

CAPITAL REGIONAL DISTRICT

2022 BUDGET

SALT SPRING ISLAND ELECTORAL SERVICES

FINAL BUDGET

MARCH 2022

**FINAL BUDGET
March 16, 2022
TABLE OF CONTENTS**

Click on the service area name below to access selected budgets

SSI Services

		Page
1.111	Electoral Area Admin Exp - SSI	4 - 13
1.116	Grant-in-Aid - Salt Spring Island	14 - 16
1.124	SSI Economic Development Commission	17 - 20
1.141	Salt Spring Island Public Library	21 - 27
1.234	S.S.I. Street Lighting	28 - 30
1.236	Salt Spring Island Fernwood Dock	31 - 37
1.238A	Community Transit (S.S.I.)	38 - 45
1.238B	Community Transportation (S.S.I.)	46 - 55
1.299	Salt Spring Island Arts	56 - 58
1.316	SSI Building Numbering	59 - 61
1.342	SSI Livestock Injury Compensation	62 - 64
1.371	S.S.I. Emergency Program	65 - 71
1.378	S.S.I. Search and Rescue	72 - 74
1.455	Salt Spring Island - Community Parks	75 - 85
1.458	Salt Spring Is.- Community Rec	86 - 95
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	96 - 112
1.535	Stormwater Quality Management - S.S.I.	113 - 116
1.925	Emergency Comm - CREST - S.S.I.	117 - 119
2.62	SSI Highland Water System	120 - 125
2.621	Highland / Fernwood Water - SSI	126 - 135
2.622	Cedars of Tuam	136 - 144
2.624	Beddis Water	145 - 153

FINAL BUDGET
March 16, 2022
TABLE OF CONTENTS

Click on the service area name below to access selected budgets

SSI Services

		Page		
2.626	Fulford Water	154	-	163
2.628	Cedar Lane Water (S.S.I.)	164	-	172
2.660	Fernwood Water - SSI	173	-	175
3.705	S.S.I. Septage - SSI	176	-	184
3.810	Ganges Sewer - SSI	185	-	195
3.820	Maliview Estates Sewer System	196	-	204

CAPITAL REGIONAL DISTRICT

2022 Budget

Admin Expenditures (SSI)

FINAL BUDGET

MARCH 2022

Service: 1.111 SSI 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 Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

1.111 - Admin Expenditures (SSI) Director & Management	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Director Admin	101,718	81,668	86,837	-	15,000	101,837	88,594	90,386	92,218	94,070
Management Services	900,180	876,254	886,608	-	-	886,608	917,396	924,539	959,084	964,089
TOTAL OPERATING COSTS	1,001,898	957,922	973,445	-	15,000	988,445	1,005,990	1,014,925	1,051,302	1,058,159
*Percentage Increase over prior year						-1.3%	1.8%	0.9%	3.6%	0.7%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,500	26,761	500	-	-	500	5,500	5,500	5,500	5,500
TOTAL CAPITAL / RESERVES	5,500	26,761	500	-	-	500	5,500	5,500	5,500	5,500
TOTAL COSTS	1,007,398	984,683	973,945	-	15,000	988,945	1,011,490	1,020,425	1,056,802	1,063,659
Labour Recovery	(240,729)	(240,729)	(245,510)	-	-	(245,510)	(254,613)	(258,104)	(266,025)	(269,270)
Internal Allocations	(199,482)	(196,817)	(205,206)	-	-	(205,206)	(215,574)	(213,770)	(225,822)	(222,691)
TOTAL RECOVERIES	(440,211)	(437,546)	(450,716)	-	-	(450,716)	(470,187)	(471,874)	(491,847)	(491,961)
COSTS LESS INTERNAL RECOVERIES	567,187	547,137	523,229	-	15,000	538,229	541,303	548,551	564,955	571,698
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2021 to 2022	-	20,050	(5,050)	-	(15,000)	(20,050)	-	-	-	-
Balance C/F from 2020 to 2021	(37,102)	(37,102)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(399)	(399)	(369)	-	-	(369)	(360)	(370)	(380)	(390)
Provincial Grant	(11,800)	(11,800)	-	-	-	-	-	-	-	-
Other Income	(310)	(310)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
TOTAL REVENUE	(49,611)	(29,561)	(5,739)	-	(15,000)	(20,739)	(690)	(710)	(730)	(750)
REQUISITION	(517,576)	(517,576)	(517,490)	-	-	(517,490)	(540,613)	(547,841)	(564,225)	(570,948)
*Percentage increase over prior year Requisition						0.0%	4.5%	1.3%	3.0%	1.2%
FTE's	5.8	5.8	5.8			5.8	5.8	5.8	5.8	5.8

1.111 - Admin Expenditures (SSI) Director Admin	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Salaries and Wages	55,772	55,772	55,829	-	-	55,829	56,964	58,124	59,310	60,510
Contract for Services	15,000	-	-	-	15,000	15,000	-	-	-	-
Allocations	11,936	11,936	11,843	-	-	11,843	12,080	12,322	12,568	12,820
Travel & Training	5,550	5,000	5,660	-	-	5,660	5,770	5,890	6,010	6,130
Building Rental	6,840	6,840	7,045	-	-	7,045	7,190	7,330	7,480	7,630
Operating - Other	6,620	2,120	6,460	-	-	6,460	6,590	6,720	6,850	6,980
TOTAL OPERATING COSTS	101,718	81,668	86,837	-	15,000	101,837	88,594	90,386	92,218	94,070
*Percentage Increase over prior year						0.1%	-13.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	500	500	500	-	-	500	500	500	500	500
TOTAL CAPITAL / RESERVES	500	500	500	-	-	500	500	500	500	500
TOTAL COSTS	102,218	82,168	87,337	-	15,000	102,337	89,094	90,886	92,718	94,570
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2021 to 2022	-	20,050	(5,050)	-	(15,000)	(20,050)	10	10	10	10
Balance C/F from 2020 to 2021	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(69)	(69)	(62)	-	-	(62)	(60)	(60)	(60)	(60)
Other Income	(310)	(310)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
TOTAL REVENUE	(15,379)	4,671	(5,432)	-	(15,000)	(20,432)	(380)	(390)	(400)	(410)
REQUISITION	(86,839)	(86,839)	(81,905)	-	-	(81,905)	(88,714)	(90,496)	(92,318)	(94,160)
*Percentage increase over prior year Requisition						-5.7%	8.3%	2.0%	2.0%	2.0%

1.111 - Admin Expenditures (SSI) Management Services	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Salaries and Wages	705,780	696,000	697,281	-	-	697,281	712,288	727,610	743,264	759,256
Allocations	46,720	46,720	50,527	-	-	50,527	51,538	52,569	53,620	54,693
Vehicles & Travel	9,000	6,500	9,060	-	-	9,060	9,240	9,420	9,600	9,790
Legal Expenses	5,000	-	5,000	-	-	5,000	5,100	5,200	5,300	5,410
Staff Training, Moving & Dues	13,700	1,327	14,000	-	-	14,000	14,280	14,560	14,840	15,140
Operating - Other	119,980	125,707	110,740	-	-	110,740	124,950	115,180	132,460	119,800
TOTAL OPERATING COSTS	900,180	876,254	886,608	-	-	886,608	917,396	924,539	959,084	964,089
*Percentage Increase over prior year						-1.5%	3.5%	0.8%	3.7%	0.5%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,000	26,261	-	-	-	-	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	5,000	26,261	-	-	-	-	5,000	5,000	5,000	5,000
TOTAL COSTS	905,180	902,515	886,608	-	-	886,608	922,396	929,539	964,084	969,089
Labour Recovery	(240,729)	(240,729)	(245,510)	-	-	(245,510)	(254,613)	(258,104)	(266,025)	(269,270)
Internal Allocations	(199,482)	(196,817)	(205,206)	-	-	(205,206)	(215,574)	(213,770)	(225,822)	(222,691)
TOTAL RECOVERIES	(440,211)	(437,546)	(450,716)	-	-	(450,716)	(470,187)	(471,874)	(491,847)	(491,961)
COSTS LESS INTERNAL RECOVERIES	464,969	464,969	435,892	-	-	435,892	452,209	457,665	472,237	477,128
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2020 to 2021	(22,102)	(22,102)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(330)	(330)	(307)	-	-	(307)	(300)	(310)	(320)	(330)
Provincial Grant	(11,800)	(11,800)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(34,232)	(34,232)	(307)	-	-	(307)	(300)	(310)	(320)	(330)
REQUISITION	(430,737)	(430,737)	(435,585)	-	-	(435,585)	(451,909)	(457,355)	(471,917)	(476,798)
*Percentage increase over prior year Requisition						1.1%	3.7%	1.2%	3.2%	1.0%
FTE's	5.8	5.8	5.8			5.8	5.8	5.8	5.8	5.8

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.111	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Admin. Expenditures							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780
		\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780
		\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</p>	<p>Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 1.111
Service Name: SSI Admin. Expenditures

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
22-01	Replacement	Computer	Computer Replacement - SSI Admin	\$27,300	E	ERF	\$0	\$8,600	\$1,650	\$5,400	\$2,750	\$8,900	\$27,300
22-02	Replacement	Computer	Computer Replacement - Director	\$2,480	E	ERF	\$0	\$2,480	\$0	\$0	\$0	\$0	\$2,480
			GRAND TOTAL	\$29,780			\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780

**Admin Expenditures (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Equipment Replacement Funds	83,009	72,429	76,279	76,379	79,129	75,729
Total	83,009	72,429	76,279	76,379	79,129	75,729

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Management

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	102119						
Beginning Balance		17,053	70,786	62,186	65,536	65,136	67,386
Transfer from Ops Budget		58,522	-	5,000	5,000	5,000	5,000
Planned Purchase		(4,995)	(8,600)	(1,650)	(5,400)	(2,750)	(8,900)
Interest Income		206					
Ending Balance \$		70,786	62,186	65,536	65,136	67,386	63,486

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Director

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	101837						
Beginning Balance		9,159	12,223	10,243	10,743	11,243	11,743
Transfer from Ops Budget		3,000	500	500	500	500	500
Planned Purchase		-	(2,480)	-	-	-	-
Interest Income		64					
Ending Balance \$		12,223	10,243	10,743	11,243	11,743	12,243

Assumptions/Background:

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Grants in Aid

FINAL BUDGET

MARCH 2022

Service: 1.116 SSI 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 (Letters Patent - March 24, 1977; April 17, 1985).

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:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of \$152,452 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$311,061.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Grants in Aid	89,398	32,951	69,127	-	35,000	104,127	48,399	49,361	50,342	51,342
Allocations	2,287	2,287	2,834	-	-	2,834	2,891	2,949	3,008	3,068
Payments to 3rd parties	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	114	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	91,685	35,352	71,961	-	35,000	106,961	51,290	52,310	53,350	54,410
*Percentage Increase over prior year						16.7%	-52.0%	2.0%	2.0%	2.0%
<u>TRANSFERS</u>										
Transfer to General Capital Funds	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	91,685	35,352	71,961	-	35,000	106,961	51,290	52,310	53,350	54,410
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	-	56,669	(21,669)	-	(35,000)	(56,669)	-	-	-	-
Balance c/fwd from 2020 to 2021	(6,398)	(6,398)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(35)	(35)	(36)	-	-	(36)	(40)	(40)	(40)	(40)
Other Grants	(35,000)	(35,000)	-	-	-	-	-	-	-	-
Other Revenue	(200)	(536)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(41,633)	14,700	(21,905)	-	(35,000)	(56,905)	(240)	(240)	(240)	(240)
REQUISITION	(50,052)	(50,052)	(50,056)	-	-	(50,056)	(51,050)	(52,070)	(53,110)	(54,170)
*Percentage increase over prior year Requisition						0.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Economic Development Commission

FINAL BUDGET

MARCH 2022

Service: 1.124 SSI Economic Development

Committee: Electoral Area

DEFINITION:

Economic Development Commission Establishing Bylaw No. 3727, with authority to offer an economic development service under Section 774.2 of the Local Government Act.

SERVICE DESCRIPTION:

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

PARTICIPATION:

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

\$0.063 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$411,284.

COMMISSION:

Not less than 7 and no more than 9 members.

FUNDING:

Requisition

1.124 - SSI Economic Development Commission	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Contract for Services	15,000	15,000	15,000	10,000	-	25,000	75,500	77,010	78,550	80,120
Website Maintenance	15,000	15,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Project Costs	60,286	52,986	20,000	-	-	20,000	28,400	20,000	20,000	20,000
Third Payment Payments	20,000	20,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Internal Allocations	9,992	9,992	11,642	-	-	11,642	12,092	12,066	12,583	12,507
Operating - Other	9,750	12,050	9,180	-	-	9,180	9,370	9,560	9,750	9,950
TOTAL OPERATING COSTS	130,028	125,028	90,822	10,000	-	100,822	160,362	153,636	155,883	157,577
*Percentage Increase over prior year						-22.5%	59.1%	-4.2%	1.5%	1.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	2,560	2,560	-	-	-	-	-	1,000	1,000	1,000
TOTAL COSTS	132,588	127,588	90,822	10,000	-	100,822	160,362	154,636	156,883	158,577
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	(2,000)	-	-	(2,000)	-	-	-	-
Grants in Lieu of Taxes	(60)	(60)	(55)	-	-	(55)	(60)	(60)	(60)	(60)
Provincial Grants-Safe Restart	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Contributions from Chamber of Commerce	(25,000)	(20,000)	-	-	-	-	-	-	-	-
Other Income	(520)	(520)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(55,580)	(50,580)	(2,585)	-	-	(2,585)	(600)	(610)	(620)	(630)
REQUISITION	(77,008)	(77,008)	(88,237)	(10,000)	-	(98,237)	(159,762)	(154,026)	(156,263)	(157,947)
*Percentage increase over prior year Requisition			14.6%			27.6%	62.6%	-3.6%	1.5%	1.1%

Reserve Schedule

Reserve Fund: 1.124 SSI Economic Development - Operating Reserve Fund - Bylaw 4243

To help offset fluctuations in operating revenues, special projects, and cover operational expenditures as required

Reserve Cash Flow

Fund: 1500 Fund Centre: 105534	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	30,181	8,680	6,680	6,680	7,680	8,680
Transfer from Ops Budget	2,560	-	-	1,000	1,000	1,000
Transfer to Ops Budget - Core Budget	(4,384)					
Transfer to Ops Budget Planned Maintenance Activity	(20,000)	(2,000)	-	-	-	-
	Economic Development Coordinator	Transfer to support core budget				
Interest Income	323					
Ending Balance \$	8,680	6,680	6,680	7,680	8,680	9,680

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Public Library

FINAL BUDGET

MARCH 2022

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Salt Spring Island Public Library service by Bylaw No. 2725 adopted November 1999 and amended December 2009.

SERVICE DESCRIPTION:

This service makes an annual contribution to the Salt Spring Island Public Library Association to provide public library service for Salt Spring Island Electoral Area. In recent years in response to a drive for a new library, the CRD has passed loan authorization bylaws – one for the purchase of land (2006), the other for construction of a building (2009). Both transactions are supported by referendums. SSI Library was grandfathered in being allowed to own its own library, but under provincial legislation cannot build or acquire a new building. The new library building construction, completed in 2013, is owned by the CRD, and was funded two thirds by federal/provincial infrastructure grants.

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

Greater of \$600,000 or \$0.186 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$1,157,148.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3308 (2005)	\$ 600,000
AUTHORIZED:	LA Bylaw No. 3613 (2006)	2,100,000
BORROWED:	S.I. Bylaw No. 3308 (2006, 4.43%)	(350,000)
	S.I. Bylaw No. 3613 (2011, 3.25%)	(2,000,000)
	S.I. Bylaw No. 3613 (2013, 3.85%)	(100,000)
EXPIRED:	LA Bylaw No. 3308 (2005)	(250,000)
REMAINING AUTHORIZATION		<u>\$ -</u>

FUNDING:

Requisition

1.141 - SSI Public Library	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Contribution to Library	425,850	425,850	434,370	11,480	-	445,850	454,770	463,870	473,150	482,610
Allocations	20,217	20,217	30,138	-	-	30,138	30,741	31,356	31,983	32,622
Insurance	5,840	5,840	7,170	-	-	7,170	7,530	7,910	8,300	8,710
Other Operating Expenses	10,908	10,908	6,573	-	-	6,573	6,648	6,728	6,808	6,888
Contingency	2,520	2,520	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	465,335	465,335	480,751	11,480	-	492,231	502,189	512,364	522,741	533,330
*Percentage Increase over prior year						5.8%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	-	-	26,780	-	-	26,780	30,107	33,482	36,925	40,426
MFA Debt Reserve Fund	730	730	650	-	-	650	650	650	650	650
MFA Principal Payment	122,355	122,355	112,357	-	-	112,357	112,357	112,357	112,357	112,357
MFA Interest Payment	74,975	74,975	33,250	-	-	33,250	33,250	33,250	33,250	33,250
TOTAL DEBT / RESERVE	198,060	198,060	173,037	-	-	173,037	176,364	179,739	183,182	186,683
TOTAL COSTS	663,395	663,395	653,788	11,480	-	665,268	678,553	692,103	705,923	720,013
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(513)	(513)	(472)	-	-	(472)	(513)	(513)	(513)	(513)
MFA Debt reserve fund earnings	(730)	(730)	(650)	-	-	(650)	(650)	(650)	(650)	(650)
Other Income	(800)	(800)	(526)	-	-	(526)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(2,043)	(2,043)	(1,648)	-	-	(1,648)	(1,703)	(1,713)	(1,723)	(1,733)
REQUISITION	(661,352)	(661,352)	(652,140)	(11,480)	-	(663,620)	(676,850)	(690,390)	(704,200)	(718,280)
*Percentage increase over prior year Requisition						0.3%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.141	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Public Library							

EXPENDITURE

Buildings	B	\$15,000	\$127,500	\$0	\$0	\$0	\$0	\$127,500
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$15,000	\$127,500	\$0	\$0	\$0	\$0	\$127,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$15,000	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$17,500	\$0	\$0	\$0	\$0	\$17,500
		\$15,000	\$127,500	\$0	\$0	\$0	\$0	\$127,500

Service: 1.141 SSI Public Library

Project Number	21-01	Capital Project Title	Library Interior Renovation	Capital Project Description	Library Interior Renovation
Project Rationale	Interior renovations to add additional offices and remodel various estions of the library.				

Project Number	21-02	Capital Project Title	Emergency Repairs	Capital Project Description	Unforeseen Emergency Repairs
Project Rationale	Contingency amount to cover unforeseen emergency repairs to the building.				

Project Number	22-01	Capital Project Title	HVAC Upgrades	Capital Project Description	New A/C Unit
Project Rationale	Install a new electric heat pump to provide A/C to library.				

Reserve Schedule

Reserve Fund: 1.141 SSI Public Library - Capital Reserve Fund - Bylaw 3940

-Capital Reserve Fund for SSI Library was established in 2014 under Bylaw No. 3940.
 -Surplus monies from the operation of the service may be paid from time to time into the reserve fund.
 -Monies in the reserve fund will be used to provide for new capital works and extension or renewal of existing capital works, including the planning, study, design, construction of facilities, land acquisition, as well as machinery or equipment necessary for capital works and related debt servicing payments.

Reserve Cash Flow

Fund:	1084	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	102136						
Beginning Balance		63,136	64,670	73,950	104,057	137,539	174,464
Transfer from Ops Budget		17,161	26,780	30,107	33,482	36,925	40,426
Transfer from Cap Fund		72	-	-	-	-	-
Transfer to Cap Fund		(16,500)	(17,500)	-	-	-	-
Interest Income		801					
Ending Balance \$		64,670	73,950	104,057	137,539	174,464	214,890

Assumptions/Backgrounds:

Building and capital reserve fund are new. Fund should be maintained at level required to pay for capital improvements and repairs.

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Street Lighting

FINAL BUDGET

MARCH 2022

Service: 1.234 SSI Street Lighting

Committee: Electoral Area

DEFINITION:

To provide street lighting on Salt Spring Island.
Bylaw No. 3746, December 14, 2011.

PARTICIPATION:

Salt Spring Island Electoral Area # 65, 2(764).
Order in Council No. 444, September 16, 2011.

