b>	<b>(23,962)</b>	<b>(24,432)</b>	<b>(24,913)</b>
<b>REQUISITION</b>	<b>(72,750)</b>	<b>(72,750)</b>	<b>(43,161)</b>	<b>-</b>	<b>-</b>	<b>(43,161)</b>	<b>(45,320)</b>	<b>(47,590)</b>	<b>(49,970)</b>	<b>(52,470)</b>
*Percentage increase over prior year Requisition			-40.7%			-40.7%	5.0%	5.0%	5.0%	5.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.18	0.18	0.03			0.03	0.05	0.05	0.05	0.05

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

<b>Service No.</b>	<b>1.408</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>JDF EA Community Recreation</b>							

**EXPENDITURE**

Buildings	\$100,000	\$1,100,000	\$1,000,000	\$0	\$0	\$0	\$2,100,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$68,000	\$68,000	\$0	\$0	\$0	\$0	\$68,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$168,000</b>	<b>\$1,168,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,168,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$68,000	\$68,000	\$0	\$0	\$0	\$0	\$68,000
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)	\$100,000	\$1,100,000	\$1,000,000	\$0	\$0	\$0	\$2,100,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$168,000</b>	<b>\$1,168,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,168,000</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

1.408

JDF EA Community Recreation

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Port Renfrew Hall, Condition Assessment and Repairs	<b>Capital Project Description</b>	Condition Assessment to Identify deficiencies and then repairs
<b>Project Rationale</b>					

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Otter Point Community Hall Development	<b>Capital Project Description</b>	Otter Point Community Hall Development feasibility, design, project initiation
<b>Project Rationale</b>					

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Otter Point Community Hall Construction	<b>Capital Project Description</b>	Otter Point Community Hall Construction
<b>Project Rationale</b>					



**Reserve Schedule**

**Reserve Fund: 1.408 Community Recreation (JDF) - Capital Reserve Fund**

Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

**Reserve Cash Flow**

Fund:	TBD	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	TBD						
Beginning Balance		-	-	11,466	22,446	34,786	48,911
Transfer from Ops Budget		-	11,466	10,980	12,340	14,125	15,940
Expenditures		-	-	-	-	-	-
Interest Income		-					
<b>Ending Balance \$</b>		-	<b>11,466</b>	<b>22,446</b>	<b>34,786</b>	<b>48,911</b>	<b>64,851</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.408 Community Recreation (JDF) - Equipment Replacement Fund**

ERF Group: JDFCOMRES.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102262						
<b>Beginning Balance</b>		16,410	16,544	16,544	16,544	16,544	16,544
<b>Transfer from Ops Budget</b>		-	-	-	-	-	-
<b>Planned Expenditures</b>		-	-	-	-	-	-
<b>Interest Income</b>		134					
<b>Ending Balance \$</b>		<b>16,544</b>	<b>16,544</b>	<b>16,544</b>	<b>16,544</b>	<b>16,544</b>	<b>16,544</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Port Renfrew Refuse Disposal**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.523 Port Renfrew Refuse Disposal

**Committee:** Electoral Area

**DEFINITION:**

To provide, maintain, operate and regulate disposal facilities. Local Service Bylaw No. 1745 (November 8, 1989), latest amendment 3357 (February 19, 2007).

**SERVICE DESCRIPTION:**

Provision of recycling and solid waste transfer station operations in Port Renfrew.

**PARTICIPATION:**

Local Service Area #3 of the Electoral Area of Sooke B(762)

**MAXIMUM LEVY:**

\$15.18 / \$1,000 on actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Bylaw No. 3280, continues Port Renfrew Local Services Committee (September 14, 2005).

Bylaw No. 3707, discontinues Local Services Committee (June 9, 2010).

Bylaw No. 3745, continues under Port Renfrew Utility Committee (December 8, 2010).

