

**REPORT TO ELECTORAL AREAS COMMITTEE  
MEETING OF WEDNESDAY, SEPTEMBER 21, 2022**

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**SUBJECT    2023 Preliminary Electoral Area Budget Review**

**ISSUE SUMMARY**

To present the 2023 Electoral Area budgets and obtain recommendation from the Electoral Areas Committee (EAC) to forward, along with initiatives for implementation as of January 1, 2023, to the Capital Regional District Board (Board) for provisional plan approval.

**BACKGROUND**

The Capital Regional District (CRD) provides a range of regional, sub-regional, and local services to the community. Regional services are provided to the entire region, sub-regional services are provided to groups of participating Municipalities, First Nations and Electoral Areas, and Local Services are provided to single Municipalities, Electoral Areas or to groups of residents within local service areas. The CRD provides services to approximately 23,300 Electoral Area residents.<sup>1</sup>

Budgets for review are specific to Electoral Area (EA) services in the Juan de Fuca EA (JDF), the Salt Spring Island EA (SSI), and the Southern Gulf Islands EA (SGI). EA services delivered are established by the *Local Government Act and Service Establishment Bylaws*, the Board strategic plan, and corporate service plans.

**Budget Approval Process**

Under budget direction provided by the Board, review and recommendation for approval of all EA service budgets, including local service commission budgets, is delegated to the EAC. These budgets will be included in the preliminary 2023 CRD Financial Plan to be presented to the CRD Board on September 21, 2022. Also, on this date regional and sub-regional budgets will be presented for all participants to review and approve.

Review and approval of the budgets by local EA commissions will take place between September and November 2022 consistent with commission bylaws and handbook guidelines. Changes from commission reviews will be considered by the Board for final budget approval in March 2023.

**Service Planning and Budget Development**

The 2022 service planning process marked the fourth and final year of the four-year strategic and corporate planning cycle. The planning cycle is designed to ensure alignment and implementation of strategic objectives during the election term. A new corporate plan will be prepared to incorporate new and revised priorities following local government elections this fall. Any changes to service levels and financial plans to be brought forward in the annual planning cycle.

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<sup>1</sup> 2021 Census Data

As part of the planning process, the Executive Leadership Team (ELT) has met multiple times over recent months to review individual service plans, initiative business cases (IBCs), and financial implications in alignment with the corporate plan and Board approved financial planning guidelines. ELT has prioritized initiatives in consideration of fiscal constraints, organizational capacity, and workforce pressures.

Budget development is based on resources required for delivery of core services, impacts of new initiatives through service planning, proposed capital programming, and other cost pressures such as inflation and contractual agreements. Service budgets include operating and capital plans in addition to any changes in reserve funds. A detailed discussion of main budget drivers for each EA is included in this report supported by Appendices A, B, and C.

**ALTERNATIVES**

*Alternative 1*

The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2023 Electoral Area Services Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix D for January 1, 2023, implementation be approved for expenditure.

*Alternative 2*

The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2023 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
2. That the new initiatives identified in Appendix D for January 1, 2023, implementation be approved with specific direction on amendments.

**IMPLICATIONS**

*Financial Implications*

**Requisition**

Table 1 summarizes the change in tax requisition from 2022 final to 2023 provisional for each EA.

**Table 1: 2023 Provisional vs 2022 Final Requisition**

|                             | 2023 Provisional Requisition |           | 2022 Final Requisition |           | \$M Change |           | % Change |
|-----------------------------|------------------------------|-----------|------------------------|-----------|------------|-----------|----------|
|                             | \$M                          | \$ Per HH | \$M                    | \$ Per HH | \$M        | \$ Per HH | Per HH   |
| <b>Juan de Fuca</b>         | 2.66                         | 682       | 2.58                   | 663       | 0.08       | 18.71     | 2.8%     |
| <b>Salt Spring Island</b>   | 7.49                         | 1,140     | 7.23                   | 1,101     | 0.26       | 38.81     | 3.5%     |
| <b>Southern Gulf Island</b> | 3.64                         | 536       | 3.57                   | 525       | 0.07       | 10.65     | 2.0%     |

Requisition increases are inclusive of all regional, sub-regional, and EA services in addition to the Capital Regional Hospital District (CRHD). However, Table 1 excludes changes in specified and defined area services within each EA. It should also be noted that regional and sub-regional service budgets may change as service plans and budgets are deliberated at Committee of the Whole and the Board at the end of September.

The actual tax rates impact to EA residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2023 property assessment values. The 2023 preliminary requisition impact shown in Table 1 (above) reflects the 2022 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments in early February 2023.

Detailed Requisition summaries by service area are included in Appendix A-1 (JDF), Appendix B-1 (SSI), and Appendix C-1 (SGI).

### **Operating Budget Overview**

Table 2 summarizes the change in expenditures for each EA in the 2023 provisional budget compared to the 2022 final budget, for individual EA budgets only (excludes Regional, Sub-regional and CRHD services).

**Table 2: Summary of Operating Budget (in \$ millions) by EA**

|                             | <b>2023 Provisional Plan \$M</b> | <b>2022 Financial Plan \$M*</b> | <b>\$M Change</b> | <b>% Change</b> |
|-----------------------------|----------------------------------|---------------------------------|-------------------|-----------------|
| <b>Juan de Fuca</b>         | 4.63                             | 4.38                            | 0.25              | 5.8%            |
| <b>Salt Spring Island</b>   | 10.28                            | 9.86                            | 0.42              | 4.3%            |
| <b>Southern Gulf Island</b> | 7.90                             | 7.75                            | 0.15              | 2.0%            |
| <b>Total</b>                | <b>22.81</b>                     | <b>21.99</b>                    | <b>0.82</b>       | <b>3.7%</b>     |

\*Based on Amendment Financial Plan (Bylaw No. 4498)

- JDF: The Provisional 2023 operating budget is \$ 4.63 million, an increase of \$0.25 million or 5.8% from 2022. The primary driver of this increase is new debt servicing costs on behalf of the Vancouver Island Regional Library (the “Library”), which has no impact on the JDF requisition as the actual cost is fully recovered from the Library. The minor increase in operating expenses is due to inflationary adjustments partially offset by discontinued one-time expenses from 2022. Transfer to reserves have increased in support of lifecycle replacement estimates and capital programs.
- SSI: The provisional 2023 operating budget is \$10.28 million, an increase of \$0.42 million or 4.3% from 2022. The increase in operating expenditure is primarily due to the annualization contract costs for Economic Development Coordinator and the SSI Community Centre, the higher BC Transit costs and one-time cyclical maintenance costs (ORF-funded) for local utility services. Transfer to reserves have increased primarily in support of lifecycle replacement estimates and capital programs. The minor increase in debt servicing costs is primarily due to the new debt for the Maliview Estates Sewer System upgrade project.
- SGI: The provisional 2023 operating budget is \$7.9 million, an increase of \$0.15 million or 2% from 2022. The primary driver of this increase is new debt servicing costs for major capital projects for South Galiano Fire and Magic Lake Estates Wastewater services. The minor

increase in operating expenses is due to inflationary adjustments partially offset by discontinued one-time expenses from 2022. The minor decrease in transfer to reserves is to lessen the new debt servicing costs pressure while still in alignment with reserves planning principle and guidelines.

The Operating Budget Overview summary of notable changes by service and by expenditure type are included in Appendix A-2 (JDF), Appendix B-2 (SSI) and Appendix C-2 (SGI).

**Capital Budget Overview**

Capital plan highlights including capital projects over \$100,000 for each EA, are summarized in Appendix A-3 (JDF), Appendix B-3 (SSI), and Appendix C-3 (SGI).

Capital plans are developed through a process of reviewing:

- projects in progress
- condition of existing assets and infrastructure
- regulatory, environmental, risk, health and safety
- new or renewal initiatives prioritized by communities

The following table summarizes the capital plan by Electoral Area.

**Table 3 - Summary of Capital Plan by Electoral Area (in \$ millions)**

|                             | 2023 Capital Plan \$M | 2022 Capital Plan \$M* | \$M Change  | % Change    |
|-----------------------------|-----------------------|------------------------|-------------|-------------|
| <b>Juan de Fuca</b>         | 2.22                  | 1.24                   | 0.98        | 79.4%       |
| <b>Salt Spring Island</b>   | 6.22                  | 6.66                   | (0.44)      | -6.7%       |
| <b>Southern Gulf Island</b> | 7.69                  | 8.09                   | (0.40)      | -5.0%       |
| <b>Total</b>                | <b>16.13</b>          | <b>15.99</b>           | <b>0.14</b> | <b>0.8%</b> |

\*Based on Amendment Financial Plan (Bylaw No. 4498)

- JDF: Provisional 2023 capital plan is \$2.22 million, an increase of \$0.98 million or 79.4% from 2022. The increase is primarily due to new projects including a firetruck replacement for Willis Point Fire Protection \$650k, East Sooke Fire Protection \$300k, and playground equipment for JDF EA Parks in Port Renfrew \$160k. There is an additional \$100k for Port Renfrew Water to design a supply system replacement. Increases in capital are offset by projects completing by the end of 2022, including Self-contained Breathing Apparatus (SCBA) packs \$(130k) for Otter Point Fire.
- SSI: Provisional 2023 capital plan is \$6.22 million, a decrease of \$0.44 million or 6.7% from 2022. New projects in 2023 include upgrades to the Maliview Estates Sewer Treatment Plant \$2 million, and the design and replacement of pool electrical in the SSI Park Land & Recreation service \$250k. Increases in capital are offset by projects completing by the end of 2022, including upgrades to Centennial Park \$(600k) and the Recreation Centre expansion project \$(1.2 million) in the SSI Community Parks service; and purchases of parkland \$(850k) in the SSI Park Land & Recreation service in 2022.
- SGI: Provisional 2023 capital plan is \$7.69 million, a decrease of \$0.40 million or 5.0% from 2022. Capital spending will increase \$757k in 2023 for Magic Lakes Estates Wastewater Treatment Plant Upgrade project. Increases in capital are offset by projects completing by the



end of 2022, including a mini pumper for Pender Fire \$(400k); Money Lake Dam seismic reinforcement for Lyall Harbour Water \$(390k); and the design and construction of adjustable intakes \$(200k), and process pipe replacement \$(200k) for Magic Lake Estates Water.

The 2023 Capital Plan Summary overview are included in Appendix A-4 (JDF), Appendix B-4 (SSI) and Appendix C-4 (SGI).

Capital projects are typically funded by annual contributions from operating, grants, reserves and/or long-term debt. Grant funding can have a significant impact on the implementation of the plan as program intakes and results are unknown during the planning process. When changes in funding occurs, Financial Plan Amendments are prepared and presented for approval to proceed.

### **Advanced Approvals**

Advanced approval is requested in situations where the commencement or continuity of work before March 2023 is required to address operational needs. These are often related to items that have regulatory compliance implications, grant deadlines and capital projects for which tenders must be issued and where a delay can have negative impacts on service delivery. Items identified as required activities to begin in advance of the March final budget are listed in Appendix D.

### **Summary**

The attached 2023 EA budget packages in Appendix A (JDF), Appendix B (SSI) and Appendix C (SGI), which include operating and capital, are provided for provisional approval. Appendix D contains items that, as a result of business requirements, need early approval in advance of the March final budget.

The provisional budget is subject to change as a result of the final 2022 surplus/deficits, receipt of revised assessment and any adjustments recommended by the respective Commissions and Electoral Area directors prior to final approval of the Financial Plan bylaw by March 31.

### **CONCLUSION**

The 2023 Electoral Area budgets have been delegated to the EAC by the CRD Board for review and provisional approval. Overall, the 2023 Electoral Area preliminary budget has been prepared based on the service plans and provide ongoing CRD services that respond to the varying needs of the three Electoral Area communities.

### **RECOMMENDATION**

The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2023 Electoral Area Services Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix D for January 1, 2023, implementation be approved for expenditure.

|               |  |
|---------------|--|
| Submitted by: | Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services |
| Concurrence:  | Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer              |
| Concurrence:  | Robert Lapham, MCIP, RPP, Chief Administrative Officer             |

**ATTACHMENT(S)**

- Appendix A: Budget Packages – Juan de Fuca
- Appendix B: Budget Packages – Salt Spring Island
- Appendix C: Budget Packages – Southern Gulf Islands
- Appendix D: January 2023 Approvals

**Appendix A-1: Requisition Summary (JDF)**

| Electoral Area<br>Juan de Fuca                | Provisional<br>2023 | Cost per Avg.<br>Res Asst/<br>Parcel | 2022               | Cost per Avg.<br>Res Asst/<br>Parcel | Change in Requisition |             | Change in cost per avg<br>household/Parcel |             |
|---|---------------------|--------------------------------------|--------------------|--------------------------------------|-----------------------|-------------|--|-------------|
|   |                     |                                      |                    |                                      | \$                    | %           | \$   | %           |
| 1.010 Legislative & General Government        | 190,364             | 48.74                                | 185,794            | 47.57                                | 4,570                 | 2.5%        | 1.17                                       | 2.5%        |
| 1.101 G.I.S.                                  | 2,176               | 0.56                                 | 2,120              | 0.54                                 | 56                    | 2.7%        | 0.01                                       | 2.7%        |
| 1.112 Regional Grant in Aid                   | 265                 | 0.07                                 | -                  | -                                    | 265                   | 100.0%      | 0.07                                       | 100.0%      |
| 1.224 Community Health - Homeless Sec.        | 8,305               | 2.13                                 | 10,736             | 2.75                                 | (2,431)               | -22.6%      | (0.62)                                     | -22.6%      |
| 1.280 Regional Parks                          | 280,834             | 71.90                                | 272,633            | 69.80                                | 8,200                 | 3.0%        | 2.10                                       | 3.0%        |
| 1.280A Regional Parks - Land Acquisition      | -                   | -                                    | 1,411              | 0.36                                 | (1,411)               | -100.0%     | (0.36)                                     | -100.0%     |
| 1.309 Climate Action and Adaptation           | 26,634              | 6.82                                 | 21,794             | 5.58                                 | 4,841                 | 22.2%       | 1.24                                       | 22.2%       |
| 1.310 Land Banking & Housing                  | 26,105              | 6.68                                 | 25,485             | 6.52                                 | 621                   | 2.4%        | 0.16                                       | 2.4%        |
| 1.324 Regional Planning Service               | 21,663              | 5.55                                 | 21,059             | 5.39                                 | 603                   | 2.9%        | 0.15                                       | 2.9%        |
| 1.335 Geo-Spatial Referencing System          | 2,847               | 0.73                                 | 2,794              | 0.72                                 | 53                    | 1.9%        | 0.01                                       | 1.9%        |
| 1.374 Regional Emergency Program Support      | 2,108               | 0.54                                 | 2,047              | 0.52                                 | 61                    | 3.0%        | 0.02                                       | 3.0%        |
| 1.375 Hazardous Material Incident Response    | 5,164               | 1.32                                 | 5,014              | 1.28                                 | 150                   | 3.0%        | 0.04                                       | 3.0%        |
| 1.911 Call Answer                             | 2,431               | 0.62                                 | 2,360              | 0.60                                 | 71                    | 3.0%        | 0.02                                       | 3.0%        |
| 1.921 Regional CREST Contribution             | 23,091              | 5.91                                 | 22,418             | 5.74                                 | 673                   | 3.0%        | 0.17                                       | 3.0%        |
| <b>Total Regional</b>                         | <b>591,985</b>      | <b>\$151.56</b>                      | <b>\$575,663</b>   | <b>\$147.38</b>                      | <b>\$16,322</b>       | <b>2.8%</b> | <b>\$4.18</b>                              | <b>2.8%</b> |
| 1.126 Victoria Family Court Committee         | 237                 | 0.06                                 | 237                | 0.06                                 | -                     | 0.0%        | -  | 0.0%        |
| 1.128 Greater Victoria Police Victim Services | 835                 | 1.73                                 | 822                | 1.70                                 | 13                    | 1.6%        | 0.03                                       | 1.6%        |
| 1.230 Traffic Safety Commission               | 1,342               | 0.34                                 | 1,342              | 0.34                                 | -                     | 0.0%        | -  | 0.0%        |
| 1.313 Animal Care Services                    | 66,134              | 16.93                                | 64,208             | 16.44                                | 1,926                 | 3.0%        | 0.49                                       | 3.0%        |
| 1.330 Regional Growth Strategy                | 5,718               | 1.46                                 | 5,551              | 1.42                                 | 166                   | 3.0%        | 0.04                                       | 3.0%        |
| 1.913 Fire Dispatch                           | 36,118              | 9.25                                 | 35,092             | 8.98                                 | 1,026                 | 2.9%        | 0.26                                       | 2.9%        |
| 3.701 Millstream Remediation                  | 2,279               | 0.58                                 | 4,616              | 1.18                                 | (2,337)               | -50.6%      | (0.60)                                     | -50.6%      |
| <b>Total Sub-Regional</b>                     | <b>\$112,663</b>    | <b>\$30.36</b>                       | <b>\$111,869</b>   | <b>\$30.13</b>                       | <b>\$795</b>          | <b>0.7%</b> | <b>\$0.23</b>                              | <b>0.8%</b> |
| 1.103 Elections                               | 14,422              | 3.69                                 | 14,422             | 3.69                                 | (0)                   | 0.0%        | (0.00)                                     | 0.0%        |
| 1.104 U.B.C.M.                                | 2,727               | 0.70                                 | 2,647              | 0.68                                 | 79                    | 3.0%        | 0.02                                       | 3.0%        |
| 1.318 Building Inspection                     | 105,551             | 27.02                                | 102,477            | 26.24                                | 3,074                 | 3.0%        | 0.79                                       | 3.0%        |
| 1.320 Noise Control                           | 9,241               | 2.37                                 | 8,968              | 2.30                                 | 273                   | 3.0%        | 0.07                                       | 3.0%        |
| 1.322 Nuisances & Unightly Premises           | 12,347              | 3.16                                 | 11,983             | 3.07                                 | 364                   | 3.0%        | 0.09                                       | 3.0%        |
| 1.372 Electoral Area Emergency Program        | 34,384              | 8.80                                 | 33,381             | 8.55                                 | 1,002                 | 3.0%        | 0.26                                       | 3.0%        |
| <b>Total Joint Electoral Area</b>             | <b>\$178,671</b>    | <b>\$45.74</b>                       | <b>\$173,879</b>   | <b>\$44.52</b>                       | <b>\$4,792</b>        | <b>2.8%</b> | <b>\$1.23</b>                              | <b>2.8%</b> |
| 1.109 Electoral Area Admin Exp-JDF            | 63,123              | 16.16                                | 60,129             | 15.39                                | 2,994                 | 5.0%        | 0.77                                       | 5.0%        |
| 1.317 JDF Building Numbering                  | 13,295              | 3.40                                 | 12,902             | 3.30                                 | 393                   | 3.0%        | 0.10                                       | 3.0%        |
| 1.319 Soil Deposit Removal                    | 5,859               | 1.50                                 | 5,682              | 1.45                                 | 177                   | 3.1%        | 0.05                                       | 3.1%        |
| 1.325 Electoral Area Services - Planning      | 718,640             | 183.99                               | 697,706            | 178.63                               | 20,934                | 3.0%        | 5.36                                       | 3.0%        |
| 1.340 JDF Livestock Injury Compensation       | 3,158               | 0.81                                 | 3,150              | 0.81                                 | 8                     | 0.3%        | 0.00                                       | 0.3%        |
| 1.370 Juan de Fuca Emergency Program          | 89,719              | 22.97                                | 88,578             | 22.68                                | 1,141                 | 1.3%        | 0.29                                       | 1.3%        |
| 1.377 JDF Search and Rescue                   | 69,952              | 17.91                                | 69,952             | 17.91                                | -                     | 0.0%        | -  | 0.0%        |
| 1.405 JDF EA - Community Parks                | 199,051             | 50.96                                | 193,274            | 49.48                                | 5,777                 | 3.0%        | 1.48                                       | 3.0%        |
| 1.924 Emergency Comm - Crest - J.D.F.         | 144,644             | 37.03                                | 125,143            | 32.04                                | 19,501                | 15.6%       | 4.99                                       | 15.6%       |
| <b>Total JDF Electoral Area</b>               | <b>\$1,307,441</b>  | <b>\$334.74</b>                      | <b>\$1,256,516</b> | <b>\$321.70</b>                      | <b>\$50,925</b>       | <b>4.1%</b> | <b>\$13.04</b>                             | <b>4.1%</b> |
| <b>Total Capital Regional District</b>        | <b>\$2,190,761</b>  | <b>\$562.40</b>                      | <b>\$2,117,927</b> | <b>\$543.73</b>                      | <b>\$72,834</b>       | <b>3.4%</b> | <b>\$18.67</b>                             | <b>3.4%</b> |
| Cost/average residential property             | \$562.40            |                                      | \$543.73           |                                      | \$18.67               |             |  |             |
| CRHD Capital Regional Hospital District       | 466,986             | 119.56                               | 466,847            | 119.52                               | 139                   | 0.0%        | 0.04                                       | 0.0%        |
| <b>Total CRD and CRHD</b>                     | <b>\$2,657,747</b>  | <b>\$681.96</b>                      | <b>\$2,584,775</b> | <b>\$663.26</b>                      | <b>\$72,972</b>       | <b>2.8%</b> | <b>\$18.71</b>                             | <b>2.8%</b> |

Average residential assessment - 2022

\$849,943

\$849,943

Major Impacts (Changes in \$/Avg HH >+/-\$.100)

|   | Change in Requisition |             | Change in Avg HH |             |
|---|-----------------------|-------------|------------------|-------------|
|   | \$                    | %           | \$               | %           |
| <b>REGIONAL</b>                           |                       |             |                  |             |
| Legislative & General Government          | 4,570                 | 0.2%        | 1.17             | 0.2%        |
| Regional Parks                            | 8,200                 | 0.3%        | 2.10             | 0.3%        |
| Climate Action and Adaptation             | 4,841                 | 0.2%        | 1.24             | 0.2%        |
| <b>JDF EA</b>                             |                       |             |                  |             |
| Electoral Area Services - Planning        | 20,934                | 0.8%        | 5.36             | 0.8%        |
| JDF EA - Community Parks                  | 5,777                 | 0.2%        | 1.48             | 0.2%        |
| Emergency Comm - Crest - J.D.F.           | 19,501                | 0.8%        | 4.99             | 0.8%        |
| <b>Capital Regional Hospital District</b> | 139                   | 0.0%        | 0.04             | 0.0%        |
| Other                                     | 9,010                 | 0.3%        | 2.33             | 0.4%        |
| <b>Total</b>                              | <b>72,972</b>         | <b>2.8%</b> | <b>18.71</b>     | <b>2.8%</b> |

| Juan de Fuca<br>Local/Specified/Defined Services     |   | Provisional        |                                      | Cost per Avg.      |                                      | Change in Requisition |         | Change in cost per avg |         |
|--|---|--------------------|--------------------------------------|--------------------|--------------------------------------|-----------------------|---------|------------------------|---------|
|  |   | 2023               | Cost per Avg.<br>Res Asst/<br>Parcel | 2022               | Cost per Avg.<br>Res Asst/<br>Parcel | \$                    | %       | \$                     | %       |
| 1.119  | Vancouver Island Regional Library               | 331,760            | 97.07                                | 322,102            | 94.25                                | 9,658                 | 3.0%    | 2.83                   | 3.0%    |
| 1.121  | Sooke Regional Museum                           | 78,651             | 23.01                                | 76,361             | 22.34                                | 2,290                 | 3.0%    | 0.67                   | 3.0%    |
| 1.133  | Langford E.A. - Greater Victoria Public Library | 32,435             | 67.19                                | 31,491             | 65.23                                | 944                   | 3.0%    | 1.96                   | 3.0%    |
| 1.232  | Port Renfrew Street Lighting                    | 3,589              | 40.91                                | 3,485              | 39.72                                | 104                   | 3.0%    | 1.19                   | 3.0%    |
| 1.350  | Willis Point Fire Protection                    | 145,282            | 610.78                               | 141,330            | 594.17                               | 3,952                 | 2.8%    | 16.61                  | 2.8%    |
| 1.353  | Otter Point Fire Protection                     | 554,473            | 507.84                               | 539,558            | 494.18                               | 14,915                | 2.8%    | 13.66                  | 2.8%    |
| 1.354  | Malahat Fire Protection                         | 67,560             | 726.62                               | 65,597             | 705.51                               | 1,963                 | 3.0%    | 21.11                  | 3.0%    |
| 1.355  | Durrance Road Fire Protection                   | 3,016              | 349.20                               | 3,020              | 349.66                               | (4)                   | -0.1%   | (0.46)                 | -0.1%   |
| 1.357  | East Sooke Fire Protection                      | 492,703            | 556.01                               | 479,055            | 540.61                               | 13,648                | 2.8%    | 15.40                  | 2.8%    |
| 1.358  | Port Renfrew Fire Protection                    | 99,111             | 256.78                               | 96,622             | 250.33                               | 2,489                 | 2.6%    | 6.45                   | 2.6%    |
| 1.360  | Shirley Fire Protection                         | 202,170            | 611.80                               | 167,487            | 506.84                               | 34,683                | 20.7%   | 104.96                 | 20.7%   |
| 1.40X  | SEAPARC   | 772,113            | 252.16                               | 751,115            | 245.31                               | 20,998                | 2.8%    | 6.86                   | 2.8%    |
| 1.408  | JDF EA - Community Recreation                   | 71,600             | 20.95                                | 69,508             | 20.34                                | 2,092                 | 3.0%    | 0.61                   | 3.0%    |
| 1.523  | Port Renfrew Refuse Disposal                    | 34,870             | 90.14                                | 33,852             | 87.51                                | 1,018                 | 3.0%    | 2.63                   | 3.0%    |
| 2.650  | Port Renfrew Water                              | 66,243             | 329.14                               | 64,508             | 320.52                               | 1,735                 | 2.7%    | 8.62                   | 2.7%    |
| 2.691  | Wilderness Mountain                             | 66,701             | 823.21                               | 61,900             | 763.96                               | 4,801                 | 7.8%    | 59.25                  | 7.8%    |
| 3.700  | Septage Disposal - JDF Service Area             | -                  | -                                    | 464                | 0.13                                 | (464)                 | -100.0% | (0.13)                 | -100.0% |
| 3.755  | Regional Source Control - Port Renfrew Sewer    | 726                | 8.06                                 | 705                | 7.82                                 | 21                    | 3.0%    | 0.23                   | 3.0%    |
| 3.850  | Port Renfrew Sewer                              | 64,750             | 739.95                               | 62,294             | 711.88                               | 2,456                 | 3.9%    | 28.07                  | 3.9%    |
| <b>Total JdF Local/Specified/Defined Requisition</b> |   | <b>\$3,087,752</b> |                                      | <b>\$2,970,453</b> |                                      | <b>\$117,299</b>      |         |                        |         |