MAXIMUM LEVY:

Greater of \$24,370 or \$0.0075 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$45,710.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Electricity	24,648	25,101	24,900	-	-	24,900	25,400	25,910	26,430	26,960
Allocations	1,347	1,347	1,300	-	-	1,300	1,326	1,352	1,379	1,407
Other Operating Expenses	-	48	-	-	-	-	-	-	-	-
TOTAL COSTS	25,995	26,497	26,200	-	-	26,200	26,726	27,262	27,809	28,367
*Percentage Increase over prior year						0.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	(504)	504	-	-	504	-	-	-	-
Balance c/fwd from 2020 to 2021	(3,428)	(3,428)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(16)	-	-	(16)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(18)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(3,468)	(3,970)	468	-	-	468	(40)	(40)	(40)	(40)
REQUISITION	(22,527)	(22,527)	(26,668)	-	-	(26,668)	(26,686)	(27,222)	(27,769)	(28,327)
*Percentage increase over prior year Requisition						18.4%	0.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

Fernwood Dock (SSI)

FINAL BUDGET

MARCH 2022

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

A local service area to establish, acquire and operate a service of small craft harbour facilities.
Bylaw No. 3030, November 27, 2002.

SERVICE DESCRIPTION:

This is a service for funding and operating the Fernwood Dock, a small craft harbour facility on Salt Spring Island. This dock was divested to the CRD from the Department of Transportation in 2002. The Federal Government provided one-time funding of approximately \$280,000 for dock rehabilitation. This service is administered by the Salt Spring Island Parks and Recreation Commission.

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of \$162,800 or \$0.05 / \$1,000 on hospital assessments for the Electoral Area of Salt Spring Island. To a maximum of \$235,427.

COMMISSION:

Fernwood Dock Management Commission (Bylaw # 3030, Nov 2002, Amendment Bylaw # 3762, Feb 2011).
Salt Spring Island Parks and Recreation Commission (Bylaw #4293 No.1, 2019)

FUNDING:

Parcel Tax

1.236 - Fernwood Dock (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Repairs & Maintenance	9,150	2,500	3,500	-	-	3,500	3,570	3,640	3,710	3,780
Insurance	3,244	3,244	3,220	-	-	3,220	3,380	3,550	3,720	3,900
Supplies	745	725	760	-	-	760	770	780	790	800
Allocations	3,846	6,346	6,177	-	-	6,177	6,460	6,740	7,030	7,330
Other Operating Expenses	2,158	1,400	2,190	-	-	2,190	2,230	2,270	2,310	2,350
TOTAL OPERATING COSTS	19,143	14,215	15,847	-	-	15,847	16,410	16,980	17,560	18,160
*Percentage Increase over prior year						-17.2%	3.6%	3.5%	3.4%	3.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	12,310	17,238	10,000	-	-	10,000	9,950	9,900	9,850	9,790
TOTAL CAPITAL / RESERVE	12,310	17,238	10,000	-	-	10,000	9,950	9,900	9,850	9,790
TOTAL COSTS	31,453	31,453	25,847	-	-	25,847	26,360	26,880	27,410	27,950
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(38)	-	-	(38)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(170)	(170)	(168)	-	-	(168)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(31,283)	(31,283)	(25,679)	-	-	(25,679)	(26,190)	(26,710)	(27,240)	(27,780)
*Percentage increase over prior year Requisition						-17.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.236	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Small Craft Harbour Fernwood Dock							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500
		\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$2,500	\$47,500	\$100,000	\$0	\$0	\$0	\$147,500
		\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500
		\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Project Number 21-02 **Capital Project Title** Painting and Repairs **Capital Project Description** Paint and replace rotten deck boards, float rail and antislip gangway.
Project Rationale Repairs and maintenance identified in 2020 dock inspection report

Project Number 21-01 **Capital Project Title** Rub Boards **Capital Project Description** Replace rub boards as identified in 2019 condition assessment
Project Rationale Replacement of rub boards as recommended in 2019 assessment report

Project Number 22-01 **Capital Project Title** Anticipated work from 2019 inspection **Capital Project Description** Replace and repair damaged sections
Project Rationale Anticipated work from 2019 condition assessment report

Reserve Schedule

Reserve Fund: 1.236 Fernwood Dock (SSI) - Capital Reserve Fund - Bylaw 3808

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

Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		168,345	192,539	155,039	64,989	74,889	84,739
Transfer from Ops Budget		21,514	10,000	9,950	9,900	9,850	9,790
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	(47,500)	(100,000)	-	-	-
Interest Income		2,680					
Ending Balance \$		192,539	155,039	64,989	74,889	84,739	94,529

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

Community Transit (SSI)

FINAL BUDGET

MARCH 2022

Service: 1.238 SSI Community Transit & Transportation
1.238A Community Transit (SSI)

Commission: SSI Community Transit & Transportation

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$71,750 or \$0.026 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$472,813.

COMMISSION:

Salt Spring Island Community Transit & Transportation Commission.

FUNDING:

The transit service is funded by Transit Fare Revenue and requisition.

1.238A - Community Transit (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	420,259	410,222	443,032	26,339	-	469,371	497,104	513,481	523,751	534,226
Allocations	21,216	21,216	22,625	-	-	22,625	23,077	23,538	24,009	24,490
Other Operating Expenses	820	820	1,000	-	-	1,000	1,050	1,100	1,150	1,200
TOTAL OPERATING COSTS	442,295	432,258	466,657	26,339	-	492,996	521,231	538,119	548,910	559,916
*Percentage Increase over prior year			5.5%			11.5%	5.7%	3.2%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	10,000	25,783	10,000	5,000	-	15,000	30,000	35,000	35,000	35,000
Transfer to Operating Reserve Fund	53,880	53,880	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	63,880	79,663	10,000	5,000	-	15,000	30,000	35,000	35,000	35,000
TOTAL COSTS	506,175	511,921	476,657	31,339	-	507,996	551,231	573,119	583,910	594,916
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(130,000)	-	-	(130,000)	(111,203)	(44,816)	(13,237)	-
Transit Pass Revenue	(126,922)	(130,368)	(144,359)	(10,232)	-	(154,591)	(191,325)	(225,438)	(229,947)	(234,546)
Safe Restart Funding Allocation (2021)	(196,310)	(196,310)	(28,044)	-	-	(28,044)	-	-	-	-
Other Income	(510)	(510)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
Grants in Lieu of Taxes	(181)	(181)	(130)	-	-	(130)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(323,923)	(327,369)	(303,053)	(10,232)	-	(313,285)	(303,218)	(270,954)	(243,894)	(235,266)
REQUISITION	(182,252)	(182,252)	(173,604)	(21,107)	-	(194,711)	(248,013)	(302,165)	(340,016)	(359,650)
*Percentage increase over prior year Requisition			-4.75%			6.8%	27.4%	21.8%	12.5%	5.8%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.238A	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Community Transit (SSI)							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000
		\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$20,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$0	\$140,000
		\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000
		\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000

CAPITAL REGIONAL DISTRICT
 5 YEAR CAPITAL PLAN
 2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</p>	<p>Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 1.238A
Service Name: Community Transit (SSI)

Project List and Budget														
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total	
22-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000
22-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
23-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000
23-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
24-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
24-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
25-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$35,000
25-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000
26-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000
26-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
				\$200,000			\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Community Transit (SSI)
 Reserve Summary Schedule
 2022 - 2026 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	302,186	172,186	60,983	16,167	2,930	2,930
Capital Reserve Fund	43,324	23,324	18,324	18,324	18,324	53,324
Total	345,510	195,510	79,307	34,491	21,254	56,254

Reserve Schedule

Reserve Fund: 1.238 SSI Transit - Operating Reserve Fund - Bylaw 4146

Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		244,072	302,186	172,186	60,983	16,167	2,930
Transfer from Ops Budget		53,880	-	-	-	-	-
Transfer to Ops Budget		-	(130,000)	(111,203)	(44,816)	(13,237)	-
Interest Income		4,233					
Ending Balance \$		302,186	172,186	60,983	16,167	2,930	2,930

Assumptions/Background:

To fund service expansions & bus leasing costs

Reserve Schedule

Reserve Fund: SSI Transit - Capital Reserve Fund - Bylaw 4214

Monies in the reserve fund will be used to provide for new capital works and extension or renewal of existing capital works, including the planning, study, design, construction of facilities, land acquisition, as well as machinery or equipment necessary for capitalworks and related debt servicing payments.

Reserve Cash Flow

Fund: Fund Centre:	1091 102201	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		52,495	43,324	23,324	18,324	18,324	18,324
Transfer from Ops Budget		30,320	15,000	30,000	35,000	35,000	35,000
Planned Purchase		(40,000)	(35,000)	(35,000)	(35,000)	(35,000)	-
Interest Income		510					
Ending Balance \$		43,324	23,324	18,324	18,324	18,324	53,324

Assumptions/Background:

Capital Reserve Fund for new capital works, extension or renewal of capital works, planning, study, design, construction of facilities, land acquisition as well as machinery or equipment necessary for capital works and related dept servicing.

CAPITAL REGIONAL DISTRICT

2022 Budget

Community Transportation (SSI)

FINAL BUDGET

MARCH 2022

Service: 1.238 SSI Community Transit & Transportation
1.238B Community Transportation (SSI)

Commission: SSI Community Transit & Transportation

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$146,250 or \$0.044 / \$1,000 of actual assesses value of land and improvements. To a maximum of \$273,734.

COMMISSION:

Salt Spring Island Community Transit & Transportation Commission.

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Pathway Maintenance	6,000	6,000	-	-	-	-	-	-	-	-
Allocations	59,637	59,637	59,274	-	-	59,274	61,827	61,762	64,693	64,355
Labour Cost	8,008	8,008	8,127	13,185	-	21,312	21,848	22,220	22,756	23,131
Other Operating Expenses	1,620	1,370	1,620	-	-	1,620	1,660	1,700	1,740	1,780
TOTAL OPERATING COSTS	75,265	75,015	69,021	13,185	-	82,206	85,335	85,682	89,189	89,266
*Percentage Increase over prior year						9.2%	3.8%	0.4%	4.1%	0.1%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	91,117	91,367	85,000	-	-	85,000	90,000	90,000	90,000	90,000
Transfer to Operating Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL DEBT / RESERVES	96,117	96,367	90,000	-	-	90,000	95,000	95,000	95,000	95,000
TOTAL COSTS	171,382	171,382	159,021	13,185	-	172,206	180,335	180,682	184,189	184,266
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(1,020)	(1,020)	(1,040)	-	-	(1,040)	(1,060)	(1,080)	(1,100)	(1,120)
Grants in Lieu of Taxes	(130)	(130)	(121)	-	-	(121)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(1,150)	(1,150)	(1,161)	-	-	(1,161)	(1,190)	(1,210)	(1,230)	(1,250)
REQUISITION	(170,232)	(170,232)	(157,860)	(13,185)	-	(171,045)	(179,145)	(179,472)	(182,959)	(183,016)
*Percentage increase over prior year Requisition						-7.3%	4.7%	0.2%	1.9%	0.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.238B							
	Community Transportation (SSI)	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$425,000	\$431,500	\$96,000	\$106,000	\$118,000	\$1,176,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$425,000	\$431,500	\$96,000	\$106,000	\$118,000	\$1,176,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$260,000	\$365,000	\$60,000	\$60,000	\$80,000	\$825,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$165,000	\$66,500	\$36,000	\$46,000	\$38,000	\$351,500
		\$0	\$425,000	\$431,500	\$96,000	\$106,000	\$118,000	\$1,176,500

**Community Transportation (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	13,600	18,600	23,600	28,600	33,600	38,600
Pathways CRF	69,767	16,927	40,427	94,427	138,427	190,427
Sidewalks CRF	27,444	284	284	284	284	284
North Ganges Transportation Plan	6,181	6,181	6,181	6,181	6,181	6,181
Total	116,992	41,992	70,492	129,492	178,492	235,492

Reserve Schedule

Reserve Fund: 1.238B Transportation (SSI) - Operating Reserve Fund - Bylaw 4146

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		10,144	13,600	18,600	23,600	28,600	33,600
Transfer from Ops Budget		3,253	5,000	5,000	5,000	5,000	5,000
Interest Income		203					
Ending Balance \$		13,600	18,600	23,600	28,600	33,600	38,600

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund - Bylaw 3943

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund:	1086	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	102142						
Beginning Balance		20,229	69,767	16,927	40,427	94,427	138,427
Transfer from Ops Budget		91,117	85,000	90,000	90,000	90,000	90,000
Planned Purchase		(42,765)	(137,840)	(66,500)	(36,000)	(46,000)	(38,000)
Interest Income		1,186					
Ending Balance \$		69,767	16,927	40,427	94,427	138,427	190,427

Assumptions/Background:

Fund balance to provide for capital expenditures for or in respect of capital projects, land, machinery or equipment for them and extension or renewal of existing capital works and related debt servicing payments. Should allow for CRD to participate in partnership with Island Pathways on planned projects

Reserve Schedule

Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund

Bylaw 3943

Reserve Cash Flow

Fund: Fund Centre:	1086 102147	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		27,032	27,444	284	284	284	284
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(27,160)	-	-	-	-
Interest Income		411					
Ending Balance \$		27,444	284	284	284	284	284

Assumptions/Background:

Funds received from property owners for sidewalks in front of their properties

Reserve Schedule

Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund

Bylaw 3943

Reserve Cash Flow

Fund: Fund Centre:	1086 102148	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		6,088	6,181	6,181	6,181	6,181	6,181
Interest Income		93					
Ending Balance \$		6,181	6,181	6,181	6,181	6,181	6,181

Assumptions/Background:

\$250,000 per year transferred from requisition in accordance with Bylaw 3956 (four years 2015-2018)

CAPITAL REGIONAL DISTRICT

2022 Budget

Salt Spring Island Arts

FINAL BUDGET

MARCH 2022

Service: 1.299 SSI Arts

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the ArtSpring Theatre and contributing to arts programming through the Gulf Islands Community Arts Council (Bylaw No. 3116, January 29, 2004).

SERVICE DESCRIPTION:

This is a service for the contribution to the operation of the ArtSpring Theatre and the arts programs on Salt Spring Island. ArtSpring Theatre is operated by the Island Arts Centre Society. The arts programs are run by the Gulf Islands Community Arts Council. The CRD owns the land that the ArtSpring Theatre is situated on and there is a 10 year license of occupation with the Island Arts Society. Funds provided to ArtSpring Theatre are for maintaining, equipping and operating the facility. Funds provided to the Community Arts Council are for arts programming.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$93,050 or \$0.031 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$192,858.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Art Centre Society	81,130	81,130	82,348	-	-	82,348	98,816	98,816	98,816	98,816
Gulf Islands Community Arts Council	34,770	34,770	35,292	-	-	35,292	42,350	42,350	42,350	42,350
Allocations	2,377	2,377	2,370	-	-	2,370	2,417	2,465	2,515	2,565
Other Operating Expenses	200	1,752	200	-	-	200	200	200	200	200
TOTAL COSTS	118,477	120,029	120,210	-	-	120,210	143,783	143,831	143,881	143,931
*Percentage Increase over prior year						1.5%	19.6%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	-	(1,552)	1,552	-	-	1,552	-	-	-	-
Balance c/fwd from 2020 to 2021	125	125	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(90)	(85)	-	-	(85)	(90)	(90)	(90)	(90)
TOTAL REVENUE	35	(1,517)	1,467	-	-	1,467	(90)	(90)	(90)	(90)
REQUISITION	(118,512)	(118,512)	(121,677)	-	-	(121,677)	(143,693)	(143,741)	(143,791)	(143,841)
*Percentage increase over prior year Requisition						2.7%	18.1%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Building Numbering

FINAL BUDGET

MARCH 2022

Service: 1.316 SSI Building Numbering

Committee: Electoral Area

DEFINITION:

To provide the extended service of numbering of buildings within the Electoral Area of Salt Spring Island.
Bylaw No. 2082, adopted 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:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Building Inspection	8,916	8,916	9,094	-	-	9,094	9,276	9,462	9,651	9,844
Allocations	514	514	473	-	-	473	482	492	501	511
Other Operating Expenses	20	25	20	-	-	20	20	20	20	20
TOTAL COSTS	9,450	9,455	9,587	-	-	9,587	9,778	9,974	10,172	10,375
*Percentage Increase over prior year						1.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	-	(19)	19	-	-	19	-	-	-	-
Balance c/fwd from 2020 to 2021	28	28	-	-	-	-	-	-	-	-
Other Revenue	(20)	(6)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	8	3	(1)	-	-	(1)	(20)	(20)	(20)	(20)
REQUISITION	(9,458)	(9,458)	(9,586)	-	-	(9,586)	(9,758)	(9,954)	(10,152)	(10,355)
*Percentage increase over prior year Requisition						1.4%	1.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Livestock Injury Compensation

FINAL BUDGET

MARCH 2022

Service: 1.342 SSI 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 (Salt Spring Islands) Bylaw No. 1, 2021)

PARTICIPATION:

Salt Spring Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Allocations	-	-	150	-	-	150	153	156	159	162
Compensation Claim Payments	-	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	-	-	3,150	-	-	3,150	3,153	3,156	3,159	3,162
*Percentage Increase over prior year						N/A	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	(3,150)	-	-	(3,150)	(3,153)	(3,156)	(3,159)	(3,162)
*Percentage increase over prior year Requisition						N/A	0.1%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Emergency Program

FINAL BUDGET

MARCH 2022

DEFINITION:

To provide an Emergency Program as an Extended Service in preparation for emergencies.
Establishment Bylaw No. 2084 (December 16, 1992). Bylaw No. 2094 (February 1993), establishes the mode of operation and administration of the program.
Bylaw No. 2204 (April 27, 1994) and Bylaw No. 2205 (April 27, 1994) repeal and replace Bylaws 2084 and 2094 respectively.
Bylaw No. 2486 (March 26, 1997) establishes guidelines for the operation and administration of the SSI Program and repeals Bylaw No. 2205.
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

Governed by Bylaw #3446, this service provides planning and management of community disaster emergency response and recovery plans for the communities of Salt Spring Island Electoral Area. The service was started in 1992 in response to the *Provincial Emergency Program Act*.

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

PARTICIPATION:

The service and participating area shall be coterminous with that of the Salt Spring Island Electoral Area.

LEVY:

The cost of providing the service established shall be recovered by requisition of money 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 of the Municipal Act.

FUNDING:

Requisition

1.371 - SSI Emergency Program	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Travel Expense	1,500	1,425	1,530	-	-	1,530	1,560	1,590	1,620	1,650
Contract for Services	79,969	75,971	78,510	-	-	78,510	80,080	81,680	83,320	84,990
Neighbourhood Program	4,400	4,180	4,490	-	-	4,490	4,580	4,670	4,760	4,850
Emergency Social Services	100	95	100	-	-	100	100	100	100	100
Building Rent	17,100	16,245	14,898	-	-	14,898	15,200	15,500	15,810	16,130
Staff Training & Development	2,000	1,900	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	10,250	9,738	5,360	-	-	5,360	5,470	5,580	5,700	5,820
Allocations	4,821	4,821	6,955	-	-	6,955	7,094	7,236	7,381	7,528
Other Operating Expenses	18,960	18,094	16,220	-	-	16,220	16,580	16,950	17,320	17,710
TOTAL OPERATING COSTS	139,100	132,469	130,103	-	-	130,103	132,744	135,426	138,171	140,978
*Percentage Increase over prior year						-6.5%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	2,131	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	2,131	-	-	-	-	-	-	-	-
TOTAL COSTS	139,100	134,600	130,103	-	-	130,103	132,744	135,426	138,171	140,978
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/FW from 2020 to 2021	(6,000)	(6,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(5,000)	-	(2,000)	-	-	(2,000)	(1,500)	(1,000)	(500)	-
Grants in Lieu of Taxes	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(100)	(600)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
						-				
TOTAL REVENUE	(11,187)	(6,687)	(2,190)	-	-	(2,190)	(1,690)	(1,190)	(690)	(190)
REQUISITION	(127,913)	(127,913)	(127,913)	-	-	(127,913)	(131,054)	(134,236)	(137,481)	(140,788)
*Percentage increase over prior year Requisition						0.0%	2.5%	2.4%	2.4%	2.4%

**SSI Emergency Program
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Capital Reserve Fund	42,572	42,572	42,572	42,572	42,572	42,572
Operating Reserve Fund	62,611	60,611	59,111	58,111	57,611	57,611
Equipment Replacement Fund	853	853	853	853	853	853
Total	106,036	104,036	102,536	101,536	101,036	101,036

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Capital Reserve Fund - Bylaw 3389

Reserve established for capital expenditures for or in respect of capital projects, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: Fund Centre:	1073 101949	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		41,934	42,572	42,572	42,572	42,572	42,572
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income		638					
Ending Balance \$		42,572	42,572	42,572	42,572	42,572	42,572

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - 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: Fund Centre:	1500 105402	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		31,628	62,611	60,611	59,111	58,111	57,611
Transfer from Ops Budget		30,502	-	-	-	-	-
Transfer to Ops Budget		-	(2,000)	(1,500)	(1,000)	(500)	-
Interest Income		481					
Ending Balance \$		62,611	60,611	59,111	58,111	57,611	57,611

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	101437						
Beginning Balance		3,483	853	853	853	853	853
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		(2,648)	-	-	-	-	-
Interest Income		18					
Ending Balance \$		853	853	853	853	853	853

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Search and Rescue

FINAL BUDGET

MARCH 2022

Service: 1.378 SSI Search and Rescue

Committee: Electoral Area

DEFINITION:

To establish a contribution to a search and rescue service in the Salt Spring Island Electoral Area.
Establishment Bylaw No. 3494 (Nov. 14, 2007).