**RESERVE FUND:**

Bylaw No. 2665 - Port Renfrew Solid Waste Removal and Disposal Capital Reserve Fund.

1.523 - Port Renfrew Refuse Disposal	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	45,000	50,000	50,000	-	-	50,000	62,485	64,158	65,636	67,140
Contract for Services	93,000	93,000	94,680	-	-	94,680	96,570	98,500	100,470	102,480
Allocations	4,634	4,634	7,339	-	-	7,339	7,471	7,620	7,773	7,928
Electricity	1,250	1,250	1,290	-	-	1,290	1,320	1,350	1,380	1,410
Other Operating Expenses	2,891	2,640	2,980	-	-	2,980	3,038	3,096	3,154	3,213
<b>TOTAL OPERATING COSTS</b>	<b>146,775</b>	<b>151,524</b>	<b>156,289</b>	<b>-</b>	<b>-</b>	<b>156,289</b>	<b>170,884</b>	<b>174,724</b>	<b>178,413</b>	<b>182,171</b>
*Percentage Increase over prior year			6.5%			6.5%	9.3%	2.2%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	2,000	5,000	4,227	-	-	4,227	4,120	4,200	4,280	4,370
Transfer to Capital Reserve Fund	16,000	24,234	22,880	-	-	22,880	18,360	18,705	19,360	20,030
<b>TOTAL CAPITAL / RESERVES</b>	<b>18,000</b>	<b>29,234</b>	<b>27,107</b>	<b>-</b>	<b>-</b>	<b>27,107</b>	<b>22,480</b>	<b>22,905</b>	<b>23,640</b>	<b>24,400</b>
<b>TOTAL COSTS</b>	<b>164,775</b>	<b>180,758</b>	<b>183,396</b>	<b>-</b>	<b>-</b>	<b>183,396</b>	<b>193,364</b>	<b>197,629</b>	<b>202,053</b>	<b>206,571</b>
Internal Recovery	(27,233)	(44,516)	(44,516)	-	-	(44,516)	(45,851)	(47,227)	(48,644)	(50,103)
<b>NET COSTS</b>	<b>137,542</b>	<b>136,242</b>	<b>138,880</b>	<b>-</b>	<b>-</b>	<b>138,880</b>	<b>147,513</b>	<b>150,402</b>	<b>153,409</b>	<b>156,468</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Sale - Recyclables	(10,000)	(8,000)	(8,140)	-	-	(8,140)	(8,300)	(8,470)	(8,640)	(8,810)
Recovery Cost	(62,346)	(62,346)	(65,046)	-	-	(65,046)	(69,371)	(70,726)	(70,565)	(73,580)
Grants in Lieu of Taxes	(400)	(400)	(597)	-	-	(597)	(420)	(430)	(440)	(450)
Licencing Fees	(2,400)	(3,150)	-	-	-	-	-	-	(3,150)	-
Other Revenue	(50)	-	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(75,196)</b>	<b>(73,896)</b>	<b>(73,833)</b>	<b>-</b>	<b>-</b>	<b>(73,833)</b>	<b>(78,141)</b>	<b>(79,676)</b>	<b>(82,845)</b>	<b>(82,890)</b>
<b>REQUISITION</b>	<b>(62,346)</b>	<b>(62,346)</b>	<b>(65,047)</b>	<b>-</b>	<b>-</b>	<b>(65,047)</b>	<b>(69,372)</b>	<b>(70,726)</b>	<b>(70,564)</b>	<b>(73,578)</b>
*Percentage increase over prior year Requisition			4.3%			4.3%	6.6%	2.0%	-0.2%	4.3%



## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

1.523

Port Renfrew Refuse Disposal

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Covered recyclables storage	<b>Capital Project Description</b>	Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC.
<b>Project Rationale</b>					

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Site efficiency upgrades	<b>Capital Project Description</b>	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor containers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%. (\$262,500 - GCF; \$30,000 - CWF)
<b>Project Rationale</b>					

**Port Renfrew Refuse Disposal**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	21,799	17,179	35,539	54,244	73,604	93,634
Equipment Replacement Fund	42,195	46,422	50,542	54,742	59,022	63,392
<b>Total</b>	<b>63,994</b>	<b>63,601</b>	<b>86,081</b>	<b>108,986</b>	<b>132,626</b>	<b>157,026</b>

## Reserve Schedule

### Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Capital Reserve Fund - Bylaw 2665

The capital Reserve Fund 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.