Average residential assessment - 2022

\$849,943

\$849,943

## Appendix A-2

### Juan de Fuca - Operating Budget Highlights - Gross Expenditure (+/- 3.0% and +/- \$20,000)

| JDF Services +/- 3.0% and +/- \$20,000          | Gross Expenditure 2023 | Gross Expenditure 2022 | Changes \$     | Changes %    | Main Budget Driver   |
|---|------------------------|------------------------|----------------|--------------|--|
| 1.114 - Grant-in-Aid - JDF                      | 29,956                 | 54,425                 | (24,469)       | -45.0%       | • One-time expense in 2022 funded by \$18.5k COVID 19 Safe Restart Grant   |
| 1.325 - Electoral Area Services - Planning      | 848,371                | 807,042                | 41,329         | 5.1%         | • Salary increase inclusive of estimated contract changes, \$23K<br>• One-time orthophotos in 2023, \$13.5k - funded by Operating Reserve Fund (ORF) |
| <b>Total Juan de Fuca Electoral Area</b>        | <b>878,327</b>         | <b>861,467</b>         | <b>16,860</b>  | <b>2.0%</b>  |  |
| 1.129 - Vancouver Island Regional Libray - Debt | 339,466                | 180,600                | 158,866        | 88.0%        | • Increased debt costs - \$6 million long-term MFA debt in 2022 on behalf of VIRL  |
| 1.360 - Shirley Fire Protection                 | 193,332                | 158,639                | 34,693         | 21.9%        | • Ongoing increase in salaries expense   |
| 1.369 - EA Fire Services - JDF                  | 97,529                 | 141,568                | (44,039)       | -31.1%       | • One-time Fire Governance Review in 2022 - funded by Operating Reserve Fund (ORF)   |
| <b>Total Local/Specified/Defined Area</b>       | <b>630,327</b>         | <b>480,807</b>         | <b>149,520</b> | <b>31.1%</b> |  |
| Other (Services not meeting criteria above)     | 3,120,274              | 3,034,950              | 85,324         | 2.8%         |  |
| <b>Total Juan de Fuca</b>                       | <b>4,628,928</b>       | <b>4,377,223</b>       | <b>251,704</b> | <b>5.8%</b>  |  |

### Juan de Fuca - Operating Budget by Expenditure Type (in \$ millions)

| Expenditure Type          | Provisional Plan \$M 2023 | Financial Plan \$M* 2022 | Changes \$M | Changes %   |
|---------------------------|---------------------------|--------------------------|-------------|-------------|
| Operations                | 3.50                      | 3.49                     | 0.01        | 0.3%        |
| Capital Funding           | 0.03                      | 0.03                     | -           | -           |
| Debt Servicing            | 0.52                      | 0.30                     | 0.22        | 73.0%       |
| Transfer to Reserves      | 0.58                      | 0.56                     | 0.02        | 3.6%        |
| <b>Total Juan de Fuca</b> | <b>4.63</b>               | <b>4.38</b>              | <b>0.25</b> | <b>5.8%</b> |

\*Based on Amendment Financial Plan (Bylaw No. 4498)

**Appendix A-3**  
**Juan de Fuca 2023 Major Capital Projects ≥ \$100,000**

| SERVICE AREA   | \$('000) | FUNDING SOURCE |
|--|----------|----------------|
| <b>1.325 Community Planning</b>                                  |          |                |
| Otter Point Ground Water Study for Official Community Plan (OCP) | 100      | Grants         |
| Port Renfrew Official Community Plan (OCP) Review & Update       | 100      | Grants         |
| <b>Protective Services</b>                                       |          |                |
| <b>1.350 Willis Point Fire Protection</b>                        |          |                |
| Engine 2 Replacement   | 650      | Reserves, Debt |
| <b>1.357 East Sooke Fire Protection</b>                          |          |                |
| Tender 2 Replacement   | 300      | Reserves       |
| <b>Recreation &amp; Cultural Services</b>                        |          |                |
| <b>1.405 JDF EA Parks</b>  |          |                |
| Port Renfrew Playground Equipment                                | 160      | Grants         |
| Coppermine Park-Playground Improvements                          | 100      | Grants         |
| <b>Water</b>   |          |                |
| <b>2.650 Port Renfrew Water</b>                                  |          |                |
| Supply System Replacement Design                                 | 100      | Grants         |

|                                    |              |
|------------------------------------|--------------|
| Total Projects ≥ \$100K            | 1,510        |
| Total Projects < \$100K            | 706          |
| <b>Total 2023 Capital Projects</b> | <b>2,216</b> |

## Appendix A-4

| CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JDF<br>2023 |                                     |                     |                |               |                       |               | Schedule B - Extract |                       |                |                     |                |                  |          |       |                  |
|--|-------------------------------------|---------------------|----------------|---------------|-----------------------|---------------|----------------------|-----------------------|----------------|---------------------|----------------|------------------|----------|-------|------------------|
| Service #  | Service Name                        | CAPITAL EXPENDITURE |                |               |                       |               | TOTAL                | SOURCE OF FUNDING     |                |                     |                |                  |          |       |                  |
|  |                                     | Equipment           | Vehicles       | Buildings     | Engineered Structures | Land          |                      | Capital Funds on Hand | Debenture Debt | Equipment Repl Fund | Grants         | Capital Reserves | Other    | TOTAL |                  |
| 1.109  | JDF Admin. Expenditures             |                     |                |               |                       |               | -                    |                       |                |                     |                |                  |          |       |                  |
| 1.318  | Building Inspection                 | 7,300               | 11,300         |               |                       |               | 18,600               |                       |                | 18,600              |                |                  |          |       | 18,600           |
| 1.325  | Community Planning                  | 37,700              |                |               | 200,000               |               | 237,700              |                       |                | 37,700              | 200,000        |                  |          |       | 237,700          |
| 1.350  | Willis Point Fire                   | 87,030              | 650,000        | 18,000        | 10,000                |               | 765,030              |                       | 275,000        | 447,000             |                | 43,030           |          |       | 765,030          |
| 1.353  | Otter Point Fire                    | 28,300              |                | 40,000        |                       |               | 68,300               |                       |                | 28,300              |                | 40,000           |          |       | 68,300           |
| 1.357  | East Sooke Fire                     | 31,795              | 300,000        | 10,000        |                       |               | 341,795              |                       |                | 316,295             |                | 25,500           |          |       | 341,795          |
| 1.358  | Port Renfrew Fire                   | 33,000              |                |               |                       |               | 33,000               |                       |                | 33,000              |                |                  |          |       | 33,000           |
| 1.360  | Shirley Fire Department             | 10,000              |                |               |                       |               | 10,000               |                       |                | 10,000              |                |                  |          |       | 10,000           |
| 1.405  | JDF EA Community Parks & Recreation |                     |                |               | 490,000               | 50,000        | 540,000              | 5,000                 |                |                     | 535,000        |                  |          |       | 540,000          |
| 1.523  | Port Renfrew Refuse Disposal        |                     |                |               | 12,000                |               | 12,000               |                       |                |                     |                | 12,000           |          |       | 12,000           |
| 2.650  | Port Renfrew Water                  | 10,000              |                |               | 100,000               |               | 110,000              |                       |                |                     | 100,000        | 10,000           |          |       | 110,000          |
| 2.691  | Wilderness Mountain Water Service   |                     |                |               | 15,000                |               | 15,000               |                       |                |                     |                | 15,000           |          |       | 15,000           |
| 3.850  | Port Renfrew Sewer                  |                     |                |               | 65,000                |               | 65,000               |                       |                |                     | 50,000         | 15,000           |          |       | 65,000           |
| <b>TOTAL</b>   |                                     | <b>245,125</b>      | <b>961,300</b> | <b>68,000</b> | <b>892,000</b>        | <b>50,000</b> | <b>2,216,425</b>     | <b>5,000</b>          | <b>275,000</b> | <b>890,895</b>      | <b>885,000</b> | <b>160,530</b>   | <b>-</b> |       | <b>2,216,425</b> |



## **Appendix A-5: JDF Service Budgets**

### **JOINTLY FUNDED SERVICES**

**1.103 Elections**

**1.104 UBCM**

**1.318 Building Inspection**

**1.320 Noise Control**

**1.322 Nuisance & Unsightly Premises**

**1.372 EA Emergency Coordination**

### **JUAN DE FUCA**

**1.109 Administration**

**1.114 Grants in Aid**

**1.119 Vancouver Island Regional Library**

**1.121 Sooke Museum**

**1.129 Vancouver Island Regional Library-Debt**

**1.133 Greater Victoria Public Library**

**1.232 Port Renfrew Street Lighting**

**1.317 JDF Building Numbering**

**1.319 Soil Deposit and Removal**

**1.325 Community Planning**

**1.340 Livestock Injury Compensation**

**1.350 Willis Point Fire**

**1.353 Otter Point Fire**

## **Appendix A-5: JDF Service Budgets**

- 1.354 Malahat Fire**
- 1.355 Durrance Road Fire**
- 1.357 East Sooke Fire**
- 1.358 Port Renfrew Fire**
- 1.360 Shirley Fire**
- 1.369 EA Fire Services - JDF & SGI**
- 1.370 JDF Emergency Program**
- 1.377 JDF Search and Rescue**
- 1.405 JDF Community Parks**
- 1.408 JDF Community Recreation**
- 1.523 Port Renfrew Refuse Disposal**
- 1.924 Emergency Communications – CREST**
- 2.650 Port Renfrew Water**
- 2.691 Wilderness Mountain Water**
- 3.850 Port Renfrew Sewer**

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Elections**

### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.103 Elections

**Committee:** Electoral Areas

**DEFINITION:**

To maintain voters lists for electoral areas and to undertake elections as required (Sec. 787(b) Municipal Act - SLP February 1, 1966).

**PARTICIPATION:**

All electoral areas on the basis of converted hospital assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition and contribution from Islands Trust.

| 1.103 - Elections                                | 2022             |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                  |                 |
|--|------------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|------------------|-----------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026             | 2027            |
| <u>OPERATING COSTS</u>                           |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Electoral Area Elections                         | 162,500          | 162,500          | -               | -            | -        | -               | -                  | -               | 177,620          | -               |
| Islands Trust                                    | 74,900           | 74,900           | -               | -            | -        | -               | -                  | -               | 81,870           | -               |
| Allocations and Insurance                        | 32               | 32               | 380             | -            | -        | 380             | 400                | 420             | 13,038           | 460             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>237,432</b>   | <b>237,432</b>   | <b>380</b>      | <b>-</b>     | <b>-</b> | <b>380</b>      | <b>400</b>         | <b>420</b>      | <b>272,528</b>   | <b>460</b>      |
| *Percentage Increase over prior year             |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| <u>CAPITAL / RESERVE</u>                         |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Transfer to Operating Reserve Fund               | 25,500           | 25,500           | 65,200          | -            | -        | 65,200          | 65,200             | 65,200          | -                | 65,200          |
| <b>TOTAL COSTS</b>                               | <b>262,932</b>   | <b>262,932</b>   | <b>65,580</b>   | <b>-</b>     | <b>-</b> | <b>65,580</b>   | <b>65,600</b>      | <b>65,620</b>   | <b>272,528</b>   | <b>65,660</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Transfer from Operating Reserve Fund             | (122,457)        | (122,457)        | -               | -            | -        | -               | -                  | -               | (125,038)        | -               |
| Recovery from Islands Trust                      | (74,900)         | (74,900)         | -               | -            | -        | -               | -                  | -               | (81,870)         | -               |
| Other Income                                     | (84)             | (84)             | (90)            | -            | -        | (90)            | (90)               | (90)            | (90)             | (90)            |
| <b>TOTAL REVENUE</b>                             | <b>(197,441)</b> | <b>(197,441)</b> | <b>(90)</b>     | <b>-</b>     | <b>-</b> | <b>(90)</b>     | <b>(90)</b>        | <b>(90)</b>     | <b>(206,998)</b> | <b>(90)</b>     |
| <b>REQUISITION</b>                               | <b>(65,491)</b>  | <b>(65,491)</b>  | <b>(65,490)</b> | <b>-</b>     | <b>-</b> | <b>(65,490)</b> | <b>(65,510)</b>    | <b>(65,530)</b> | <b>(65,530)</b>  | <b>(65,570)</b> |
| *Percentage increase over prior year Requisition |                  |                  | 0.0%            |              |          | 0.0%            | 0.0%               | 0.0%            | 0.0%             | 0.1%            |

**Reserve Schedule**

**Reserve Fund: 1.103 Elections - Operating Reserve Fund**

To stabilize requisition for Electoral Area Elections held every 4th year

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105515 | Estimated    | Budget        |                |                |               |                |
|--------------------------|----------------|--------------|---------------|----------------|----------------|---------------|----------------|
|                          |                | 2022         | 2023          | 2024           | 2025           | 2026          | 2027           |
| Beginning Balance        |                | 103,359      | 6,402         | 71,602         | 136,802        | 202,002       | 76,964         |
| Transfer from Op Budget  |                | 25,500       | 65,200        | 65,200         | 65,200         | -             | 65,200         |
| Transfer to Op Budget    |                | (122,457)    | -             | -              | -              | (125,038)     | -              |
| Interest Income          |                | -            |               |                |                |               |                |
| <b>Ending Balance \$</b> |                | <b>6,402</b> | <b>71,602</b> | <b>136,802</b> | <b>202,002</b> | <b>76,964</b> | <b>142,164</b> |

**Assumptions/Background:**

Budgeted transfers to reserve will provide funding for elections every 4 years

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **UBCM**

### **EAC REVIEW**

SEPTEMBER 2022



**Service:** 1.104 Union of B.C. Municipalities

**Committee:** Electoral Areas

**DEFINITION:**

To provide for membership dues and convention expenses. Section 787 (b) - SLP - February 1, 1966.

**PARTICIPATION:**

All electoral areas and those municipalities not maintaining their own membership (currently electoral areas only) on the basis of converted hospital assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition

**GENERAL INFORMATION:**

Association of Vancouver Island and Coastal Communities (AVICC)

Commencing 1982 costs relating to AVICC, which are incurred solely on behalf of the electoral areas, are included in the UBCM budget rather than Legislative and General Government.

| 1.104 - UBCM                                     | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Membership Fee                                   | 12,945          | 12,067           | 13,002          | -            | -        | 13,002          | 13,260             | 13,523          | 13,797          | 14,071          |
| <b>TOTAL COSTS</b>                               | <b>12,945</b>   | <b>12,067</b>    | <b>13,002</b>   | <b>-</b>     | <b>-</b> | <b>13,002</b>   | <b>13,260</b>      | <b>13,523</b>   | <b>13,797</b>   | <b>14,071</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 0.4%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 848              | (848)           | -            | -        | (848)           | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (1,147)         | (1,147)          | -               | -            | -        | -               | -                  | -               | -               | -               |
| Other Revenue                                    | (76)            | (46)             | (80)            | -            | -        | (80)            | (80)               | (80)            | (80)            | (80)            |
| <b>TOTAL REVENUE</b>                             | <b>(1,223)</b>  | <b>(345)</b>     | <b>(928)</b>    | <b>-</b>     | <b>-</b> | <b>(928)</b>    | <b>(80)</b>        | <b>(80)</b>     | <b>(80)</b>     | <b>(80)</b>     |
| <b>REQUISITION</b>                               | <b>(11,722)</b> | <b>(11,722)</b>  | <b>(12,074)</b> | <b>-</b>     | <b>-</b> | <b>(12,074)</b> | <b>(13,180)</b>    | <b>(13,443)</b> | <b>(13,717)</b> | <b>(13,991)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 9.2%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Building Inspection**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.318 Building Inspection**

**Committee: Electoral Areas**

**DEFINITION:**

To carry out the Building Regulations function as specified by Section 818 of the Local Government Act (Letters Patent - January 1, 1970).

**SERVICE DESCRIPTION:**

The building inspection department provides building inspection services to homeowners, builders and contractors in compliance with both the BC Building Code and CRD Building Bylaw 3741 (2010), Amendment 3780 (2011), and Amendment 4403 (2021). The Building inspection service includes receiving, reviewing and advising on building permit applications, processing of the applications including code analysis and referrals to other agencies, issuing building permits and verifying conditional requirements, arranging and carrying out site and construction inspections and granting final approval for occupancy. Staff also provides inspection services to other CRD departments on a cost recovery basis.

**PARTICIPATION:**

All Electoral Areas on the basis of converted hospital assessments.

**MAXIMUM LEVY:**

Not stated.

**FUNDING:**

Fees and charges and requisition to all Electoral Areas

**Change in Budget 2022 to 2023**  
**Service: 1.318 Building Inspection**

**Total Expenditure**

**Comments**

**2022 Budget**

**1,792,001**

**Change in Salaries:**

|                                 |               |   |
|---------------------------------|---------------|---|
| Base salary change              | 25,500        | Inclusive of estimated collective agreement changes |
| Step increase/paygrade change   | (4,022)       |   |
| Overtime and auxiliary wages    | 15,886        | Due to increased construction activity              |
| <b>Total Change in Salaries</b> | <b>37,364</b> |   |

**Other Changes:**

|   |               |   |
|---|---------------|---|
| Standard Overhead Allocation                | 10,290        | Increase in 2022 operating costs  |
| Human Resources Allocation                  | 971           |   |
| Building Occupancy Allocation               | 6,581         |   |
| Bylaw Enforcement Allocation                | 5,000         | Cost recovery from Bylaw services to issue fines for building infractions<br>Increase in salaries due to step increase/paygrade change from sender: |
| Emergency Program Allocation                | 1,345         | 1.372 Emergency Planning Coordination   |
| Staff Training and Development              | 2,930         | Wood stove inspection training course   |
| Office Supplies                             | 2,100         | First aid supplies and safety equipment   |
| Equipment Purchases and Vehicle Maintenance | 7,660         | Earth quake equipment, cell phone boosters, and satellite phone   |
| Other (Travel, Licenses, Electricity)       | 6,893         |   |
| <b>Total Other Changes</b>                  | <b>43,770</b> |   |

**2023 Budget**

**1,873,135**

**Summary of % Expense Increase**

|  |             |  |
|--|-------------|--|
| Auxiliary labour due to increased construction activity  | 0.9%        |  |
| Equipment and maintenance                                | 0.4%        |  |
| Building infraction enforcement (Bylaw allocation)       | 0.3%        |  |
| Training and Development                                 | 0.2%        |  |
| Balance of increase                                      | 2.8%        |  |
| <b>% expense increase from 2022:</b>                     | <b>4.5%</b> |  |
| <br>   |             |  |
| <b>% Requisition increase from 2022 (if applicable):</b> | <b>3.0%</b> | <i>Requisition funding is 25.0% of service revenue</i> |

**Overall 2022 Budget Performance**  
 (expected variance to budget and surplus treatment)

*Revenues are projected at \$149,640 (11.4%) higher than budget primarily due to higher permit fee revenues driven by increased construction activity in 2022. Operating expenditures are projected at \$147,935 (-8.5%) lower than budget primarily due to staff vacancies and lower travel expenses. The \$297,575 favourable variance will be transferred to the Operating Reserve Fund (\$247,575), which has an expected year end balance of \$226,999 before this transfer; and the Equipment Replacement Fund (\$50,000), which has an expected year end balance of \$94,830 before this transfer.*