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.
The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$15,000 or \$0.0053 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$32,973.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Transfers to SSI SAR Society	26,980	16,904	31,365	-	-	31,365	23,609	23,580	23,550	23,520
Allocations	1,323	1,323	1,415	-	-	1,415	1,443	1,472	1,502	1,532
Other Expenses	-	2,358	-	-	-	-	-	-	-	-
TOTAL COSTS	28,303	20,585	32,780	-	-	32,780	25,052	25,052	25,052	25,052
*Percentage Increase over prior year						15.8%	-23.6%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	-	7,728	(7,728)	-	-	(7,728)	-	-	-	-
Balance c/fwd from 2020 to 2021	(4,870)	(4,870)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(17)	(17)	(17)	-	-	(17)	(17)	(17)	(17)	(17)
Revenue - Other	(80)	(90)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
TOTAL REVENUE	(4,967)	2,751	(7,825)	-	-	(7,825)	(97)	(97)	(97)	(97)
REQUISITION	(23,336)	(23,336)	(24,955)	-	-	(24,955)	(24,955)	(24,955)	(24,955)	(24,955)
*Percentage increase over prior year Requisition						6.9%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

Salt Spring Island - Community Parks

FINAL BUDGET

MARCH 2022

Service: 1.455 SSI Community Parks

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

Supplementary Letters Patent - August, 1975 grants the power of acquiring, developing, operating and maintaining community parks. Bylaw No. 245 (Nov. 26, 1975); amended by Bylaw No. 461 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of, parks, trails, Saturday market, disc golf course and playgrounds on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$498,297 or \$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$933,184.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Parks and Recreation Advisory Commission
Continuation Bylaw #3763 (May 2011), an advisory commission for Parks and Recreation in the Salt Spring Island Electoral Area.
Original established by Bylaw (Bylaw No. 327 - January 12, 1977).

FUNDING:

Requisition

1.455 - Salt Spring Island Recreation - Community Parks	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries	430,030	414,019	424,416	38,179	-	462,595	472,536	482,694	493,061	503,654
Maintenance, Security & Insurance	43,920	45,892	40,830	-	-	40,830	43,110	44,190	45,300	46,430
Internal Allocations	117,483	117,303	135,451	-	-	135,451	138,156	140,924	143,746	146,622
Utilities & Operating - Supplies	35,070	33,233	33,775	-	-	33,775	34,450	35,120	35,800	36,500
Contract for Services	33,100	34,911	31,150	-	6,400	37,550	31,770	32,400	33,040	33,700
Travel - Vehicles	17,800	28,530	25,060	-	-	25,060	25,560	26,070	26,590	27,120
Parks Maintenance Labour	186,207	200,677	208,370	-	-	208,370	193,730	197,605	201,557	205,589
Bylaw Labour	45,977	53,477	46,897	9,968	-	56,865	57,973	59,102	60,255	61,431
TOTAL OPERATING COSTS	909,587	928,042	945,949	48,147	6,400	1,000,496	997,285	1,018,105	1,039,349	1,061,046
*Percentage Increase			4.0%			10.0%	-0.3%	2.1%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	5,090	5,090	5,000	-	-	5,000	5,000	5,500	5,500	5,500
Transfer to Capital Reserve Fund	5,000	5,000	5,000	5,000	(6,400)	3,600	10,000	15,000	15,000	15,000
TOTAL CAPITAL / RESERVES	10,090	10,090	10,000	5,000	(6,400)	8,600	15,000	20,500	20,500	20,500
DEBT CHARGES	-	-	-	-	-	-	31,750	85,789	85,789	85,789
TOTAL COST	919,677	938,132	955,949	53,147	-	1,009,096	1,044,035	1,124,394	1,145,638	1,167,335
Internal Time Recovery	(356,700)	(356,700)	(397,958)	-	-	(397,958)	(387,274)	(395,166)	(403,222)	(411,445)
TOTAL COSTS NET OF RECOVERIES	562,977	581,432	557,991	53,147	-	611,138	656,761	729,228	742,416	755,890
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2020 to 2021	55,938	55,938	-	-	-	-	-	-	-	-
Rental Income	(45,170)	(70,525)	(117,200)	-	-	(117,200)	(119,540)	(121,930)	(124,360)	(126,850)
Provincial Grant	(125,938)	(125,938)	-	-	-	-	-	-	-	-
Other Grant	-	-	-	-	(9,968)	(9,968)	-	-	-	-
Revenue-Other	(30,296)	(23,396)	(25,898)	-	-	(25,898)	(26,020)	(26,140)	(26,270)	(26,400)
TOTAL REVENUE	(145,466)	(163,921)	(143,098)	-	(9,968)	(153,066)	(145,560)	(148,070)	(150,630)	(153,250)
REQUISITION	(417,511)	(417,511)	(414,893)	(53,147)	9,968	(458,072)	(511,201)	(581,158)	(591,786)	(602,640)
*Percentage increase over prior year requisition			-0.6%			9.7%	11.6%	13.7%	1.8%	1.8%
AUTHORIZED POSITIONS:										
Salaried	4.6	4.6	4.6	0.5		5.1	5.1	5.1	5.1	5.1
User Funding	8.02%					19.18%	18.20%	16.72%	16.75%	16.78%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.455	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Community Parks							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$75,000	\$85,000	\$15,000	\$5,000	\$5,000	\$5,000	\$115,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$735,000	\$1,095,000	\$100,000	\$85,000	\$90,000	\$2,105,000
Vehicles	V	\$65,000	\$130,000	\$40,000	\$0	\$55,000	\$0	\$225,000
		\$140,000	\$950,000	\$1,150,000	\$105,000	\$145,000	\$95,000	\$2,445,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Equipment Replacement Fund	ERF	\$5,000	\$55,000	\$15,000	\$5,000	\$60,000	\$5,000	\$140,000
Grants (Federal, Provincial)	Grant	\$0	\$750,000	\$55,000	\$55,000	\$55,000	\$30,000	\$945,000
Donations / Third Party Funding	Other	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Reserve Fund	Res	\$65,000	\$75,000	\$80,000	\$45,000	\$30,000	\$60,000	\$290,000
		\$140,000	\$950,000	\$1,150,000	\$105,000	\$145,000	\$95,000	\$2,445,000

Service: 1.455 SSI Community Parks

Project Number 20-08 **Capital Project Title** Centennial Park Upgrades **Capital Project Description** Upgrades or replacement of park features and amenities
Project Rationale Upgrades based on the 2016 Centennial Park Master Plan

Project Number 20-06 **Capital Project Title** Construction of Ganges Boardwalk **Capital Project Description** The construction of the Ganges boardwalk to connect the village core to the harbours end has been a long standing project. CWF have been allocated to design work. 5k from reserves is required to fund CRD staff time
Project Rationale Project is dependant on securing tenure along the foreshore

Project Number 19-07 **Capital Project Title** Improve Beach Accesses **Capital Project Description** Upgrades and improvements required for existing beach accesses on MOTI right of ways. 2022 Cusheon Lake.
Project Rationale

Project Number 20-04 **Capital Project Title** Rotary Dock Replacement **Capital Project Description** Replace rotary dock
Project Rationale Project is dependant on securing grant funding or donations.

Project Number 20-05 **Capital Project Title** Centennial Park Boardwalk Upgrades **Capital Project Description** Repair existing boardwalk & gazebo based on 2020 structural assessment
Project Rationale New vehicle to replace 2011 Chevy Colorado

Project Number 19-09 **Capital Project Title** ERF for maintenance equipment **Capital Project Description** Replace maintenance equipment
Project Rationale Replacement of equipment that has reached its end of life.

Project Number 21-06	Capital Project Title New mower	Capital Project Description New EV mower for parks
Project Rationale New mower required for park maintenance. Green or electric options are to be considered.		
Project Number 21-08	Capital Project Title New park maintenance truck	Capital Project Description Partial funding for new EV truck. Additional funding in ParkLand CRF
Project Rationale Additional vehicle required for park maintenance		
Project Number 21-01	Capital Project Title Linear Park Development	Capital Project Description Trail and parking upgrades or development
Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking		
Project Number 21-02	Capital Project Title Centennial Park Playground - Donation	Capital Project Description Centennial Park Playground - Donation
Project Rationale PARC has an opportunity to be granted a one-time donation gift of up to \$70,000 to add additional playground features to Centennial Park.		
Project Number 21-05	Capital Project Title Vehicle Replacement	Capital Project Description Replace maintenance truck
Project Rationale		
Project Number 22-03	Capital Project Title Playground upgrades	Capital Project Description Upgrade and replace gravel at Portlock and Drummond Playground
Project Rationale		

**1.45X SSI Pool, Park Land, Community Recreation, Community Parks, and Fernwood Dock
Reserves Summary
2022 - 2026 Financial Plan**

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2021	2022	2023	2024	2025	2026
1.45X - Equipment Replacement Funds	147,959	110,459	95,459	120,959	97,459	118,959
1.459 - Land Acquisition Reserve Fund	912,498	812,498	112,498	112,498	112,498	112,498
1.459 - Pool Facility Capital Reserve Fund	97,461	102,459	102,459	132,459	187,459	277,459
1.455 - Community Parks Reserve Fund	77,459	46,059	11,059	16,059	21,059	26,059
1.45X - Parks & Rec Reserve Funds	410,214	193,200	48,200	90,200	126,700	240,200
1.459 - 2nd Land Reserve Fund	-	-	-	-	-	-
1.455 - Community Parks Operating Reserve Fund	-	-	-	-	-	-
1.458 - Community Recreation Operating Reserve Fund	8,222	8,222	8,222	8,222	8,222	8,222
1.459 - Pool & Park Land Operating Reserve Fund	35,689	12,606	27,606	47,606	67,606	87,606
1.236 - Fernwood Dock Capital Reserve Fund	192,539	155,039	64,989	74,889	84,739	94,529
Total projected year end balance	1,882,040	1,440,541	470,491	602,891	705,741	965,531

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	148,245	147,959	110,459	95,459	120,959	97,459
Planned Purchase	55,090	52,500	67,500	70,500	71,500	71,500
Transfer from Operating Budget	(56,251)	(90,000)	(82,500)	(45,000)	(95,000)	(50,000)
Interest Income	875					
Ending Balance \$	147,959	110,459	95,459	120,959	97,459	118,959

Equipment Replacement Reserve Schedule

Reserve Fund: 1.455 SSI Parks

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: 1022 Fund Centre: 101444	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	87,153	102,582	60,082	60,082	70,582	27,082
Transfer from Ops Budget	15,090	12,500	15,000	15,500	16,500	16,500
Expenditures (Based on Capital Plan)	(274)	(55,000)	(15,000)	(5,000)	(60,000)	(5,000)
Interest Income	614	-	-	-	-	-
Ending Balance \$	102,582	60,082	60,082	70,582	27,082	38,582

Assumptions/Background:

Maintain adequate funding for lifecycle replacement of maintenance equipment, machinery and vehicles.

Reserve Schedule

1.455 - Community Parks

Bylaw 3085

Reserve Cash Flow

Fund: 1064 Fund Centre: 101792	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	176,119	77,459	46,059	11,059	16,059	21,059
Transfer from Ops Budget	10,000	13,600	25,000	30,000	30,000	30,000
Expenditures (Based on Capital Plan)	(110,000)	(45,000)	(60,000)	(25,000)	(25,000)	(25,000)
Interest Income	1,340	-	-	-	-	-
Ending Balance \$	77,459	46,059	11,059	16,059	21,059	26,059

Assumptions/Background:

Fund balance to provide for community park capital expenditures or in respect of capital projects, land, machinery or equipment and extension or renewal of existing capital works.
 * Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.455 - Community Park Facilities

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 102030	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	21,766	11,953	1,953	6,953	11,953	31,953
Transfer from Ops Budget	5,000	20,000	25,000	25,000	25,000	25,000
Expenditures (Based on Capital Plan)	(15,000)	(30,000)	(20,000)	(20,000)	(5,000)	(35,000)
Interest Income*	187	-	-	-	-	-
Ending Balance \$	11,953	1,953	6,953	11,953	31,953	21,953

Assumptions/Background:

Fund balance to provide for community park facilities capital expenditures or in respect of capital projects and extension or renewal of existing facilities capital works.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2022 Budget

Salt Spring Island - Community Recreation

FINAL BUDGET

MARCH 2022

Service: 1.458 SSI Community Recreation

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

Supplementary Letters Patent, Division XV, October 3, 1975 established to provide recreational programs for any Electoral Area. Bylaw No. 462 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of recreation programs and day camps for youth on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

\$0.063 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$491,477.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Parks and Recreation Advisory Commission
Continuation Bylaw #3763 (May 2011), an advisory commission for Parks and Recreation in the Salt Spring Island Electoral Area.
Original established by Bylaw (Bylaw No. 327 - January 12, 1977).

FUNDING:

1.458 - Salt Spring Island - Community Recreation Programs	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries and Wages	136,993	103,704	118,098	-	-	118,098	120,550	123,054	125,607	128,218
Recreation Programs	74,910	65,532	95,004	-	-	95,004	97,310	99,260	101,980	104,030
Internal Allocations	36,287	11,948	38,131	-	-	38,131	38,896	39,679	40,469	41,275
Travel and Insurance	6,500	6,622	6,180	-	-	6,180	6,320	6,460	6,600	6,750
Other Operating	9,630	5,213	7,390	-	-	7,390	7,550	7,710	7,870	8,030
TOTAL OPERATING COSTS	264,320	193,019	264,803	-	-	264,803	270,626	276,163	282,526	288,303
*Percentage Increase						0.2%	2.2%	2.0%	2.3%	2.0%
TOTAL COSTS	264,320	193,019	264,803	-	-	264,803	270,626	276,163	282,526	288,303
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2020 to 2021	1,335	1,335	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Revenue - Fees	(170,770)	(92,544)	(210,183)	-	-	(210,183)	(210,156)	(214,493)	(219,626)	(224,143)
Grants in Lieu of Taxes	(39)	(39)	(38)	-	-	(38)	(40)	(40)	(40)	(40)
Provincial Grant	(41,335)	(48,260)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(210,809)	(139,508)	(210,221)	-	-	(210,221)	(210,196)	(214,533)	(219,666)	(224,183)
REQUISITION	(53,511)	(53,511)	(54,582)	-	-	(54,582)	(60,430)	(61,630)	(62,860)	(64,120)
*Percentage increase over prior year requisition						2.0%	10.7%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7
User Funding %	64.6%					79.4%	77.7%	77.7%	77.7%	77.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.458	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Community Recreation							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$30,000	\$300,000	\$5,000	\$0	\$5,000	\$340,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$35,000	\$305,000	\$10,000	\$5,000	\$10,000	\$365,000
		\$0	\$35,000	\$305,000	\$10,000	\$5,000	\$10,000	\$365,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$30,000	\$100,000	\$5,000	\$0	\$5,000	\$140,000
		\$0	\$35,000	\$305,000	\$10,000	\$5,000	\$10,000	\$365,000
		\$0	\$35,000	\$305,000	\$10,000	\$5,000	\$10,000	\$365,000

Service: 1.458 SSI Community Recreation

Project Number 21-09 **Capital Project Title** Replace Tennis Court #2,3,4 **Capital Project Description** Tennis court replacement required to mediate drainage issues and replace cracked pads
Project Rationale The existing court surface is at the end of its life and needs to be replaced.

Project Number 19-09 **Capital Project Title** Office and computer equipment **Capital Project Description** Upgrade and replace office and computer equipment
Project Rationale Equipment replacement for recreation programs and services

Project Number 21-07 **Capital Project Title** Tennis Court Upgrades **Capital Project Description** Resurface tennis courts
Project Rationale Cracks in tennis courts need to be filled and resurfaced

Project Number 22-01 **Capital Project Title** Skate Board Park Condition Assessment **Capital Project Description** Assess Kanaka skate board park
Project Rationale

Project Number 22-02 **Capital Project Title** Bike Park Annual Repairs and Upgrades **Capital Project Description** Upgrades and repairs to Lions Bike Park
Project Rationale

**1.45X SSI Pool, Park Land, Community Recreation, Community Parks, and Fernwood Dock
Reserves Summary
2022 - 2026 Financial Plan**

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2021	2022	2023	2024	2025	2026
1.45X - Equipment Replacement Funds	147,959	110,459	95,459	120,959	97,459	118,959
1.459 - Land Acquisition Reserve Fund	912,498	812,498	112,498	112,498	112,498	112,498
1.459 - Pool Facility Capital Reserve Fund	97,461	102,459	102,459	132,459	187,459	277,459
1.455 - Community Parks Reserve Fund	77,459	46,059	11,059	16,059	21,059	26,059
1.45X - Parks & Rec Reserve Funds	410,214	193,200	48,200	90,200	126,700	240,200
1.459 - 2nd Land Reserve Fund	-	-	-	-	-	-
1.455 - Community Parks Operating Reserve Fund	-	-	-	-	-	-
1.458 - Community Recreation Operating Reserve Fund	8,222	8,222	8,222	8,222	8,222	8,222
1.459 - Pool & Park Land Operating Reserve Fund	35,689	12,606	27,606	47,606	67,606	87,606
1.236 - Fernwood Dock Capital Reserve Fund	192,539	155,039	64,989	74,889	84,739	94,529
Total projected year end balance	1,882,040	1,440,541	470,491	602,891	705,741	965,531

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	148,245	147,959	110,459	95,459	120,959	97,459
Planned Purchase	55,090	52,500	67,500	70,500	71,500	71,500
Transfer from Operating Budget	(56,251)	(90,000)	(82,500)	(45,000)	(95,000)	(50,000)
Interest Income	875					
Ending Balance \$	147,959	110,459	95,459	120,959	97,459	118,959

Equipment Replacement Reserve Schedule

Reserve Fund: 1.458 SSI Recreation

For replacement of equipment and vehicles belonging to SSI Recreation services.

Reserve Cash Flow

Fund: 1022 Fund Centre: 101445	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	14,643	10,362	10,362	10,362	10,362	10,362
Transfer from Ops Budget	5,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)	(9,370)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income	88	-	-	-	-	-
Ending Balance \$	10,362	10,362	10,362	10,362	10,362	10,362

Assumptions/Background:

Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, program supplies and equipment.

Reserve Schedule

1.458 - Community Recreation Facilities

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 101786	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	141,677	134,698	110,698	16,698	17,698	24,198
Transfer from Ops Budget	6,000	6,000	6,000	6,000	6,500	6,500
Expenditures (Based on Capital Plan)	(15,000)	(30,000)	(100,000)	(5,000)	-	(5,000)
Interest Income	2,021	-	-	-	-	-
Ending Balance \$	134,698	110,698	16,698	17,698	24,198	25,698

Assumptions/Background:

Fund balance to provide for community recreation facilities capital expenditures or in respect of capital projects and extension or renewal of existing capital works.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.458 - Community Recreation Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105549	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	-	8,222	8,222	8,222	8,222	8,222
Transfer from Ops Budget	8,222	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Ending Balance \$	8,222	8,222	8,222	8,222	8,222	8,222

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

Salt Spring Island - Pool & Park Land

FINAL BUDGET

MARCH 2022

Service: 1.459 SSI Pool & Park Land

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

A specified area established in 1972 to provide parks, recreation and related community programs, equipment, facilities and acquisition of real property. Bylaw No. 91(February 23, 1972). Since repealed, Bylaw No. 2422 (1996) and Bylaw No. 3183 (2004). Bylaw 4002 (2015) repeals bylaw 2422 and 3206.