Surplus monies from the operation of the solid waste removal and disposal service may be paid from time to time into this reserve fund.

## Reserve Cash Flow

Fund:	1021	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101365						
<b>Beginning Balance</b>		61,466	21,799	17,179	35,539	54,244	73,604
<b>Transfer from Ops Budget</b>		14	22,880	18,360	18,705	19,360	20,030
<b>Transfer from Cap Fund</b>		-					
<b>Transfer to Cap Fund</b>		(42,000)	(27,500)	-	-	-	-
<b>Interest Income*</b>		2,319					
<b>Ending Balance \$</b>		<b>21,799</b>	<b>17,179</b>	<b>35,539</b>	<b>54,244</b>	<b>73,604</b>	<b>93,634</b>

#### Assumptions/Background:

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

**Reserve Schedule**

**Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Equipment Replacement Fund**

The Equipment Replacement Fund established for the purpose of vehicle and equipment replacement. Surplus monies from the operation of the solid waste removal and disposal service may be paid from time to time into this reserve fund.  
ERF Group: PTRENREF.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Fund Centre:	101448						
<b>Beginning Balance</b>		41,848	42,195	46,422	50,542	54,742	59,022
<b>Transfer from Ops Budget</b>		-	4,227	4,120	4,200	4,280	4,370
<b>Transfer from Cap Fund</b>		-					
<b>Planned Purchase</b>		-					
<b>Interest Income</b>		347					
<b>Ending Balance \$</b>		<b>42,195</b>	<b>46,422</b>	<b>50,542</b>	<b>54,742</b>	<b>59,022</b>	<b>63,392</b>

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Emergency Comm - CREST (JDF)**

**FINAL BUDGET**

MARCH 2026

**Service:** 1.924 JDF Emergency Comm. - CREST

**Committee:** Planning and Protective Services

**DEFINITION:**

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 Juan de Fuca.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.924 - Emergency Comm - CREST (JDF)	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Payments to CREST	141,584	142,652	148,626	-	-	148,626	151,600	154,630	157,720	160,870
Allocations	3,206	3,206	3,096	-	-	3,096	3,151	3,214	3,279	3,344
Other Operating Expenses	9,990	9,316	10,170	-	-	10,170	10,370	10,570	10,790	11,010
<b>TOTAL OPERATING COSTS</b>	<b>154,780</b>	<b>155,174</b>	<b>161,892</b>	<b>-</b>	<b>-</b>	<b>161,892</b>	<b>165,121</b>	<b>168,414</b>	<b>171,789</b>	<b>175,224</b>
*Percentage Increase over prior year			4.6%			4.6%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/fwd from 2025 to 2026	-	191	(191)	-	-	(191)	-	-	-	-
Balance C/fwd from 2024 to 2025	(24,787)	(24,787)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(239)	(239)	(202)	-	-	(202)	(240)	(240)	(240)	(240)
Revenue-Other	(50)	(635)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(25,076)</b>	<b>(25,470)</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	<b>(443)</b>	<b>(290)</b>	<b>(290)</b>	<b>(290)</b>	<b>(290)</b>
<b>REQUISITION</b>	<b>(129,704)</b>	<b>(129,704)</b>	<b>(161,449)</b>	<b>-</b>	<b>-</b>	<b>(161,449)</b>	<b>(164,831)</b>	<b>(168,124)</b>	<b>(171,499)</b>	<b>(174,934)</b>
*Percentage increase over prior year Requisition			24.5%			24.5%	2.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Port Renfrew Water**

#### **FINAL BUDGET**

MARCH 2026

**Service:** 2.650 Port Renfrew Water

**Committee:** Electoral Area

**DEFINITION:**

To establish, acquire, operate and maintain a water supply system for the Port Renfrew Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.1747 (Nov 8, 1989). Amended Bylaw No. 1960 (Jan. 29, 1992).