**1.318 - Building Inspection**

|  | 2022               |                    | BUDGET REQUEST     |          |          |                    | FUTURE PROJECTIONS |                    |                    |                    |
|--|--------------------|--------------------|--------------------|----------|----------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | BOARD BUDGET       | ESTIMATED ACTUAL   | CORE BUDGET        | ONGOING  | ONE-TIME | TOTAL              | 2024               | 2025               | 2026               | 2027               |
| <u>OPERATING COSTS</u>                             |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Salaries & Wages                                   | 1,197,922          | 1,092,247          | 1,235,286          | -        | -        | 1,235,286          | 1,261,679          | 1,288,627          | 1,316,163          | 1,344,285          |
| Telecommunications                                 | 36,610             | 21,557             | 37,710             | -        | -        | 37,710             | 38,470             | 39,230             | 40,020             | 40,820             |
| Legal Expenses                                     | 10,600             | 10,600             | 10,920             | -        | -        | 10,920             | 11,140             | 11,360             | 11,590             | 11,820             |
| Building Rent                                      | 34,880             | 34,880             | 35,480             | -        | -        | 35,480             | 36,090             | 36,810             | 37,550             | 38,300             |
| Supplies   | 16,700             | 17,888             | 18,800             | -        | -        | 18,800             | 17,540             | 17,900             | 18,260             | 18,620             |
| Allocations  | 298,869            | 300,410            | 324,529            | -        | -        | 324,529            | 337,519            | 347,458            | 356,968            | 366,799            |
| Other Operating Expenses                           | 153,120            | 123,184            | 167,110            | -        | -        | 167,110            | 169,710            | 173,140            | 176,640            | 180,210            |
| <b>TOTAL OPERATING COSTS</b>                       | <b>1,748,701</b>   | <b>1,600,766</b>   | <b>1,829,835</b>   | <b>-</b> | <b>-</b> | <b>1,829,835</b>   | <b>1,872,148</b>   | <b>1,914,525</b>   | <b>1,957,191</b>   | <b>2,000,854</b>   |
| *Percentage Increase over prior year               |                    |                    |                    |          |          | 4.6%               | 2.3%               | 2.3%               | 2.2%               | 2.2%               |
| <u>CAPITAL / RESERVES</u>                          |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Transfer to Equipment Replacement Fund             | 20,000             | 70,000             | 20,000             | -        | -        | 20,000             | 20,000             | 20,000             | 20,000             | 20,000             |
| Transfer to Operating Reserve Fund                 | -                  | 247,575            | -                  | -        | -        | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL CAPITAL / RESERVES</b>                    | <b>20,000</b>      | <b>317,575</b>     | <b>20,000</b>      | <b>-</b> | <b>-</b> | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      |
| Building Borrowing Repayment to Facilities Reserve | 23,300             | 23,300             | 23,300             | -        | -        | 23,300             | 23,300             | 23,300             | 23,300             | 23,300             |
| <b>TOTAL COSTS</b>                                 | <b>1,792,001</b>   | <b>1,941,641</b>   | <b>1,873,135</b>   | <b>-</b> | <b>-</b> | <b>1,873,135</b>   | <b>1,915,448</b>   | <b>1,957,825</b>   | <b>2,000,491</b>   | <b>2,044,154</b>   |
| *Percentage Increase over prior year               |                    |                    |                    |          |          | 4.5%               | 2.3%               | 2.2%               | 2.2%               | 2.2%               |
| Internal Recoveries                                | (30,076)           | (30,076)           | (30,980)           | -        | -        | (30,980)           | (31,600)           | (32,230)           | (32,870)           | (33,530)           |
| <b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>        | <b>1,761,925</b>   | <b>1,911,565</b>   | <b>1,842,155</b>   | <b>-</b> | <b>-</b> | <b>1,842,155</b>   | <b>1,883,848</b>   | <b>1,925,595</b>   | <b>1,967,621</b>   | <b>2,010,624</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                   |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Transfer from Operating Reserve Fund               | (66,235)           | (66,235)           | (51,755)           | -        | -        | (51,755)           | (57,648)           | (62,875)           | (67,621)           | (72,594)           |
| Permit Fees Revenue                                | (1,200,000)        | (1,350,000)        | (1,280,000)        | -        | -        | (1,280,000)        | (1,305,600)        | (1,331,710)        | (1,358,350)        | (1,385,510)        |
| Contract Revenue                                   | (37,510)           | (37,150)           | (38,640)           | -        | -        | (38,640)           | (39,410)           | (40,200)           | (41,010)           | (41,830)           |
| Grants in Lieu of Taxes                            | (1,802)            | (1,802)            | (1,720)            | -        | -        | (1,720)            | (1,750)            | (1,790)            | (1,830)            | (1,880)            |
| Revenue - Other                                    | (2,610)            | (2,610)            | (2,660)            | -        | -        | (2,660)            | (2,710)            | (2,760)            | (2,820)            | (2,900)            |
| <b>TOTAL REVENUE</b>                               | <b>(1,308,157)</b> | <b>(1,457,797)</b> | <b>(1,374,775)</b> | <b>-</b> | <b>-</b> | <b>(1,374,775)</b> | <b>(1,407,118)</b> | <b>(1,439,335)</b> | <b>(1,471,631)</b> | <b>(1,504,714)</b> |
| <b>REQUISITION</b>                                 | <b>(453,768)</b>   | <b>(453,768)</b>   | <b>(467,380)</b>   | <b>-</b> | <b>-</b> | <b>(467,380)</b>   | <b>(476,730)</b>   | <b>(486,260)</b>   | <b>(495,990)</b>   | <b>(505,910)</b>   |
| *Percentage increase over prior year Requisition   |                    |                    |                    |          |          | 3.0%               | 2.0%               | 2.0%               | 2.0%               | 2.0%               |
| <u>AUTHORIZED POSITIONS</u>                        |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Salaried FTE                                       | 10.2               |                    | 10.2               |          |          | 10.2               | 10.2               | 10.2               | 10.2               | 10.2               |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                      |                                |             |             |             |             |             |              |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.318<br/>Building Inspection</b> | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|

**EXPENDITURE**

|                       |   |                |                 |                |                |                 |                |                  |
|-----------------------|---|----------------|-----------------|----------------|----------------|-----------------|----------------|------------------|
| Buildings             | B | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Equipment             | E | \$1,300        | \$32,300        | \$5,500        | \$4,500        | \$6,000         | \$6,000        | \$54,300         |
| Land                  | L | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Engineered Structures | S | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Vehicles              | V | \$0            | \$50,000        | \$0            | \$0            | \$50,000        | \$0            | \$100,000        |
|                       |   | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |
|                       |   | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |

**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   | \$1,300        | \$82,300        | \$5,500        | \$4,500        | \$56,000        | \$6,000        | \$154,300        |
| 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              |
|                                 |       | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |
|                                 |       | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|  |  |   |   |
|--|--|---|---|
| <b>Project Number</b><br>Project number format is "yy-##"<br>"yy" is the last two digits of the year the project is planned to start.<br>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br><br>For projects in previous capital plans, use the same project numbers previously                   | <b>Capital Project Description</b><br>Briefly describe project scope and service benefits.<br>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". | <b>Carryforward from 2022</b><br>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.  | <b>Project Drivers</b><br>Maintain Level of Service = Project maintains existing or improved level of service.<br>Advance Board or Corporate Priority = Project is a Board or Corporate priority.<br>Emergency = Project is required for health or safety reasons.<br>Cost Benefit = Economic benefit to the organization.  |
| <b>Capital Expenditure Type</b><br>Study - Expenditure for feasibility and business case report.<br>New - Expenditure for new asset only<br>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br>Replacement - Expenditure replaces an existing asset | <b>Total Project Budget</b><br>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.   | <b>Funding Source Codes</b><br>Debt = Debenture Debt (new debt only)<br>ERF = Equipment Replacement Fund<br>Grant = Grants (Federal, Provincial)<br>Cap = Capital Funds on Hand<br>Other = Donations / Third Party Funding<br>Res = Reserve Fund<br>SLoan = Short Term Loans<br>WU = Water Utility<br>If there is more than one funding source, use additional rows for the project.  | <b>Long-term Planning</b><br>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.<br>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.<br>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br>Condition Assessment = Assessment that identifies asset replacements based on asset condition. |
| <b>Capital Project Title</b><br>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".  | <b>Asset Class</b><br>L - Land<br>S - Engineering Structure<br>B - Buildings<br>V - Vehicles   | <b>Cost Estimate Class</b><br>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br>Class D (+50%) = Estimate based on little/no site information; used for long-term planning. |   |

Service #: 1.318  
 Service Name: Building Inspection

| Project List and Budget |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|-------------------------|--------------------------|-----------------------|---|----------------------|-------------|----------------|------------------------|-----------------|----------------|----------------|-----------------|----------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024           | 2025           | 2026            | 2027           | 5 - Year Total   |
| 18-01                   | Replacement              | Vehicle Replacement   | Vehicle Replacement   | \$145,000            | V           | ERF            | \$0                    | \$50,000        | \$0            | \$0            | \$50,000        | \$0            | \$100,000        |
| 19-01                   | Replacement              | Computer Replacement  | Replacement of Computer equipment   | \$30,600             | E           | ERF            | \$0                    | \$6,000         | \$5,500        | \$4,500        | \$6,000         | \$6,000        | \$28,000         |
| 21-01                   | Replacement              | Furniture Replacement | Salt Spring Island furniture replacement                                  | \$0                  | E           | ERF            | \$0                    | \$25,000        | \$0            | \$0            | \$0             | \$0            | \$25,000         |
| 22-03                   | New                      | Microfiche Computer   | New pc and monitor for microfiche reader used for FOI requests at Fisgard | \$1,300              | E           | ERF            | \$1,300                | \$1,300         | \$0            | \$0            | \$0             | \$0            | \$1,300          |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
| <b>GRAND TOTAL</b>      |                          |                       |   | <b>\$176,900</b>     |             |                | <b>\$1,300</b>         | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |

**Service:** 1.318 Building Inspection

**Project Number** 18-01 **Capital Project Title** Vehicle Replacement **Capital Project Description** Vehicle Replacement

**Project Rationale** Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.

**Project Number** 19-01 **Capital Project Title** Computer Replacement **Capital Project Description** Replacement of Computer equipment

**Project Rationale** As per IT's replacement schedule for department computers.

**Project Number** 21-01 **Capital Project Title** Furniture Replacement **Capital Project Description** Salt Spring Island furniture replacement

**Project Rationale** Replace desks, chairs, shelving, cabinetry and other furniture that has become worn and requires replacement.

**Project Number** 22-03 **Capital Project Title** Microfiche Computer **Capital Project Description** New pc and monitor for microfiche reader used for FOI requests at Fisgard

**Project Rationale** Add new pc for microfiche reader used for FOI requests at Fisgard. Volume of FOI's have substantially increased that a stand-alone pc is required.

**Building Inspection  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund     | 473,418          | 421,663        | 364,015        | 301,140        | 233,519        | 160,925        |
| Equipment Replacement Fund | 144,830          | 82,530         | 97,030         | 112,530        | 76,530         | 90,530         |
| <b>Total</b>               | <b>618,247</b>   | <b>504,192</b> | <b>461,044</b> | <b>413,669</b> | <b>310,048</b> | <b>251,454</b> |

**Reserve Schedule**

**Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating permit fee revenues.

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105544 | Estimated      | Budget         |                |                |                |                |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance        |                | 292,078        | 473,418        | 421,663        | 364,015        | 301,140        | 233,519        |
| Transfer from Ops Budget |                | 247,575        | -              | -              | -              | -              | -              |
| Transfer to Ops Budget   |                | (66,235)       | (51,755)       | (57,648)       | (62,875)       | (67,621)       | (72,594)       |
| Interest Income          |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |                | <b>473,418</b> | <b>421,663</b> | <b>364,015</b> | <b>301,140</b> | <b>233,519</b> | <b>160,925</b> |

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund**

ERF Group: BLDINS.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1022<br>101425 | Estimated      | Budget        |               |                |               |               |
|---------------------------------|----------------|----------------|---------------|---------------|----------------|---------------|---------------|
|                                 |                | 2022           | 2023          | 2024          | 2025           | 2026          | 2027          |
| <b>Beginning Balance</b>        |                | 208,730        | 144,830       | 82,530        | 97,030         | 112,530       | 76,530        |
| <b>Transfer from Ops Budget</b> |                | 70,000         | 20,000        | 20,000        | 20,000         | 20,000        | 20,000        |
| <b>Planned Purchase</b>         |                | (133,900)      | (82,300)      | (5,500)       | (4,500)        | (56,000)      | (6,000)       |
| <b>Interest Income</b>          |                | -              |               |               |                |               |               |
| <b>Ending Balance \$</b>        |                | <b>144,830</b> | <b>82,530</b> | <b>97,030</b> | <b>112,530</b> | <b>76,530</b> | <b>90,530</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **NOISE CONTROL**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.320 Noise Control**

**Committee: Electoral Areas**

**DEFINITION:**

To provide noise control to member electoral areas of the Capital Regional District (Letter Patent - September 3, 1981; amended January 18, 1984; Supplementary Letters Patent - January 22, 1987). This function is performed by Bylaw officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Administration and enforcement of the Noise Bylaws for the three Electoral Areas.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

**FUNDING:**

Requisition



| 1.320 - Noise Control                            | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Legal  | 6,900           | 1,500            | 7,110           | -            | -        | 7,110           | 7,250              | 7,400           | 7,550           | 7,700           |
| Allocations                                      | 2,597           | 2,597            | 2,678           | -            | -        | 2,678           | 2,731              | 2,782           | 2,834           | 2,886           |
| Internal Time Charges                            | 30,474          | 30,474           | 31,390          | -            | -        | 31,390          | 32,020             | 32,650          | 33,310          | 33,970          |
| Other Operating Expenses                         | 50              | 65               | 50              | -            | -        | 50              | 50                 | 50              | 50              | 50              |
| <b>TOTAL OPERATING COSTS</b>                     | <b>40,021</b>   | <b>34,636</b>    | <b>41,228</b>   | <b>-</b>     | <b>-</b> | <b>41,228</b>   | <b>42,051</b>      | <b>42,882</b>   | <b>43,744</b>   | <b>44,606</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| Transfer to Operating Reserve Fund               | -               | 5,335            | -               | -            | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL COSTS</b>                               | <b>40,021</b>   | <b>39,971</b>    | <b>41,228</b>   | <b>-</b>     | <b>-</b> | <b>41,228</b>   | <b>42,051</b>      | <b>42,882</b>   | <b>43,744</b>   | <b>44,606</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (160)           | (160)            | (160)           | -            | -        | (160)           | (160)              | (160)           | (160)           | (160)           |
| Revenue - Other                                  | (150)           | (100)            | (150)           | -            | -        | (150)           | (150)              | (150)           | (150)           | (150)           |
| <b>TOTAL REVENUE</b>                             | <b>(310)</b>    | <b>(260)</b>     | <b>(310)</b>    | <b>-</b>     | <b>-</b> | <b>(310)</b>    | <b>(310)</b>       | <b>(310)</b>    | <b>(310)</b>    | <b>(310)</b>    |
| <b>REQUISITION</b>                               | <b>(39,711)</b> | <b>(39,711)</b>  | <b>(40,918)</b> | <b>-</b>     | <b>-</b> | <b>(40,918)</b> | <b>(41,741)</b>    | <b>(42,572)</b> | <b>(43,434)</b> | <b>(44,296)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

## Reserve Schedule

### Reserve Fund: 1.320 Noise Control - Operating Reserve Fund - Bylaw 4146

- Capital Regional District Operating Reserve Fund was established in 2016 under Bylaw No. 4146. The funds in this reserve shall be expended for unforeseen legal expense or other operating costs. Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1500<br>105406 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 15,454        | 20,789        | 20,789        | 20,789        | 20,789        | 20,789        |
| Transfer from Ops Budget |                | 5,335         | -             | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> |

#### Assumptions/Background:

Maintain balance at reasonable level to cover unexpected operating expenses such as legal.

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Nuisance & Unsightly Premises**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.322 Nuisance & Unsightly Premises

**Committee:** Electoral Areas

**DEFINITION:**

To provide regulation of nuisances and unsightly premises to the participating electoral areas (Letters Patent - May 19, 1977). This function is performed by Bylaw Officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Enforce the Nuisance and Unsightly Premises Bylaw for the three Electoral Areas as in accordance with procedures and provisions of the Local Government Act.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**FUNDING:**

Requisition

| 1.322 - Nuisance & Unsightly Premises            | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Legal  | 2,130           | 500              | 2,190           | -        | -        | 2,190           | 2,230              | 2,270           | 2,320           | 2,370           |
| Allocations                                      | 3,240           | 3,240            | 3,346           | -        | -        | 3,346           | 3,412              | 3,477           | 3,542           | 3,609           |
| Internal Time Charges                            | 47,685          | 47,685           | 49,130          | -        | -        | 49,130          | 50,100             | 51,100          | 52,120          | 53,160          |
| Other Operating Expenses                         | 320             | 320              | 320             | -        | -        | 320             | 320                | 320             | 320             | 320             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>53,375</b>   | <b>51,745</b>    | <b>54,986</b>   | <b>-</b> | <b>-</b> | <b>54,986</b>   | <b>56,062</b>      | <b>57,167</b>   | <b>58,302</b>   | <b>59,459</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Operating Reserve Fund               | -               | 1,630            | -               | -        | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>-</b>        | <b>1,630</b>     | <b>-</b>        | <b>-</b> | <b>-</b> | <b>-</b>        | <b>-</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>TOTAL COSTS</b>                               | <b>53,375</b>   | <b>53,375</b>    | <b>54,986</b>   | <b>-</b> | <b>-</b> | <b>54,986</b>   | <b>56,062</b>      | <b>57,167</b>   | <b>58,302</b>   | <b>59,459</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (213)           | (213)            | (213)           | -        | -        | (213)           | (220)              | (220)           | (220)           | (220)           |
| Other Revenue                                    | (100)           | (100)            | (100)           | -        | -        | (100)           | (100)              | (100)           | (100)           | (100)           |
| <b>TOTAL REVENUE</b>                             | <b>(313)</b>    | <b>(313)</b>     | <b>(313)</b>    | <b>-</b> | <b>-</b> | <b>(313)</b>    | <b>(320)</b>       | <b>(320)</b>    | <b>(320)</b>    | <b>(320)</b>    |
| <b>REQUISITION</b>                               | <b>(53,062)</b> | <b>(53,062)</b>  | <b>(54,673)</b> | <b>-</b> | <b>-</b> | <b>(54,673)</b> | <b>(55,742)</b>    | <b>(56,847)</b> | <b>(57,982)</b> | <b>(59,139)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

**Reserve Schedule**

**Reserve Fund: 1.322 Nuisances & Unsightly Premises - Operating Reserve Fund**

For unforeseen legal expenses

**Reserve Cash Flow**

| Fund:                    | 1500   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:             | 105403 |               |               |               |               |               |               |
| Beginning Balance        |        | 11,693        | 13,323        | 13,323        | 13,323        | 13,323        | 13,323        |
| Transfer from Ops Budget |        | 1,630         | -             | -             | -             | -             | -             |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> |

Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Electoral Area Emergency Planning Coordination**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.372 Emergency Planning Coordination

**Committee:** Planning and Protective Services

**DEFINITION:**

No establishment bylaw. Service is provided by CRD staff for coordination of emergency operations for the CRD.

**SERVICE DESCRIPTION:**

This service provides support to a range of Protective Services responsibilities and to carry out the responsibilities legislated under the *Emergency Program Act*. Costs for staff are placed in this budget and allocated based on percentages to the other services, such as 911, hazmat, and emergency management.

**FUNDING:**

Allocations from protection services and requisition.



| 1.372 - Electoral Area Emergency Planning Coordination | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaries   | 538,896          | 528,836          | 567,137          | -        | -        | 567,137          | 579,331            | 591,790          | 604,508          | 617,502          |
| Travel Expenses  | 1,860            | 1,000            | 1,920            | -        | -        | 1,920            | 1,960              | 2,000            | 2,040            | 2,080            |
| Telecommunications                                     | 6,950            | 6,950            | 7,160            | -        | -        | 7,160            | 7,300              | 7,450            | 7,600            | 7,750            |
| Staff Training & Development                           | 1,650            | 2,537            | 1,700            | -        | -        | 1,700            | 1,730              | 1,760            | 1,800            | 1,840            |
| Supplies   | 2,050            | 1,900            | 2,110            | -        | -        | 2,110            | 2,150              | 2,190            | 2,230            | 2,270            |
| Allocations  | 62,608           | 62,608           | 63,573           | -        | -        | 63,573           | 65,045             | 66,555           | 67,884           | 69,243           |
| Other Operating Expenses                               | 8,750            | 9,101            | 9,260            | -        | -        | 9,260            | 9,450              | 9,640            | 9,830            | 10,020           |
| <b>TOTAL OPERATING COSTS</b>                           | <b>622,764</b>   | <b>612,932</b>   | <b>652,860</b>   | <b>-</b> | <b>-</b> | <b>652,860</b>   | <b>666,966</b>     | <b>681,385</b>   | <b>695,892</b>   | <b>710,705</b>   |
| *Percentage Increase over prior year                   |                  |                  |                  |          |          | 4.8%             | 2.2%               | 2.2%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVES</u>                              |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund                 | 7,500            | 17,332           | 7,500            | -        | -        | 7,500            | 7,500              | 7,500            | 7,500            | 7,500            |
| <b>TOTAL CAPITAL / RESERVES</b>                        | <b>7,500</b>     | <b>17,332</b>    | <b>7,500</b>     | <b>-</b> | <b>-</b> | <b>7,500</b>     | <b>7,500</b>       | <b>7,500</b>     | <b>7,500</b>     | <b>7,500</b>     |
| <b>TOTAL COSTS</b>                                     | <b>630,264</b>   | <b>630,264</b>   | <b>660,360</b>   | <b>-</b> | <b>-</b> | <b>660,360</b>   | <b>674,466</b>     | <b>688,885</b>   | <b>703,392</b>   | <b>718,205</b>   |
| Internal Recoveries                                    | (468,860)        | (468,860)        | (492,300)        | -        | -        | (492,300)        | (507,070)          | (522,280)        | (537,950)        | (551,400)        |
| <b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>        | <b>161,404</b>   | <b>161,404</b>   | <b>168,060</b>   | <b>-</b> | <b>-</b> | <b>168,060</b>   | <b>167,396</b>     | <b>166,605</b>   | <b>165,442</b>   | <b>166,805</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                       |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund                   | (12,674)         | (12,674)         | (14,870)         | -        | -        | (14,870)         | (11,174)           | (7,241)          | (2,900)          | (1,025)          |
| Grants in Lieu of Taxes                                | (597)            | (597)            | (610)            | -        | -        | (610)            | (620)              | (630)            | (640)            | (650)            |
| Revenue - Other  | (320)            | (320)            | (330)            | -        | -        | (330)            | (330)              | (330)            | (330)            | (330)            |
| <b>TOTAL REVENUE</b>                                   | <b>(13,591)</b>  | <b>(13,591)</b>  | <b>(15,810)</b>  | <b>-</b> | <b>-</b> | <b>(15,810)</b>  | <b>(12,124)</b>    | <b>(8,201)</b>   | <b>(3,870)</b>   | <b>(2,005)</b>   |
| <b>REQUISITION</b>                                     | <b>(147,813)</b> | <b>(147,813)</b> | <b>(152,250)</b> | <b>-</b> | <b>-</b> | <b>(152,250)</b> | <b>(155,272)</b>   | <b>(158,404)</b> | <b>(161,572)</b> | <b>(164,800)</b> |
| *Percentage increase over prior year<br>Requisition    |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>AUTHORIZED POSITIONS</u>                            |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaried FTE   | 4.0              | 4.0              | 4.0              |          |          | 4.0              | 4.0                | 4.0              | 4.0              | 4.0              |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |  |                                |             |             |             |             |             |              |
|--------------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.372</b>                           | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Emergency Planning Coordination</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |            |            |                |            |            |                 |                 |
|-----------------------|---|------------|------------|----------------|------------|------------|-----------------|-----------------|
| Buildings             | B | \$0        | \$0        | \$0            | \$0        | \$0        | \$0             | \$0             |
| Equipment             | E | \$0        | \$0        | \$2,500        | \$0        | \$0        | \$0             | \$2,500         |
| 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        | \$70,000        | \$70,000        |
|                       |   |            |            |                |            |            |                 |                 |
|                       |   | <b>\$0</b> | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |
|                       |   |            |            |                |            |            |                 |                 |

**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        | \$2,500        | \$0        | \$0        | \$70,000        | \$72,500        |
| 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             |
|                                 |       |            |            |                |            |            |                 |                 |
|                                 |       | <b>\$0</b> | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |
|                                 |       |            |            |                |            |            |                 |                 |



Electoral Area Emergency Planning Coordination  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|----------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                            | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund     | 48,765           | 33,895        | 22,721        | 15,480        | 12,580        | 11,555        |
| Equipment Replacement Fund | 49,587           | 57,087        | 62,087        | 69,587        | 77,087        | 14,587        |
| <b>Total</b>               | <b>98,352</b>    | <b>90,982</b> | <b>84,808</b> | <b>85,067</b> | <b>89,667</b> | <b>26,142</b> |

## Reserve Schedule

### Reserve Fund: 1.372 Emergency Planning Coordination - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to to enable one-time programs and to cover unforeseen emergency response costs.