SERVICE DESCRIPTION:

This is a service for the provision of general administrative services, water access points, active parks (playing fields) and overseeing facility upgrades, leisure brochures for Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$1,861,432 or \$0.6325 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$3,934,927.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Parks and Recreation Advisory Commission
Continuation Bylaw #3763 (May 2011), an advisory commission for Parks and Recreation in the Salt Spring Island Electoral Area.
Original established by Bylaw (Bylaw No. 327 - January 12, 1977).

FUNDING:

Requisition

1.459 - Salt Spring Island - Pool & Park Land	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Pool	809,271	764,460	929,312	(38,179)	15,000	906,133	913,791	932,504	951,588	971,087
Park Land	680,782	659,955	722,711	112,727	16,400	851,838	969,510	1,003,328	1,046,871	1,063,577
TOTAL OPERATING COSTS	1,490,053	1,424,415	1,652,023	74,548	31,400	1,757,971	1,883,301	1,935,832	1,998,459	2,034,664
*Percentage Increase			10.9%			18.0%	7.1%	2.8%	3.2%	1.8%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	65,000	65,000	65,000	-	-	65,000	70,000	80,000	85,000	90,000
Transfer to Pool ERF	35,000	35,000	35,000	-	-	35,000	47,500	50,000	50,000	50,000
Transfer to Pool ORF	-	13,083	-	-	-	-	-	-	-	-
Transfer to Park, Land & Recreation CRF	126,000	126,000	119,259	-	(6,400)	112,859	160,000	162,000	166,500	168,500
Transfer to Park, Land & Recreation ERF	15,000	15,000	12,500	-	-	12,500	15,000	15,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	-	17,689	-	5,000	-	5,000	15,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	241,000	271,772	231,759	5,000	(6,400)	230,359	307,500	327,000	337,500	344,500
DEBT CHARGES	28,026	28,365	310	-	-	310	146,310	506,198	506,198	506,198
TOTAL COSTS	1,759,079	1,724,552	1,884,092	79,548	25,000	1,988,640	2,337,111	2,769,030	2,842,157	2,885,362
Internal Recoveries	(96,138)	(74,464)	(100,780)	-	-	(100,780)	(102,790)	(104,860)	(106,960)	(109,100)
OPERATING LESS RECOVERIES	1,662,941	1,650,088	1,783,312	79,548	25,000	1,887,860	2,234,321	2,664,170	2,735,197	2,776,262
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(8,500)	(8,500)	(13,083)	-	(15,000)	(28,083)	-	-	-	-
Pool Fees	(131,150)	(131,101)	(260,000)	-	-	(260,000)	(265,200)	(270,500)	(275,910)	(281,430)
Provincial Grant	(40,928)	(31,828)	-	-	-	-	-	-	-	-
Lease and Rental Income	(7,895)	(5,991)	(8,050)	(36,234)	-	(44,284)	(97,193)	(115,977)	(122,577)	(124,979)
Payments in Lieu	(1,199)	(1,199)	(1,048)	-	-	(1,048)	(1,250)	(1,270)	(1,290)	(1,310)
Revenue - Other	(4,350)	(2,550)	(5,310)	(1,040)	-	(6,350)	(9,570)	(13,996)	(14,266)	(14,549)
TOTAL REVENUE	(194,022)	(181,169)	(287,491)	(37,274)	(15,000)	(339,765)	(373,213)	(401,743)	(414,043)	(422,268)
REQUISITION	(1,468,919)	(1,468,919)	(1,495,821)	(42,274)	(10,000)	(1,548,095)	(1,861,108)	(2,262,427)	(2,321,154)	(2,353,994)
*Percentage increase over prior year requisition			1.8%			5.4%	20.2%	21.6%	2.6%	1.4%
AUTHORIZED POSITIONS:										
Salaried	6.10	6.10	6.35	0.18		6.53	6.53	6.53	6.53	6.53
User Funding %	7.5%					13.1%	11.3%	9.8%	9.7%	9.8%

1.459 - Salt Spring Island Recreation - Swimming Pool	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries & Wages	452,264	414,372	572,496	(38,179)	-	534,317	549,854	561,304	572,990	584,926
Contract for Services	4,070	4,400	4,150	-	15,000	19,150	4,230	4,310	4,400	4,490
Utilities	128,060	124,580	128,750	-	-	128,750	131,330	133,960	136,630	139,360
Supplies - Chemicals	50,940	51,000	51,960	-	-	51,960	53,000	54,060	55,140	56,240
Programs and Other Operating	59,701	62,372	64,317	-	-	64,317	65,590	66,890	68,210	69,570
Maintenance & Insurance	54,500	48,000	46,220	-	-	46,220	47,140	48,080	49,040	50,020
Internal Allocations	18,936	18,936	19,803	-	-	19,803	20,199	20,603	21,015	21,435
Parks Maintenance Labour	40,800	40,800	41,616	-	-	41,616	42,448	43,297	44,163	45,046
TOTAL OPERATING COSTS	809,271	764,460	929,312	(38,179)	15,000	906,133	913,791	932,504	951,588	971,087
*Percentage Increase			14.8%			12.0%	0.8%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	65,000	65,000	65,000	-	-	65,000	70,000	80,000	85,000	90,000
Transfer to Operating Reserve Fund	-	13,083	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	47,500	50,000	50,000	50,000
DEBT CHARGES	28,026	28,365	310	-	-	310	146,310	506,198	506,198	506,198
TOTAL CAPITAL / RESERVES	128,026	141,448	100,310	-	-	100,310	263,810	636,198	641,198	646,198
TOTAL COSTS	937,297	905,908	1,029,622	(38,179)	15,000	1,006,443	1,177,601	1,568,702	1,592,786	1,617,285
Internal Recoveries	(20,440)	-	(20,850)	-	-	(20,850)	(21,270)	(21,700)	(22,130)	(22,570)
OPERATING LESS RECOVERIES	916,857	905,908	1,008,772	(38,179)	15,000	985,593	1,156,331	1,547,002	1,570,656	1,594,715
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(8,500)	(8,500)	(13,083)	-	(15,000)	(28,083)	-	-	-	-
Revenue - Fees	(131,150)	(131,101)	(260,000)	-	-	(260,000)	(265,200)	(270,500)	(275,910)	(281,430)
Grants in Lieu of Taxes	(662)	(662)	(522)	-	-	(522)	(690)	(700)	(710)	(720)
Provincial Grant	(40,928)	(31,828)	-	-	-	-	-	-	-	-
Revenue - Other	(4,350)	(2,550)	(5,310)	-	-	(5,310)	(5,410)	(5,510)	(5,610)	(5,720)
TOTAL REVENUE	(185,590)	(174,641)	(278,915)	-	(15,000)	(293,915)	(271,300)	(276,710)	(282,230)	(287,870)
REQUISITION	(731,267)	(731,267)	(729,857)	38,179	-	(691,678)	(885,031)	(1,270,292)	(1,288,426)	(1,306,845)
*Percentage increase over prior year requisition			-0.2%			-5.4%	28.0%	43.5%	1.4%	1.4%
AUTHORIZED POSITIONS:										
Salaried	4.10	4.10	4.35	-0.50		3.85	3.85	3.85	3.85	3.85
User Funding %	14.0%					25.8%	22.5%	17.2%	17.3%	17.4%
User Funding excluding debt %	14.4%					25.8%	25.7%	25.5%	25.4%	25.3%

1.459 - Salt Spring Island - Park Land	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries & Wages	256,590	259,280	279,434	39,748	-	319,182	378,220	386,301	394,554	402,980
Allocation to SSI Admin	132,744	135,510	140,051	-	-	140,051	147,108	145,933	154,134	152,063
Maintenance, Disposal & Security	24,200	23,354	24,985	21,350	-	46,335	68,200	86,364	104,541	106,631
Utilities	27,890	29,615	30,825	25,687	-	56,512	82,815	84,483	86,181	87,910
Contract for Services, Rent & Legal	31,040	29,877	32,465	2,500	16,400	51,365	38,110	38,860	39,632	40,416
Advertising, Promotion & Planning	7,250	5,000	6,250	3,000	-	9,250	10,380	10,590	10,802	11,015
Internal Allocations	75,438	75,447	76,308	9,942	-	86,250	93,276	95,980	98,722	100,693
Travel & Training	6,360	2,500	5,560	-	-	5,560	5,670	5,780	5,890	6,000
Licences, Fees & Insurance	15,510	19,429	22,060	5,000	-	27,060	27,860	28,810	29,792	30,806
Supplies & Other	13,620	11,812	12,830	5,500	-	18,330	24,090	24,570	25,054	25,543
Parks Maintenance Labour	87,750	65,741	89,505	-	-	89,505	91,296	93,123	94,986	96,886
Bylaw Labour	2,390	2,390	2,438	-	-	2,438	2,485	2,534	2,583	2,634
TOTAL OPERATING COSTS	680,782	659,955	722,711	112,727	16,400	851,838	969,510	1,003,328	1,046,871	1,063,577
*Percentage Increase			6.2%			25.1%	13.8%	3.5%	4.3%	1.6%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	15,000	15,000	12,500	-	-	12,500	15,000	15,000	16,000	16,000
Transfer to Capital Reserve Fund - Parkland	126,000	126,000	119,259	-	(6,400)	112,859	160,000	162,000	166,500	168,500
Transfer to Operating Reserve Fund - Parkland	-	17,689	-	5,000	-	5,000	15,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	141,000	158,689	131,759	5,000	(6,400)	130,359	190,000	197,000	202,500	204,500
TOTAL COSTS	821,782	818,644	854,470	117,727	10,000	982,197	1,159,510	1,200,328	1,249,371	1,268,077
Internal Recoveries	(75,698)	(74,464)	(79,930)	-	-	(79,930)	(81,520)	(83,160)	(84,830)	(86,530)
OPERATING LESS RECOVERIES	746,084	744,180	774,540	117,727	10,000	902,267	1,077,990	1,117,168	1,164,541	1,181,547
FUNDING SOURCES (REVENUE)										
Lease Income	-	-	-	(20,729)	-	(20,729)	(49,750)	(59,203)	(64,675)	(65,919)
Rental Income	(7,895)	(5,991)	(8,050)	(15,505)	-	(23,555)	(47,443)	(56,774)	(57,902)	(59,060)
Grants in Lieu of Taxes	(537)	(537)	(526)	-	-	(526)	(560)	(570)	(580)	(590)
Revenue - Other	-	-	-	(1,040)	-	(1,040)	(4,160)	(8,486)	(8,656)	(8,829)
TOTAL REVENUE	(8,432)	(6,528)	(8,576)	(37,274)	-	(45,850)	(101,913)	(125,033)	(131,813)	(134,398)
REQUISITION	(737,652)	(737,652)	(765,964)	(80,453)	(10,000)	(856,417)	(976,077)	(992,135)	(1,032,728)	(1,047,149)
*Percentage increase over prior year requisition			3.8%			16.1%	14.0%	1.6%	4.1%	1.4%
AUTHORIZED POSITIONS:										
Salaried	2.00	2.00	2.00	0.68		2.68	2.68	2.68	2.68	2.68
User Funding %	1.0%					2.4%	4.1%	4.7%	4.6%	4.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.459	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Park Land & Rec Programs							

EXPENDITURE

Buildings	B	\$0	\$1,361,135	\$8,225,000	\$2,605,000	\$55,000	\$25,000	\$12,271,135
Equipment	E	\$0	\$30,000	\$62,500	\$35,000	\$40,000	\$40,000	\$207,500
Land	L	\$0	\$230,002	\$700,000	\$0	\$100,000	\$0	\$1,030,002
Engineered Structures	S	\$0	\$450,000	\$90,000	\$50,000	\$0	\$0	\$590,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$2,071,137	\$9,077,500	\$2,690,000	\$195,000	\$65,000	\$14,098,637

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$3,400	\$0	\$0	\$0	\$0	\$3,400
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$8,000,000	\$0	\$0	\$0	\$8,000,000
Equipment Replacement Fund	ERF	\$0	\$30,000	\$62,500	\$35,000	\$30,000	\$40,000	\$197,500
Grants (Federal, Provincial)	Grant	\$0	\$1,542,862	\$75,000	\$2,525,000	\$25,000	\$25,000	\$4,192,862
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$494,875	\$940,000	\$130,000	\$140,000	\$0	\$1,704,875
		\$0	\$2,071,137	\$9,077,500	\$2,690,000	\$195,000	\$65,000	\$14,098,637

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</p>	<p>Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons.</p>
<p>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 1.459
Service Name: SSI Park Land & Rec Programs

Project List and Budget														
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total	
20-10	New	Sport Field Development	Develop additional sports fields for youth and adults	\$540,000	S	Res	\$0	\$150,000	\$90,000	\$0	\$0	\$0	\$0	\$240,000
20-10	New	Sport Field Development	CWF/Grant required to complete sports field development and upgrades.		S	Grant	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000
19-12	New	Expand or upgrade Trail Network and parking	Upgrade Drake Road to Bishops walk Trail	\$160,000	L	Res	\$0	\$39,875	\$0	\$0	\$0	\$0	\$0	\$39,875
19-12	New	Expand or upgrade Trail Network and parking	Grant funding secured to fund Bishops whal trail		L	Grant	\$0	\$90,127	\$0	\$0	\$0	\$0	\$0	\$90,127
19-13	New	Purchase Additional Parkland	The purchase of additional parkland for community parks, trails, water front accesses and sportsfields	\$750,000	L	Res	\$0	\$50,000	\$700,000	\$0	\$0	\$0	\$0	\$750,000
22-02	Study	Firehall Acquisition	Complete business case, assessments and associated fees for Fire Hall acquisition	\$50,000	L	Res	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
19-14	Renewal	Portlock Park Upgrades	Community consultation, conceptual designs, detailed designs and construction	\$2,650,000	L	Res	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$100,000
19-14	Renewal	Portlock Park Upgrades	Grant funding required to upgrade portlock park		B	Grant	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
19-14	Renewal	Portlock Park Upgrades	Grant/Debt funding required for Portlock Park		B	Grant	\$0	\$0	\$0	\$2,500,000	\$0	\$0	\$0	\$2,500,000
20-14	New	Park Maintenance Facility	Feasibility study, design and construction of a new park maintenance facility.	\$305,000	B	Res	\$0	\$70,000	\$40,000	\$80,000	\$0	\$0	\$0	\$190,000
25-01	Replacement	Life Rings	Replace four life rings at waterfront access points	\$10,000	E	Res	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
18-01	Renewal	Repairs to Pool Building	Repairs to doors, windows, pipes, fencing and other building components as the facility reaches its tenth year.	\$125,000	B	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18-01	Renewal	Repairs to Pool Building	CWF/Grant required for pool upgrades	\$125,000	B	Grant	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
20-01	Study	Pool site master plan	A site master plan is required prior to a facility expansion	\$30,000	B	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
21-01	New	Recreation Centre Expansion	Facility expansion for Multipurpose Room and additional funding for bus	\$1,202,735	B	Res	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
21-01	New	Recreation Centre Expansion	Approved grant for MP room and Bus		B	Grant	\$0	\$832,735	\$0	\$0	\$0	\$0	\$0	\$832,735
21-01	New	Recreation Centre Expansion	CWF for MP room construction		B	Grant	\$0	\$295,000	\$0	\$0	\$0	\$0	\$0	\$295,000
21-02	New	Pool expansion	Funding & designs for public referendum for pool expansion	\$95,000	B	Res	\$0	\$50,000	\$45,000	\$0	\$0	\$0	\$0	\$95,000
21-02	New	Pool expansion	Debt funding required for leisure pool expansion	\$8,000,000	B	Debt	\$0	\$0	\$8,000,000	\$0	\$0	\$0	\$0	\$8,000,000
20-03	Replacement	Replace Pool Flooring	Replacement of pool lobby flooring and re-grouting of pool tile bottom	\$25,000	B	Res	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
22-04	Renewal	Upgrade Pool Parking Lot	Upgrade existing gravel lot to capped, paved or permeable surface.	\$50,000	S	Res	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrrol, chlorinator	\$241,215	E	ERF	\$0	\$30,000	\$22,500	\$35,000	\$30,000	\$40,000	\$40,000	\$157,500
21-04	New	EV Charger	EV charger at the pool.	\$5,000	B	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
25-03	Replacement	Replace pool expansion joints	New caulking in pool basin	\$10,000	B	Res	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
25-02	Replacement	Rainbow Road Dog Park	Upgrade or relocate dog park	\$20,000	B	Res	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
22-05	Replacement	Pool Changeroom Lockers	Replace lockers in mens and family changerooms	\$80,000	E	ERF	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
22-06	New	New EV Maintenance Truck	Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding	\$40,000	B	Res	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
22-07	New	Constuction of Multipurpose Room or Portable	A multipurpose room or portable is required at the aquatic centre to expand current program offerings and to replace the aging portable at Portlock Park.	\$328,385	B	Cap	\$0	\$3,400	\$0	\$0	\$0	\$0	\$0	\$3,400
GRAND TOTAL				\$14,842,335			\$0	\$2,071,137	\$9,077,500	\$2,690,000	\$195,000	\$65,000	\$14,098,637	

Service: 1.459 SSI Park Land & Rec Programs

Project Number 20-10 **Capital Project Title** Sport Field Development **Capital Project Description** Develop additional sports fields for youth and adults
Project Rationale Limited playing field options on Salt Spring Island

Project Number 19-12 **Capital Project Title** Expand or upgrade Trail Network and parking **Capital Project Description** Upgrade Drake Road to Bishops walk Trail
Project Rationale Upgrades to existing trail required to address drainage issues

Project Number 19-13 **Capital Project Title** Purchase Additional Parkland **Capital Project Description** The purchase of additional parkland for community parks, trails, water front accesses and sportsfields
Project Rationale Additional parkland required to build additional sports fields

Project Number 19-14 **Capital Project Title** Portlock Park Upgrades **Capital Project Description** Community consultation, conceptual designs, detailed designs and construction
Project Rationale Upgrades to existing infrastructure that is at or near its end of lif

Project Number 20-14 **Capital Project Title** Park Maintenance Facility **Capital Project Description** Fesability study, design and construction of a new park maintenance facility.
Project Rationale

Project Number 18-01 **Capital Project Title** Repairs to Pool Building **Capital Project Description** Repairs to doors, windows, pipes, fencing and other building components as the facility reaches its tenth year.
Project Rationale Capital improvements to pool building

Project Number 20-01 **Capital Project Title** Pool site master plan **Capital Project Description** A site master plan is required prior to a facility expansion
Project Rationale Master plan to inform future capital improvements

Project Number 22-07	Capital Project Title Constuction of Multipurpose Room or Portable	Capital Project Description A multipurpose room or portable is required at the aquatic centre to expand current program offerings and to replace the aging portable at Portlock Park.
Project Rationale		
Project Number 21-01	Capital Project Title Recreation Centre Expansion	Capital Project Description Facility expansion for Multipurpose Room and additional funding for bus
Project Rationale Facility expansion to meet growing community needs		
Project Number 21-02	Capital Project Title Pool expansion	Capital Project Description Funding & designs for public referendum for pool expansion
Project Rationale		
Project Number 20-03	Capital Project Title Replace Pool Flooring	Capital Project Description Replacement of pool lobby flooring and re-grouting of pool tile bottom
Project Rationale Lobby flooring is reaching end of useful life		
Project Number 22-04	Capital Project Title Upgrade Pool Parking Lot	Capital Project Description Upgrade existing gravel lot to capped, paved or permeable surface.
Project Rationale		
Project Number 19-15	Capital Project Title Pool equipment replacements	Capital Project Description Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator
Project Rationale		
Project Number 21-04	Capital Project Title EV Charger	Capital Project Description EV charger at the pool.
Project Rationale		

Project Number 25-01	Capital Project Title Life Rings	Capital Project Description Replace four life rings at waterfront access points
Project Rationale		
Project Number 25-02	Capital Project Title Rainbow Road Dog Park	Capital Project Description Upgrade or relocate dog park
Project Rationale		
Project Number 22-05	Capital Project Title Pool Changeroom Lockers	Capital Project Description Replace lockers in mens and family changerooms
Project Rationale		
Project Number 22-06	Capital Project Title New EV Maintenance Truck	Capital Project Description Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding
Project Rationale		
Project Number 22-02	Capital Project Title Firehall Acquisition	Capital Project Description Complete business case, assesments and associated fees for Fire Hall acquisition
Project Rationale		
Project Number 25-03	Capital Project Title Replace pool expansion joints	Capital Project Description New caulking in pool basin
Project Rationale		

**1.45X SSI Pool, Park Land, Community Recreation, Community Parks, and Fernwood Dock
Reserves Summary
2022 - 2026 Financial Plan**

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2021	2022	2023	2024	2025	2026
1.45X - Equipment Replacement Funds	147,959	110,459	95,459	120,959	97,459	118,959
1.459 - Land Acquisition Reserve Fund	912,498	812,498	112,498	112,498	112,498	112,498
1.459 - Pool Facility Capital Reserve Fund	97,461	102,459	102,459	132,459	187,459	277,459
1.455 - Community Parks Reserve Fund	77,459	46,059	11,059	16,059	21,059	26,059
1.45X - Parks & Rec Reserve Funds	410,214	193,200	48,200	90,200	126,700	240,200
1.459 - 2nd Land Reserve Fund	-	-	-	-	-	-
1.455 - Community Parks Operating Reserve Fund	-	-	-	-	-	-
1.458 - Community Recreation Operating Reserve Fund	8,222	8,222	8,222	8,222	8,222	8,222
1.459 - Pool & Park Land Operating Reserve Fund	35,689	12,606	27,606	47,606	67,606	87,606
1.236 - Fernwood Dock Capital Reserve Fund	192,539	155,039	64,989	74,889	84,739	94,529
Total projected year end balance	1,882,040	1,440,541	470,491	602,891	705,741	965,531

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	148,245	147,959	110,459	95,459	120,959	97,459
Planned Purchase	55,090	52,500	67,500	70,500	71,500	71,500
Transfer from Operating Budget	(56,251)	(90,000)	(82,500)	(45,000)	(95,000)	(50,000)
Interest Income	875					
Ending Balance \$	147,959	110,459	95,459	120,959	97,459	118,959

Equipment Replacement Reserve Schedule

Reserve Fund: 1.459 SSI Pool

Maintain adequate funding for lifecycle replacement of maintenance equipment, machinery and vehicles.