**PARTICIPATION:**

Local Service Area #5, E(762)

**MAXIMUM LEVY:**

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

**COMMITTEE:**

Port Renfrew Local Service Committee established by Bylaw No. 1770 (November 22, 1989).

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

**FUNDING:**

**User Charge:**

50% of operating cost to be collected by an annual user fee to be charged per single family equivalency actually connected to the system.

**Parcel Tax:**

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

**Connection Charges:**

At cost - Bylaw No. 1803 (amended Bylaw 3892).

**RESERVE FUND:**

Approved by Bylaw No. 2138 (June 23, 1993); amended to sewer and water reserve fund by Bylaw No. 2577 (December 1997).

2.650 - Port Renfrew 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	8,870	3,500	9,030	-	8,000	17,030	9,200	9,370	9,560	9,750
Allocations - Operations	88,870	95,800	94,277	-	-	94,277	96,160	98,080	100,040	102,040
Allocations - Other	10,164	10,164	11,389	-	-	11,389	11,628	11,890	12,156	12,427
Electricity	6,000	6,000	6,110	-	-	6,110	6,230	6,350	6,480	6,610
Supplies	15,330	11,330	15,350	-	-	15,350	15,650	15,960	16,270	16,590
Water Testing	3,341	3,341	3,640	-	-	3,640	3,740	3,842	3,946	4,052
Other Operating Expenses	14,070	17,185	14,260	-	-	14,260	14,584	27,923	15,265	15,622
<b>TOTAL OPERATING COSTS</b>	<b>146,645</b>	<b>147,320</b>	<b>154,056</b>	<b>-</b>	<b>8,000</b>	<b>162,056</b>	<b>157,192</b>	<b>173,415</b>	<b>163,717</b>	<b>167,091</b>
*Percentage Increase over prior year			5.1%		5.5%	10.5%	-3.0%	10.3%	-5.6%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	15,000	14,655	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Transfer to Capital Reserve Fund	15,000	15,000	20,829	-	-	20,829	35,037	16,265	24,177	72,090
MFA Debt Reserve Fund	-	-	-	-	-	-	9,167	6,000	3,500	-
Interest Payments	-	-	-	-	-	-	11,115	51,733	82,046	90,533
Principal Payments	-	-	-	-	-	-	-	23,378	38,681	47,607
<b>TOTAL DEBT / RESERVES</b>	<b>30,000</b>	<b>29,655</b>	<b>35,829</b>	<b>-</b>	<b>-</b>	<b>35,829</b>	<b>70,319</b>	<b>112,376</b>	<b>163,404</b>	<b>225,230</b>
<b>TOTAL COSTS</b>	<b>176,645</b>	<b>176,975</b>	<b>189,885</b>	<b>-</b>	<b>8,000</b>	<b>197,885</b>	<b>227,511</b>	<b>285,791</b>	<b>327,121</b>	<b>392,321</b>
*Percentage Increase over prior year			7.5%		4.5%	12.0%	15.0%	25.6%	14.5%	19.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	7,395	7,395	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(8,000)	(8,000)	-	(13,000)	-	-
User Charges	(85,550)	(85,550)	(96,118)	-	-	(96,118)	(115,340)	(138,410)	(166,090)	(199,310)
Other Revenue	(1,161)	(1,491)	(1,290)	-	-	(1,290)	(1,201)	(1,221)	(1,241)	(1,261)
<b>TOTAL REVENUE</b>	<b>(89,316)</b>	<b>(89,646)</b>	<b>(97,408)</b>	<b>-</b>	<b>(8,000)</b>	<b>(105,408)</b>	<b>(116,541)</b>	<b>(152,631)</b>	<b>(167,331)</b>	<b>(200,571)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(87,329)</b>	<b>(87,329)</b>	<b>(92,477)</b>	<b>-</b>	<b>-</b>	<b>(92,477)</b>	<b>(110,970)</b>	<b>(133,160)</b>	<b>(159,790)</b>	<b>(191,750)</b>
*Percentage increase over prior year										
User Fees			12.4%			12.4%	20.0%	20.0%	20.0%	20.0%
Requisition			5.9%			5.9%	20.0%	20.0%	20.0%	20.0%
<b>Combined</b>			<b>9.1%</b>			<b>9.1%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>20.0%</b>