## Reserve Cash Flow

| Fund:                    | 1500   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:             | 105545 |               |               |               |               |               |               |
| Beginning Balance        |        | 61,439        | 48,765        | 33,895        | 22,721        | 15,480        | 12,580        |
| Transfer from Ops Budget |        | -             | -             | -             | -             | -             | -             |
| Transfer to Ops Budget   |        | (12,674)      | (14,870)      | (11,174)      | (7,241)       | (2,900)       | (1,025)       |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>48,765</b> | <b>33,895</b> | <b>22,721</b> | <b>15,480</b> | <b>12,580</b> | <b>11,555</b> |

### Assumptions/Background:

**Reserve Schedule**

**Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund**

ERF Group: EMERGCOORD.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:          | 1022<br>101985 | Estimated     | Budget        |               |               |               |               |
|--------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>       |                | 32,255        | 49,587        | 57,087        | 62,087        | 69,587        | 77,087        |
| <b>Transfer from Op Budget</b> |                | 17,332        | 7,500         | 7,500         | 7,500         | 7,500         | 7,500         |
| <b>Planned Purchase</b>        |                | -             | -             | (2,500)       | -             | -             | (70,000)      |
| <b>Interest Income</b>         |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>       |                | <b>49,587</b> | <b>57,087</b> | <b>62,087</b> | <b>69,587</b> | <b>77,087</b> | <b>14,587</b> |

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

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

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.109 JDF Admin. Expenditures

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

None Stated

**FUNDING:**

Requisition



| 1.109 - Admin. Expenditures (JDF)                | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Director's Remuneration                          | 47,789          | 46,289           | 49,129          | -            | -        | 49,129          | 50,110             | 51,110          | 52,130          | 53,170          |
| Travel   | 1,710           | 1,760            | 1,760           | -            | -        | 1,760           | 1,800              | 1,840           | 1,880           | 1,920           |
| Allocations                                      | 8,038           | 8,038            | 13,192          | -            | -        | 13,192          | 13,456             | 13,721          | 13,997          | 14,275          |
| Contingency                                      | 3,000           | -                | -               | -            | -        | -               | -                  | -               | -               | -               |
| Other Operating Expenses                         | 3,300           | 3,220            | 3,720           | -            | -        | 3,720           | 3,800              | 3,880           | 3,960           | 4,040           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>63,837</b>   | <b>59,307</b>    | <b>67,801</b>   | <b>-</b>     | <b>-</b> | <b>67,801</b>   | <b>69,166</b>      | <b>70,551</b>   | <b>71,967</b>   | <b>73,405</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 6.2%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 4,530            | (4,530)         | -            | -        | (4,530)         | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (3,570)         | (3,570)          | -               | -            | -        | -               | -                  | -               | -               | -               |
| Revenue - Other                                  | (138)           | (138)            | (148)           | -            | -        | (148)           | (150)              | (150)           | (150)           | (150)           |
| <b>TOTAL REVENUE</b>                             | <b>(3,708)</b>  | <b>822</b>       | <b>(4,678)</b>  | <b>-</b>     | <b>-</b> | <b>(4,678)</b>  | <b>(150)</b>       | <b>(150)</b>    | <b>(150)</b>    | <b>(150)</b>    |
| <b>REQUISITION</b>                               | <b>(60,129)</b> | <b>(60,129)</b>  | <b>(63,123)</b> | <b>-</b>     | <b>-</b> | <b>(63,123)</b> | <b>(69,016)</b>    | <b>(70,401)</b> | <b>(71,817)</b> | <b>(73,255)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 5.0%            | 9.3%               | 2.0%            | 2.0%            | 2.0%            |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                |                                |             |             |             |             |             |              |
|--------------------|--------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.109</b>                   | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>JDF Admin. Expenditures</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |            |            |            |            |            |                |            |                |
|-----------------------|------------|------------|------------|------------|------------|----------------|------------|----------------|
| Buildings             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
| Equipment             | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,000        | \$0        | \$2,000        |
| Land                  | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
| Engineered Structures | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
| Vehicles              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
|                       | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,000</b> | <b>\$0</b> | <b>\$2,000</b> |

**SOURCE OF FUNDS**

|                                 |            |            |            |            |            |                |            |                |
|---------------------------------|------------|------------|------------|------------|------------|----------------|------------|----------------|
| Capital Funds on Hand           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
| Debenture Debt (New Debt Only)  | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
| Equipment Replacement Fund      | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,000        | \$0        | \$2,000        |
| Grants (Federal, Provincial)    | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
| Donations / Third Party Funding | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
| Reserve Fund                    | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0            |
|                                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,000</b> | <b>\$0</b> | <b>\$2,000</b> |



**Reserve Schedule**

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

ERF Group: JDFADMIN.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated    | Budget       |              |              |              |              |      |
|--------------------------|--------|--------------|--------------|--------------|--------------|--------------|--------------|------|
|                          |        |              | 2022         | 2023         | 2024         | 2025         | 2026         | 2027 |
| Fund Centre:             | 101839 |              |              |              |              |              |              |      |
| Beginning Balance        |        | 10,880       | 8,880        | 8,880        | 8,880        | 8,880        | 6,880        |      |
| Transfer from Ops Budget |        | -            | -            | -            | -            | -            | -            |      |
| Planned Purchase         |        | (2,000)      | -            | -            | -            | (2,000)      | -            |      |
| Interest Income          |        | -            |              |              |              |              |              |      |
| <b>Ending Balance \$</b> |        | <b>8,880</b> | <b>8,880</b> | <b>8,880</b> | <b>8,880</b> | <b>6,880</b> | <b>6,880</b> |      |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **JDF Grants in Aid**

#### **EAC Review**

SEPTEMBER 2022

Service: 1.114 JDF Grants in Aid

Committee: Electoral Areas

**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).

\* (District of Sooke incorporated from Sooke Electoral Area and Juan de Fuca Electoral Area created from the remainder along with addition of Langford Electoral Area).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

Greater of \$65,484 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$146,700.

**COMMISSION:**

Committee: Electoral Areas Committee

**FUNDING:**

Requisition

| 1.114 - JDF Grants in Aid                 | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|---|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|   | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                    |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Grants in Aid                             | 51,172          | 21,506           | 27,235          | -        | -        | 27,235          | 20,000             | 20,000          | 20,000          | 20,000          |
| Allocations                               | 3,253           | 3,253            | 2,721           | -        | -        | 2,721           | 2,776              | 2,831           | 2,888           | 2,946           |
| <b>TOTAL OPERATING COSTS</b>              | <b>54,425</b>   | <b>24,759</b>    | <b>29,956</b>   | <b>-</b> | <b>-</b> | <b>29,956</b>   | <b>22,776</b>      | <b>22,831</b>   | <b>22,888</b>   | <b>22,946</b>   |
| *Percentage Increase over prior year      |                 |                  |                 |          |          | -45.0%          | -24.0%             | 0.2%            | 0.2%            | 0.3%            |
| <u>FUNDING SOURCES (REVENUE)</u>          |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023 | -               | 29,666           | (29,666)        | -        | -        | (29,666)        | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022           | (54,135)        | (54,135)         | -               | -        | -        | -               | -                  | -               | -               | -               |
| Other Income                              | (290)           | (290)            | (290)           | -        | -        | (290)           | (290)              | (290)           | (290)           | (290)           |
| <b>TOTAL REVENUE</b>                      | <b>(54,425)</b> | <b>(24,759)</b>  | <b>(29,956)</b> | <b>-</b> | <b>-</b> | <b>(29,956)</b> | <b>(290)</b>       | <b>(290)</b>    | <b>(290)</b>    | <b>(290)</b>    |
| <b>REQUISITION</b>                        | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b> | <b>-</b> | <b>-</b>        | <b>(22,486)</b>    | <b>(22,541)</b> | <b>(22,598)</b> | <b>(22,656)</b> |
| *Requisition increase over prior year     |                 |                  |                 |          |          | N/A             | N/A                | 0.2%            | 0.3%            | 0.3%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Vancouver Island Regional Library**

#### **EAC Review**

SEPTEMBER 2022



**Service:** 1.119 Vancouver Island Regional Library

**Committee:** Electoral Areas

## 2020 Budget

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

### SERVICE DESCRIPTION:

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

### PARTICIPATION:

Westerly portion of Juan de Fuca Electoral Area.

### MAXIMUM LEVY:

None stated

### FUNDING:

Requisition

| 1.119 - Vancouver Island Regional Library        | 2022             |                  | BUDGET REQUEST   |              |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|--------------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Payments to Vancouver Island Regional Library    | 315,360          | 315,360          | 324,820          | -            | -        | 324,820          | 331,320            | 337,950          | 344,710          | 351,600          |
| Allocations                                      | 6,218            | 6,218            | 6,456            | -            | -        | 6,456            | 6,585              | 6,717            | 6,852            | 6,989            |
| Other Operating Expenses                         | 1,240            | 1,079            | 1,240            | -            | -        | 1,240            | 1,240              | 1,240            | 1,240            | 1,240            |
| <b>TOTAL COSTS</b>                               | <b>322,818</b>   | <b>322,657</b>   | <b>332,516</b>   | -            | -        | <b>332,516</b>   | <b>339,145</b>     | <b>345,907</b>   | <b>352,802</b>   | <b>359,829</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |              |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023        | -                | 161              | (161)            | -            | -        | (161)            | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                  | (141)            | (141)            | -                | -            | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (325)            | (325)            | (335)            | -            | -        | (335)            | (340)              | (350)            | (360)            | (370)            |
| Other Revenue                                    | (250)            | (250)            | (260)            | -            | -        | (260)            | (260)              | (260)            | (260)            | (260)            |
| <b>TOTAL REVENUE</b>                             | <b>(716)</b>     | <b>(555)</b>     | <b>(756)</b>     | -            | -        | <b>(756)</b>     | <b>(600)</b>       | <b>(610)</b>     | <b>(620)</b>     | <b>(630)</b>     |
| <b>REQUISITION</b>                               | <b>(322,102)</b> | <b>(322,102)</b> | <b>(331,760)</b> | -            | -        | <b>(331,760)</b> | <b>(338,545)</b>   | <b>(345,297)</b> | <b>(352,182)</b> | <b>(359,199)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |              |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Sooke Regional Museum**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.121

**Sooke Regional Museum**

**Committee: Electoral Areas**

**DEFINITION:**

A specified area established to provide annual financial assistance to the Sooke Regional Historical Society for the purpose of operating, maintaining and developing the Sooke Region Museum (Bylaw No. 1189 - November 23, 1983); increased levy amendment Bylaw No. 1538 - June 10, 1987, converted by Bylaw No. 3751 - March 2011, both Sooke Region Museum services (1.120 & 1.121) merged into one by Bylaw No. 3827 - July 2012, increased levy Bylaw No. 3942 - April 16, 2014

**SERVICE DESCRIPTION:**

This service provides an annual contribution in support of the Sooke Region Museum operations and historical programs. The service was established in 1983 and is administered by the Sooke Region Historical Society.

**PARTICIPATION:**

Western portions of the Juan de Fuca Electoral Area and the District of Sooke.

**MAXIMUM LEVY:**

Greater of \$191,000 or \$0.063 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$460,757.

**FUNDING:**

Requisition

| 1.121 - Sooke Regional Museum                    | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Payments to Sooke Regional Museum                | 211,890          | 211,890          | 218,000          | -        | -        | 218,000          | 222,360            | 226,810          | 231,350          | 235,980          |
| Allocations                                      | 3,932            | 3,932            | 4,318            | -        | -        | 4,318            | 4,404              | 4,492            | 4,582            | 4,674            |
| Other Operating Expenses                         | 60               | 60               | 60               | -        | -        | 60               | 60                 | 60               | 60               | 60               |
| <b>TOTAL COSTS</b>                               | <b>215,882</b>   | <b>215,882</b>   | <b>222,378</b>   | <b>-</b> | <b>-</b> | <b>222,378</b>   | <b>226,824</b>     | <b>231,362</b>   | <b>235,992</b>   | <b>240,714</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023        | -                | 100              | (100)            | -        | -        | (100)            | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                  | (200)            | (200)            | -                | -        | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (341)            | (341)            | (380)            | -        | -        | (380)            | (390)              | (400)            | (410)            | (420)            |
| Other Revenue                                    | -                | (100)            | (100)            | -        | -        | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                             | <b>(541)</b>     | <b>(541)</b>     | <b>(580)</b>     | <b>-</b> | <b>-</b> | <b>(580)</b>     | <b>(490)</b>       | <b>(500)</b>     | <b>(510)</b>     | <b>(520)</b>     |
| <b>REQUISITION</b>                               | <b>(215,341)</b> | <b>(215,341)</b> | <b>(221,798)</b> | <b>-</b> | <b>-</b> | <b>(221,798)</b> | <b>(226,334)</b>   | <b>(230,862)</b> | <b>(235,482)</b> | <b>(240,194)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Vancouver Island Regional Library-Debt**

#### **EAC Review**

SEPTEMBER 2022

**Change in Budget 2022 to 2023**

Service: 1.129 Vancouver Island Regional Library-Debt

**Total Expenditure****Comments****2022 Budget****180,600****Other Changes:**

Debt Charges

158,866

\$6 million long-term MFA debt in 2022 on behalf of VIRL

Total Other Changes

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158,866**2023 Budget**

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**339,466**

## Summary of % Expense Increase

Increase debt expense

88.0%

Balance of increase

0.0%

*% expense increase from 2022:***88.0%***% Requisition increase from 2022:***0.0%***Requisition funding is 0% of service revenue*

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**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

*No variance is expected because all debt costs are recovered by Vancouver Island Regional Library (VIRL).*





# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Langford EA - GVPL**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.133 Langford EA - GVPL

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

A portion of the Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

Greater of \$183,000 or \$0.33 / \$1,000 of actual assessed value of land and improvements.

**FUNDING:**

Requisition

| 1.133 - Langford EA - GVPL                       | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Payments to Greater Victoria Public Library      | 31,470          | 31,470           | 31,890          | -        | -        | 31,890          | 32,530             | 33,180          | 33,840          | 34,520          |
| Allocations                                      | 622             | 622              | 642             | -        | -        | 642             | 655                | 668             | 681             | 695             |
| Other Operating Expenses                         | 10              | -                | 10              | -        | -        | 10              | 10                 | 10              | 10              | 10              |
| <b>TOTAL OPERATING COSTS</b>                     | <b>32,102</b>   | <b>32,092</b>    | <b>32,542</b>   | <b>-</b> | <b>-</b> | <b>32,542</b>   | <b>33,195</b>      | <b>33,858</b>   | <b>34,531</b>   | <b>35,225</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 1.4%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 17               | (17)            | -        | -        | (17)            | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (524)           | (524)            | -               | -        | -        | -               | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (87)            | (87)             | (90)            | -        | -        | (90)            | (90)               | (90)            | (90)            | (90)            |
| Interest Income                                  | -               | (7)              | -               | -        | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL REVENUE</b>                             | <b>(611)</b>    | <b>(601)</b>     | <b>(107)</b>    | <b>-</b> | <b>-</b> | <b>(107)</b>    | <b>(90)</b>        | <b>(90)</b>     | <b>(90)</b>     | <b>(90)</b>     |
| <b>REQUISITION</b>                               | <b>(31,491)</b> | <b>(31,491)</b>  | <b>(32,435)</b> | <b>-</b> | <b>-</b> | <b>(32,435)</b> | <b>(33,105)</b>    | <b>(33,768)</b> | <b>(34,441)</b> | <b>(35,135)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.1%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Port Renfrew Street Lighting**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.232 Port Renfrew Street Lighting**

**Committee: Electoral Areas**

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$7,500 or \$3.42 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$158,564.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

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

**USER CHARGE:**

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

**PARCEL TAX:**

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

| 1.232 - Port Renfrew Street Lighting      | 2022           |                  | BUDGET REQUEST |          |          |                | FUTURE PROJECTIONS |                |                |                |
|---|----------------|------------------|----------------|----------|----------|----------------|--------------------|----------------|----------------|----------------|
|   | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | ONGOING  | ONE-TIME | TOTAL          | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                    |                |                  |                |          |          |                |                    |                |                |                |
| Electricity                               | 7,240          | 7,050            | 7,380          | -        | -        | 7,380          | 7,530              | 7,680          | 7,830          | 7,990          |
| Allocations                               | 444            | 444              | 449            | -        | -        | 449            | 458                | 467            | 477            | 486            |
| Contingency                               | 1,200          | -                | 1,150          | -        | -        | 1,150          | 1,200              | 1,200          | 1,200          | 1,200          |
| Other Operating Expenses                  | 100            | 100              | 100            | -        | -        | 100            | 100                | 100            | 100            | 100            |
| <b>TOTAL COSTS</b>                        | <b>8,984</b>   | <b>7,594</b>     | <b>9,079</b>   | <b>-</b> | <b>-</b> | <b>9,079</b>   | <b>9,288</b>       | <b>9,447</b>   | <b>9,607</b>   | <b>9,776</b>   |
| *Percentage Increase over prior year      |                |                  |                |          |          | 1.1%           | 2.3%               | 1.7%           | 1.7%           | 1.8%           |
| <u>FUNDING SOURCES (REVENUE)</u>          |                |                  |                |          |          |                |                    |                |                |                |
| Estimated Balance c/fwd from 2022 to 2023 | -              | 1,390            | (1,390)        | -        | -        | (1,390)        | -                  | -              | -              | -              |
| Balance c/fwd from 2021 to 2022           | (1,520)        | (1,520)          | -              | -        | -        | -              | -                  | -              | -              | -              |
| User Charges                              | (3,654)        | (3,654)          | (3,760)        | -        | -        | (3,760)        | (3,840)            | (3,920)        | (4,000)        | (4,080)        |
| Grants in Lieu of Taxes                   | (75)           | (75)             | (80)           | -        | -        | (80)           | (80)               | (80)           | (80)           | (80)           |
| Revenue - Other                           | (250)          | (250)            | (260)          | -        | -        | (260)          | (270)              | (280)          | (290)          | (300)          |
| <b>TOTAL REVENUE</b>                      | <b>(5,499)</b> | <b>(4,109)</b>   | <b>(5,490)</b> | <b>-</b> | <b>-</b> | <b>(5,490)</b> | <b>(4,190)</b>     | <b>(4,280)</b> | <b>(4,370)</b> | <b>(4,460)</b> |
| <b>REQUISITION - PARCEL TAX</b>           | <b>(3,485)</b> | <b>(3,485)</b>   | <b>(3,589)</b> | <b>-</b> | <b>-</b> | <b>(3,589)</b> | <b>(5,098)</b>     | <b>(5,167)</b> | <b>(5,237)</b> | <b>(5,316)</b> |
| *Percentage increase over prior year      |                |                  |                |          |          |                |                    |                |                |                |
| User Fee                                  |                |                  |                |          |          | 2.9%           | 2.1%               | 2.1%           | 2.0%           | 2.0%           |
| Requisition                               |                |                  |                |          |          | 3.0%           | 42.0%              | 1.4%           | 1.4%           | 1.5%           |
| <b>Combined</b>                           |                |                  |                |          |          | <b>2.9%</b>    | <b>21.6%</b>       | <b>1.7%</b>    | <b>1.7%</b>    | <b>1.7%</b>    |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **JDF Building Numbering**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.317 JDF Building Numbering

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition



| 1.317 - JDF Building Numbering                   | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Building Inspection                              | 12,034          | 12,034           | 12,390          | -            | -        | 12,390          | 12,640             | 12,890          | 13,150          | 13,410          |
| Allocations                                      | 645             | 645              | 655             | -            | -        | 655             | 668                | 681             | 695             | 709             |
| Other Operating Expenses                         | 420             | 280              | 430             | -            | -        | 430             | 440                | 450             | 460             | 470             |
| <b>TOTAL COSTS</b>                               | <b>13,099</b>   | <b>12,959</b>    | <b>13,475</b>   | <b>-</b>     | <b>-</b> | <b>13,475</b>   | <b>13,748</b>      | <b>14,021</b>   | <b>14,305</b>   | <b>14,589</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 2.9%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 140              | (140)           | -            | -        | (140)           | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (157)           | (157)            | -               | -            | -        | -               | -                  | -               | -               | -               |
| Other Income                                     | (40)            | (40)             | (40)            | -            | -        | (40)            | (40)               | (40)            | (40)            | (40)            |
| <b>TOTAL REVENUE</b>                             | <b>(197)</b>    | <b>(57)</b>      | <b>(180)</b>    | <b>-</b>     | <b>-</b> | <b>(180)</b>    | <b>(40)</b>        | <b>(40)</b>     | <b>(40)</b>     | <b>(40)</b>     |
| <b>REQUISITION</b>                               | <b>(12,902)</b> | <b>(12,902)</b>  | <b>(13,295)</b> | <b>-</b>     | <b>-</b> | <b>(13,295)</b> | <b>(13,708)</b>    | <b>(13,981)</b> | <b>(14,265)</b> | <b>(14,549)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 3.1%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Soil Deposit and Removal**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.319 Soil Deposit and Removal**

**Committee: Electoral Areas**

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Participants consist solely of the Juan de Fuca Electoral Area. Requisition to all participants on the basis of prior year caseload.

| Participants<br>Electoral Area | 2000 est | Percentage |
|--------------------------------|----------|------------|
| JDF EA                         | 1        | 100%       |

**MAXIMUM LEVY:**

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

**FUNDING:**

Requisition

| 1.319 - Soil Deposit and Removal                 | 2022           |                  | BUDGET REQUEST |              |          |                | FUTURE PROJECTIONS |                |                |                |
|--|----------------|------------------|----------------|--------------|----------|----------------|--------------------|----------------|----------------|----------------|
|  | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | 2023 ONGOING | ONE-TIME | TOTAL          | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                           |                |                  |                |              |          |                |                    |                |                |                |
| Allocations                                      | 1,206          | 1,206            | 1,249          | -            | -        | 1,249          | 1,274              | 1,295          | 1,317          | 1,339          |
| Internal Time Charges                            | 4,486          | 4,486            | 4,620          | -            | -        | 4,620          | 4,710              | 4,810          | 4,900          | 5,000          |
| Other Operating Expenses                         | 30             | 30               | 30             | -            | -        | 30             | 30                 | 30             | 30             | 30             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>5,722</b>   | <b>5,722</b>     | <b>5,899</b>   | <b>-</b>     | <b>-</b> | <b>5,899</b>   | <b>6,014</b>       | <b>6,135</b>   | <b>6,247</b>   | <b>6,369</b>   |
| *Percentage Increase over prior year             |                |                  |                |              |          | 3.1%           | 1.9%               | 2.0%           | 1.8%           | 2.0%           |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                |                  |                |              |          |                |                    |                |                |                |
| Interest Income                                  | (40)           | (40)             | (40)           | -            | -        | (40)           | (40)               | (40)           | (40)           | (40)           |
| <b>TOTAL REVENUE</b>                             | <b>(40)</b>    | <b>(40)</b>      | <b>(40)</b>    | <b>-</b>     | <b>-</b> | <b>(40)</b>    | <b>(40)</b>        | <b>(40)</b>    | <b>(40)</b>    | <b>(40)</b>    |
| <b>REQUISITION</b>                               | <b>(5,682)</b> | <b>(5,682)</b>   | <b>(5,859)</b> | <b>-</b>     | <b>-</b> | <b>(5,859)</b> | <b>(5,974)</b>     | <b>(6,095)</b> | <b>(6,207)</b> | <b>(6,329)</b> |
| *Percentage increase over prior year Requisition |                |                  |                |              |          | 3.1%           | 2.0%               | 2.0%           | 1.8%           | 2.0%           |

**Reserve Schedule**

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

**Reserve Cash Flow**

| Fund: 1500<br>Fund Centre: 105405 | Estimated     | Budget        |               |               |               |               |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                   | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance                 | 70,228        | 70,228        | 70,228        | 70,228        | 70,228        | 70,228        |
| Transfer from Ops Budget          | -             | -             | -             | -             | -             | -             |
| Interest Income                   | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>          | <b>70,228</b> | <b>70,228</b> | <b>70,228</b> | <b>70,228</b> | <b>70,228</b> | <b>70,228</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

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

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.325 Community Planning

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

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

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

**PARTICIPATION:**

JDF Electoral Area on the basis of converted hospital assessments.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition and user fees.