Reserve Cash Flow

Fund: 1022 Fund Centre: 101412	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	46,449	35,015	40,015	25,015	40,015	60,015
Transfer from Ops Budget	35,000	35,000	47,500	50,000	50,000	50,000
Expenditures (Based on Capital Plan)	(46,607)	(30,000)	(62,500)	(35,000)	(30,000)	(40,000)
Interest Income	174	-	-	-	-	-
Ending Balance \$	35,015	40,015	25,015	40,015	60,015	70,015

Assumptions/Background:

Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, pool mechanical, machinery and vehicles.

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035 Fund Centre: 101379	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	860,825.96	912,498	812,498	112,498	112,498	112,498
Transfer from Ops Budget	36,700	-	-	-	-	-
Transfer from 2nd Land Reserve Fund	1,391					
Expenditures (Based on Capital Plan)	-	(100,000)	(700,000)	-	-	-
Interest Income	13,581	-	-	-	-	-
Ending Balance \$	912,498	812,498	112,498	112,498	112,498	112,498

Assumptions/Background:

Fund balance to provide for the purchase of land for the purpose of community parks, trails or beach accesses.

Reserve Schedule

1.459 - Salt Spring Island Pool

Bylaw 3686

Reserve Cash Flow

Fund: 1078 Fund Centre: 102045	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	228,346	97,461	102,459	102,459	132,459	187,459
Transfer from Ops Budget	66,819	65,000	70,000	80,000	85,000	90,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(200,000)	(60,002)	(70,000)	(50,000)	(30,000)	-
Interest Income	2,295	-	-	-	-	-
Ending Balance \$	97,461	102,459	102,459	132,459	187,459	277,459

Assumptions/Background:

Fund balance to provide for capital expenditures or in respect of capital projects, pool mechanical, machinery or equipment and extension or renewal of existing capital works.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Park Land

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 101603	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	176,351	263,563	80,549	24,549	60,549	70,549
Transfer from Ops Budget	129,062	76,859	114,000	116,000	120,000	122,000
Expenditures (Based on Capital Plan)	(45,000)	(259,873)	(170,000)	(80,000)	(110,000)	-
Interest Income*	3,150	-	-	-	-	-
Ending Balance \$	263,563	80,549	24,549	60,549	70,549	192,549

Assumptions/Background:

Fund balance to provide for capital expenditures or in respect of capital projects, land, machinery or equipment and extension or renewal of existing capital works.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Capital Reserve Fund - Bylaw 3286

Fund 1071 was created as a CRF for the 2nd SSI Parks service established by Bylaw 2809 for the purpose of buying real estate, servicing debt and contributing to a CRF. That Bylaw expired on Dec 31, 2010.

Reserve Cash Flow

Fund: 1071 Fund Centre: 101898	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	1,380	-	-	-	-	-
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Parkland Acquisition Fund	(1,391)	-	-	-	-	-
Interest Income	11	-	-	-	-	-
Ending Balance \$	-	-	-	-	-	-

Assumptions/Background:

Reserve Schedule

1.459 - Pool & Park Land Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105550	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	40,000	35,689	12,606	27,606	47,606	67,606
Transfer from Ops Budget	-	5,000	15,000	20,000	20,000	20,000
Expenditures	(4,861)	(28,083)	-	-	-	-
Interest Income	550	-	-	-	-	-
Ending Balance \$	35,689	12,606	27,606	47,606	67,606	87,606

Assumptions/Background:

2022 - \$15,000 for Pool Building Condition Assessment

2022 - \$13,083 One-time transfer to Pool to support core budget to mitigate requisition increase and offset revenue shortfall due to Covid-19

CAPITAL REGIONAL DISTRICT

2022 Budget

Storm Water Quality Management (SSI)

FINAL BUDGET

MARCH 2022

Service: 1.535 SSI Stormwater Quality Management

Committee: Electoral Area Services

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2454 (adopted February, 1997 for the EA of Salt Spring Island) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Salt Spring Island Electoral Area to coordinate and provide information for management of stormwater quality and watershed protection.

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

Greater of \$34,365 or \$0.0078 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$48,557.

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	16,498	19,499	16,830	-	20,000	36,830	17,160	17,510	17,860	18,210
Allocations	10,390	7,899	10,480	-	-	10,480	10,690	10,904	11,122	11,344
Other Operating Expenses	640	130	660	-	-	660	670	680	690	700
TOTAL OPERATING COSTS	27,528	27,528	27,970	-	20,000	47,970	28,520	29,094	29,672	30,254
*Percentage Increase over prior year						74.3%	-40.5%	2.0%	2.0%	2.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	27,528	27,528	27,970	-	20,000	47,970	28,520	29,094	29,672	30,254
*Percentage Increase over prior year						74.3%	-40.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(20,000)	(20,000)	-	-	-	-
Grants in Lieu of Taxes	(18)	(18)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Other Revenue	(10)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	(28)	(28)	(30)	-	(20,000)	(20,030)	(30)	(30)	(30)	(30)
REQUISITION	(27,500)	(27,500)	(27,940)	-	-	(27,940)	(28,490)	(29,064)	(29,642)	(30,224)
*Percentage increase over prior year Requisition						1.6%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

Reserve is being applied to supporting Salt Spring Island Watershed Protection Authority for studies related to drinking water lakes impacted by stormwater runoff.

Reserve Cash Flow

Fund: Fund Centre:	1500 105529	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		53,385	57,225	37,225	37,225	37,225	37,225
Transfer from Ops Budget		3,027	-	-	-	-	-
Transfer to Ops Budget		-	(20,000)	-	-	-	-
Interest Income*		812					
Ending Balance \$		57,225	37,225	37,225	37,225	37,225	37,225

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2022 Budget

Emergency Comm - CREST (SSI)

FINAL BUDGET

MARCH 2022

Service: 1.925 SSI Emergency Comm. - CREST

Committee: Governance & Finance

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).

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.925 - Emergency Comm - CREST (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Payments to CREST	139,694	139,694	140,144	-	-	140,144	142,950	145,810	148,730	151,700
Allocations	1,811	1,811	2,842	-	-	2,842	2,899	2,957	3,016	3,076
Other Operating Expenses	600	203	400	-	-	400	400	400	400	400
TOTAL COSTS	142,105	141,708	143,386	-	-	143,386	146,249	149,167	152,146	155,176
*Percentage Increase over prior year						0.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	-	408	(408)	-	-	(408)	-	-	-	-
Balance c/fwd from 2020 to 2021	(215)	(215)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(61)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(69)	(69)	(101)	-	-	(101)	(70)	(70)	(70)	(70)
TOTAL REVENUE	(334)	63	(559)	-	-	(559)	(120)	(120)	(120)	(120)
REQUISITION	(141,771)	(141,771)	(142,827)	-	-	(142,827)	(146,129)	(149,047)	(152,026)	(155,056)
*Percentage increase over prior year Requisition						0.7%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

Highland Water System (SSI)

FINAL BUDGET

MARCH 2022

Service: 2.620 Highland Water (SSI)	Committee: Electoral Area
--	----------------------------------

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Highland Water System Specified Area. Bylaw No. 847 (March 25, 1981). Local Service Establishment Bylaw No. 1937 (October 9, 1991).

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

Greater of \$120,000 or \$5.50 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$1,074,521.

MAXIMUM CAPITAL DEBT:

Authorized:	LA3580 (April 3, 2009)	\$559,000 *
Borrowed:	SI Bylaw 3634 (2009, 4.13%)	(\$250,000)
	SI Bylaw 3817 (2012, 3.4%)	(\$150,680)
Remaining:		\$158,320

COMMITTEE:

Highland Water Committee established by Resolution No. 675.

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes by Special Act.

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

RESERVE FUND:

Highland Water System Capital Reserve Fund, Bylaw No. 1501 (Dec. 17, 1986)

2.620 - Highland Water System (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Allocations	394	394	103	-	-	103	105	107	109	111
TOTAL OPERATING COSTS	394	394	103	-	-	103	105	107	109	111
*Percentage Increase over prior year						-73.9%	1.9%	1.9%	1.9%	1.8%
<u>DEBT</u>										
MFA Debt Principal	20,010	20,010	20,010	-	-	20,010	20,010	20,010	7,525	7,525
MFA Debt Interest	10,748	10,748	10,748	-	-	10,748	10,748	10,748	5,123	5,123
MFA Debt Reserve Fund	120	91	110	-	-	110	110	110	110	110
TOTAL DEBT	30,878	30,849	30,868	-	-	30,868	30,868	30,868	12,758	12,758
TOTAL COSTS	31,272	31,243	30,971	-	-	30,971	30,973	30,975	12,867	12,869
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	29	(29)	-	-	(29)	-	-	-	-
Balance c/fwd from 2020 to 2021	(33)	(33)	-	-	-	-	-	-	-	-
Other Income	(120)	(120)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	(153)	(124)	(139)	-	-	(139)	(110)	(110)	(110)	(110)
REQUISITION - PARCEL TAX	(31,119)	(31,119)	(30,832)	-	-	(30,832)	(30,863)	(30,865)	(12,757)	(12,759)
*Percentage increase over prior year Requisition						-0.9%	0.1%	0.0%	-58.7%	0.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.620	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Highland Water (SSI)							

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	\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$0	\$98,792
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$0	\$98,792

SOURCE OF FUNDS

Capital Funds on Hand	\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$0	\$98,792
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$0	\$98,792

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</p>	<p>Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 2.620
Service Name: Highland Water (SSI)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle & Upper Reservoir Repairs	\$122,442	S	Cap	\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$98,792
GRAND TOTAL				\$122,442			\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$98,792

Service: 2.620 Highland Water (SSI)

Project Number 16-01

Capital Project Title Infrastructure Upgrades (Valve Distribution)

Capital Project Description Middle & Upper Reservoir Repairs

Project Rationale These funds are reserved for Highland only upgrade/repairs/replacement. The middle reservoir needs an access hatch and a replacement of a failed outlet piping and it has also recently starts to leak. The upper reservoir has been leaking and needs to be replaced. The fund is reserved for the repair of Middle reservoir and the planning, option analysis and the design of Upper Reservoir replacement.

CAPITAL REGIONAL DISTRICT

2022 Budget

Highland/Fernwood Water (SSI)

FINAL BUDGET

MARCH 2022

DEFINITION:

To construct water works for the provision, supply, treatment, conveyance, storage and distribution of water for the Salt Spring Island Highland and Fernwood Water Service, Bylaw No. 3753 (April 13, 2011).

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

Greater of \$350,000 or \$2.572 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$723,334.

MAXIMUM CAPITAL DEBT:

Authorized:	LA3754 (April 13, 2011)	\$500,000
Borrowed:	SI Bylaw 3800 (Aug 10, 2011)	(\$500,000)
Remaining:		\$0

COMMITTEE:

Highland Water Committee established by Resolution No. 675 and Fernwood Local Service Committee established by Bylaw No. 1774.
 Highland Fernwood Water Services Commission Established by Bylaw 3911, March 2015

FUNDING:

- Parcel Tax:** Annual, levied only on all properties capable of being connected to the system.
- User Charge:** Annual Fixed Fee per single family dwelling unit or equivalent.
 The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic metres at the following rate:
 - First 38 cubic metres or portion - \$0.64 / cubic metre
 - Next 68 cubic metres or portion - \$2.00 / cubic metre
 - Greater than 106 cubic metres - \$5.13 / cubic metre
- Water Connection Charge:** Actual cost for the connection.

RESERVE FUND:

Established by Bylaw #3907 (April 16, 2014)

2.621 - Highland/Fernwood Water (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,150	9,150	9,330	-	-	9,330	9,520	9,710	9,900	10,100
Waste Sludge Disposal	12,500	14,500	14,500	-	-	14,500	14,790	15,065	15,239	15,532
Repairs & Maintenance	8,880	7,890	9,050	-	27,000	36,050	29,220	29,410	9,600	9,790
Allocations	20,944	20,944	19,870	-	-	19,870	20,295	20,614	21,073	21,389
Water Testing	13,470	13,650	13,740	-	-	13,740	14,010	14,290	14,580	14,870
Electricity	20,390	20,960	20,800	-	-	20,800	21,220	21,640	22,070	22,510
Supplies	22,720	27,600	23,170	-	-	23,170	23,630	24,100	24,580	25,060
Labour Charges	172,553	228,103	183,174	-	-	183,174	186,907	190,602	194,478	198,315
Other Operating Expenses	17,400	15,790	18,220	-	-	18,220	18,650	19,090	19,550	20,020
TOTAL OPERATING COSTS	298,007	358,587	311,854	-	27,000	338,854	338,242	344,521	331,070	337,586
*Percentage Increase over prior year			4.6%			13.7%	-0.2%	1.9%	-3.9%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	48,250	48,250	58,500	-	-	58,500	50,000	20,000	20,000	20,000
Transfer to Operating Reserve Fund	19,710	19,710	66,533	-	-	66,533	20,000	20,000	20,000	20,000
MFA Debt Principal	24,971	24,971	26,841	-	-	26,841	26,841	72,556	110,351	110,351
MFA Debt Interest	18,445	16,250	7,350	-	-	7,350	19,023	48,820	66,945	66,945
MFA Debt Reserve Fund	5,040	140	130	-	-	130	8,180	12,630	130	130
TOTAL DEBT / RESERVES	116,416	109,321	159,354	-	-	159,354	124,044	174,006	217,426	217,426
TOTAL COSTS	414,423	467,908	471,208	-	27,000	498,208	462,286	518,527	548,496	555,012
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Deficit C/FW from 2021 to 2022	-	(61,485)	44,133	-	-	44,133	-	-	-	-
Balance C/FW from 2020 to 2021	100,918	100,918	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(27,000)	(27,000)	(20,000)	(20,000)	-	-
Sales - Water	(60,000)	(52,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(379,591)	(379,591)	(379,591)	-	-	(379,591)	(305,026)	(359,727)	(408,125)	(413,040)
Other Revenue	(750)	(750)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	(339,423)	(392,908)	(396,208)	-	(27,000)	(423,208)	(385,786)	(440,497)	(468,905)	(473,830)
REQUISITION - PARCEL TAX	(75,000)	(75,000)	(75,000)	-	-	(75,000)	(76,500)	(78,030)	(79,591)	(81,182)
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Fee						0.0%	-19.6%	17.9%	13.5%	1.2%
Requisition						0.0%	2.0%	2.0%	2.0%	2.0%
Combined						0.0%	-14.2%	12.7%	10.0%	1.2%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.621 Highland & Fernwood Water (SSI)	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
--------------------	--	--	-------------	-------------	-------------	-------------	-------------	--------------

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$40,000	\$240,000	\$45,000	\$40,000	\$0	\$0	\$365,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$520,000	\$140,000	\$765,000	\$1,500,000	\$0	\$0	\$0	\$2,405,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$520,000	\$180,000	\$1,005,000	\$1,545,000	\$40,000	\$0	\$0	\$2,770,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$390,000	\$0	\$805,000	\$1,250,000	\$0	\$0	\$0	\$2,055,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$100,000	\$140,000	\$200,000	\$250,000	\$0	\$0	\$0	\$590,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$30,000	\$40,000	\$0	\$45,000	\$40,000	\$0	\$0	\$125,000
	\$520,000	\$180,000	\$1,005,000	\$1,545,000	\$40,000	\$0	\$0	\$2,770,000

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 19-01 **Capital Project Title** Replace intake **Capital Project Description** Construct new intake and screen
Project Rationale Tender and construct intake. Current intake is undersized for capacity of WTP and creates a bottleneck upstream.

Project Number 19-05 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Future Projects **Capital Project Description** Undertake a referendum or AAP to borrow funds to carry out the intake, back up power and upper reservoir projects.
Project Rationale Undertake a referendum or AAP to borrow funds to carry out the intake, back up power and upper reservoir projects.

Project Number 21-01 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Public engagement for the intake and upper reservoir projects.
Project Rationale Public engagement for the intake and upper reservoir projects.

Project Number 21-03 **Capital Project Title** Highland Upper Reservoir Replacement **Capital Project Description** Construction to replace existing leaking upper reservoir
Project Rationale Upper reservoir is leaking and wasting water. Needs to be replaced.

Project Number 21-04 **Capital Project Title** Water main replacement strategy and detailed design **Capital Project Description** Conduct watermain replacement assessment and develop a phased replacement strategy and design drawings and specs
Project Rationale The water main system needs to be replaced so this will assess the system and create a strategy to deal with it along with design drawings and specifications.

Project Number 22-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back-Up Power Construction
Project Rationale This is the construction phase of the previously designed backup power system needed in the event of a power failure to continue to provide water to the community.

Project Number	22-03	Capital Project Title	Safety Improvements for the WTF	Capital Project Description	Design and installation of eyewash, safe access platform, roof access hatch
Project Rationale	These are Health and Safety improvements required to provide a safe working environment for CRD personnel.				

Project Number	23-01	Capital Project Title	Initial phase of Water main replacement	Capital Project Description	Engineering and construction of replacement/renewal of failing water main for high priority areas
Project Rationale	This is the initial phase for the replacement of the failing water main system building on the assessment that was completed previously under Project 22-01.				

Project Number	24-01	Capital Project Title	Fernwood PS Haz Assess and Demolition	Capital Project Description	Assessment of hazard and demolition.
Project Rationale	Assessment of hazard and demolition.				

Project Number	24-02	Capital Project Title	Strainer installation for PRV	Capital Project Description	Install strainer for North End and Malview PRV
Project Rationale	A new strainer is needed for the system. CRD Operations may be able to carry out this task.				

Project Number	25-01	Capital Project Title	Fence installation around storage reservoirs	Capital Project Description	Install fencing around all reservoirs and WTP
Project Rationale	This fence is required for community safety (child access etc.) and security of the asset (vandalism).				