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

<b>Service No.</b>	<b>2.650</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Port Renfrew Water</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$50,000	\$200,000	\$0	\$0	\$0	\$250,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$60,000	\$95,000	\$2,100,000	\$400,000	\$350,000	\$0	\$0	\$2,945,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$60,000</b>	<b>\$95,000</b>	<b>\$2,150,000</b>	<b>\$600,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,195,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$0	\$916,667	\$600,000	\$350,000	\$0	\$0	\$1,866,667
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$1,233,333	\$0	\$0	\$0	\$0	\$1,233,333
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$45,000	\$0	\$0	\$0	\$0	\$0	\$45,000
	<b>\$60,000</b>	<b>\$95,000</b>	<b>\$2,150,000</b>	<b>\$600,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,195,000</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service: 2.650 Port Renfrew Water

<b>Project Number</b>	22-01	<b>Capital Project Title</b>	Petition or Alternative Approval Process	<b>Capital Project Description</b>	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan.
<b>Project Rationale</b>	Public engagement for authorization to develop a loan authorization bylaw.				

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Supply System Replacement	<b>Capital Project Description</b>	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.
<b>Project Rationale</b>	The 2017 project to replace a section of the aging asbestos supply pipe from the water treatment plant to the distribution system was complete. Funds are required to replace the remaining approximately 1.4 km of pipe so that service is maintained.				

<b>Project Number</b>	23-02	<b>Capital Project Title</b>	AC Pipe Replacement Program	<b>Capital Project Description</b>	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.
<b>Project Rationale</b>	There have been frequent pipe breaks with the existing asbestos cement pipe, replacement is required to maintain the level of service. Funds are required to design and develop a replacement program and replace priority pipe, starting with pipe in the Beach Camp area and Queesto Drv and Tsonoqua Drv, approximately 1 km of pipe.				

<b>Project Number</b>	23-03	<b>Capital Project Title</b>	Miscellaneous Repairs & Replacements	<b>Capital Project Description</b>	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof
<b>Project Rationale</b>	The SCADA equipment is nearing its end of life and requires replacement before the equipment fails. The water treatment roof has had some minor repairs to address leaks, but requires replacement.				

Service: 2.650 Port Renfrew Water

Project Number 24-01

Capital Project Title Water Master Plan Study

Capital Project Description

Master Planning study for the Port Renfrew service area to be delivered in parallel with Sewer Master Plan Study. (25% CWF, 75% GCF)

Project Rationale Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Sewer Master Plan Study. Based on recent application, anticipated 75% GCF and 25% CWF for grant funding.

Project Number 25-01

Capital Project Title

Service Line Replacements

Capital Project Description

Initial budget for replacement of problem service lines

Project Rationale Water service lines are beginning to show signs of concern. This initial budget is meant to assess and replace service lines that are demonstrating problems.