**1.325 - Community Planning (JDF)**

|   | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                              |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaries & Wages                                    | 463,171          | 400,294          | 486,541          | -        | -        | 486,541          | 496,799            | 507,285          | 517,995          | 528,933          |
| Consultants   | 5,180            | 5,180            | 5,340            | -        | -        | 5,340            | 5,440              | 5,540            | 5,660            | 5,780            |
| Legal Expenses                                      | 10,000           | 10,000           | 10,300           | -        | -        | 10,300           | 10,510             | 10,720           | 10,930           | 11,150           |
| LIDAR Photography                                   | -                | -                | 13,500           | -        | -        | 13,500           | -                  | 13,770           | -                | 14,045           |
| Supplies  | 9,020            | 3,830            | 9,290            | -        | -        | 9,290            | 9,480              | 9,670            | 9,860            | 10,050           |
| Land Use and Advisory Planning Cttees               | 15,340           | 14,020           | 15,810           | -        | -        | 15,810           | 16,130             | 15,790           | 15,920           | 16,060           |
| Allocations   | 136,578          | 136,578          | 137,210          | -        | -        | 137,210          | 141,083            | 145,016          | 147,956          | 150,954          |
| Labour Charges                                      | 32,083           | 32,083           | 33,050           | -        | -        | 33,050           | 33,710             | 34,380           | 35,070           | 35,770           |
| Other Operating Expenses                            | 59,900           | 55,875           | 61,560           | -        | -        | 61,560           | 62,830             | 64,140           | 65,470           | 66,820           |
| <b>TOTAL OPERATING COSTS</b>                        | <b>731,272</b>   | <b>657,860</b>   | <b>772,601</b>   | <b>-</b> | <b>-</b> | <b>772,601</b>   | <b>775,982</b>     | <b>806,311</b>   | <b>808,861</b>   | <b>839,562</b>   |
| *Percentage Increase over prior year                |                  |                  |                  |          |          | 5.7%             | 0.4%               | 3.9%             | 0.3%             | 3.8%             |
| <u>CAPITAL / RESERVES</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund              | 5,000            | 5,000            | 5,000            | -        | -        | 5,000            | 5,000              | 5,000            | 5,000            | 5,000            |
| Transfer to Operating Reserve Fund                  | -                | 47,623           | -                | -        | -        | -                | -                  | -                | -                | -                |
| <b>TOTAL CAPITAL / RESERVES</b>                     | <b>5,000</b>     | <b>52,623</b>    | <b>5,000</b>     | <b>-</b> | <b>-</b> | <b>5,000</b>     | <b>5,000</b>       | <b>5,000</b>     | <b>5,000</b>     | <b>5,000</b>     |
| Building Borrowing Repayment to Facilities Reserve  | 70,770           | 70,770           | 70,770           | -        | -        | 70,770           | 70,770             | 70,770           | 70,770           | 70,770           |
| <b>TOTAL COSTS</b>                                  | <b>807,042</b>   | <b>781,253</b>   | <b>848,371</b>   | <b>-</b> | <b>-</b> | <b>848,371</b>   | <b>851,752</b>     | <b>882,081</b>   | <b>884,631</b>   | <b>915,332</b>   |
| Internal Recoveries                                 | (26,420)         | (26,420)         | (32,060)         | -        | -        | (32,060)         | (32,700)           | (33,350)         | (34,020)         | (34,700)         |
| <b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>     | <b>780,622</b>   | <b>754,833</b>   | <b>816,311</b>   | <b>-</b> | <b>-</b> | <b>816,311</b>   | <b>819,052</b>     | <b>848,731</b>   | <b>850,611</b>   | <b>880,632</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund                | (35,269)         | -                | (49,971)         | -        | -        | (49,971)         | (38,312)           | (53,301)         | (40,201)         | (54,942)         |
| Processing Fee Revenue                              | (45,000)         | (55,000)         | (45,000)         | -        | -        | (45,000)         | (45,000)           | (45,000)         | (45,000)         | (45,000)         |
| Grants in Lieu of Taxes                             | (1,067)          | (1,067)          | (1,100)          | -        | -        | (1,100)          | (1,120)            | (1,140)          | (1,160)          | (1,180)          |
| Revenue - Other                                     | (1,580)          | (1,060)          | (1,600)          | -        | -        | (1,600)          | (1,610)            | (1,620)          | (1,630)          | (1,640)          |
| <b>TOTAL REVENUE</b>                                | <b>(82,916)</b>  | <b>(57,127)</b>  | <b>(97,671)</b>  | <b>-</b> | <b>-</b> | <b>(97,671)</b>  | <b>(86,042)</b>    | <b>(101,061)</b> | <b>(87,991)</b>  | <b>(102,762)</b> |
| <b>REQUISITION</b>                                  | <b>(697,706)</b> | <b>(697,706)</b> | <b>(718,640)</b> | <b>-</b> | <b>-</b> | <b>(718,640)</b> | <b>(733,010)</b>   | <b>(747,670)</b> | <b>(762,620)</b> | <b>(777,870)</b> |
| *Percentage increase over prior year<br>Requisition |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <b>AUTHORIZED POSITIONS</b>                         |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaried  | 3.7              | 3.7              | 3.7              |          |          | 3.7              | 3.7                | 3.7              | 3.7              | 3.7              |



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                           |                                |             |             |             |             |             |              |
|--------------------|---------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.325</b>              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Community Planning</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                  |                  |                |                |            |                |                  |
|-----------------------|---|------------------|------------------|----------------|----------------|------------|----------------|------------------|
| Buildings             | B | \$0              | \$0              | \$0            | \$0            | \$0        | \$0            | \$0              |
| Equipment             | E | \$35,000         | \$37,700         | \$4,800        | \$3,250        | \$0        | \$2,700        | \$48,450         |
| Land                  | L | \$0              | \$0              | \$0            | \$0            | \$0        | \$0            | \$0              |
| Engineered Structures | S | \$100,000        | \$200,000        | \$0            | \$0            | \$0        | \$0            | \$200,000        |
| Vehicles              | V | \$0              | \$0              | \$0            | \$0            | \$0        | \$0            | \$0              |
|                       |   | <b>\$135,000</b> | <b>\$237,700</b> | <b>\$4,800</b> | <b>\$3,250</b> | <b>\$0</b> | <b>\$2,700</b> | <b>\$248,450</b> |
|                       |   | <b>\$135,000</b> | <b>\$237,700</b> | <b>\$4,800</b> | <b>\$3,250</b> | <b>\$0</b> | <b>\$2,700</b> | <b>\$248,450</b> |

**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   | \$35,000         | \$37,700         | \$4,800        | \$3,250        | \$0        | \$2,700        | \$48,450         |
| Grants (Federal, Provincial)    | Grant | \$100,000        | \$200,000        | \$0            | \$0            | \$0        | \$0            | \$200,000        |
| Donations / Third Party Funding | Other | \$0              | \$0              | \$0            | \$0            | \$0        | \$0            | \$0              |
| Reserve Fund                    | Res   | \$0              | \$0              | \$0            | \$0            | \$0        | \$0            | \$0              |
|                                 |       | <b>\$135,000</b> | <b>\$237,700</b> | <b>\$4,800</b> | <b>\$3,250</b> | <b>\$0</b> | <b>\$2,700</b> | <b>\$248,450</b> |
|                                 |       | <b>\$135,000</b> | <b>\$237,700</b> | <b>\$4,800</b> | <b>\$3,250</b> | <b>\$0</b> | <b>\$2,700</b> | <b>\$248,450</b> |

CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

|  |  |   |   |
|--|--|---|---|
| <b>Project Number</b><br>Project number format is "yy-##"<br>"yy" is the last two digits of the year the project is planned to start.<br>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br><br>For projects in previous capital plans, use the same project numbers previously assigned.                                     | <b>Capital Project Description</b><br>Briefly describe project scope and service benefits.<br>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". | <b>Carryforward from 2022</b><br>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.  | <b>Project Drivers</b><br><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br><b>Emergency</b> = Project is required for health or safety reasons.<br><b>Cost Benefit</b> = Economic benefit to the organization.  |
| <b>Capital Expenditure Type</b><br><b>Study</b> - Expenditure for feasibility and business case report.<br><b>New</b> - Expenditure for new asset only<br><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br><b>Replacement</b> - Expenditure replaces an existing asset | <b>Total Project Budget</b><br>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.   | <b>Funding Source Codes</b><br>Debt = Debenture Debt (new debt only)<br>ERF = Equipment Replacement Fund<br>Grant = Grants (Federal, Provincial)<br>Cap = Capital Funds on Hand<br>Other = Donations / Third Party Funding<br>Res = Reserve Fund<br>STLoan = Short Term Loans<br>WU - Water Utility<br>If there is more than one funding source, use additional rows for the project.   | <b>Long-term Planning</b><br><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition. |
| <b>Capital Project Title</b><br>Input title of project. For example "Asset Name - Roof Replacement"; "Main Water Pipe Replacement".  | <b>Asset Class</b><br><b>L</b> - Land<br><b>S</b> - Engineering Structure<br><b>B</b> - Buildings<br><b>V</b> - Vehicles   | <b>Cost Estimate Class</b><br>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br>Class D (+50%) = Estimate based on little/no site information; used for long-term planning. |   |

Service #: 1.325  
 Service Name: Community Planning

| Project List and Budget |                          |  |  |                      |             |                |                        |                  |                |                |            |                |                  |
|-------------------------|--------------------------|--|--|----------------------|-------------|----------------|------------------------|------------------|----------------|----------------|------------|----------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                    | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023             | 2024           | 2025           | 2026       | 2027           | 5 - Year Total   |
| 20-01                   | Replacement              | Computer Equipment                       | Computer Replacement   | \$8,150              | E           | ERF            | \$0                    | \$2,700          | \$4,800        | \$3,250        | \$0        | \$2,700        | \$13,450         |
| 22-01                   | Replacement              | Vehicle                                  | Vehicle Replacement  | \$35,000             | E           | ERF            | \$35,000               | \$35,000         | \$0            | \$0            | \$0        | \$0            | \$35,000         |
| 22-02                   | Study                    | Otter Point Ground Water Study (for OCP) | Study of ground water availability to aid in land use decision making and support OCP policy | \$100,000            | S           | Grant          | \$100,000              | \$100,000        | \$0            | \$0            | \$0        | \$0            | \$100,000        |
| 23-01                   | Study                    | Port Renfrew OCP                         | Port Renfrew Official Community Plan Review and Update                                       | \$50,000             | S           | Grant          | \$0                    | \$100,000        | \$0            | \$0            | \$0        | \$0            | \$100,000        |
|                         |                          |  |  |                      |             |                |                        |                  |                |                |            |                |                  |
|                         |                          |  |  |                      |             |                |                        |                  |                |                |            |                |                  |
|                         |                          |  |  |                      |             |                |                        |                  |                |                |            |                |                  |
|                         |                          |  |  |                      |             |                |                        |                  |                |                |            |                |                  |
|                         |                          |  |  |                      |             |                |                        |                  |                |                |            |                |                  |
|                         |                          |  |  |                      |             |                |                        |                  |                |                |            |                |                  |
| <b>GRAND TOTAL</b>      |                          |  |  | <b>\$193,150</b>     |             |                | <b>\$135,000</b>       | <b>\$237,700</b> | <b>\$4,800</b> | <b>\$3,250</b> | <b>\$0</b> | <b>\$2,700</b> | <b>\$248,450</b> |

Service: 1.325 Community Planning

**Project Number** 22-02 **Capital Project Title** Otter Point Ground Water Study (for OCP) **Capital Project Description** Study of ground water availability to aid in land use decision making and support OCP policy

**Project Rationale** Public comments received in response to a number of recent development proposals have raised concern that there is insufficient ground water resources to support both existing development and new development. The OCP supports development in rural areas where there are sufficient ground water resources and the development will not put resources at risk of contamination or depletion. The study will provide information to help determine this. The study may lead to further studies and monitoring.

**Project Number** 23-01 **Capital Project Title** Port Renfrew OCP **Capital Project Description** Port Renfrew Official Community Plan Review and Update

**Project Rationale** Port Renfrew Official Community Plan requires review and update.

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

**Project Rationale** Computer replacement

**Project Number** 22-01 **Capital Project Title** Vehicle **Capital Project Description** Vehicle Replacement

**Project Rationale** Vehicle replacement

Community Planning (JDF)  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund     | 362,862          | 312,891        | 274,579        | 221,278        | 181,077        | 126,135        |
| Equipment Replacement Fund | 95,511           | 62,811         | 63,011         | 64,761         | 69,761         | 72,061         |
| <b>Total</b>               | <b>458,373</b>   | <b>375,702</b> | <b>337,590</b> | <b>286,039</b> | <b>250,838</b> | <b>198,196</b> |

**Reserve Schedule**

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                | 1500<br>105408 | Estimated      | Budget         |                |                |                |                |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                      |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance                    |                | 315,239        | 362,862        | 312,891        | 274,579        | 221,278        | 181,077        |
| Transfer from Ops Budget             |                | 47,623         | -              | -              | -              | -              | -              |
| Transfer to Ops Budget - Core        |                | -              | (36,471)       | (38,312)       | (39,531)       | (40,201)       | (40,897)       |
| Transfer to Ops Budget - Orthophotos |                | -              | (13,500)       | -              | (13,770)       | -              | (14,045)       |
| Interest Income                      |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>             |                | <b>362,862</b> | <b>312,891</b> | <b>274,579</b> | <b>221,278</b> | <b>181,077</b> | <b>126,135</b> |

**Assumptions/Background:**

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

**Reserve Schedule**

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

ERF Group: CMPLAN.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:             | 101428 |               |               |               |               |               |               |
| Beginning Balance        |        | 135,511       | 95,511        | 62,811        | 63,011        | 64,761        | 69,761        |
| Transfer from Ops Budget |        | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |
| Planned Purchase         |        | (45,000)      | (37,700)      | (4,800)       | (3,250)       | -             | (2,700)       |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>95,511</b> | <b>62,811</b> | <b>63,011</b> | <b>64,761</b> | <b>69,761</b> | <b>72,061</b> |

**Assumptions/Background:**

Maintain balance sufficient to fund required asset replacements

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **JDF Livestock Injury Compensation**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.340 JDF Livestock Injury Compensation

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

Juan de Fuca Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition



| 1.340 - JDF Livestock Injury Compensation        | 2022           |                  | BUDGET REQUEST |          |          |                | FUTURE PROJECTIONS |                |                |                |
|--|----------------|------------------|----------------|----------|----------|----------------|--------------------|----------------|----------------|----------------|
|  | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | ONGOING  | ONE-TIME | TOTAL          | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                           |                |                  |                |          |          |                |                    |                |                |                |
| Allocations                                      | 150            | 150              | 158            | -        | -        | 158            | 161                | 164            | 167            | 170            |
| Compensation Claim Payments                      | 3,000          | 3,000            | 3,000          | -        | -        | 3,000          | 3,000              | 3,000          | 3,000          | 3,000          |
| <b>TOTAL COSTS</b>                               | <b>3,150</b>   | <b>3,150</b>     | <b>3,158</b>   | <b>-</b> | <b>-</b> | <b>3,158</b>   | <b>3,161</b>       | <b>3,164</b>   | <b>3,167</b>   | <b>3,170</b>   |
| *Percentage Increase over prior year             |                |                  |                |          |          | 0.3%           | 0.1%               | 0.1%           | 0.1%           | 0.1%           |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                |                  |                |          |          |                |                    |                |                |                |
| <b>REQUISITION</b>                               | <b>(3,150)</b> | <b>(3,150)</b>   | <b>(3,158)</b> | <b>-</b> | <b>-</b> | <b>(3,158)</b> | <b>(3,161)</b>     | <b>(3,164)</b> | <b>(3,167)</b> | <b>(3,170)</b> |
| *Percentage increase over prior year Requisition |                |                  |                |          |          | 0.3%           | 0.1%               | 0.1%           | 0.1%           | 0.1%           |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

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

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.350 Willis Point Fire

**Committee:** Electoral Areas

**DEFINITION:**

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

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

**PARTICIPATION:**

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

**COMMISSION:**

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

**MAXIMUM LEVY:**

Bylaw No. 1951 states "Greater of \$41,000 or \$1.71 / \$1,000" to a maximum of \$452,560.

**FUNDING:**

Requisition

| 1.350 - Willis Point Fire Protection & Recreation | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                            |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| <u>Fire Protection Costs</u>                      |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Travel - Vehicles                                 | 14,200           | 13,700           | 14,630           | -        | -        | 14,630           | 14,920             | 15,220           | 15,520           | 15,830           |
| Insurance   | 7,890            | 7,890            | 8,430            | -        | -        | 8,430            | 8,710              | 9,020            | 9,340            | 9,660            |
| Utilities   | 12,300           | 12,300           | 12,550           | -        | -        | 12,550           | 12,800             | 13,060           | 13,320           | 13,590           |
| Staff Development                                 | 24,080           | 16,639           | 24,800           | -        | -        | 24,800           | 25,290             | 25,790           | 26,310           | 26,830           |
| Allocations                                       | 6,174            | 6,554            | 5,851            | -        | -        | 5,851            | 5,968              | 6,087            | 6,209            | 6,333            |
| Operating - Other                                 | 37,269           | 36,529           | 36,300           | -        | -        | 36,300           | 37,020             | 37,740           | 38,490           | 39,250           |
| <b>TOTAL FIRE PROTECTION COSTS</b>                | <b>101,913</b>   | <b>93,612</b>    | <b>102,561</b>   | <b>-</b> | <b>-</b> | <b>102,561</b>   | <b>104,708</b>     | <b>106,917</b>   | <b>109,189</b>   | <b>111,493</b>   |
| <u>Recreation Costs:</u>                          |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Recreation Expenses                               | 15,100           | 13,893           | 10,310           | -        | -        | 10,310           | 9,460              | 9,610            | 9,760            | 9,910            |
| <b>TOTAL OPERATING COSTS</b>                      | <b>117,013</b>   | <b>107,505</b>   | <b>112,871</b>   | <b>-</b> | <b>-</b> | <b>112,871</b>   | <b>114,168</b>     | <b>116,527</b>   | <b>118,949</b>   | <b>121,403</b>   |
| *Percentage Increase over prior year              |                  |                  |                  |          |          | 0.6%             | 2.1%               | 2.1%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVES / DEBT</u>                  |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Capital Equipment Purchases                       | 6,300            | 6,300            | 6,490            | -        | -        | 6,490            | 6,620              | 6,750            | 6,890            | 7,030            |
| Transfer to Equipment Replacement Fund            | 47,055           | 47,055           | 55,000           | -        | -        | 55,000           | 40,000             | 45,000           | 50,000           | 50,000           |
| Transfer to Reserve Fund                          | 7,500            | 7,500            | 5,000            | -        | -        | 5,000            | 5,000              | 5,000            | 5,000            | 5,000            |
| MFA Debt Reserve Fund                             | -                | -                | 2,750            | -        | -        | 2,750            | -                  | -                | -                | -                |
| MFA Debt Principal                                | -                | -                | -                | -        | -        | -                | 15,336             | 15,336           | 15,336           | 15,336           |
| MFA Debt Interest                                 | -                | -                | 2,888            | -        | -        | 2,888            | 11,550             | 11,550           | 11,550           | 11,550           |
| <b>TOTAL CAPITAL / RESERVES / DEBT</b>            | <b>60,855</b>    | <b>60,855</b>    | <b>72,128</b>    | <b>-</b> | <b>-</b> | <b>72,128</b>    | <b>78,506</b>      | <b>83,636</b>    | <b>88,776</b>    | <b>88,916</b>    |
| <b>TOTAL COSTS</b>                                | <b>177,868</b>   | <b>168,360</b>   | <b>184,999</b>   | <b>-</b> | <b>-</b> | <b>184,999</b>   | <b>192,674</b>     | <b>200,163</b>   | <b>207,725</b>   | <b>210,319</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                  |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023         | -                | 10,178           | (10,178)         | -        | -        | (10,178)         | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                   | (9,919)          | (9,919)          | -                | -        | -        | -                | -                  | -                | -                | -                |
| Rental Revenue                                    | (29,030)         | (29,450)         | (29,050)         | -        | -        | (29,050)         | (29,060)           | (29,070)         | (29,080)         | (29,090)         |
| Other Revenue                                     | (4,820)          | (5,070)          | (7,720)          | -        | -        | (7,720)          | (5,060)            | (5,160)          | (5,260)          | (5,360)          |
| <b>TOTAL REVENUE</b>                              | <b>(43,769)</b>  | <b>(34,261)</b>  | <b>(46,948)</b>  | <b>-</b> | <b>-</b> | <b>(46,948)</b>  | <b>(34,120)</b>    | <b>(34,230)</b>  | <b>(34,340)</b>  | <b>(34,450)</b>  |
| <b>REQUISITION</b>                                | <b>(134,099)</b> | <b>(134,099)</b> | <b>(138,051)</b> | <b>-</b> | <b>-</b> | <b>(138,051)</b> | <b>(158,554)</b>   | <b>(165,933)</b> | <b>(173,385)</b> | <b>(175,869)</b> |
| *Percentage increase over prior year Requisition  |                  |                  |                  |          |          | 2.9%             | 14.9%              | 4.7%             | 4.5%             | 1.4%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                          |                                |             |             |             |             |             |              |
|--------------------|--------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.350</b>             | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Willis Point Fire</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                 |                  |                |                 |            |            |                  |
|-----------------------|---|-----------------|------------------|----------------|-----------------|------------|------------|------------------|
| Buildings             | B | \$0             | \$18,000         | \$3,500        | \$0             | \$0        | \$0        | \$21,500         |
| Equipment             | E | \$21,030        | \$87,030         | \$6,000        | \$56,000        | \$0        | \$0        | \$149,030        |
| Land                  | L | \$0             | \$0              | \$0            | \$0             | \$0        | \$0        | \$0              |
| Engineered Structures | S | \$0             | \$10,000         | \$0            | \$0             | \$0        | \$0        | \$10,000         |
| Vehicles              | V | \$0             | \$650,000        | \$0            | \$0             | \$0        | \$0        | \$650,000        |
|                       |   | <b>\$21,030</b> | <b>\$765,030</b> | <b>\$9,500</b> | <b>\$56,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$830,530</b> |

**SOURCE OF FUNDS**

|                                 |       |                 |                  |                |                 |            |            |                  |
|---------------------------------|-------|-----------------|------------------|----------------|-----------------|------------|------------|------------------|
| Capital Funds on Hand           | Cap   | \$0             | \$0              | \$0            | \$0             | \$0        | \$0        | \$0              |
| Debenture Debt (New Debt Only)  | Debt  | \$0             | \$275,000        | \$0            | \$0             | \$0        | \$0        | \$275,000        |
| Equipment Replacement Fund      | ERF   | \$6,000         | \$447,000        | \$6,000        | \$56,000        | \$0        | \$0        | \$509,000        |
| 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   | \$15,030        | \$43,030         | \$3,500        | \$0             | \$0        | \$0        | \$46,530         |
|                                 |       | <b>\$21,030</b> | <b>\$765,030</b> | <b>\$9,500</b> | <b>\$56,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$830,530</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |  |  |  |
|---|--|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p>   | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>For example: <i>"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".</i></p> | <p><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>  | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>  | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 1.350