Highland/Fernwood Water (SSI)
 Reserve Summary Schedule
 2022 - 2026 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	22,784	62,317	62,317	62,317	82,317	102,317
Capital Reserve Fund	52,129	70,629	120,629	95,629	75,629	95,629
Total	74,914	132,947	182,947	157,947	157,947	197,947

Reserve Schedule

Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc. Optimum minimum balance of \$30,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105205	2021	2022	2023	2024	2025	2026
Beginning Balance		2,818	22,784	62,317	62,317	62,317	82,317
Transfer from Ops Budget		19,710	66,533	20,000	20,000	20,000	20,000
Expenditures		-	(27,000)	(20,000)	(20,000)	-	-
Planned Maintenance Activity			Hydrant maintenance & Reservoir cleaning & inspection (Ph2)	Fiter media replacement	Reservoir cleaning & inspection		
Interest Income		256					
Ending Balance \$		22,784	62,317	62,317	62,317	82,317	102,317

Assumptions/Background:

Reserve Schedule

Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Capital Reserve Fund - Bylaw 3991

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1088 102156	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		25,744	52,129	70,629	120,629	95,629	75,629
Transfer from Ops Budget		48,250	58,500	50,000	20,000	20,000	20,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(24,000)	(40,000)	-	(45,000)	(40,000)	-
Interest Income*		2,135					
Ending Balance \$		52,129	70,629	120,629	95,629	75,629	95,629

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2022 Budget

Cedars of Tuam Water (SSI)

FINAL BUDGET

MARCH 2022

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedars of Tuam Water System Service Area. Bylaw No. 3021 (October 9, 2002).

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

Greater of \$25,425 or \$6.75 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$102,559.

COMMITTEE:

Cedars of Tuam Water Service Committee established by bylaw No 3055 (March 12, 2003).

FUNDING:

User Charge

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
 - First 38 cubic metres or portion - \$3.50 / cubic metre
 - Greater than 38 cubic metres - \$9.00 / cubic metre

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

Fund 1057, established by Bylaw #3136 (June 14, 2004); amended by Bylaw 3948 (April 16, 2014).

2.622 - Cedars of Tuam Water (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Repairs & Maintenance	13,060	12,750	560	-	12,500	13,060	2,060	560	560	10,560
Allocations	3,314	3,314	3,209	-	-	3,209	3,330	3,331	3,468	3,457
Water Testing	2,060	2,060	2,100	-	-	2,100	2,140	2,180	2,220	2,260
Electricity	640	750	650	-	-	650	660	670	680	690
Supplies	720	620	730	-	-	730	740	750	760	770
Labour Charges	20,369	17,423	20,774	-	-	20,774	21,202	21,625	22,063	22,495
Other Operating Expenses	1,400	1,470	1,440	-	-	1,440	1,460	1,480	1,500	1,520
TOTAL OPERATING COSTS	41,563	38,387	29,463	-	12,500	41,963	31,592	30,596	31,251	41,752
*Percentage Increase over prior year						1.0%	-24.7%	-3.2%	2.1%	33.6%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	5,000	8,176	5,100	-	-	5,100	6,000	5,000	3,000	3,000
Transfer to Operating Reserve Fund	2,800	2,800	3,000	-	-	3,000	3,500	3,500	3,500	3,500
MFA Debt Reserve Fund	-	-	-	-	-	-	1,740	5,080	-	-
MFA Debt Principal	-	-	-	-	-	-	-	4,124	16,163	16,163
MFA Debt Interest	-	-	-	-	-	-	1,436	9,933	22,506	22,506
TOTAL DEBT / RESERVES	7,800	10,976	8,100	-	-	8,100	12,676	27,637	45,169	45,169
TOTAL COSTS	49,363	49,363	37,563	-	12,500	50,063	44,268	58,233	76,420	86,921
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(12,500)	(12,500)	-	-	(12,500)	(12,500)	(1,500)	-	-	(10,000)
Sales - Water	(4,513)	(4,513)	(4,513)	-	-	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)
User Charges	(32,300)	(32,300)	(33,000)	-	-	(33,000)	(38,205)	(53,670)	(71,857)	(72,358)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(49,363)	(49,363)	(37,563)	-	(12,500)	(50,063)	(44,268)	(58,233)	(76,420)	(86,921)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Charge						2.2%	15.8%	40.5%	33.9%	0.7%
Combined						2.2%	15.7%	40.4%	33.9%	0.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.622 Cedars of Tuam Water (SSI)	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
-------------	-------------------------------------	-------------------------------	------	------	------	------	------	-------

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$5,000	\$15,000	\$0	\$0	\$0	\$0	\$20,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$5,000	\$270,000	\$1,474,000	\$0	\$0	\$0	\$1,749,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$10,000	\$285,000	\$1,474,000	\$0	\$0	\$0	\$1,769,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$97,000	\$508,000	\$0	\$0	\$0	\$605,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$188,000	\$966,000	\$0	\$0	\$0	\$1,154,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
	\$0	\$10,000	\$285,000	\$1,474,000	\$0	\$0	\$0	\$1,769,000

Service: 2.622 Cedars of Tuam Water (SSI)

Project Number 18-01 **Capital Project Title** Abandon unused wells **Capital Project Description** Decommission wells
Project Rationale Abandon unused wells to prevent groundwater contamination.

Project Number 21-01 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Inform and engage public within service area on upcoming works that will require borrowing to fund and electoral participating area petition for borrowing (sec.408 LGA)
Project Rationale Public engagement for projects to fund and electoral participating area petition for borrowing (section 408 LGA)

Project Number 21-03 **Capital Project Title** Design and construct new well and dist system **Capital Project Description** Detailed designs, IHA application, construction documents, and construction of new infrastructure
Project Rationale Detailed design and construction for new well

Project Number 22-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power detailed designs
Project Rationale Design of back up power. Project contingent on the the new well project not proceeding

Project Number 22-02 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power construction
Project Rationale Construct back up power

**Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	11,461	1,961	3,961	7,461	10,961	4,461
Capital Reserve Fund	12,164	7,264	13,264	18,264	21,264	24,264
Total	23,625	9,225	17,225	25,725	32,225	28,725

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Operating Reserve Fund

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant teardowns and ground water well maintenance. Optimum minimum balance of \$2,500 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		11,838	11,461	1,961	3,961	7,461	10,961
Transfer from Op Budget		2,800	3,000	3,500	3,500	3,500	3,500
Transfer to Op Budget		(3,387)					
Expenditures		-	(12,500)	(1,500)	-	-	(10,000)
Planned Maintenance Activity			Reservoir cleaning and inspection/ Well inspection	Hydrant/Standpipe Maintenance/ System Flush			Reservoir cleaning and inspection
Interest Income*		210					
Ending Balance \$		11,461	1,961	3,961	7,461	10,961	4,461

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Capital Reserve Fund - Bylaw 3948

Monies in the reserve fund will be used to provide for capital works, including the planning, study, design, onstruction of water facilities, conveyance, treatment, storage, distribution of water, land purchases, machinery or equipment necessary for the extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		16,367	12,164	7,264	13,264	18,264	21,264
Transfer from Ops Budget		1,560	5,100	6,000	5,000	3,000	3,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(6,000)	(10,000)	-	-	-	-
Interest Income*		237					
Ending Balance \$		12,164	7,264	13,264	18,264	21,264	24,264

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2022 Budget

Beddis Water

FINAL BUDGET

MARCH 2022

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Beddis Water System Service Area. Bylaw No. 3188 (November 24, 2004).

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

Greater of \$133,000 or \$2.71 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$400,800.

MAXIMUM CAPITAL DEBT:

Beddis Waterworks 1994 previous debt paid out 2011	\$95,909		
AUTHORIZED: LA Bylaw No. 3193 (November 24, 2004)		\$325,500	
BORROWED: SI Bylaw No. 3291		(\$325,500)	1.80%
Remaining:		<u>\$0</u>	
AUTHORIZED: LA Bylaw No. 3825 (July 11, 2012)		\$400,000	
BORROWED: SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023		(\$300,000)	3.15%
BORROWED: SI Bylaw No. 3910 (July 2013)		(\$70,000)	3.85%
Remaining:		<u>\$30,000</u>	

COMMITTEE:

Beddis Water Service committee established by Bylaw No. 3247 (Dec 15, 2004)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes by Special Act.

- User Charge:** Fixed user charge + variable consumption charge to all metered properties
- Parcel Tax:** Annual, only on properties capable of being connected to the system, starting 2006
- User Charge:**
 - Annual Fixed Fee per per single family dwelling unit or equivalent
 - The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
 - First 38 cubic metres or portion - \$3.10 / cubic metre
 - Next 68 cubic metres or portion - \$6.30 / cubic metre
 - Greater than 106 cubic metres - \$8.50 / cubic metre
- Water Connection Charge:** The connection charge for a service shall be the actual cost for the connection

RESERVE FUND:

Fund 1069, established by Bylaw # 3274 (April 27, 2005)

2.624 - Beddis Water	BUDGET REQUEST						FUTURE PROJECTIONS			
	2021		2022				2023	2024	2025	2026
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Operations Contracts	54,300	52,000	55,390	-	-	55,390	56,500	57,630	58,780	59,960
Grit & Waste Sludge Disposal	12,140	13,960	12,390	-	-	12,390	12,640	12,890	13,140	13,410
Repairs & Maintenance	13,650	15,000	5,760	-	8,000	13,760	19,870	5,980	16,100	6,220
Allocations	12,042	12,042	12,201	-	-	12,201	12,493	12,681	13,008	13,189
Water Testing	9,840	7,000	10,040	-	-	10,040	10,240	10,440	10,650	10,860
Electricity	11,420	12,600	11,650	-	-	11,650	11,880	12,120	12,360	12,610
Supplies	10,550	10,550	10,760	-	-	10,760	10,970	11,180	11,400	11,630
Labour Charges	36,008	39,799	36,736	-	-	36,736	37,514	38,238	39,041	39,791
Other Operating Expenses	15,380	26,890	16,930	-	-	16,930	17,340	17,750	18,170	18,600
TOTAL OPERATING COSTS	175,330	189,841	171,857	-	8,000	179,857	189,447	178,909	192,649	186,270
*Percentage Increase over prior year						2.6%	5.3%	-5.6%	7.7%	-3.3%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	4,190	4,190	15,000	-	-	15,000	10,000	10,000	10,000	10,000
Transfer to Capital Reserve Fund	23,000	6,563	32,500	-	-	32,500	70,000	112,000	100,000	105,000
MFA Debt Reserve Fund	220	220	180	-	-	180	180	3,080	180	180
MFA Debt Principal	30,817	30,817	30,817	-	-	30,817	30,817	-	16,469	16,469
MFA Debt Interest	12,145	12,145	12,145	-	-	12,145	7,420	4,205	8,410	8,410
TOTAL DEBT / RESERVES	70,372	53,935	90,642	-	-	90,642	118,417	129,285	135,059	140,059
TOTAL COSTS	245,702	243,776	262,499	-	8,000	270,499	307,864	308,194	327,708	326,329
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/FW from 2020 to 2021	13,650	13,650	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(8,000)	(8,000)	-	-	(8,000)	(8,000)	(14,000)	-	(10,000)	-
Sales - Water	(72,000)	(69,974)	(72,000)	-	-	(72,000)	(72,000)	(72,000)	(72,000)	(72,000)
User Charges	(105,562)	(105,562)	(115,259)	-	-	(115,259)	(145,084)	(157,884)	(165,828)	(172,849)
Other Revenue	(320)	(420)	(280)	-	-	(280)	(280)	(280)	(280)	(280)
TOTAL REVENUE	(172,232)	(170,306)	(187,539)	-	(8,000)	(195,539)	(231,364)	(230,164)	(248,108)	(245,129)
REQUISITION - PARCEL TAX	(73,470)	(73,470)	(74,960)	-	-	(74,960)	(76,500)	(78,030)	(79,600)	(81,200)
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Fee						9.2%	25.9%	8.8%	5.0%	4.2%
Requisition						2.0%	2.1%	2.0%	2.0%	2.0%
Combined						4.5%	12.0%	4.9%	3.1%	2.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.624 Beddis Water (SSI)	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
-------------	-----------------------------	-------------------------------	------	------	------	------	------	-------

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$30,000	\$0	\$160,000	\$0	\$0	\$0	\$190,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$63,000	\$446,000	\$0	\$0	\$0	\$509,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$30,000	\$63,000	\$606,000	\$0	\$0	\$0	\$699,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$290,000	\$0	\$0	\$0	\$290,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$30,000	\$63,000	\$116,000	\$0	\$0	\$0	\$209,000
	\$0	\$30,000	\$63,000	\$606,000	\$0	\$0	\$0	\$699,000

CAPITAL REGIONAL DISTRICT

Project Number
Project number format is "yy-##"
"yy" is the last two digits of the year the project is planned to start.
"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.

For projects in previous capital plans, use the same project numbers previously

Capital Expenditure Type
Study - Expenditure for feasibility and business case report.
New - Expenditure for new asset only
Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
Replacement - Expenditure replaces an existing asset

Capital Project Title
Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description
Briefly describe project scope and service benefits.
For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget
Provide the total project budget, even if it extends beyond the 5 years of this capital plan.

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility
If there is more than one funding source, use additional rows for the project.

Asset Class
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles

Carryforward from 2021
Input the carryforward amount from 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.

Project Drivers
Maintain Level of Service = Project maintains existing or improved level of service.
Advance Board or Corporate Priority = Project is a Board or Corporate priority.
Emergency = Project is required for health or safety reasons.
Cost Benefit = Economic benefit to the organization.

Long-term Planning
Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.
Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.
Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.
Condition Assessment = Assessment that identifies asset replacements based on asset condition.

Cost Estimate Class
Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.
Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.
Class C (+25-40%) = Estimate based on limited site information; used for program planning.
Class D (+50%) = Estimate based on little/no site information; used for long-term planning.

Service #: 2,624
Service Name: Beddis Water (SSI)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$20,000	S	Res	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
21-02	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
21-01	New	Power generation equipment	Back up power construction	\$110,000	E	Debt	\$0	\$0	\$0	\$110,000	\$0	\$0	\$110,000
21-01				\$50,000	E	Grant	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
21-03	New	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir and Lautman reservoir	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir	\$33,000	S	Res	\$0	\$0	\$33,000	\$0	\$0	\$0	\$33,000
21-03	New	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir and Lautman reservoir	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir-ineligible	\$66,000	S	Res	\$0	\$0	\$0	\$66,000	\$0	\$0	\$66,000
25-02	New	Construction of booster pump and second reservoir at Sky Valley lower reservoir	Construction of booster pump and second reservoir at Sky Valley lower reservoir	\$180,000	S	Debt	\$0	\$0	\$0	\$180,000	\$0	\$0	\$180,000
25-02				\$150,000	S	Grant	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir	\$50,000	S	Res	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
17-01	Decommission	Lautman reservoir	Dismantle and remove Lautman reservoir	\$30,000	E	Res	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
GRAND TOTAL				\$699,000			\$0	\$30,000	\$63,000	\$606,000	\$0	\$0	\$699,000

Service: 2.624 Beddis Water (SSI)

Project Number 20-02 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Future Projects **Capital Project Description** Seek service area electors approval to fund projects
Project Rationale Need to obtain approval from the area electors for futue projects.

Project Number 21-02 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Undertake a referendum or AAP to borrow funds
Project Rationale As per Commission request (Dec. 15/2015), capital construction projects greater than \$50,000 are to be funded thru debt, in which case a referndum may be required.

Project Number 21-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power construction
Project Rationale Back up power

Project Number 21-03 **Capital Project Title** Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and decomission of upper reservoir and Lautman reservoir **Capital Project Description** Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir
Project Rationale Need to replace an existing reservoir with a new one and this will require a booster pump to operate it.

Project Number 25-02 **Capital Project Title** Construction of booster pump and second reservoir at Sky Valley lower reservoir **Capital Project Description** Construction of booster pump and second reservoir at Sky Valley lower reservoir
Project Rationale Need to replace an existing reservoir with a new one and this will require a booster pump to operate it.

Project Number 25-01 **Capital Project Title** Decommission of Sky Valley Upper Reservoir **Capital Project Description** Decommission and removal of Sky Valley Upper Reservoir
Project Rationale This is the decommissioning of an old reservoir that is being replaced.

Project Number 17-01 **Capital Project Title** Lautman reservoir **Capital Project Description** Dismantle and remove Lautman reservoir
Project Rationale This is an abandoned reservoir that needs to be demolished and disposed of.

**Beddis Water Reserves
 Summary Schedule
 2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	9,752	16,752	12,752	22,752	22,752	32,752
Capital Reserve Fund	23,782	26,282	33,282	29,282	129,282	234,282
Total	33,533	43,033	46,033	52,033	152,033	267,033

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

Reserve fund used for unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance. Optimum minimum balance of \$14,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105206	2021	2022	2023	2024	2025	2026
Beginning Balance		15,284	9,752	16,752	12,752	22,752	22,752
Transfer from Ops Budget		4,190	15,000	10,000	10,000	10,000	10,000
Transfer to Ops Budget		(10,000)	-	-	-	-	-
Expenditures		-	(8,000)	(14,000)	-	(10,000)	-
Planned Maintenance Activity			Hydrant Maintenance	Reservoir cleaning and inspection		Reservoir cleaning and inspection	
Interest Income		278					
Ending Balance \$		9,752	16,752	12,752	22,752	22,752	32,752

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Capital Reserve Fund - Bylaw 3274

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		14,544	23,782	26,282	33,282	29,282	129,282
Transfer from Ops Budget		9,845	32,500	70,000	112,000	100,000	105,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(984)	(30,000)	(63,000)	(116,000)	-	-
Interest Income		376					
Ending Balance \$		23,782	26,282	33,282	29,282	129,282	234,282

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

Fulford Water (SSI)

FINAL BUDGET

MARCH 2022

Service: 2.626 Fulford Water (SSI)

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fulford Water Local Service Area on Salt Spring Island.
Bylaw No. 3202 (November 24, 2004).

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of \$156,000 or \$5.46 / \$1,000 to a maximum of \$496,429.

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Fulford Water Service committee established by Bylaw No 3248 (Dec 15, 2004).

FUNDING:

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

User Charge: Fixed user charge for residential properties.

Parcel Tax: Annual, levied only on properties capable of being connected to the system, starting 2006.

Connection Charge: The connection charge for a service shall be the actual cost for the connection.

Consumption Charge: Single Family Residential: No Consumption Charge
Other: \$3.27 per cubic metre
Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

MAXIMUM OPERATING EXPENDITURE:

RESERVE FUND BYLAW:

Fund 1070, established by Bylaw #3275 (April 27, 2005)

2.626 - Fulford Water (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Operations Contract	56,270	56,270	57,400	-	-	57,400	58,550	59,720	60,920	62,140
Grit & Waste Sludge Disposal	7,510	6,500	7,660	-	-	7,660	7,810	7,970	8,130	8,290
Repairs & Maintenance	28,000	7,000	8,170	-	20,000	28,170	8,750	8,930	9,120	9,310
Allocations	8,622	8,622	9,382	-	-	9,382	9,626	9,753	10,019	10,138
Water Testing	5,780	4,900	5,900	-	-	5,900	6,020	6,140	6,260	6,390
Electricity	10,360	10,360	10,570	-	-	10,570	10,780	11,000	11,220	11,440
Supplies	7,650	12,490	7,800	-	-	7,800	7,950	8,100	8,250	8,410
Labour Charges	22,821	25,774	23,282	-	-	23,282	23,786	24,238	24,748	25,215
Other Operating Expenses	17,550	22,102	18,210	-	-	18,210	18,640	19,080	19,530	20,000
TOTAL OPERATING COSTS	164,563	154,018	148,374	-	20,000	168,374	151,912	154,931	158,197	161,333
*Percentage Increase over prior year			-9.8%			2.3%	-9.8%	2.0%	2.1%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	7,400	7,400	10,600	-	-	10,600	7,750	7,900	8,000	8,100
Transfer to Capital Reserve Fund	21,000	21,000	35,000	-	-	35,000	45,000	10,000	10,000	10,000
MFA Debt ReserveFund	260	260	210	-	-	210	5,210	7,210	7,210	7,210
MFA Debt Principal	8,490	8,490	8,490	-	-	8,490	8,490	23,608	44,773	65,938
MFA Debt Interest	5,655	5,655	5,655	-	-	5,655	13,905	33,705	56,805	79,905
TOTAL DEBT / RESERVES	42,805	42,805	59,955	-	-	59,955	80,355	82,423	126,788	171,153
TOTAL COSTS	207,368	196,823	208,329	-	20,000	228,329	232,267	237,354	284,985	332,486
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(7,855)	-	-	(20,000)	(20,000)	-	-	-	-
Sales - Water	(16,400)	(18,000)	(16,400)	-	-	(16,400)	(16,400)	(16,400)	(16,400)	(16,400)
User Charges	(132,598)	(132,598)	(143,599)	-	-	(143,599)	(165,027)	(167,104)	(197,725)	(235,216)
Other Revenue	(870)	(870)	(830)	-	-	(830)	(840)	(850)	(860)	(870)
TOTAL REVENUE	(169,868)	(159,323)	(160,829)	-	(20,000)	(180,829)	(182,267)	(184,354)	(214,985)	(252,486)
REQUISITION - PARCEL TAX	(37,500)	(37,500)	(47,500)	-	-	(47,500)	(50,000)	(53,000)	(70,000)	(80,000)
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Fee						8.3%	14.9%	1.3%	18.3%	19.0%
Requisition						26.7%	5.3%	6.0%	32.1%	14.3%
Combined						11.3%	11.5%	2.2%	20.1%	16.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.626	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Fulford Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$13,000	\$13,000	\$831,000	\$710,000	\$700,000	\$700,000	\$700,000	\$2,954,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$90,000	\$160,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$103,000	\$173,000	\$831,000	\$710,000	\$700,000	\$700,000	\$700,000	\$3,114,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$500,000	\$700,000	\$700,000	\$700,000	\$700,000	\$2,600,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$70,000	\$300,000	\$0	\$0	\$0	\$0	\$370,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$103,000	\$103,000	\$31,000	\$10,000	\$0	\$0	\$0	\$144,000
	\$103,000	\$173,000	\$831,000	\$710,000	\$700,000	\$700,000	\$700,000	\$3,114,000

Service: 2.626 Fulford Water (SSI)

Project Number 21-02 Capital Project Title Public Engagement for Future Projects Capital Project Description Inform and engage public within service area on upcoming works that will require borrowing to fund.
Project Rationale Referendum to secure borrowing.