Project Number

28-01

Capital Project Title

System Renewal

Capital Project Description

Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Project Rationale Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Port Renfrew Water  
 Reserve Summary Schedule  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	3,142	10,142	25,142	27,142	42,142	57,142
Capital Reserve Fund	68,809	44,638	79,675	95,940	120,117	192,207
<b>Total</b>	<b>71,951</b>	<b>54,780</b>	<b>104,817</b>	<b>123,082</b>	<b>162,259</b>	<b>249,349</b>

## Reserve Schedule

### Reserve Fund: 2.650 Port Renfrew Water - Operating Reserve Fund - Bylaw 4242

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

### Reserve Cash Flow

Fund: Fund Centre:	1500 105536	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		2,894	3,142	10,142	25,142	27,142	42,142
<b>Transfer from Ops Budget</b>		15,000	15,000	15,000	15,000	15,000	15,000
<b>Expenditures</b>		(10,000)	(8,000)	-	(13,000)	-	-
Planned Maintenance Activity			Reservoir Cleaning		Tree clearing for high voltage hydro lines		
<b>Deficit Recovery</b>		(4,902)					
<b>Interest Income*</b>		150					
<b>Ending Balance \$</b>		<b>3,142</b>	<b>10,142</b>	<b>25,142</b>	<b>27,142</b>	<b>42,142</b>	<b>57,142</b>

#### **Assumptions/Background:**

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

## Reserve Schedule

### Reserve Fund: 2.650 Port Renfrew Water - Capital Reserve Fund - Bylaw 2577

The Capital Reserve Fund established for general capital services and facilities in the Port Renfrew Water Supply to be used for capital expenditures for the utilities, and redemption of debentures issued for the utilities.

## Reserve Cash Flow

Fund: Fund Centre:	1026 101370	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		51,483	68,809	44,638	79,675	95,940	120,117
Transfer from Ops Budget		15,000	20,829	35,037	16,265	24,177	72,090
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(45,000)	-	-	-	-
Interest Income*		2,326					
<b>Ending Balance \$</b>		<b>68,809</b>	<b>44,638</b>	<b>79,675</b>	<b>95,940</b>	<b>120,117</b>	<b>192,207</b>

#### Assumptions/Background:

-Transfer as much as operating budget will allow.

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

# **CAPITAL REGIONAL DISTRICT**

**2026 Budget**

**Wilderness Mountain Water**

**FINAL BUDGET**

MARCH 2026

**Service: 2.691 Wilderness Mountain Water Service**

**Committee: Electoral Area**

**DEFINITION:**

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

**PARTICIPATION:**

Wilderness Mountain Local Service Area

**MAXIMUM LEVY:**

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

**MAXIMUM CAPITAL DEBT:**

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

**COMMISSION:**

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

**FUNDING:**

**Consumption Charge:**

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

**User Charge:**

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

**Parcel Tax:**

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

**RESERVE FUND # 1075:**

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

**2.691 - Wilderness Mountain Water**

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

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

<b>Service No.</b>	<b>2.691</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
<b>Wilderness Mountain Water Service</b>								

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$55,000	\$743,200	\$6,632,000	\$0	\$0	\$0	\$7,430,200
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$10,000</b>	<b>\$65,000</b>	<b>\$743,200</b>	<b>\$6,632,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,440,200</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Debenture Debt (New Debt Only)	\$0	\$0	\$733,200	\$0	\$0	\$0	\$0	\$733,200
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$20,000	\$0	\$6,632,000	\$0	\$0	\$0	\$6,652,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$10,000	\$0	\$0	\$0	\$0	\$45,000
	<b>\$10,000</b>	<b>\$65,000</b>	<b>\$743,200</b>	<b>\$6,632,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,440,200</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



Service:

2.691

Wilderness Mountain Water Service

Project Number

24-03

Capital Project Title

Petition or Alternative Approval Process

Capital Project Description

Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.

Project Rationale Public engagement for authorization to develop a loan authorization bylaw.

Project Number

25-01

Capital Project Title

New Floating Intake

Capital Project Description

Installation of new floating intake.