**Service Name:** Willis Point Fire

| Project List and Budget |                          |   |  |                      |             |                |                        |                  |                |                 |            |            |                  |
|-------------------------|--------------------------|---|--|----------------------|-------------|----------------|------------------------|------------------|----------------|-----------------|------------|------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title   | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023             | 2024           | 2025            | 2026       | 2027       | 5 - Year Total   |
| 20-03                   | Renewal                  | handicap access   | ramp and handrail  | \$8,000              | B           | Res            | \$0                    | \$8,000          | \$0            | \$0             | \$0        | \$0        | \$8,000          |
| 20-04                   | Renewal                  | hall paint  | upper hall   | \$5,000              | B           | Res            | \$0                    | \$5,000          | \$0            | \$0             | \$0        | \$0        | \$5,000          |
| 22-02                   | Renewal                  | emergency exit  | rear of hall   | \$12,000             | B           | Res            | \$0                    | \$5,000          | \$0            | \$0             | \$0        | \$0        | \$5,000          |
| 22-03                   | Renewal                  | paving entrance for hall  | paving apron in front of hall  | \$15,030             | E           | Res            | \$15,030               | \$15,030         | \$0            | \$0             | \$0        | \$0        | \$15,030         |
| 23-03                   | Renewal                  | kitchen renos   | renovate kitchen   | \$3,500              | B           | Res            | \$0                    | \$0              | \$3,500        | \$0             | \$0        | \$0        | \$3,500          |
| 23-04                   | Replacement              | Engine 2 Replacement  | Replace Engine 2 as per requirements of Fire Underwriters. 1994 Ford to be replaced by 2023 at latest (29 years max) | \$650,000            | V           | Debt           | \$0                    | \$275,000        | \$0            | \$0             | \$0        | \$0        | \$275,000        |
| 23-04                   | Replacement              | Engine 2 Replacement  | Replace Engine 2 as per requirements of Fire Underwriters. 1994 Ford to be replaced by 2023 at latest (29 years max) |                      | V           | ERF            | \$0                    | \$375,000        | \$0            | \$0             | \$0        | \$0        | \$375,000        |
| 23-05                   | Study                    | Referendum or Alternative Approval Process - Borrowing for Engine 2 replacement | Undertake a referendum or AAP to borrow funds to carry out the project.  | \$10,000             | S           | Res            | \$0                    | \$10,000         | \$0            | \$0             | \$0        | \$0        | \$10,000         |
| 21-01                   | Replacement              | Turn Out Gear   | Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.                                    | \$24,000             | E           | ERF            | \$0                    | \$6,000          | \$6,000        | \$6,000         | \$0        | \$0        | \$18,000         |
| 23-01                   | Replacement              | Auto Extrication Equipment  | Replace every 15 years. Holmatro 2008  | \$60,000             | E           | ERF            | \$0                    | \$60,000         | \$0            | \$0             | \$0        | \$0        | \$60,000         |
| 22-01                   | Replacement              | Hose  | Replace 20x50 foot hose every 10 years   | \$6,000              | E           | ERF            | \$6,000                | \$6,000          | \$0            | \$0             | \$0        | \$0        | \$6,000          |
| 25-01                   | New                      | Community Water Cisterns for Fire Protection                                    | Install 4 new ~25,000 gallon water cisterns around community.  | \$200,000            | E           | ERF            | \$0                    | \$0              | \$0            | \$50,000        | \$0        | \$0        | \$50,000         |
|                         |                          |   |  |                      |             |                |                        |                  |                |                 |            |            |                  |
|                         |                          |   |  |                      |             |                |                        |                  |                |                 |            |            |                  |
|                         |                          |   |  |                      |             |                |                        |                  |                |                 |            |            |                  |
| <b>GRAND TOTAL</b>      |                          |   |  | <b>\$993,530</b>     |             |                | <b>\$21,030</b>        | <b>\$765,030</b> | <b>\$9,500</b> | <b>\$56,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$830,530</b> |

**Willis Point Fire Protection & Recreation  
 Reserves Summary Schedule  
 2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund       | 156,591          | 118,561        | 120,061        | 125,061        | 130,061        | 135,061        |
| Equipment Replacement Fund | 497,432          | 105,432        | 139,432        | 128,432        | 178,432        | 228,432        |
| <b>Total</b>               | <b>654,022</b>   | <b>223,992</b> | <b>259,492</b> | <b>253,492</b> | <b>308,492</b> | <b>363,492</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                    | 1014   | Estimated      | Budget         |                |                |                |                |
|--------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101358 |                |                |                |                |                |                |
| Beginning Balance        |        | 149,091        | 156,591        | 118,561        | 120,061        | 125,061        | 130,061        |
| Transfer from Ops Budget |        | 7,500          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| Transfer from Cap Fund   |        | -              | -              | -              | -              | -              | -              |
| Transfer to Cap Fund     |        | -              | (43,030)       | (3,500)        | -              | -              | -              |
| Interest Income          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>156,591</b> | <b>118,561</b> | <b>120,061</b> | <b>125,061</b> | <b>130,061</b> | <b>135,061</b> |

**Assumptions/Background:**



**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated      | Budget         |                |                |                |                |
|--------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101429 |                |                |                |                |                |                |
| Beginning Balance        |        | 456,377        | 497,432        | 105,432        | 139,432        | 128,432        | 178,432        |
| Transfer from Ops Budget |        | 47,055         | 55,000         | 40,000         | 45,000         | 50,000         | 50,000         |
| Expenditures             |        | (6,000)        | (447,000)      | (6,000)        | (56,000)       | -              | -              |
| Interest Income          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>497,432</b> | <b>105,432</b> | <b>139,432</b> | <b>128,432</b> | <b>178,432</b> | <b>228,432</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Otter Point Fire**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.353 Otter Point Fire

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

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

**COMMISSION:**

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

**MAXIMUM LEVY:**

Greater of \$125,000 or \$2.50 / \$1,000. To a maximum of \$1,996,718.

**FUNDING:**

Requisition

| 1.353 - Otter Point Fire                         | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Fire Chief Salary and Honorariums                | 79,310           | 79,310           | 81,670           | -        | -        | 81,670           | 83,300             | 84,970           | 86,670           | 88,400           |
| Travel & Vehicles                                | 23,560           | 23,560           | 24,260           | -        | -        | 24,260           | 24,740             | 25,230           | 25,730           | 26,240           |
| Contract for Services                            | 116,280          | 116,280          | 119,770          | -        | -        | 119,770          | 122,170            | 124,610          | 127,100          | 129,640          |
| Insurance  | 12,170           | 12,170           | 12,480           | -        | -        | 12,480           | 12,910             | 13,350           | 13,810           | 14,280           |
| Staff Training                                   | 24,480           | 24,480           | 25,210           | -        | -        | 25,210           | 25,710             | 26,220           | 26,740           | 27,270           |
| Recruiting and Retention                         | 15,300           | 15,300           | 15,760           | -        | -        | 15,760           | 16,080             | 16,400           | 16,730           | 17,060           |
| Maintenance                                      | 19,540           | 19,540           | 20,130           | -        | -        | 20,130           | 20,520             | 20,930           | 21,360           | 21,790           |
| Internal Allocations                             | 17,108           | 17,108           | 17,743           | -        | -        | 17,743           | 18,098             | 18,460           | 18,829           | 19,205           |
| Operating - Supplies                             | 18,890           | 18,890           | 19,460           | -        | -        | 19,460           | 19,840             | 20,240           | 20,640           | 21,040           |
| Operating - Other                                | 28,220           | 28,220           | 28,930           | -        | -        | 28,930           | 29,480             | 30,030           | 30,590           | 31,160           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>354,858</b>   | <b>354,858</b>   | <b>365,413</b>   | <b>-</b> | <b>-</b> | <b>365,413</b>   | <b>372,848</b>     | <b>380,440</b>   | <b>388,199</b>   | <b>396,085</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>CAPITAL / RESERVES</u>                        |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Capital Equipment Purchases                      | 5,500            | 5,500            | 5,670            | -        | -        | 5,670            | 5,780              | 5,900            | 6,020            | 6,140            |
| Transfer to Capital Reserve Fund                 | 40,800           | 40,800           | 42,000           | -        | -        | 42,000           | 45,000             | 48,000           | 50,000           | 50,000           |
| Transfer to Equipment Replacement Fund           | 115,000          | 115,000          | 118,000          | -        | -        | 118,000          | 120,000            | 122,000          | 124,000          | 126,000          |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>161,300</b>   | <b>161,300</b>   | <b>165,670</b>   | <b>-</b> | <b>-</b> | <b>165,670</b>   | <b>170,780</b>     | <b>175,900</b>   | <b>180,020</b>   | <b>182,140</b>   |
| <b>TOTAL COSTS</b>                               | <b>516,158</b>   | <b>516,158</b>   | <b>531,083</b>   | <b>-</b> | <b>-</b> | <b>531,083</b>   | <b>543,628</b>     | <b>556,340</b>   | <b>568,219</b>   | <b>578,225</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Revenue - Other                                  | (320)            | (320)            | (330)            | -        | -        | (330)            | (330)              | (330)            | (330)            | (330)            |
| <b>TOTAL REVENUE</b>                             | <b>(320)</b>     | <b>(320)</b>     | <b>(330)</b>     | <b>-</b> | <b>-</b> | <b>(330)</b>     | <b>(330)</b>       | <b>(330)</b>     | <b>(330)</b>     | <b>(330)</b>     |
| <b>REQUISITION</b>                               | <b>(515,838)</b> | <b>(515,838)</b> | <b>(530,753)</b> | <b>-</b> | <b>-</b> | <b>(530,753)</b> | <b>(543,298)</b>   | <b>(556,010)</b> | <b>(567,889)</b> | <b>(577,895)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 2.9%             | 2.4%               | 2.3%             | 2.1%             | 1.8%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                         |                                |             |             |             |             |             |              |
|--------------------|-------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.353</b>            | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Otter Point Fire</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |            |                 |                 |                 |                 |            |                  |
|-----------------------|---|------------|-----------------|-----------------|-----------------|-----------------|------------|------------------|
| Buildings             | B | \$0        | \$40,000        | \$40,000        | \$40,000        | \$40,000        | \$0        | \$160,000        |
| Equipment             | E | \$0        | \$28,300        | \$15,000        | \$15,000        | \$20,000        | \$0        | \$78,300         |
| 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              |
|                       |   | <b>\$0</b> | <b>\$68,300</b> | <b>\$55,000</b> | <b>\$55,000</b> | <b>\$60,000</b> | <b>\$0</b> | <b>\$238,300</b> |
|                       |   | <b>\$0</b> | <b>\$68,300</b> | <b>\$55,000</b> | <b>\$55,000</b> | <b>\$60,000</b> | <b>\$0</b> | <b>\$238,300</b> |

**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        | \$28,300        | \$15,000        | \$15,000        | \$20,000        | \$0        | \$78,300         |
| 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        | \$40,000        | \$40,000        | \$40,000        | \$40,000        | \$0        | \$160,000        |
|                                 |       | <b>\$0</b> | <b>\$68,300</b> | <b>\$55,000</b> | <b>\$55,000</b> | <b>\$60,000</b> | <b>\$0</b> | <b>\$238,300</b> |
|                                 |       | <b>\$0</b> | <b>\$68,300</b> | <b>\$55,000</b> | <b>\$55,000</b> | <b>\$60,000</b> | <b>\$0</b> | <b>\$238,300</b> |



**Otter Point Fire**  
**Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund       | 6,602            | 8,602          | 13,602         | 21,602         | 31,602         | 81,602         |
| Equipment Replacement Fund | 75,850           | 165,550        | 270,550        | 377,550        | 481,550        | 607,550        |
| <b>Total</b>               | <b>82,453</b>    | <b>174,153</b> | <b>284,153</b> | <b>399,153</b> | <b>513,153</b> | <b>689,153</b> |

**Reserve Schedule**

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

For improvements, repairs and replacement of Firehall and training centre

**Reserve Cash Flow**

| Fund:                           | 1090   | Estimated    | Budget       |               |               |               |               |
|---------------------------------|--------|--------------|--------------|---------------|---------------|---------------|---------------|
|                                 |        | 2022         | 2023         | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:                    | 102164 |              |              |               |               |               |               |
| <b>Beginning Balance</b>        |        | 25,802       | 6,602        | 8,602         | 13,602        | 21,602        | 31,602        |
| <b>Transfer from Ops Budget</b> |        | 40,800       | 42,000       | 45,000        | 48,000        | 50,000        | 50,000        |
| <b>Transfer from Cap Fund</b>   |        | -            | -            | -             | -             | -             | -             |
| <b>Transfer to Cap Fund</b>     |        | (60,000)     | (40,000)     | (40,000)      | (40,000)      | (40,000)      | -             |
| <b>Interest Income</b>          |        | -            |              |               |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>6,602</b> | <b>8,602</b> | <b>13,602</b> | <b>21,602</b> | <b>31,602</b> | <b>81,602</b> |

Assumptions/Background:



**Reserve Schedule**

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

ERF Group: OTTERFIRE.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated     | Budget         |                |                |                |                |
|--------------------------|--------|---------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022          | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101432 |               |                |                |                |                |                |
| Beginning Balance        |        | 101,850       | 75,850         | 165,550        | 270,550        | 377,550        | 481,550        |
| Transfer from Ops Budget |        | 115,000       | 118,000        | 120,000        | 122,000        | 124,000        | 126,000        |
| Expenditures             |        | (141,000)     | (28,300)       | (15,000)       | (15,000)       | (20,000)       | -              |
| Interest Income          |        | -             |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>75,850</b> | <b>165,550</b> | <b>270,550</b> | <b>377,550</b> | <b>481,550</b> | <b>607,550</b> |

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Malahat Fire Protection**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.354 Malahat Fire

**Committee:** Electoral Areas

**DEFINITION:**

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

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

**ANNUAL LEVY:**

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

**MAXIMUM LEVY:**

Greater of \$22,400 or \$1.28 / \$1,000 to a maximum of \$116,985.

**FUNDING:**

Requisition

| 1.354 - Malahat Fire Protection                  | 2022            |                 | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|-----------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ACTUAL          | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                 |                 |              |          |                 |                    |                 |                 |                 |
| Payment to Cowichan Valley Regional District     | 62,400          | 62,400          | 64,270          | -            | -        | 64,270          | 65,560             | 66,870          | 68,210          | 69,570          |
| Other Operating Expenses                         | 3,201           | 3,201           | 3,290           | -            | -        | 3,290           | 3,356              | 3,423           | 3,491           | 3,560           |
| <b>TOTAL COSTS</b>                               | <b>65,601</b>   | <b>65,601</b>   | <b>67,560</b>   | <b>-</b>     | <b>-</b> | <b>67,560</b>   | <b>68,916</b>      | <b>70,293</b>   | <b>71,701</b>   | <b>73,130</b>   |
| *Percentage Increase over prior year             |                 |                 |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                 |                 |              |          |                 |                    |                 |                 |                 |
| Balance c/fwd from 2021 to 2022                  | (4)             | (4)             | -               | -            | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL REVENUE</b>                             | <b>(4)</b>      | <b>(4)</b>      | <b>-</b>        | <b>-</b>     | <b>-</b> | <b>-</b>        | <b>-</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>REQUISITION</b>                               | <b>(65,597)</b> | <b>(65,597)</b> | <b>(67,560)</b> | <b>-</b>     | <b>-</b> | <b>(67,560)</b> | <b>(68,916)</b>    | <b>(70,293)</b> | <b>(71,701)</b> | <b>(73,130)</b> |
| *Percentage increase over prior year Requisition |                 |                 |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Durrance Road Fire Protection**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.355 Durrance Road Fire

**Committee:** Electoral Areas

**DEFINITION:**

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

**MAXIMUM LEVY:**

Greater of \$1,350 or \$0.70 / \$1,000 to maximum of \$5,846.

**FUNDING:**

Parcel Tax

| 1.355 - Durrance Road Fire Protection            | 2022           |                  | BUDGET REQUEST |              |          |                | FUTURE PROJECTIONS |                |                |                |
|--|----------------|------------------|----------------|--------------|----------|----------------|--------------------|----------------|----------------|----------------|
|  | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | 2023 ONGOING | ONE-TIME | TOTAL          | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                           |                |                  |                |              |          |                |                    |                |                |                |
| Payment to District of Saanich                   | 2,500          | 2,500            | 2,500          | -            | -        | 2,500          | 2,500              | 2,500          | 2,500          | 2,500          |
| Other Operating Expenses                         | 219            | 219              | 216            | -            | -        | 216            | 219                | 221            | 224            | 227            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>2,719</b>   | <b>2,719</b>     | <b>2,716</b>   | <b>-</b>     | <b>-</b> | <b>2,716</b>   | <b>2,719</b>       | <b>2,721</b>   | <b>2,724</b>   | <b>2,727</b>   |
| *Percentage Increase over prior year             |                |                  |                |              |          | -0.1%          | 0.1%               | 0.1%           | 0.1%           | 0.1%           |
| <u>CAPITAL / RESERVE</u>                         |                |                  |                |              |          |                |                    |                |                |                |
| Transfer to Operating Reserve                    | 301            | 301              | 300            | -            | -        | 300            | 300                | 300            | 300            | 300            |
| <b>TOTAL COSTS</b>                               | <b>3,020</b>   | <b>3,020</b>     | <b>3,016</b>   | <b>-</b>     | <b>-</b> | <b>3,016</b>   | <b>3,019</b>       | <b>3,021</b>   | <b>3,024</b>   | <b>3,027</b>   |
| *Percentage Increase over prior year             |                |                  |                |              |          | -0.1%          | 0.1%               | 0.1%           | 0.1%           | 0.1%           |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                |                  |                |              |          |                |                    |                |                |                |
| <b>REQUISITION - PARCEL TAX</b>                  | <b>(3,020)</b> | <b>(3,020)</b>   | <b>(3,016)</b> | <b>-</b>     | <b>-</b> | <b>(3,016)</b> | <b>(3,019)</b>     | <b>(3,021)</b> | <b>(3,024)</b> | <b>(3,027)</b> |
| *Percentage increase over prior year Requisition |                |                  |                |              |          | -0.1%          | 0.1%               | 0.1%           | 0.1%           | 0.1%           |

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:                    | 1500   | Estimated    | Budget       |              |              |              |              |
|--------------------------|--------|--------------|--------------|--------------|--------------|--------------|--------------|
|                          |        | 2022         | 2023         | 2024         | 2025         | 2026         | 2027         |
| Fund Centre:             | 105400 |              |              |              |              |              |              |
| Beginning Balance        |        | 2,517        | 2,818        | 3,118        | 3,418        | 3,718        | 4,018        |
| Transfer from Op Budget  |        | 301          | 300          | 300          | 300          | 300          | 300          |
| Interest Income          |        | -            |              |              |              |              |              |
| <b>Ending Balance \$</b> |        | <b>2,818</b> | <b>3,118</b> | <b>3,418</b> | <b>3,718</b> | <b>4,018</b> | <b>4,318</b> |

### Assumptions/Background:

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



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **East Sooke Fire Protection**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.357 East Sooke Fire**

**Committee: Electoral Areas**

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Bylaw No. 3390 (amended by Bylaw 3862, 2013) states "greater of \$550,000 or \$1.310 / \$1,000" of actual assessments. To a maximum of \$1,155,883.

**COMMISSION:**

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

**MAXIMUM CAPITAL DEBT:**

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

| 1.357 - East Sooke Fire Protection               | BUDGET REQUEST   |                  |                  |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | 2022             |                  | 2023             |          |          |                  | 2024               | 2025             | 2026             | 2027             |
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            |                    |                  |                  |                  |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaries and Wages                               | 75,330           | 75,330           | 75,340           | -        | -        | 75,340           | 76,850             | 78,390           | 79,960           | 81,560           |
| Travel - Vehicles                                | 33,510           | 33,510           | 35,510           | -        | -        | 35,510           | 36,220             | 36,950           | 37,690           | 38,450           |
| Insurance  | 5,625            | 5,625            | 6,035            | -        | -        | 6,035            | 6,280              | 6,540            | 6,810            | 7,090            |
| Contract for Service/Legal Expenses              | 10,520           | 10,520           | 10,840           | -        | -        | 10,840           | 11,060             | 11,280           | 11,510           | 11,740           |
| Maintenance                                      | 11,730           | 11,730           | 12,080           | -        | -        | 12,080           | 12,320             | 12,570           | 12,820           | 13,070           |
| Staff Training                                   | 19,240           | 19,240           | 25,000           | -        | -        | 25,000           | 25,500             | 26,010           | 26,530           | 27,060           |
| Internal Allocations                             | 11,367           | 11,367           | 15,161           | -        | -        | 15,161           | 15,464             | 15,774           | 16,089           | 16,411           |
| Operating - Supplies                             | 30,993           | 30,993           | 29,382           | -        | -        | 29,382           | 29,970             | 30,570           | 31,190           | 31,810           |
| Contingency                                      | 15,300           | 15,300           | 15,000           | -        | -        | 15,000           | 15,300             | 15,610           | 15,920           | 16,240           |
| Operating - Other                                | 39,100           | 40,178           | 43,170           | -        | -        | 43,170           | 44,010             | 44,870           | 45,730           | 46,610           |
| <b>TOTAL FIRE DEP OPERATING COSTS</b>            | <b>252,715</b>   | <b>253,793</b>   | <b>267,518</b>   | <b>-</b> | <b>-</b> | <b>267,518</b>   | <b>272,974</b>     | <b>278,564</b>   | <b>284,249</b>   | <b>290,041</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 5.9%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <b>TOTAL COMMUNITY HALL OPERATING COSTS</b>      | <b>50,055</b>    | <b>31,005</b>    | <b>38,860</b>    | <b>-</b> | <b>-</b> | <b>38,860</b>    | <b>20,200</b>      | <b>20,600</b>    | <b>21,000</b>    | <b>21,410</b>    |
| <b>TOTAL OPERATING COSTS</b>                     | <b>302,770</b>   | <b>284,798</b>   | <b>306,378</b>   | <b>-</b> | <b>-</b> | <b>306,378</b>   | <b>293,174</b>     | <b>299,164</b>   | <b>305,249</b>   | <b>311,451</b>   |
| Percentage Increase over prior year              |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| <u>CAPITAL / RESERVE</u>                         |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund           | 95,000           | 117,624          | 103,362          | -        | -        | 103,362          | 108,400            | 113,500          | 118,750          | 124,100          |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>95,000</b>    | <b>117,624</b>   | <b>103,362</b>   | <b>-</b> | <b>-</b> | <b>103,362</b>   | <b>108,400</b>     | <b>113,500</b>   | <b>118,750</b>   | <b>124,100</b>   |
| <u>DEBT SERVICING</u>                            |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| MFA Debt Reserve Fund                            | 450              | 450              | 380              | -        | -        | 380              | 380                | 380              | 380              | 380              |
| Principal Payment                                | 97,959           | 97,959           | 97,959           | -        | -        | 97,959           | 97,959             | 97,959           | 97,959           | 97,959           |
| Interest Payment                                 | 57,150           | 57,150           | 57,150           | -        | -        | 57,150           | 57,150             | 57,150           | 57,150           | 57,150           |
| <b>TOTAL DEBT SERVICING</b>                      | <b>155,559</b>   | <b>155,559</b>   | <b>155,489</b>   | <b>-</b> | <b>-</b> | <b>155,489</b>   | <b>155,489</b>     | <b>155,489</b>   | <b>155,489</b>   | <b>155,489</b>   |
| <b>TOTAL COSTS</b>                               | <b>553,329</b>   | <b>557,981</b>   | <b>565,229</b>   | <b>-</b> | <b>-</b> | <b>565,229</b>   | <b>557,063</b>     | <b>568,153</b>   | <b>579,488</b>   | <b>591,040</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023        | -                | 19,050           | (19,050)         | -        | -        | (19,050)         | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                  | (27,238)         | (27,238)         | -                | -        | -        | -                | -                  | -                | -                | -                |
| District of Sooke (for Silver Spray)             | (45,000)         | (68,702)         | (56,350)         | -        | -        | (56,350)         | (57,480)           | (58,630)         | (59,800)         | (61,000)         |
| MFA Debt Reserve Fund Earning                    | (450)            | (450)            | (380)            | -        | -        | (380)            | (380)              | (380)            | (380)            | (380)            |
| Rental Revenue                                   | (24,650)         | (24,650)         | (19,610)         | -        | -        | (19,610)         | (20,000)           | (20,400)         | (20,800)         | (21,210)         |
| Other Income                                     | (1,060)          | (1,060)          | (1,260)          | -        | -        | (1,260)          | (1,260)            | (1,260)          | (1,260)          | (1,260)          |
| <b>TOTAL REVENUE</b>                             | <b>(98,398)</b>  | <b>(103,050)</b> | <b>(96,650)</b>  | <b>-</b> | <b>-</b> | <b>(96,650)</b>  | <b>(79,120)</b>    | <b>(80,670)</b>  | <b>(82,240)</b>  | <b>(83,850)</b>  |
| <b>REQUISITION</b>                               | <b>(454,931)</b> | <b>(454,931)</b> | <b>(468,579)</b> | <b>-</b> | <b>-</b> | <b>(468,579)</b> | <b>(477,943)</b>   | <b>(487,483)</b> | <b>(497,248)</b> | <b>(507,190)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                        |                                |             |             |             |             |             |              |
|--------------------|------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.357</b>           | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>East Sooke Fire</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                  |                  |                  |                 |                 |                 |                  |
|-----------------------|---|------------------|------------------|------------------|-----------------|-----------------|-----------------|------------------|
| Buildings             | B | \$10,000         | \$10,000         | \$0              | \$0             | \$0             | \$0             | \$10,000         |
| Equipment             | E | \$10,500         | \$31,795         | \$16,551         | \$19,512        | \$41,578        | \$18,850        | \$128,286        |
| Land                  | L | \$0              | \$0              | \$0              | \$0             | \$0             | \$0             | \$0              |
| Engineered Structures | S | \$0              | \$0              | \$0              | \$0             | \$0             | \$0             | \$0              |
| Vehicles              | V | \$150,000        | \$300,000        | \$160,000        | \$0             | \$0             | \$0             | \$460,000        |
|                       |   | <b>\$170,500</b> | <b>\$341,795</b> | <b>\$176,551</b> | <b>\$19,512</b> | <b>\$41,578</b> | <b>\$18,850</b> | <b>\$598,286</b> |
|                       |   | <b>\$170,500</b> | <b>\$341,795</b> | <b>\$176,551</b> | <b>\$19,512</b> | <b>\$41,578</b> | <b>\$18,850</b> | <b>\$598,286</b> |