Project Number 22-01 Capital Project Title Replacement of Flocculation mixer motor Capital Project Description Replace two flocculation mixer motors
Project Rationale Replacement of aging equipment.

Project Number 22-02 Capital Project Title Installation of turbidity meter on influent line Capital Project Description Installation of turbidity meter on influent line
Project Rationale Meter required to measure water quality.

Project Number 23-01 Capital Project Title Replacement of impellers of pumps at Sunnyside Pumpstation Capital Project Description Replacement of impellers of pumps at Sunnyside Pumpstation
Project Rationale Replacement of aging equipment.

Project Number 24-01 Capital Project Title Electrical service improvement at Fulford WTP Capital Project Description Replacement of panel board directory and address issues with regard to resetting motor overload
Project Rationale Replacement of aging equipment.

Project Number	22-03	Capital Project Title	Water main assessment and replacement strategy and initial phase detailed design	Capital Project Description	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase
Project Rationale	Aging asbestos concrete water lines require replacement.				

Project Number	25-01	Capital Project Title	Initial phase of water main replacement	Capital Project Description	Water main replacement detailed design and construction for priority sections
Project Rationale	Aging asbestos concrete water lines require replacement.				

Project Number	22-04	Capital Project Title	Relocate Water Line at Weston Creek	Capital Project Description	Complete detailed design, issue an RFP and complete the field construction to relocate the line.
Project Rationale	The existing water line which runs on the downstream side of the culvert containing Weston Creek has become exposed due to erosion. The plan is to relocate the line under the road and above the culvert, the best option out of the three presented by the engineering consultant. These are additional funds to complete the detailed design, issue an RFP and complete the field construction to relocate the line.				

**Fulford Water (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operaring Reserve Fund	13,576	4,176	11,926	19,826	27,826	35,926
Capital Reserve Fund	85,499	17,499	6,499	6,499	16,499	26,499
Total	99,076	21,676	18,426	26,326	44,326	62,426

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance. Optimum minimum balance of \$14,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105207	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		18,256	13,576	4,176	11,926	19,826	27,826
Transfer from Ops Budget		7,400	10,600	7,750	7,900	8,000	8,100
Expenditures		-	(20,000)	-	-	-	-
Planned Maintenance Activity			Reservoir cleaning and inspection				
Deficit Recovery		(12,438)					
Interest Income		358					
Ending Balance \$		13,576	4,176	11,926	19,826	27,826	35,926

Assumptions/Background:

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Capital Reserve Fund

Bylaw 3275

Reserve Cash Flow

Fund: Fund Centre:	1070 101897	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		73,402	85,499	17,499	6,499	6,499	16,499
Transfer from Ops Budget		21,000	35,000	45,000	10,000	10,000	10,000
Transfer from Cap Fund		9,902	-	-	-	-	-
Transfer to Cap Fund		(20,000)	(103,000)	(56,000)	(10,000)	-	-
Interest Income*		1,195					
Ending Balance \$		85,499	17,499	6,499	6,499	16,499	26,499

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2022 Budget

Cedar Lane Water (SSI)

FINAL BUDGET

MARCH 2022

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedar Lane Water Service Area.
Bylaw 3424 (Oct 10, 2007)

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of \$54,000 or \$4.76/ \$1,000 of actual assessed value of land and improvements to a maximum of \$137,660.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3425 (Oct 10, 2007)	\$168,000
Borrowed:	SI Bylaw 3514 (Feb 13, 2008)	(\$60,000)
	SI Bylaw 3634 (Aug 12, 2009)	(\$108,000)
Remaining:		<u>\$0</u>

COMMISSION:

Cedar Lane Water Service Commission established by Bylaw 3505, Feb 13, 2008.

FUNDING:

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

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

- First 30 cubic metres or portion - \$2.50 / cubic metre
- Next 30 cubic metres or portion - \$9.00 / cubic metre
- Greater than 61 cubic metres - \$25.00 / cubic metre

RESERVE FUND BYLAW:

Cedar Lane Water Service Capital Reserve Fund, Bylaw #3582 (Nov 12, 2008).
Cedar Lane Water Service Operating Reserve Fund, Bylaw #4144 (Dec 14, 2016).

2.628 - Cedar Lane Water (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Operations Contract	22,200	32,100	22,650	-	-	22,650	23,100	23,560	24,030	24,510
Repairs & Maintenance	26,080	25,000	1,600	-	5,000	6,600	1,630	1,670	21,710	1,750
Allocations	4,786	4,786	4,889	-	-	4,889	5,044	5,081	5,255	5,281
Water Testing	3,040	3,700	3,100	-	-	3,100	3,160	3,220	3,280	3,350
Electricity	4,580	4,300	4,670	-	-	4,670	4,760	4,860	4,960	5,060
Supplies	1,540	2,386	1,570	-	-	1,570	1,600	1,630	1,660	1,690
Labour Charges	11,231	11,226	11,464	-	-	11,464	11,706	11,932	12,181	12,415
Other Operating Expenses	3,070	2,620	3,200	-	-	3,200	3,280	3,360	3,440	3,520
TOTAL OPERATING COSTS	76,527	86,118	53,143	-	5,000	58,143	54,280	55,313	76,516	57,576
*Percentage Increase over prior year						-24.0%	-6.6%	1.9%	38.3%	-24.8%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	2,170	2,170	2,170	-	-	2,170	20,000	20,000	30,000	30,000
Transfer to Operating Reserve Fund	3,200	3,200	3,200	-	-	3,200	6,000	7,000	7,000	7,000
MFA Debt Reserve Fund	30	30	30	-	-	30	930	30	30	30
MFA Debt Principal	5,394	5,394	5,394	-	-	5,394	5,394	10,505	5,111	5,111
MFA Debt Interest	2,430	2,430	2,430	-	-	2,430	3,735	5,040	2,610	2,610
TOTAL DEBT / RESERVES	13,224	13,224	13,224	-	-	13,224	36,059	42,575	44,751	44,751
TOTAL COSTS	89,751	99,342	66,367	-	5,000	71,367	90,339	97,888	121,267	102,327
FUNDING SOURCES (REVENUE)										
Estimated Deficit CFW from 2021 to 2022	-	(10,090)	10,090	-	-	10,090	-	-	-	-
Transfers from Operations Reserve Fund	(25,000)	(25,000)	-	-	(5,000)	(5,000)	-	-	(20,000)	-
Sales - Water	(11,500)	(11,000)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(43,047)	(43,048)	(49,777)	-	-	(49,777)	(53,659)	(56,208)	(58,587)	(59,277)
Other Revenue	(180)	(180)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(79,727)	(89,318)	(51,367)	-	(5,000)	(56,367)	(65,339)	(67,888)	(90,267)	(70,957)
REQUISITION - PARCEL TAX	(10,024)	(10,024)	(15,000)	-	-	(15,000)	(25,000)	(30,000)	(31,000)	(31,370)
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Charge						15.6%	7.8%	4.8%	4.2%	1.2%
Requisition						49.6%	66.7%	20.0%	3.3%	1.2%
Combined						18.1%	18.2%	8.4%	3.5%	1.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.628	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Cedar Lane Water (SSI)							

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	\$103,500	\$75,000	\$236,500	\$30,000	\$10,000	\$0	\$0	\$351,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$103,500	\$75,000	\$236,500	\$30,000	\$10,000	\$0	\$0	\$351,500

SOURCE OF FUNDS

Capital Funds on Hand	\$33,500	\$33,500	\$0	\$0	\$0	\$0	\$0	\$33,500
Debenture Debt (New Debt Only)	\$0	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$65,000	\$0	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$41,500	\$6,500	\$30,000	\$10,000	\$0	\$0	\$88,000
	\$103,500	\$75,000	\$236,500	\$30,000	\$10,000	\$0	\$0	\$351,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number
Project number format is "yy-##"
"yy" is the last two digits of the year the project is planned to start.
"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.

For projects in previous capital plans, use the same project numbers previously assigned.

Capital Expenditure Type
Study - Expenditure for feasibility and business case report.
New - Expenditure for new asset only
Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
Replacement - Expenditure replaces an existing asset

Capital Project Title
Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description
Briefly describe project scope and service benefits.
For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget
Provide the total project budget, even if it extends beyond the 5 years of this capital plan.

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility
If there is more than one funding source, use additional rows for the project.

Asset Class
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles

Carryforward from 2021
Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.

Project Drivers
Maintain Level of Service = Project maintains existing or improved level of service.
Advance Board or Corporate Priority = Project is a Board or Corporate priority.
Emergency = Project is required for health or safety reasons.
Cost Benefit = Economic benefit to the organization.

Long-term Planning
Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.
Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.
Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.
Condition Assessment = Assessment that identifies asset replacements based on asset condition.

Cost Estimate Class
Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.
Class B (±15-25%) = Estimate based on investigations, studies or preliminary design, used for budget planning.
Class C (±25-40%) = Estimate based on limited site information; used for program planning.
Class D (±50%) = Estimate based on little/no site information; used for long-term planning.

Service #: 2.628
Service Name: Cedar Lane Water (SSI)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
18-01	Renewal	Abandon unused wells	Decommission wells	\$10,000	S	Res	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
21-01	New	Power generation equipment	Back up power construction	\$16,500	S	Grant	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$15,000
21-01					S	Res	\$0	\$0	\$1,500	\$0	\$0	\$0	\$1,500
23-01	New	Investigation for new groundwater sources	Conduct study and site investigation to identify groundwater sources and new well location	\$30,000	S	Res	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000
21-02	New	Detailed Hydrogeological Assessment	Conduct a detailed hydrogeological assessment of the Cedar Lane water system.	\$55,000	S	Grant	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$50,000
21-02					S	Res	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$5,000
21-03	Study	Referendum or Alternative Approval Process - Funding for Manganese Removal Project and others	Seek service area electors approval to fund Mn removal project and others.	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-04	Study	Public Engagement for Mn removal project and others	Undertake a referendum or AAP to borrow funds to carry out the Mn removal project and others.	\$5,000	S	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
21-05	New	WTP Manganese removal construction	Construct and install manganese removal system	\$226,500	S	Debt	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000
21-05					S	Grant	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
21-05					S	Res	\$0	\$26,500	\$0	\$0	\$0	\$0	\$26,500
21-05					S	Cap	\$33,500	\$33,500	\$0	\$0	\$0	\$0	\$33,500
GRAND TOTAL				\$353,000			\$103,500	\$75,000	\$236,500	\$30,000	\$10,000	\$0	\$351,500

Service: 2.628 Cedar Lane Water (SSI)

Project Number 18-01 **Capital Project Title** Abandon unused wells **Capital Project Description** Decommission wells

Project Rationale The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning a well must be in accordance with Groundwater Protection Regulations

Project Number 21-05 **Capital Project Title** WTP Manganese removal construction **Capital Project Description** Construct and install manganese removal system

Project Rationale Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L). Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2021.

Project Number 21-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power construction

Project Rationale Back up power equipment.

Project Number 21-02 **Capital Project Title** Detailed Hydrogeological Assessment **Capital Project Description** Conduct a detailed hydrogeological assessment of the Cedar Lane water system.

Project Rationale Detailed study of groundwater source, state of the aquifer, ground water balance and potential risks and concerns are required to support a sustainable groundwater supply for the residents of the Cedar Lane Water Service Area. Note that approval for a CWF grant was obtained on August 10th, 2020.

Project Number 23-01 **Capital Project Title** Investigation for new groundwater sources **Capital Project Description** Conduct study and site investigation to identify groundwater sources and new well location

Project Rationale In the SAMP of April 2020 by McElhanney Consulting Services Ltd. It was noted that a new well will be required in the next 1 to 5 years at a cost of \$60K.

Project Number 21-03 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Manganese Removal Project and others **Capital Project Description** Seek service area electors approval to fund Mn removal project and others.

Project Rationale Seek service area electors approval to fund Mn removal project and others.

Project Number 21-04 **Capital Project Title** Public Engagement for Mn removal project and others **Capital Project Description** Undertake a referendum or AAP to borrow funds to carry out the Mn removal project and others.

Project Rationale Undertake a referendum or AAP to borrow funds to carry out the Mn removal project and others.

Cedar Lane Water (SSI)
 Reserve Summary Schedule
 2022 - 2026 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	3,027	1,227	7,227	14,227	1,227	8,227
Capital Reserve Fund	42,387	3,057	16,557	6,557	26,557	56,557
Total	45,413	4,283	23,783	20,783	27,783	64,783

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and ground water well maintenance. Optimum minimum balance of \$4,500 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105208	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		26,328	3,027	1,227	7,227	14,227	1,227
Transfer from Ops Budget		3,200	3,200	6,000	7,000	7,000	7,000
Transfer to Ops Budget		(6,936)	-	-	-	-	-
Expenditures		(20,000)	(5,000)	-	-	(20,000)	
Planned Maintenance Activity		Reservoir cleaning &inspection	Well No.1 Inspection			Reservoir cleaning & inspection	
Interest Income*		435					
Ending Balance \$		3,027	1,227	7,227	14,227	1,227	8,227

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Capital Reserve Fund

Bylaw 3582

Reserve Cash Flow

Fund: Fund Centre:	1076 102020	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		74,434	42,387	3,057	16,557	6,557	26,557
Transfer from Ops Budget		2,170	2,170	20,000	20,000	30,000	30,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(35,000)	(41,500)	(6,500)	(30,000)	(10,000)	-
Interest Income*		783					
Ending Balance \$		42,387	3,057	16,557	6,557	26,557	56,557

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2022 Budget

Fernwood Water (SSI)

FINAL BUDGET

MARCH 2022

Service: 2.660 Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fernwood Water Local Service Area on Salt Spring Island Bylaw No. 1772 (January 1990). Amended Bylaw No. 2034 (July 15, 1992).

PARTICIPATION:

Fernwood Area of Salt Spring Island. Local Service Area #6, F(764).

MAXIMUM LEVY:

Greater of \$56,000 or \$5.07 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$435,122.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3581 (April 8, 2009)	\$195,000
BORROWED:	SI Bylaw 3634 (Nov 2009)	\$ (100,000)
	SI Bylaw 3677 (Feb 2010)	\$ (50,000)
	SI Bylaw 3817 (May 2012)	\$ (45,000)
REMAINING:		<hr/> \$0

COMMISSION:

Fernwood Local Services Committee established by Bylaw No. 1774.

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.
Parcel Tax: - Annual, levied only on properties capable of being connected to the system.

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Allocations	348	348	82	-	-	82	83	85	87	88
TOTAL OPERATING COSTS	348	348	82	-	-	82	83	85	87	88
*Percentage Increase over prior year						-76.4%	1.2%	2.4%	2.4%	1.1%
<u>DEBT</u>										
MFA Debt Principal	9,925	9,925	9,925	-	-	9,925	9,925	9,925	4,931	2,247
MFA Debt Interest	4,420	4,420	4,420	-	-	4,420	4,420	4,420	1,850	1,530
MFA Debt Reserve Fund	60	60	50	-	-	50	50	50	50	50
TOTAL DEBT	14,405	14,405	14,395	-	-	14,395	14,395	14,395	6,831	3,827
TOTAL COSTS	14,753	14,753	14,477	-	-	14,477	14,478	14,480	6,918	3,915
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/f from 2021 to 2022	-	14	(14)	-	-	(14)	-	-	-	-
Balance c/f from 2020 to 2021	(1,200)	(1,200)	-	-	-	-	-	-	-	-
Other Revenue	(60)	(74)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(1,260)	(1,260)	(64)	-	-	(64)	(50)	(50)	(50)	(50)
REQUISITION - PARCEL TAX	(13,493)	(13,493)	(14,413)	-	-	(14,413)	(14,428)	(14,430)	(6,868)	(3,865)
*Percentage increase over prior year Requisition						6.8%	0.1%	0.0%	-52.4%	-43.7%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Septage/Composting

FINAL BUDGET

MARCH 2022

DEFINITION:

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

PARTICIPATION:

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island. The electoral area of Salt Spring Island is the only participating area for this additional local service.

MAXIMUM LEVY:

Greater of \$126,650 or \$0.10 / \$1,000 on actual assessments for land and improvements. To a maximum of \$622,123.

COMMITTEE:

Salt Spring Island Liquid Waste Disposal Local Services Committee established by Bylaw No. 2119 (May, 1993).

FUNDING:

Parcel Tax:	Annual, levied on all properties in the Electoral Area
Tipping Fee:	\$0.455 per imperial gallon (Bylaw No. 4470, November 2021)
Connection Charge:	N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI Liquid Waste Disposal	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	477,400	629,960	558,000	-	-	558,000	569,160	580,540	592,150	603,990
Grit & Waste Sludge Disposal	6,000	3,500	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Repairs & Maintenance	12,490	10,000	7,750	-	-	7,750	16,910	8,070	8,230	8,390
Allocations	29,030	29,030	37,626	-	-	37,626	38,333	39,054	39,789	40,539
Electricity	7,800	4,200	6,500	-	-	6,500	6,630	6,760	6,900	7,040
Supplies	7,530	9,500	7,680	-	-	7,680	7,830	7,990	8,150	8,310
Labour Charges	154,073	162,982	157,236	-	-	157,236	160,522	163,646	167,036	170,266
Other Operating Expenses	11,970	10,120	13,500	-	-	13,500	13,830	14,170	14,530	14,891
TOTAL OPERATING COSTS	706,293	859,292	791,892	-	-	791,892	816,885	823,970	840,595	857,316
*Percentage Increase over prior year						12.1%	3.2%	0.9%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	620	620	560	-	-	560	560	20,560	560	560
MFA Debt Principal	107,308	107,308	107,308	-	-	107,308	107,308	107,308	186,926	152,033
MFA Debt Interest	53,265	53,265	53,265	-	-	53,265	53,265	64,615	91,805	87,645
Transfer to Operating Reserve Fund	3,720	3,720	4,000	-	-	4,000	4,000	4,000	4,000	4,000
Transfer to Capital Reserve Fund	26,070	34,541	34,500	-	-	34,500	79,500	90,633	-	35,800
TOTAL DEBT / RESERVES	190,983	199,454	199,633	-	-	199,633	244,633	287,116	283,291	280,038
TOTAL COSTS	897,276	1,058,746	991,525	-	-	991,525	1,061,518	1,111,086	1,123,886	1,137,354
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	-	-	(9,000)	-	-	-
Sale - Septage Sludge	(356,000)	(440,550)	(409,500)	-	-	(409,500)	(417,690)	(426,040)	(434,560)	(443,250)
Sale - Sewage Sludge	(178,000)	(255,430)	(204,750)	-	-	(204,750)	(208,850)	(213,030)	(217,290)	(221,640)
Grants in Lieu of Taxes	(450)	(450)	(460)	-	-	(460)	(470)	(480)	(490)	(500)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,130)	(620)	(1,070)	-	-	(1,070)	(1,080)	(1,090)	(1,100)	(1,110)
TOTAL REVENUE	(540,580)	(702,050)	(615,780)	-	-	(615,780)	(637,090)	(640,640)	(653,440)	(666,500)
REQUISITION - PARCEL TAX	(356,696)	(356,696)	(375,745)	-	-	(375,745)	(424,428)	(470,446)	(470,446)	(470,854)
*Percentage increase over prior year Requisition						5.3%	13.0%	10.8%	0.0%	0.1%

**CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026**

Service No.	3.705	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Septage / Composting							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$416,658	\$414,158	\$180,000	\$2,000,000	\$50,000	\$0	\$2,644,158
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$416,658	\$414,158	\$180,000	\$2,000,000	\$50,000	\$0	\$2,644,158

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$303,462	\$303,462	\$0	\$0	\$40,000	\$0	\$343,462
Donations / Third Party Funding	Other	\$33,196	\$33,196	\$0	\$0	\$0	\$0	\$33,196
Reserve Fund	Res	\$80,000	\$77,500	\$180,000	\$0	\$10,000	\$0	\$267,500
		\$416,658	\$414,158	\$180,000	\$2,000,000	\$50,000	\$0	\$2,644,158

Service: 3.705 SSI Septage / Composting

Project Number 16-03 **Capital Project Title** Options Analysis **Capital Project Description** Options for treatment and disposal.
Project Rationale Review options for the treatment and disposal of the septage sludge. Do complete life cycle analysis. Public engagement and referendum to borrow. Estimates to date indicate it will not be possible to construct the treatment and disposal facilities without additional money. While this may change once the septage receiving and storage phase is complete and preferred treatment and disposal option selected, it is prudent to assume a referendum and significant public engagement will be required.