Project Rationale

Project Number

25-02

Capital Project Title

Treatment Plant Upgrades

Capital Project Description

Upgrades to achieve improve treatment plant

Project Rationale

Project Number

25-03

Capital Project Title

SCADA Communication Upgrade

Capital Project Description

Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.

Project Rationale

Service:

2.691

Wilderness Mountain Water Service

Project Number

26-01

Capital Project Title

Island Health Compliance - Assessment

Capital Project Description

Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements

Project Rationale

Project Number

27-01

Capital Project Title

Island Health Compliance - Capital Improvements

Capital Project Description

Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis (Assume 90% Grant)

Project Rationale

Capital improvements to bring the water service into compliance with Island Health Requirements.

**Wilderness Mountain Reserves  
 Summary Schedule  
 2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	5,614	17,536	22,286	28,146	31,521	39,921
Capital Reserve Fund	29,335	15,335	23,335	43,335	68,335	103,335
<b>Total</b>	<b>34,949</b>	<b>32,871</b>	<b>45,621</b>	<b>71,481</b>	<b>99,856</b>	<b>143,256</b>

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105540	Actual	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		1,795.37	5,614	17,536	22,286	28,146	31,521
<b>Transfer from Ops Budget</b>		13,740	15,922	14,750	9,860	13,375	12,400
<b>Transfer to Ops for Core Budget</b>		-					
<b>Transfer to Ops Budget</b>		(10,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
Planned Maintenance Activity		Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising
<b>Interest Income*</b>		79					
<b>Ending Balance \$</b>		<b>5,614</b>	<b>17,536</b>	<b>22,286</b>	<b>28,146</b>	<b>31,521</b>	<b>39,921</b>

#### Assumptions/Background:

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1075 101994	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		43,494	29,335	15,335	23,335	43,335	68,335
Transfer from Ops Budget		4,540	21,000	18,000	20,000	25,000	35,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(20,000)	(35,000)	(10,000)	-	-	-
Interest Income*		1,301					
<b>Ending Balance \$</b>		<b>29,335</b>	<b>15,335</b>	<b>23,335</b>	<b>43,335</b>	<b>68,335</b>	<b>103,335</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Port Renfrew Sewer**

**FINAL BUDGET**

MARCH 2026

**Service: 3.850 Port Renfrew Sewer**

**Committee: Electoral Area**

**DEFINITION:**

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

**PARTICIPATION:**

Local Service Area C(762) LSA#2.

**MAXIMUM LEVY:**

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

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

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

**FUNDING:**

- User Charge:** 50% of operating cost to be imposed as an annual user fee to each connected property.
- Parcel Tax:** 50% of operating costs are collected as a parcel tax to be charged to every parcel within the local service area.
- Connection Charge:** Based on actual cost.