**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   | \$150,000        | \$316,295        | \$176,551        | \$19,512        | \$41,578        | \$18,850        | \$572,786        |
| 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   | \$20,500         | \$25,500         | \$0              | \$0             | \$0             | \$0             | \$25,500         |
|                                 |       | <b>\$170,500</b> | <b>\$341,795</b> | <b>\$176,551</b> | <b>\$19,512</b> | <b>\$41,578</b> | <b>\$18,850</b> | <b>\$598,286</b> |
|                                 |       | <b>\$170,500</b> | <b>\$341,795</b> | <b>\$176,551</b> | <b>\$19,512</b> | <b>\$41,578</b> | <b>\$18,850</b> | <b>\$598,286</b> |

CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>         Project number format is "yy-##"<br/>         "yy" is the last two digits of the year the project is planned to start.<br/>         "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously</p> | <p><b>Capital Project Description</b><br/>         Briefly describe project scope and service benefits.<br/>         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><b>Carryforward from 2022</b><br/>         Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>  | <p><b>Project Drivers</b><br/> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/> <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/> <b>Emergency</b> = Project is required for health or safety reasons.<br/> <b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/> <b>Study</b> - Expenditure for feasibility and business case report.<br/> <b>New</b> - Expenditure for new asset only<br/> <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p>  | <p><b>Total Project Budget</b><br/>         Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>         Debt = Debenture Debt (new debt only)<br/>         ERF = Equipment Replacement Fund<br/>         Grant = Grants (Federal, Provincial)<br/>         Cap = Capital Funds on Hand<br/>         Other = Donations / Third Party Funding<br/>         Res = Reserve Fund<br/>         STLoan = Short Term Loans<br/>         WU = Water Utility<br/>         If there is more than one funding source, use additional rows for the project.</p>         | <p><b>Long-term Planning</b><br/> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/> <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/> <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/> <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>         Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>  | <p><b>Asset Class</b><br/> <b>L</b> - Land<br/> <b>S</b> - Engineering Structure<br/> <b>B</b> - Buildings<br/> <b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>         Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>         Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>         Class C (±25-40%) = Estimate based on limited site information; used for program planning.<br/>         Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 1.357

**Service Name:** East Sooke Fire

| Project List and Budget |                          |  |  |                      |             |                |                        |                  |                  |                 |                 |                 |                  |
|-------------------------|--------------------------|--|--|----------------------|-------------|----------------|------------------------|------------------|------------------|-----------------|-----------------|-----------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                      | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023             | 2024             | 2025            | 2026            | 2027            | 5 - Year Total   |
| 17-05                   | Replacement              | Turn out Gear                              | Turn out Gear  | \$51,702             | E           | ERF            | \$0                    | \$12,795         | \$13,051         | \$13,312        | \$13,578        | \$13,850        | \$66,586         |
| 18-01                   | Replacement              | Tender 2                                   | Tender 2 Replacement   | \$300,000            | V           | ERF            | \$150,000              | \$300,000        | \$0              | \$0             | \$0             | \$0             | \$300,000        |
| 19-01                   | Replacement              | Squad Car                                  | Replace Squad Car 1999 Vehicle   | \$160,000            | V           | ERF            | \$0                    | \$0              | \$160,000        | \$0             | \$0             | \$0             | \$160,000        |
| 21-03                   | Replacement              | Extrication gear                           | Replacement of extrication gear (jaws of life)                             | \$23,000             | E           | ERF            | \$0                    | \$0              | \$0              | \$0             | \$23,000        | \$0             | \$23,000         |
| 21-04                   | Replacement              | Landscaping                                | ESVFD yard   | \$10,000             | B           | Res            | \$10,000               | \$10,000         | \$0              | \$0             | \$0             | \$0             | \$10,000         |
| 21-05                   | Replacement              | Roof seal replacement                      | Roof seal replacement  | \$5,000              | E           | ERF            | \$0                    | \$0              | \$0              | \$0             | \$5,000         | \$0             | \$5,000          |
| 22-01                   | Replacement              | Pagers                                     | Replacement of old pagers  | \$10,500             | E           | ERF            | \$0                    | \$3,500          | \$3,500          | \$0             | \$0             | \$0             | \$7,000          |
| 22-02                   | Replacement              | Hoses                                      | Replacement of structure fire hoses  | \$6,200              | E           | ERF            | \$0                    | \$0              | \$0              | \$6,200         | \$0             | \$0             | \$6,200          |
| 23-01                   | New                      | Tablet trial                               | Equip Trucks with Tablets for up to date incident information and preplans | \$5,000              | E           | Res            | \$0                    | \$5,000          | \$0              | \$0             | \$0             | \$0             | \$5,000          |
| 27-01                   | Replacement              | Rope for Rope Rescue                       | Replacement of Ropes and other Rope Rescue Equipment                       | \$5,000              | E           | ERF            | \$0                    | \$0              | \$0              | \$0             | \$0             | \$5,000         | \$5,000          |
| 22-04                   | Replacement              | East Sooke Community Hall capital projects | East Sooke Community Hall capital projects                                 | \$10,500             | E           | Res            | \$10,500               | \$10,500         | \$0              | \$0             | \$0             | \$0             | \$10,500         |
|                         |                          |  |  |                      |             |                |                        |                  |                  |                 |                 |                 |                  |
|                         |                          |  | <b>GRAND TOTAL</b>   | <b>\$586,902</b>     |             |                | <b>\$170,500</b>       | <b>\$341,795</b> | <b>\$176,551</b> | <b>\$19,512</b> | <b>\$41,578</b> | <b>\$18,850</b> | <b>\$598,286</b> |

**East Sooke Fire Protection  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                                | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|--------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                                | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund-Fire Dep  | 30,999           | 15,999         | 15,999         | 15,999         | 15,999         | 15,999         |
| Capital Reserve Fund-Comm Hall | 12,000           | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          |
| Equipment Replacement Fund     | 608,534          | 395,601        | 327,450        | 421,438        | 498,610        | 603,860        |
| <b>Total</b>                   | <b>651,534</b>   | <b>413,101</b> | <b>344,950</b> | <b>438,938</b> | <b>516,110</b> | <b>621,360</b> |

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:                    | 1079   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:             | 101309 |               |               |               |               |               |               |
| Beginning Balance        |        | 30,999        | 30,999        | 15,999        | 15,999        | 15,999        | 15,999        |
| Transfer from Ops Budget |        | -             | -             | -             | -             | -             | -             |
| Transfer to Cap Fund     |        | (45,000)      | (15,000)      | -             | -             | -             | -             |
| Transfer from ERF        |        | 45,000        | -             | -             | -             | -             | -             |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>30,999</b> | <b>15,999</b> | <b>15,999</b> | <b>15,999</b> | <b>15,999</b> | <b>15,999</b> |

### Assumptions/Background:

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:                    | 1079   | Estimated     | Budget       |              |              |              |              |
|--------------------------|--------|---------------|--------------|--------------|--------------|--------------|--------------|
|                          |        | 2022          | 2023         | 2024         | 2025         | 2026         | 2027         |
| Fund Centre:             | 102246 |               |              |              |              |              |              |
| Beginning Balance        |        | 12,000        | 12,000       | 1,500        | 1,500        | 1,500        | 1,500        |
| Transfer from Ops Budget |        | -             | -            | -            | -            | -            | -            |
| Planned Purchase         |        | -             | (10,500)     | -            | -            | -            | -            |
| Interest Income          |        | -             |              |              |              |              |              |
| <b>Ending Balance \$</b> |        | <b>12,000</b> | <b>1,500</b> | <b>1,500</b> | <b>1,500</b> | <b>1,500</b> | <b>1,500</b> |

### Assumptions/Background:

New Reserve intended for Capital projects in Community Hall



**Reserve Schedule**

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

ERF Group: ESOOKFIRE.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1022<br>101948 | Estimated      | Budget         |                |                |                |                |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance        |                | 551,954        | 608,534        | 395,601        | 327,450        | 421,438        | 498,610        |
| Transfer from Ops Budget |                | 117,624        | 103,362        | 108,400        | 113,500        | 118,750        | 124,100        |
| Planned Purchase         |                | (16,044)       | (316,295)      | (176,551)      | (19,512)       | (41,578)       | (18,850)       |
| Transfer to CRF          |                | (45,000)       | -              | -              | -              | -              | -              |
| Interest Income          |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |                | <b>608,534</b> | <b>395,601</b> | <b>327,450</b> | <b>421,438</b> | <b>498,610</b> | <b>603,860</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Port Renfrew Fire**

#### **EAC Review**

SEPTEMBER 2022

Service: 1.358 Port Renfrew Fire

Committee: Electoral Areas

**DEFINITION:**

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

**MAXIMUM LEVY:**

Greater of \$10,000 or \$2.52 / \$1,000 to a maximum of \$390,337.

**COMMISSION:**

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

**MAXIMUM CAPITAL DEBT:**

Bylaw 3456 (Nov 2007) - Authorized to borrow \$40,000 - \$0 issued

|                         |                                 |           |          |
|-------------------------|---------------------------------|-----------|----------|
| AUTHORIZED:             | LA Bylaw No. 3456 (Nov. 2007)   | \$        | 40,000   |
| BORROWED:               | Bylaw 3456 - 106 (2009 - 4.13%) |           | (40,000) |
| REMAINING AUTHORIZATION |                                 | <u>\$</u> | <u>-</u> |

**FUNDING:**

User fee and requisition.

| 1.358 - Port Renfrew Fire                           | 2022            |                     | BUDGET REQUEST  |         |          |                 | FUTURE PROJECTIONS |                 |                 |                  |
|---|-----------------|---------------------|-----------------|---------|----------|-----------------|--------------------|-----------------|-----------------|------------------|
|   | BOARD<br>BUDGET | ESTIMATED<br>ACTUAL | CORE<br>BUDGET  | 2023    |          | TOTAL           | 2024               | 2025            | 2026            | 2027             |
|   |                 |                     |                 | ONGOING | ONE-TIME |                 |                    |                 |                 |                  |
| <u>OPERATING COSTS</u>                              |                 |                     |                 |         |          |                 |                    |                 |                 |                  |
| Salaries, Wages, Benefits                           | 36,510          | 36,510              | 37,240          | -       | -        | 37,240          | 37,980             | 38,740          | 39,510          | 40,300           |
| Materials and Supplies                              | 17,600          | 17,600              | 18,130          | -       | -        | 18,130          | 18,500             | 18,870          | 19,240          | 19,630           |
| Repairs and Maintenance                             | 2,360           | 2,360               | 2,430           | -       | -        | 2,430           | 2,480              | 2,530           | 2,580           | 2,630            |
| Utilities   | 13,750          | 13,750              | 14,110          | -       | -        | 14,110          | 14,390             | 14,680          | 14,980          | 15,280           |
| Allocations   | 6,029           | 6,029               | 6,338           | -       | -        | 6,338           | 6,465              | 6,594           | 6,726           | 6,860            |
| Other Operating Expense                             | 50,500          | 50,500              | 52,320          | -       | -        | 52,320          | 53,430             | 54,580          | 55,750          | 56,940           |
| <b>TOTAL OPERATING COSTS</b>                        | <b>126,749</b>  | <b>126,749</b>      | <b>130,568</b>  | -       | -        | <b>130,568</b>  | <b>133,245</b>     | <b>135,994</b>  | <b>138,786</b>  | <b>141,640</b>   |
| *Percentage Increase over prior year                |                 |                     |                 |         |          | 3.0%            | 2.1%               | 2.1%            | 2.1%            | 2.1%             |
| <u>CAPITAL / RESERVES</u>                           |                 |                     |                 |         |          |                 |                    |                 |                 |                  |
| Transfer to Equipment Replacement Fund              | 25,000          | 25,000              | 25,000          | -       | -        | 25,000          | 25,000             | 28,000          | 28,000          | 28,000           |
| <b>TOTAL CAPITAL / RESERVES</b>                     | <b>25,000</b>   | <b>25,000</b>       | <b>25,000</b>   | -       | -        | <b>25,000</b>   | <b>25,000</b>      | <b>28,000</b>   | <b>28,000</b>   | <b>28,000</b>    |
| <b>TOTAL FIRE OPERATING COSTS</b>                   | <b>151,749</b>  | <b>151,749</b>      | <b>155,568</b>  | -       | -        | <b>155,568</b>  | <b>158,245</b>     | <b>163,994</b>  | <b>166,786</b>  | <b>169,640</b>   |
| Debt Charges  | 2,908           | 2,908               | 2,908           | -       | -        | 2,908           | 2,908              | -               | -               | -                |
| <b>TOTAL COSTS</b>                                  | <b>154,657</b>  | <b>154,657</b>      | <b>158,476</b>  | -       | -        | <b>158,476</b>  | <b>161,153</b>     | <b>163,994</b>  | <b>166,786</b>  | <b>169,640</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                 |                     |                 |         |          |                 |                    |                 |                 |                  |
| Grants in Lieu of Taxes                             | (966)           | (966)               | (990)           | -       | -        | (990)           | (1,010)            | (1,030)         | (1,050)         | (1,070)          |
| User Charge   | (61,610)        | (61,610)            | (62,906)        | -       | -        | (62,906)        | (63,969)           | (65,102)        | (66,210)        | (67,344)         |
| Other Revenue                                       | (210)           | (210)               | (220)           | -       | -        | (220)           | (220)              | (210)           | (210)           | (210)            |
| <b>TOTAL REVENUE</b>                                | <b>(62,786)</b> | <b>(62,786)</b>     | <b>(64,116)</b> | -       | -        | <b>(64,116)</b> | <b>(65,199)</b>    | <b>(66,342)</b> | <b>(67,470)</b> | <b>(68,624)</b>  |
| <b>REQUISITION</b>                                  | <b>(91,871)</b> | <b>(91,871)</b>     | <b>(94,360)</b> | -       | -        | <b>(94,360)</b> | <b>(95,954)</b>    | <b>(97,652)</b> | <b>(99,316)</b> | <b>(101,016)</b> |
| *Percentage increase over prior year<br>Requisition |                 |                     |                 |         |          | 2.7%            | 1.7%               | 1.8%            | 1.7%            | 1.7%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                          |                                |             |             |             |             |             |              |
|--------------------|--------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.358</b>             |                                |             |             |             |             |             |              |
|                    | <b>Port Renfrew Fire</b> | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |

**EXPENDITURE**

|                       |   |                 |                 |            |            |            |            |                 |
|-----------------------|---|-----------------|-----------------|------------|------------|------------|------------|-----------------|
| Buildings             | B | \$0             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Equipment             | E | \$33,000        | \$33,000        | \$0        | \$0        | \$0        | \$0        | \$33,000        |
| 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             |
|                       |   | <b>\$33,000</b> | <b>\$33,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$33,000</b> |

**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   | \$33,000        | \$33,000        | \$0        | \$0        | \$0        | \$0        | \$33,000        |
| 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             |
|                                 |       | <b>\$33,000</b> | <b>\$33,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$33,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 1.358  
**Service Name:** Port Renfrew Fire

| Project List and Budget |                          |                       |                             |                      |             |                |                        |                 |            |            |            |            |                 |
|-------------------------|--------------------------|-----------------------|-----------------------------|----------------------|-------------|----------------|------------------------|-----------------|------------|------------|------------|------------|-----------------|
| Project Number          | Capital Expenditure Type | Capital Project Title | Capital Project Description | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024       | 2025       | 2026       | 2027       | 5 - Year Total  |
| 21-01                   | Replacement              | Repelling package     | Repelling package           | \$10,000             | E           | ERF            | \$10,000               | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
| 22-01                   | Replacement              | Protective Clothing   | Rescue Jackets              | \$10,000             | E           | ERF            | \$10,000               | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
| 22-02                   | Replacement              | Telecommunications    | Pagers                      | \$10,000             | E           | ERF            | \$10,000               | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
| 22-03                   | Replacement              | Telecommunications    | Replacement Satellite Phone | \$3,000              | E           | ERF            | \$3,000                | \$3,000         | \$0        | \$0        | \$0        | \$0        | \$3,000         |
|                         |                          |                       |                             |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                             |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                             |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                             |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       | <b>GRAND TOTAL</b>          | <b>\$33,000</b>      |             |                | <b>\$33,000</b>        | <b>\$33,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$33,000</b> |

**Port Renfrew Fire**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund       | 47,399           | 47,399         | 47,399         | 47,399         | 47,399         | 47,399         |
| Equipment Replacement Fund | 201,515          | 193,515        | 218,515        | 246,515        | 274,515        | 302,515        |
| <b>Total</b>               | <b>248,914</b>   | <b>240,914</b> | <b>265,914</b> | <b>293,914</b> | <b>321,914</b> | <b>349,914</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                    | 1089   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:             | 102161 |               |               |               |               |               |               |
| Beginning Balance        |        | 47,399        | 47,399        | 47,399        | 47,399        | 47,399        | 47,399        |
| Transfer from Ops Budget |        | -             | -             | -             | -             | -             | -             |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>47,399</b> | <b>47,399</b> | <b>47,399</b> | <b>47,399</b> | <b>47,399</b> | <b>47,399</b> |

**Assumptions/Background:**



**Reserve Schedule**

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

ERF Group: PTRENFIRE.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated      | Budget         |                |                |                |                |
|--------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101434 |                |                |                |                |                |                |
| Beginning Balance        |        | 176,515        | 201,515        | 193,515        | 218,515        | 246,515        | 274,515        |
| Transfer from Ops Budget |        | 25,000         | 25,000         | 25,000         | 28,000         | 28,000         | 28,000         |
| Planned Purchase         |        | -              | (33,000)       | -              | -              | -              | -              |
| Interest Income          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>201,515</b> | <b>193,515</b> | <b>218,515</b> | <b>246,515</b> | <b>274,515</b> | <b>302,515</b> |

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Shirley Fire Protection**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.360 Shirley Fire Department**

**Committee: Electoral Areas**

**DEFINITION:**

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

**MAXIMUM LEVY:**

Greater of \$18,200 or \$1.31 / \$1,000 to a maximum of \$415,385.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.360 - Shirley Fire Protection                  | 2022             |                  | BUDGET REQUEST   |                 |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|-----------------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING    | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Honoraria  | 11,110           | 11,110           | 11,330           | 30,000          | -        | 41,330           | 42,160             | 43,000           | 43,860           | 44,740           |
| Travel - Vehicles                                | 6,160            | 6,160            | 6,340            | -               | -        | 6,340            | 6,470              | 6,600            | 6,730            | 6,860            |
| Insurance  | 7,800            | 7,800            | 8,150            | -               | -        | 8,150            | 8,400              | 8,660            | 8,930            | 9,210            |
| Maintenance                                      | 9,970            | 9,970            | 10,270           | -               | -        | 10,270           | 10,470             | 10,690           | 10,910           | 11,130           |
| Staff Development                                | 7,010            | 7,010            | 7,220            | -               | -        | 7,220            | 7,360              | 7,510            | 7,660            | 7,810            |
| Internal Allocations                             | 4,159            | 4,159            | 4,382            | -               | -        | 4,382            | 4,470              | 4,559            | 4,650            | 4,743            |
| Operating - Supplies                             | 22,220           | 22,220           | 22,890           | -               | -        | 22,890           | 23,350             | 23,820           | 24,300           | 24,790           |
| Contingency                                      | 3,000            | 3,000            | 3,000            | -               | -        | 3,000            | 3,000              | 3,000            | 3,000            | 3,000            |
| Purchases - Equipment                            | 10,000           | 10,000           | 10,000           | -               | -        | 10,000           | 10,000             | 10,000           | 10,000           | 10,000           |
| Operating - Other                                | 16,210           | 16,210           | 16,750           | -               | -        | 16,750           | 17,070             | 17,390           | 17,720           | 18,050           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>97,639</b>    | <b>97,639</b>    | <b>100,332</b>   | <b>30,000</b>   | <b>-</b> | <b>130,332</b>   | <b>132,750</b>     | <b>135,229</b>   | <b>137,760</b>   | <b>140,333</b>   |
| *Percentage Increase over prior year             |                  |                  | 2.8%             |                 |          | 33.5%            | 1.9%               | 1.9%             | 1.9%             | 1.9%             |
| <u>CAPITAL / RESERVES</u>                        |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund           | 36,000           | 36,000           | 38,000           | -               | -        | 38,000           | 40,000             | 40,000           | 40,000           | 40,000           |
| Transfer to Capital Reserve Fund                 | 25,000           | 25,000           | 25,000           | -               | -        | 25,000           | 25,000             | 25,000           | 25,000           | 25,000           |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>61,000</b>    | <b>61,000</b>    | <b>63,000</b>    | <b>-</b>        | <b>-</b> | <b>63,000</b>    | <b>65,000</b>      | <b>65,000</b>    | <b>65,000</b>    | <b>65,000</b>    |
| <b>TOTAL COSTS</b>                               | <b>158,639</b>   | <b>158,639</b>   | <b>163,332</b>   | <b>30,000</b>   | <b>-</b> | <b>193,332</b>   | <b>197,750</b>     | <b>200,229</b>   | <b>202,760</b>   | <b>205,333</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Interest Income                                  | (200)            | (200)            | (210)            | -               | -        | (210)            | (210)              | (210)            | (210)            | (210)            |
| <b>TOTAL REVENUE</b>                             | <b>(200)</b>     | <b>(200)</b>     | <b>(210)</b>     | <b>-</b>        | <b>-</b> | <b>(210)</b>     | <b>(210)</b>       | <b>(210)</b>     | <b>(210)</b>     | <b>(210)</b>     |
| <b>REQUISITION</b>                               | <b>(158,439)</b> | <b>(158,439)</b> | <b>(163,122)</b> | <b>(30,000)</b> | <b>-</b> | <b>(193,122)</b> | <b>(197,540)</b>   | <b>(200,019)</b> | <b>(202,550)</b> | <b>(205,123)</b> |
| *Percentage increase over prior year Requisition |                  |                  | 3.0%             |                 |          | 21.9%            | 2.3%               | 1.3%             | 1.3%             | 1.3%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                |                                |             |             |             |             |             |              |
|--------------------|--------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.360</b>                   | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Shirley Fire Department</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                 |                 |            |            |            |            |                 |
|-----------------------|---|-----------------|-----------------|------------|------------|------------|------------|-----------------|
| Buildings             | B | \$0             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Equipment             | E | \$10,000        | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
| 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             |
|                       |   | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,000</b> |

**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   | \$10,000        | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
| 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             |
|                                 |       | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,000</b> |



**Shirley Fire Protection**  
**Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund       | 130,985          | 155,985        | 180,985        | 205,985        | 230,985        | 255,985        |
| Equipment Replacement Fund | 323,842          | 351,842        | 391,842        | 431,842        | 471,842        | 511,842        |
| <b>Total</b>               | <b>454,827</b>   | <b>507,827</b> | <b>572,827</b> | <b>637,827</b> | <b>702,827</b> | <b>767,827</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                    | 1062   | Estimated      | Budget         |                |                |                |                |
|--------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101701 |                |                |                |                |                |                |
| Beginning Balance        |        | 105,985        | 130,985        | 155,985        | 180,985        | 205,985        | 230,985        |
| Transfer from Ops Budget |        | 25,000         | 25,000         | 25,000         | 25,000         | 25,000         | 25,000         |
| Transfer from Cap Fund   |        | -              |                |                |                |                |                |
| Interest Income          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>130,985</b> | <b>155,985</b> | <b>180,985</b> | <b>205,985</b> | <b>230,985</b> | <b>255,985</b> |

**Assumptions/Background:**

Transfers in accordance with long term capital plan



**Reserve Schedule**

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

ERF Group: SHIRFIRE.ERF

**Reserve Cash Flow**

| Fund:                           | 1022   | Estimated      | Budget         |                |                |                |                |
|---------------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                 |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:                    | 101436 |                |                |                |                |                |                |
| <b>Beginning Balance</b>        |        | 287,842        | 323,842        | 351,842        | 391,842        | 431,842        | 471,842        |
| <b>Transfer from Ops Budget</b> |        | 36,000         | 38,000         | 40,000         | 40,000         | 40,000         | 40,000         |
| <b>Planned Purchase</b>         |        | -              | (10,000)       | -              | -              | -              | -              |
| <b>Interest Income</b>          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>        |        | <b>323,842</b> | <b>351,842</b> | <b>391,842</b> | <b>431,842</b> | <b>471,842</b> | <b>511,842</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Electoral Area Fire Services**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.369 Electoral Area Fire Services

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

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

**CAPITAL DEBT:**

N/A

**COMMISSION:**

N/A

**MAXIMUM LEVY:**

Supplementary LP's dated July 7, 1983 provide a maximum levy of \$0.246 per \$1,000.