Project Number 17-01 **Capital Project Title** Public Engagement for Treatment Capital Project **Capital Project Description** Inform and engage public within service area on upcoming works that will require borrowing to fund.
Project Rationale Need to inform and engage public within service area on upcoming works that will require borrowing to fund.

Project Number 17-02 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Future Projects **Capital Project Description** Undertake a referendum or AAP to borrow funds to carry out the project.
Project Rationale Need to undertake a referendum or AAP to borrow funds to carry out the project.

Project Number 18-01 **Capital Project Title** Treatment and Disposal **Capital Project Description** Engineering design of treatment and disposal
Project Rationale This is the design and construction of the preferred treatment and disposal chosen through the options analysis.

Project Number 20-01 **Capital Project Title** Lagoon Closure **Capital Project Description** Lagoon Closure
Project Rationale Old lagoons have not been officially closed.

Project Number 21-01 **Capital Project Title** Strategic Asset management plan **Capital Project Description** Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.
Project Rationale Need to develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

Project Number 22-01 **Capital Project Title** Composting Facility **Capital Project Description** Composter and composting infrastructure
Project Rationale Service expansion into solid waste composting function in 2022

**SSI Liquid Waste Disposal
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	12,475	16,475	11,475	15,475	19,475	23,475
Capital Reserve Fund	171,856	128,856	28,356	118,989	108,989	144,789
Total	184,331	145,331	39,831	134,464	128,464	168,264

Reserve Schedule

Reserve Fund: 3.705 SSI Septage - Operating Reserve Fund - Bylaw 4144

Reserve fund used for the purposes of unforeseen operational repairs and maintenance; infrequent maintenance activities such as access road maintenance, power line maintenance and septage holding tank maintenance etc. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		14,850	12,475	16,475	11,475	15,475	19,475
Transfer from Ops Budget		3,720	4,000	4,000	4,000	4,000	4,000
Transfer to Ops Budget		(1,348)					
Expenditures		(5,000)	-	(9,000)	-	-	-
Planned Maintenance Activity		Access Road Maintenance		Power Line Maintenance			
Interest Income*		253					
Ending Balance \$		12,475	16,475	11,475	15,475	19,475	23,475

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.705 SSI Septage - Capital Reserve Fund - Bylaw 2274

Reserve fund used for the purposes of capital expenditures including planning, engineering and legal costs for providing, accessing, altering or expanding liquid waste disposal and co-composting facilities related directly or indirectly to the Saltspring Island Liquid Waste Disposal Facilities.

Reserve Cash Flow

Fund: Fund Centre:	1087 102146	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		143,416	171,856	128,856	28,356	118,989	108,989
Transfer from Ops Budget		26,070	34,500	79,500	90,633	-	35,800
Transfer to Cap Fund		-	(77,500)	(180,000)	-	(10,000)	-
Interest Income*		2,371					
Ending Balance \$		171,856	128,856	28,356	118,989	108,989	144,789

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2022 Budget

Ganges Sewer (SSI)

FINAL BUDGET

MARCH 2022

Service: 3.810 Ganges Sewer Utility (SSI)

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain sewage collection treatment and disposal facilities in the Ganges area on Salt Spring Island (Letters Patent - March, 1978; Bylaw No. 492, 1978) Local Service Conversion Bylaw No. 1923, July 12, 1991

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of \$270,000 or \$7.46 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$2,967,757.

MAXIMUM CAPITAL DEBT:

Authorized: (A Bylaw 4007, Aug 12, 2015)	\$3,900,000
Borrowed:	\$3,900,000
Remaining	\$0

COMMISSION:

Ganges Sewer Local Services Committee established by Bylaw No. 1906, April 24, 1991

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding all the property of BC Hydro and Power Authority.

User Charge: Based on water consumption billed annually to properties connected to the system

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

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

3.810 - Ganges Sewer (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	29,490	42,400	30,080	-	-	30,080	30,680	31,290	31,920	32,560
Screenings, Grit & Waste Sludge Disposal	124,380	148,440	124,740	-	-	124,740	127,230	129,770	132,360	135,010
Repairs & Maintenance	13,140	7,300	14,320	-	10,000	24,320	94,610	44,900	15,200	15,510
Allocations	46,181	46,181	48,481	-	-	48,481	49,395	50,203	51,171	52,004
Electricity	63,050	60,750	61,850	-	-	61,850	63,080	64,340	65,620	66,930
Water	7,600	2,200	7,750	-	-	7,750	7,910	8,070	8,230	8,390
Supplies	15,890	13,930	16,210	-	-	16,210	16,540	16,870	17,210	17,560
Labour Charges	366,839	344,801	374,535	-	-	374,535	382,040	389,584	397,513	405,346
Other Operating Expenses	27,940	28,870	30,590	-	-	30,590	31,420	32,280	33,150	34,050
TOTAL OPERATING COSTS	694,510	694,872	708,556	-	10,000	718,556	802,905	767,307	752,374	767,360
*Percentage Increase over prior year			2.0%			3.5%	11.7%	-4.4%	-1.9%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	68,173	67,811	70,000	-	-	70,000	71,400	72,830	74,290	75,780
Transfer to Capital Reserve Fund	50,000	50,000	50,000	-	-	50,000	60,000	60,000	60,000	60,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	181,402	181,402	181,402
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	128,108	159,030	159,030	159,030
MFA Debt Reserve Fund	880	880	830	-	-	830	14,130	830	830	830
TOTAL DEBT / RESERVES	364,866	364,504	366,643	-	-	366,643	401,651	474,092	475,552	477,042
TOTAL COSTS	1,059,376	1,059,376	1,075,199	-	10,000	1,085,199	1,204,556	1,241,399	1,227,926	1,244,402
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(10,000)	(10,000)	(80,000)	(30,000)	-	-
User Charges	(1,000,303)	(1,000,303)	(1,015,009)	-	-	(1,015,009)	(1,061,230)	(1,140,994)	(1,156,291)	(1,171,513)
Other Revenue	(2,073)	(2,073)	(2,043)	-	-	(2,043)	(2,070)	(2,090)	(2,110)	(2,130)
TOTAL REVENUE	(1,002,376)	(1,002,376)	(1,017,052)	-	(10,000)	(1,027,052)	(1,143,300)	(1,173,084)	(1,158,401)	(1,173,643)
REQUISITION - PARCEL TAX	(57,000)	(57,000)	(58,147)	-	-	(58,147)	(61,256)	(68,315)	(69,525)	(70,759)
*Percentage increase over prior year										
User Fee						1.5%	4.6%	7.5%	1.3%	1.3%
Requisition						2.0%	5.3%	11.5%	1.8%	1.8%
Combined						1.5%	4.6%	7.7%	1.4%	1.3%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	3.810	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Ganges Sewer Utility (SSI)							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$90,000	\$190,000	\$607,000	\$25,000	\$0	\$0	\$822,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$357,500	\$487,500	\$800,000	\$0	\$0	\$0	\$1,287,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$447,500	\$677,500	\$1,407,000	\$25,000	\$0	\$0	\$2,109,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$200,000	\$0	\$1,330,000	\$0	\$0	\$0	\$1,330,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$247,500	\$537,500	\$77,000	\$25,000	\$0	\$0	\$639,500
		\$447,500	\$677,500	\$1,407,000	\$25,000	\$0	\$0	\$2,109,500

Service: 3.810 **Ganges Sewer Utility (SSI)**

Project Number 21-01 **Capital Project Title** Strategic Asset Management Plan **Capital Project Description** Identify condition of assets, develop prioritized list of infrastructure replacement
Project Rationale Expanded facilities are required for the lab, crew area, blower room and storage at the Ganges WWTP.

Project Number 21-02 **Capital Project Title** Reclaimed Water Study **Capital Project Description** Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.
Project Rationale Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.

Project Number 21-03 **Capital Project Title** VFD installation for EQ Tank **Capital Project Description** Installation of VFD for EQ pumps to equalize feed rate for the plant
Project Rationale Current pumps in the Equalization tank are stop when the flow in Bioreactor is high. VFD equipped pumps can better regulate the flow rate for the plant.

Project Number 21-04 **Capital Project Title** Ganges WWTP Lab Room, Crew Room and blower room design **Capital Project Description** Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP
Project Rationale Detailed designs of expanded facilities are required for the lab, crew area, blower room and storage at the Ganges WWTP.

Project Number 21-05 **Capital Project Title** Construction of WWTP Chemical storage, lab, crew room facilities **Capital Project Description** Construction of chemical storage, lab, crew room facilities
Project Rationale Construction of expanded facilities are required for the lab, crew area, blower room and storage at the Ganges WWTP.

Project Number	21-06	Capital Project Title	Aeration system improvement detailed design	Capital Project Description	Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.
Project Rationale	Expanded facilities are required for the lab, crew area, blower room and storage at the Ganges WWTP.				
Project Number	22-01	Capital Project Title	Electorate Assent for Borrowing	Capital Project Description	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities
Project Rationale	Required to maintain and improve the process performance of the WWTP.				
Project Number	22-02	Capital Project Title	Public Engagement	Capital Project Description	Inform and engage public within service area on upcoming works required for borrowing to fund
Project Rationale	Need to replace aging compressors before they fail.				
Project Number	22-03	Capital Project Title	Aeration system improvement construction	Capital Project Description	Construction of aeration system improvements including blowers, diffusers and piping systems.
Project Rationale	Required to maintain and improve the process performance of the WWTP.				
Project Number	24-01	Capital Project Title	Electrical upgrdes -lighting and HMI	Capital Project Description	Installation of additional lighting and HMI upgrade
Project Rationale					
Project Number	23-04	Capital Project Title	Replace IWOps Trailer F00845 1999 Ublit Generator Trailer	Capital Project Description	Vehicle replacement
Project Rationale					

Ganges Sewer (SSI)
 Reserve Summary Schedule
 2022 - 2026 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	73,603	133,603	125,003	167,833	242,123	317,903
Total Capital Reserve Fund	864,626	377,126	360,126	395,126	455,126	515,126
Total	938,229	510,729	485,129	562,959	697,249	833,029

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tank cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105210	2021	2022	2023	2024	2025	2026
Beginning Balance		38,495	73,603	133,603	125,003	167,833	242,123
Transfer from Ops Budget		68,172	70,000	71,400	72,830	74,290	75,780
Transfer to Ops Budget - Deficit		(34,244)	-	-	-	-	-
Expenditures		-	(10,000)	(80,000)	(30,000)	-	-
Planned Maintenance Activity			Outfall Inspection	Sanitary sewer flushing and inspections	WWTP tank draining, cleaning and inspection		
Interest Income*		1,180					
Ending Balance \$		73,603	133,603	125,003	167,833	242,123	317,903

Assumptions/Background:

Membrane replacement at \$500K every 10 years = \$50k/yr

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #1 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	101836						
Beginning Balance		793,529	797,869	310,369	293,369	328,369	388,369
Transfer from Ops Budget		50,000	50,000	60,000	60,000	60,000	60,000
Transfer from Cap Fund		44,491	-	-	-	-	-
Transfer to Cap Fund		(101,902)	(537,500)	(77,000)	(25,000)	-	-
Interest Income*		11,751					
Ending Balance \$		797,869	310,369	293,369	328,369	388,369	448,369

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #2 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Actual	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	101900						
Beginning Balance		65,756	66,757	66,757	66,757	66,757	66,757
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		1,001					
Ending Balance \$		66,757	66,757	66,757	66,757	66,757	66,757

Assumptions/Background:

For use only to fund costs resulting from expansion of service

CAPITAL REGIONAL DISTRICT

2022 Budget

Maliview Sewer Utility (SSI)

FINAL BUDGET

MARCH 2022

Service: **3.820 Maliview Sewer Utility (SSI)**

Committee: **Electoral Area**

DEFINITION:

To operate and maintain a sewage collection and disposal system for the Maliview Estates Sewage Collection and disposal System Specified Area on Salt Spring Island (Local Service Establishment Bylaw No. 1938, October 23, 1991)

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

Greater of \$20,000 or \$2.50 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$160,753.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 2991	65,500
BORROWED:	Bylaw No. 3196 (Aug 2004)	(40,982) <i>Retired in 2019</i>
	Bylaw No. 3364 (Aug 2006)	(24,000) <i>Retired in 2021</i>
	Expired	(518)
REMAINING:		<u><u>\$0</u></u>

COMMITTEE:

Maliview Sewer Local Service

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes on by Special Act.

- User Charge:** Annual Fixed Fee per water service connection
- Parcel Tax:** Annual, levied only on properties capable of being connected to the system.
- Consumption Charge:** \$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System
- Connection Charge:** Actual cost to connect

RESERVE FUND:

Maliview Estates Sewerage System Capital Reserve Fund, Bylaw No. 1499 (Dec. 17, 1986)

3.820 - Maliview Estates Sewer System	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	23,000	27,000	23,460	-	-	23,460	23,930	24,410	24,900	25,400
Screenings, Grit & Waste Sludge Disposal	36,000	40,800	36,720	-	-	36,720	37,450	38,200	38,960	39,740
Repairs & Maintenance	7,810	7,110	3,820	-	5,000	8,820	10,890	3,960	44,030	4,100
Allocations	19,672	19,672	21,422	-	-	21,422	21,834	22,198	22,713	23,086
Electricity	3,200	3,200	3,260	-	-	3,260	3,330	3,400	3,470	3,540
Water	1,350	1,100	1,380	-	-	1,380	1,410	1,440	1,470	1,500
Supplies	1,120	910	1,140	-	-	1,140	1,160	1,180	1,200	1,220
Labour Charges	44,135	39,240	45,023	-	-	45,023	45,956	46,856	47,817	48,753
Other Operating Expenses	8,690	6,240	9,160	-	-	9,160	9,390	9,620	9,860	10,100
TOTAL OPERATING COSTS	144,977	145,272	145,385	-	5,000	150,385	155,350	151,264	194,420	157,439
*Percentage Increase over prior year			0.3%			3.7%	3.3%	-2.6%	28.5%	-19.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	26,570	28,215	49,515	-	-	49,515	25,000	5,000	8,400	12,000
Transfer to Operating Reserve Fund	12,000	12,000	13,000	-	-	13,000	13,000	13,000	13,000	13,000
Debt Reserve Fund	3,010	-	3,000	-	-	3,000	19,100	-	-	-
MFA Principal Payment	1,199	1,199	-	-	-	-	12,657	89,329	89,329	89,329
MFA Interest Payment	2,100	420	1,680	-	-	1,680	36,325	65,930	65,930	65,930
TOTAL DEBT / RESERVES	44,879	41,834	67,195	-	-	67,195	106,082	173,259	176,659	180,259
TOTAL COSTS	189,856	187,106	212,580	-	5,000	217,580	261,432	324,523	371,079	337,698
<u>FUNDING SOURCES (REVENUE)</u>										
Balance Carry Forward from 2020 to 2021- Deficit	27,727	27,727	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(7,000)	-	(40,000)	-
Sales - Sewer Use	(27,000)	(24,250)	(25,000)	-	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
User Charges	(180,753)	(180,753)	(182,670)	-	-	(182,670)	(223,282)	(289,373)	(294,929)	(300,548)
Other Revenue	(160)	(160)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(185,186)	(182,436)	(207,820)	-	(5,000)	(212,820)	(255,432)	(314,523)	(360,079)	(325,698)
REQUISITION - PARCEL TAX	(4,670)	(4,670)	(4,760)	-	-	(4,760)	(6,000)	(10,000)	(11,000)	(12,000)
*Percentage increase over prior year										
Sales						-7.4%	0.0%	0.0%	0.0%	0.0%
User Fees						1.1%	22.2%	29.6%	1.9%	1.9%
Requisition						1.9%	26.1%	66.7%	10.0%	9.1%
Combined						0.0%	19.7%	27.6%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	3.820	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Maliview Sewer Utility (SSI)							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$300,000	\$1,910,000	\$41,000	\$0	\$0	\$2,251,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$300,000	\$1,910,000	\$41,000	\$0	\$0	\$2,251,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$300,000	\$1,910,000	\$0	\$0	\$0	\$2,210,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$32,000	\$0	\$0	\$32,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$9,000	\$0	\$0	\$9,000
		\$0	\$300,000	\$1,910,000	\$41,000	\$0	\$0	\$2,251,000

Service: 3.820 Maliview Sewer Utility (SSI)

Project Number 21-03 **Capital Project Title** Wastewater Treatment Plant Upgrade **Capital Project Description** Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
Project Rationale Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.

Project Number 22-02 **Capital Project Title** Collection system repairs **Capital Project Description** Replacement/repair of collection pipe and manholes.
Project Rationale The current collection systems are aged and failing need to be replaced.This is the initial phase.

Project Number 23-01 **Capital Project Title** SAMP Development **Capital Project Description** Develop an asset management plan for the facility.
Project Rationale This service has no up-to-date asset management plan

**Maliview Estates Sewer System
 Summary Schedule
 2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	29,082	37,082	43,082	56,082	29,082	42,082
Capital Reserve Fund	26,389	75,904	100,904	96,904	105,304	117,304
Total	55,471	112,986	143,986	152,986	134,386	159,386

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage cleaning and inspection, collection system flushing and inspection, outfall inspection etc. Optimum minimum balance of \$10,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: 1500	Actual	Budget				
Fund Centre: 105211	2021	2022	2023	2024	2025	2026
Beginning Balance	6,848	29,082	37,082	43,082	56,082	29,082
Transfer from Ops Budget	22,000	13,000	13,000	13,000	13,000	13,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures	-	(5,000)	(7,000)	-	(40,000)	-
Planned Maintenance Activity		Biofilter media replacement	Outfall inspection		Sanitary sewer system flushing and inspections	
Interest Income*	234					
Ending Balance \$	29,082	37,082	43,082	56,082	29,082	42,082

Assumptions/Background:

*Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Capital Reserve Fund - Bylaw 1499

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

Reserve Cash Flow

Fund: 1041 Fund Centre: 101385	Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	45,570	26,389	75,904	100,904	96,904	105,304
Transfer from Ops Budget	36,056	49,515	25,000	5,000	8,400	12,000
Transfer from Cap Fund	-	-	-	-	-	-
Transfer to Cap Fund	(55,521)	-	-	(9,000)	-	-
Interest Income*	283					
Ending Balance \$	26,389	75,904	100,904	96,904	105,304	117,304

Assumptions/Background:

*Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.