**RESERVE FUND:**

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

3.850 - Port Renfrew Sewer	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grit Disposal	11,640	-	11,850	-	-	11,850	12,090	12,330	12,580	12,830
Electricity	7,520	8,300	7,660	-	-	7,660	7,810	7,970	8,130	8,290
Supplies	2,840	2,570	2,890	-	-	2,890	2,950	3,010	3,070	3,130
Allocations - Operations	65,281	77,769	69,218	-	-	69,218	70,600	72,020	73,460	74,920
Allocations - Other	18,747	18,747	19,313	-	-	19,313	19,786	20,276	20,778	21,292
Other Operating Expenses	12,700	20,338	12,860	-	-	12,860	13,120	13,391	13,674	13,959
<b>TOTAL OPERATING COSTS</b>	<b>118,728</b>	<b>127,724</b>	<b>123,791</b>	<b>-</b>	<b>-</b>	<b>123,791</b>	<b>126,356</b>	<b>128,997</b>	<b>131,692</b>	<b>134,421</b>
*Percentage Increase over prior year			4.3%			4.3%	2.1%	2.1%	2.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve	19,120	10,124	20,689	-	-	20,689	28,375	32,370	24,500	18,880
Transfer to Operating Reserve	4,500	4,500	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	2,000	3,000	-
MFA Debt Principal	-	-	-	-	-	-	-	-	5,100	12,750
MFA Debt Interest	-	-	-	-	-	-	-	2,425	13,338	24,250
<b>TOTAL DEBT / RESERVES</b>	<b>23,620</b>	<b>14,624</b>	<b>25,689</b>	<b>-</b>	<b>-</b>	<b>25,689</b>	<b>33,375</b>	<b>41,795</b>	<b>50,938</b>	<b>60,880</b>
<b>TOTAL COSTS</b>	<b>142,348</b>	<b>142,348</b>	<b>149,480</b>	<b>-</b>	<b>-</b>	<b>149,480</b>	<b>159,731</b>	<b>170,792</b>	<b>182,630</b>	<b>195,301</b>
*Percentage Increase over prior year			5.0%			5.0%	6.9%	6.9%	6.9%	6.9%
<u>FUNDING SOURCES (REVENUE)</u>										
User Charges	(70,349)	(70,349)	(73,871)	-	-	(73,871)	(79,041)	(84,570)	(90,490)	(96,821)
Grants in Lieu of Taxes	(1,530)	(1,530)	(1,619)	-	-	(1,619)	(1,530)	(1,530)	(1,530)	(1,530)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(71,979)</b>	<b>(71,979)</b>	<b>(75,590)</b>	<b>-</b>	<b>-</b>	<b>(75,590)</b>	<b>(80,671)</b>	<b>(86,200)</b>	<b>(92,120)</b>	<b>(98,451)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(70,369)</b>	<b>(70,369)</b>	<b>(73,890)</b>	<b>-</b>	<b>-</b>	<b>(73,890)</b>	<b>(79,060)</b>	<b>(84,592)</b>	<b>(90,510)</b>	<b>(96,850)</b>
*Percentage increase over prior year										
User Fees						5.0%	7.0%	7.0%	7.0%	7.0%
Requisition						5.0%	7.0%	7.0%	7.0%	7.0%
<b>Combined</b>						<b>5.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>

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

<b>Service No.</b>	<b>3.850</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>Port Renfrew Sewer</b>							

**EXPENDITURE**

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

**SOURCE OF FUNDS**

Capital Funds on Hand	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$200,000	\$300,000	\$0	\$0	\$500,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$40,000
	<b>\$65,000</b>	<b>\$70,000</b>	<b>\$20,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$590,000</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>



**Service:** 3.850 Port Renfrew Sewer

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

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

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

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

**Port Renfrew Sewer**  
**Reserve Summary Schedule**  
**2026 - 2030 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	13,973	18,973	23,973	28,973	33,973	38,973
Capital Reserve Fund	47,216	47,905	56,280	88,650	113,150	132,030
<b>Total</b>	<b>61,189</b>	<b>66,878</b>	<b>80,253</b>	<b>117,623</b>	<b>147,123</b>	<b>171,003</b>

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105537	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		9,056	13,973	18,973	23,973	28,973	33,973
Transfer from Ops Budget		4,500	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		417					
<b>Ending Balance \$</b>		<b>13,973</b>	<b>18,973</b>	<b>23,973</b>	<b>28,973</b>	<b>33,973</b>	<b>38,973</b>

### Assumptions/Background:

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1044 101388	Actual	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		26,358	47,216	47,905	56,280	88,650	113,150
Transfer from Ops Budget		19,614	20,689	28,375	32,370	24,500	18,880
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(20,000)	(20,000)	-	-	-
Interest Income*		1,244					
<b>Ending Balance \$</b>		<b>47,216</b>	<b>47,905</b>	<b>56,280</b>	<b>88,650</b>	<b>113,150</b>	<b>132,030</b>

#### Assumptions/Background:

Transfer as much as operating budget will allow.

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