**FUNDING:**

Requisition

**1.369 - Electoral Area Fire Services**

|  | 2022             |                  | BUDGET REQUEST   |          |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Fire Services Compliance and Coordination        | 76,310           | 68,679           | -                | -        | 77,840          | 77,840           | -                  | -                | -                | -                |
| Contract for Service                             | 115,640          | 113,000          | 26,500           | -        | -               | 26,500           | 27,030             | 27,570           | 28,120           | 28,680           |
| Staff Training & Development                     | 5,210            | 4,689            | 5,370            | -        | -               | 5,370            | 5,477              | 5,590            | 5,700            | 5,810            |
| Software Licenses                                | 11,840           | 10,656           | 2,000            | -        | -               | 2,000            | 2,040              | 2,080            | 2,120            | 2,160            |
| Allocations                                      | 85,773           | 85,773           | 90,126           | -        | -               | 90,126           | 92,725             | 95,408           | 98,165           | 100,566          |
| Contingency                                      | 2,070            | -                | 2,000            | -        | -               | 2,000            | 1,304              | 560              | -                | -                |
| Other Operating Expenses                         | 2,080            | 1,975            | 2,130            | -        | -               | 2,130            | 2,160              | 2,190            | 2,220            | 2,250            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>298,923</b>   | <b>284,772</b>   | <b>128,126</b>   | <b>-</b> | <b>77,840</b>   | <b>205,966</b>   | <b>130,736</b>     | <b>133,398</b>   | <b>136,325</b>   | <b>139,466</b>   |
| *Percentage Increase over prior year             |                  |                  | -57.1%           |          |                 | -31.1%           | -36.5%             | 2.0%             | 2.2%             | 2.3%             |
| <u>CAPITAL / RESERVE</u>                         |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Equipment Purchases                              | 3,760            | -                | 2,500            | -        | -               | 2,500            | 2,500              | 2,500            | 2,289            | 1,918            |
| Transfer to Operating Reserve Fund               | -                | 17,911           | -                | -        | -               | -                | 14,197             | 11,535           | 8,819            | 6,049            |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>3,760</b>     | <b>17,911</b>    | <b>2,500</b>     | <b>-</b> | <b>-</b>        | <b>2,500</b>     | <b>16,697</b>      | <b>14,035</b>    | <b>11,108</b>    | <b>7,967</b>     |
| <b>TOTAL COSTS</b>                               | <b>302,683</b>   | <b>302,683</b>   | <b>130,626</b>   | <b>-</b> | <b>77,840</b>   | <b>208,466</b>   | <b>147,433</b>     | <b>147,433</b>   | <b>147,433</b>   | <b>147,433</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund             | (155,270)        | (155,270)        | -                | -        | (61,033)        | (61,033)         | -                  | -                | -                | -                |
| Interest Income                                  | (100)            | (100)            | (120)            | -        | -               | (120)            | (120)              | (120)            | (120)            | (120)            |
| <b>TOTAL REVENUE</b>                             | <b>(155,370)</b> | <b>(155,370)</b> | <b>(120)</b>     | <b>-</b> | <b>(61,033)</b> | <b>(61,153)</b>  | <b>(120)</b>       | <b>(120)</b>     | <b>(120)</b>     | <b>(120)</b>     |
| <b>REQUISITION</b>                               | <b>(147,313)</b> | <b>(147,313)</b> | <b>(130,506)</b> | <b>-</b> | <b>(16,807)</b> | <b>(147,313)</b> | <b>(147,313)</b>   | <b>(147,313)</b> | <b>(147,313)</b> | <b>(147,313)</b> |
| *Percentage increase over prior year Requisition |                  |                  | -11.4%           |          |                 | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |

**Reserve Schedule**

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

For Consulting, FDM Upgrades, Training

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1500<br>105404 | Estimated      | Budget         |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                 |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>        |                | 336,571        | 199,212        | 138,179        | 152,376        | 163,911        | 172,730        |
| <b>Transfer from Ops Budget</b> |                | 17,911         | -              | 14,197         | 11,535         | 8,819          | 6,049          |
| <b>Transfer to Ops Budget</b>   |                | (155,270)      | (61,033)       | -              | -              | -              | -              |
| <b>Planned Expenditures</b>     |                | -              | -              | -              | -              | -              | -              |
| <b>Interest Income</b>          |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>        |                | <b>199,212</b> | <b>138,179</b> | <b>152,376</b> | <b>163,911</b> | <b>172,730</b> | <b>178,779</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Emergency Program (JDF)**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.370 JDF Emergency Program**

**Committee: Electoral Areas**

**DEFINITION:**

To provide an Emergency Program as an Extended Service under the Emergency Program Act.  
Establishment Bylaw No. 2109 (April 28, 1993). Repealed and replaced by Bylaw No. 2268 (December 14, 1994).  
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 #3444, this service provides planning and management of an emergency response plan for the Juan de Fuca (JdF) Electoral Area, including Port Renfrew, Willis Point and the Malahat. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

The Planning and Protective Services department has administrative responsibility for the service and the Senior Manager of Protective Services has immediate operational responsibility. The Juan de Fuca Emergency Management Commission (JDFEMC) administers the service.

**PARTICIPATION:**

Electoral Area of Juan de Fuca.

**LEVY:**

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

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

**1.370 - Emergency Program (JDF)**

|  | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                             |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Travel Expense                                     | 5,070           | 2,700            | 3,500           | -        | -        | 3,500           | 3,570              | 3,640           | 3,710           | 3,780           |
| Contract for Services                              | 22,500          | 22,500           | 22,950          | -        | -        | 22,950          | 23,410             | 23,880          | 24,360          | 24,850          |
| Neighbourhood Program                              | 1,480           | 1,070            | 1,240           | -        | -        | 1,240           | 1,270              | 1,300           | 1,330           | 1,360           |
| Emergency Social Services                          | 5,270           | 3,890            | 5,028           | -        | -        | 5,028           | 5,130              | 5,230           | 5,330           | 5,430           |
| Staff Training & Development                       | 3,040           | -                | 3,000           | -        | -        | 3,000           | 3,060              | 3,120           | 3,180           | 3,240           |
| Supplies   | 4,160           | 2,900            | 5,311           | -        | -        | 5,311           | 5,420              | 5,530           | 5,640           | 5,750           |
| Allocations  | 13,773          | 13,773           | 13,943          | -        | -        | 13,943          | 14,381             | 14,824          | 15,127          | 15,435          |
| Other Operating Expenses                           | 17,640          | 15,760           | 19,107          | -        | -        | 19,107          | 19,490             | 19,880          | 20,280          | 20,700          |
| <b>TOTAL OPERATING COSTS</b>                       | <b>72,933</b>   | <b>62,593</b>    | <b>74,079</b>   | <b>-</b> | <b>-</b> | <b>74,079</b>   | <b>75,731</b>      | <b>77,404</b>   | <b>78,957</b>   | <b>80,545</b>   |
| *Percentage Increase over prior year               |                 |                  |                 |          |          | 1.6%            | 2.2%               | 2.2%            | 2.0%            | 2.0%            |
| <u>CAPITAL / RESERVE</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Equipment Replacement Fund             | 4,000           | 14,340           | 4,000           | -        | -        | 4,000           | 4,000              | 4,000           | 4,000           | 4,000           |
| <b>TOTAL CAPITAL / RESERVE</b>                     | <b>4,000</b>    | <b>14,340</b>    | <b>4,000</b>    | <b>-</b> | <b>-</b> | <b>4,000</b>    | <b>4,000</b>       | <b>4,000</b>    | <b>4,000</b>    | <b>4,000</b>    |
| Building Borrowing Repayment to Facilities Reserve | 11,880          | 11,880           | 11,880          | -        | -        | 11,880          | 11,880             | 11,880          | 11,880          | 11,880          |
| <b>TOTAL COSTS</b>                                 | <b>88,813</b>   | <b>88,813</b>    | <b>89,959</b>   | <b>-</b> | <b>-</b> | <b>89,959</b>   | <b>91,611</b>      | <b>93,284</b>   | <b>94,837</b>   | <b>96,425</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                   |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                            | (135)           | (135)            | (140)           | -        | -        | (140)           | (140)              | (140)           | (140)           | (140)           |
| Revenue - Other                                    | (100)           | (100)            | (100)           | -        | -        | (100)           | (100)              | (100)           | (100)           | (100)           |
| <b>TOTAL REVENUE</b>                               | <b>(235)</b>    | <b>(235)</b>     | <b>(240)</b>    | <b>-</b> | <b>-</b> | <b>(240)</b>    | <b>(240)</b>       | <b>(240)</b>    | <b>(240)</b>    | <b>(240)</b>    |
| <b>REQUISITION</b>                                 | <b>(88,578)</b> | <b>(88,578)</b>  | <b>(89,719)</b> | <b>-</b> | <b>-</b> | <b>(89,719)</b> | <b>(91,371)</b>    | <b>(93,044)</b> | <b>(94,597)</b> | <b>(96,185)</b> |
| *Percentage increase over prior year Requisition   |                 |                  |                 |          |          | 1.3%            | 1.8%               | 1.8%            | 1.7%            | 1.7%            |



**Reserve Schedule**

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

ERF Group: JDFEMERG.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated      | Budget         |                |                |                |                |
|--------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101785 |                |                |                |                |                |                |
| Beginning Balance        |        | 98,181         | 100,811        | 104,811        | 108,811        | 112,811        | 116,811        |
| Transfer from Ops Budget |        | 14,340         | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          |
| Expenditures             |        | (11,710)       | -              | -              | -              | -              | -              |
| Interest Income          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>100,811</b> | <b>104,811</b> | <b>108,811</b> | <b>112,811</b> | <b>116,811</b> | <b>120,811</b> |

**Assumptions/Background:**

Reserve for maintenance of equipment inventory

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Search and Rescue (JDF)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.377 JDF Search and Rescue

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

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

**PARTICIPATION:**

The Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

Greater of \$62,000 or \$0.102 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$299,269.

**FUNDING:**

Requisition

| 1.377 - Search and Rescue (JDF)                  | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Contract for Services                            | 8,350           | 8,350            | 8,350           | -            | -        | 8,350           | 8,520              | 8,690           | 8,860           | 9,040           |
| Building Rent                                    | 23,550          | 23,550           | 23,550          | -            | -        | 23,550          | 24,020             | 24,500          | 24,990          | 25,490          |
| Staff Training & Development                     | 16,750          | 11,750           | 16,750          | -            | -        | 16,750          | 17,090             | 17,430          | 17,780          | 18,140          |
| Supplies   | 11,930          | 11,930           | 11,930          | -            | -        | 11,930          | 12,160             | 12,410          | 12,172          | 10,979          |
| Allocations                                      | 4,244           | 4,244            | 4,354           | -            | -        | 4,354           | 4,441              | 4,530           | 4,620           | 4,713           |
| Other Operating Expenses                         | 22,250          | 22,250           | 22,450          | -            | -        | 22,450          | 22,930             | 23,410          | 23,900          | 24,400          |
| <b>TOTAL OPERATING COSTS</b>                     | <b>87,074</b>   | <b>82,074</b>    | <b>87,384</b>   | -            | -        | <b>87,384</b>   | <b>89,161</b>      | <b>90,970</b>   | <b>92,322</b>   | <b>92,762</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 0.4%            | 2.0%               | 2.0%            | 1.5%            | 0.5%            |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Transfer to Equipment Replacement Fund           | 3,968           | 8,968            | 3,658           | -            | -        | 3,658           | 2,301              | 922             | -               | -               |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>3,968</b>    | <b>8,968</b>     | <b>3,658</b>    | -            | -        | <b>3,658</b>    | <b>2,301</b>       | <b>922</b>      | -               | -               |
| <b>TOTAL COSTS</b>                               | <b>91,042</b>   | <b>91,042</b>    | <b>91,042</b>   | -            | -        | <b>91,042</b>   | <b>91,462</b>      | <b>91,892</b>   | <b>92,322</b>   | <b>92,762</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (90)            | (90)             | (90)            | -            | -        | (90)            | (90)               | (90)            | (90)            | (90)            |
| Revenue - Other                                  | (21,000)        | (21,000)         | (21,000)        | -            | -        | (21,000)        | (21,420)           | (21,850)        | (22,280)        | (22,720)        |
| <b>TOTAL REVENUE</b>                             | <b>(21,090)</b> | <b>(21,090)</b>  | <b>(21,090)</b> | -            | -        | <b>(21,090)</b> | <b>(21,510)</b>    | <b>(21,940)</b> | <b>(22,370)</b> | <b>(22,810)</b> |
| <b>REQUISITION</b>                               | <b>(69,952)</b> | <b>(69,952)</b>  | <b>(69,952)</b> | -            | -        | <b>(69,952)</b> | <b>(69,952)</b>    | <b>(69,952)</b> | <b>(69,952)</b> | <b>(69,952)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 0.0%            | 0.0%               | 0.0%            | 0.0%            | 0.0%            |

**Reserve Schedule**

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

ERF Group: JDFSAR.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1022<br>101986 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 33,702        | 42,670        | 46,328        | 48,629        | 49,551        | 49,551        |
| Transfer from Ops Budget |                | 8,968         | 3,658         | 2,301         | 922           | -             | -             |
| Expenditures             |                | -             | -             | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>42,670</b> | <b>46,328</b> | <b>48,629</b> | <b>49,551</b> | <b>49,551</b> | <b>49,551</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

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

#### **EAC Review**

SEPTEMBER 2022

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

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

**DEFINITION:**

To acquire, develop, operate and maintain community parks in the JDF Electoral Area.  
(Letters Patent - August 28, 1975).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

Greater of \$227,173 or \$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$440,101.  
(Bylaw 4087, Amend bylaw 245, March, 2016)

**COMMISSION:**

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

**AUTHORITY:**

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

**FUNDING:**

Requisition

| 1.405 - EA - Community Parks (JDF)               | 2022             |                  | BUDGET REQUEST   |              |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|--------------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Salaries & Wages                                 | 97,316           | 97,316           | 102,759          | -            | -        | 102,759          | 104,912            | 107,104          | 109,344          | 111,635          |
| Contract for Services                            | 20,750           | 20,750           | 21,370           | -            | -        | 21,370           | 21,800             | 22,240           | 22,680           | 23,130           |
| Vehicles   | 5,190            | 5,190            | 5,350            | -            | -        | 5,350            | 5,460              | 5,570            | 5,680            | 5,790            |
| Supplies   | 8,300            | 8,300            | 8,550            | -            | -        | 8,550            | 8,720              | 8,890            | 9,070            | 9,250            |
| Allocations                                      | 31,365           | 31,365           | 32,242           | -            | -        | 32,242           | 32,922             | 33,618           | 34,293           | 34,982           |
| Other Operating Expenses                         | 13,625           | 12,265           | 11,430           | -            | -        | 11,430           | 11,650             | 11,870           | 12,110           | 12,360           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>176,546</b>   | <b>175,186</b>   | <b>181,701</b>   | <b>-</b>     | <b>-</b> | <b>181,701</b>   | <b>185,464</b>     | <b>189,292</b>   | <b>193,177</b>   | <b>197,147</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |              |          | 2.9%             | 2.1%               | 2.1%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVES</u>                        |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund                 | 12,000           | 13,360           | 10,250           | -            | -        | 10,250           | 12,000             | 12,000           | 12,000           | 12,000           |
| Transfer to Equipment Replacement Fund           | 8,000            | 8,000            | 8,000            | -            | -        | 8,000            | 8,000              | 8,000            | 8,000            | 8,000            |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>20,000</b>    | <b>21,360</b>    | <b>18,250</b>    | <b>-</b>     | <b>-</b> | <b>18,250</b>    | <b>20,000</b>      | <b>20,000</b>    | <b>20,000</b>    | <b>20,000</b>    |
| <b>TOTAL COSTS</b>                               | <b>196,546</b>   | <b>196,546</b>   | <b>199,951</b>   | <b>-</b>     | <b>-</b> | <b>199,951</b>   | <b>205,464</b>     | <b>209,292</b>   | <b>213,177</b>   | <b>217,147</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Balance c/fwd from 2021 to 2022                  | (2,455)          | (2,455)          | -                | -            | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (297)            | (297)            | (310)            | -            | -        | (310)            | (280)              | (290)            | (300)            | (310)            |
| Revenue - Other                                  | (520)            | (520)            | (590)            | -            | -        | (590)            | (600)              | (610)            | (620)            | (630)            |
| <b>TOTAL REVENUE</b>                             | <b>(3,272)</b>   | <b>(3,272)</b>   | <b>(900)</b>     | <b>-</b>     | <b>-</b> | <b>(900)</b>     | <b>(880)</b>       | <b>(900)</b>     | <b>(920)</b>     | <b>(940)</b>     |
| <b>REQUISITION</b>                               | <b>(193,274)</b> | <b>(193,274)</b> | <b>(199,051)</b> | <b>-</b>     | <b>-</b> | <b>(199,051)</b> | <b>(204,584)</b>   | <b>(208,392)</b> | <b>(212,257)</b> | <b>(216,207)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |              |          | 3.0%             | 2.8%               | 1.9%             | 1.9%             | 1.9%             |
| <u>AUTHORIZED POSITIONS</u>                      |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Salaried FTE                                     | 0.42             | 0.42             | 0.42             |              |          | 0.42             | 0.42               | 0.42             | 0.42             | 0.42             |



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |  |                                |             |             |             |             |             |              |
|--------------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.405</b>                             | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>JDF EA Community Parks &amp; Rec.</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                 |                  |                 |            |            |            |                  |
|-----------------------|---|-----------------|------------------|-----------------|------------|------------|------------|------------------|
| Buildings             | B | \$0             | \$0              | \$0             | \$0        | \$0        | \$0        | \$0              |
| Equipment             | E | \$0             | \$0              | \$0             | \$0        | \$0        | \$0        | \$0              |
| Land                  | L | \$50,000        | \$50,000         | \$50,000        | \$0        | \$0        | \$0        | \$100,000        |
| Engineered Structures | S | \$0             | \$490,000        | \$20,000        | \$0        | \$0        | \$0        | \$510,000        |
| Vehicles              | V | \$0             | \$0              | \$0             | \$0        | \$0        | \$0        | \$0              |
|                       |   | <b>\$50,000</b> | <b>\$540,000</b> | <b>\$70,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$610,000</b> |
|                       |   | <b>\$50,000</b> | <b>\$540,000</b> | <b>\$70,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$610,000</b> |

**SOURCE OF FUNDS**

|                                 |       |                 |                  |                 |            |            |            |                  |
|---------------------------------|-------|-----------------|------------------|-----------------|------------|------------|------------|------------------|
| Capital Funds on Hand           | Cap   | \$0             | \$5,000          | \$0             | \$0        | \$0        | \$0        | \$5,000          |
| 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 | \$50,000        | \$535,000        | \$70,000        | \$0        | \$0        | \$0        | \$605,000        |
| Donations / Third Party Funding | Other | \$0             | \$0              | \$0             | \$0        | \$0        | \$0        | \$0              |
| Reserve Fund                    | Res   | \$0             | \$0              | \$0             | \$0        | \$0        | \$0        | \$0              |
|                                 |       | <b>\$50,000</b> | <b>\$540,000</b> | <b>\$70,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$610,000</b> |
|                                 |       | <b>\$50,000</b> | <b>\$540,000</b> | <b>\$70,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$610,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

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

| Project List and Budget |                          |  |  |                      |             |                |                        |                  |                 |            |            |            |                  |
|-------------------------|--------------------------|--|--|----------------------|-------------|----------------|------------------------|------------------|-----------------|------------|------------|------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                        | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023             | 2024            | 2025       | 2026       | 2027       | 5 - Year Total   |
| 21-01                   | Renewal                  | Wieland Trail                                | Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route | \$100,000            | L           | Grant          | \$50,000               | \$50,000         | \$50,000        | \$0        | \$0        | \$0        | \$100,000        |
| 22-02                   | Renewal                  | Chubb Rd - Dock Installation                 | Install dock system at Chubb Rd on Kemp Lake   | \$75,000             | S           | Grant          | \$0                    | \$25,000         | \$0             | \$0        | \$0        | \$0        | \$25,000         |
| 23-01                   | New                      | Port Renfrew Playground Equipment            | Installation of new playground equipment in Port Renfrew   | \$160,000            | S           | Grant          | \$0                    | \$160,000        | \$0             | \$0        | \$0        | \$0        | \$160,000        |
| 23-02                   | New                      | Elrose Park trail construction               | Construct a Multi-use trail at Elrose Park   | \$45,000             | S           | Grant          | \$0                    | \$45,000         | \$0             | \$0        | \$0        | \$0        | \$45,000         |
| 23-03                   | New                      | Priest Cabin Park Trail Construction         | Construct a trail at Priest Cabin connecting to Matterhorn Access Trail  | \$50,000             | S           | Grant          | \$0                    | \$50,000         | \$0             | \$0        | \$0        | \$0        | \$50,000         |
| 23-04                   | New                      | Starlink WiFi -Port Renfrew Community Centre | Install and operate a "Starlink" WiFi system possibly in conjunction with VI Library                                     | \$15,000             | S           | Grant          | \$0                    | \$15,000         | \$0             | \$0        | \$0        | \$0        | \$15,000         |
| 23-05                   | New                      | Trail Construction Wigglesworth Lake Park    | Trail and other park infrastructure at Wigglesworth Lake Park (to facilitate park transfer to Regional Parks             | \$50,000             | S           | Grant          | \$0                    | \$50,000         | \$0             | \$0        | \$0        | \$0        | \$50,000         |
| 23-06                   | New                      | Trail Construction Admirals Forest Park      | Construct/remediate trails at the recently purchased Admirals Forest Property  | \$40,000             | S           | Grant          | \$0                    | \$20,000         | \$20,000        | \$0        | \$0        | \$0        | \$40,000         |
| 23-07                   | New                      | Playground Improvements Coppermine Park      | Replace wooden playground equipment with new equipment Coppermine Park   | \$100,000            | S           | Grant          | \$0                    | \$100,000        | \$0             | \$0        | \$0        | \$0        | \$100,000        |
| 23-08                   | New                      | Trail and Park remediation Butler Park       | Butler Park trail and park remediation   | \$20,000             | S           | Grant          | \$0                    | \$20,000         | \$0             | \$0        | \$0        | \$0        | \$20,000         |
| 23-09                   | New                      | Fencing for Storage Compound                 | Installed fencing/gate to create secure storage compound for Parks equipment and materials                               | \$5,000              | S           | Cap            |                        | \$5,000          |                 |            |            |            | \$5,000          |
| <b>GRAND TOTAL</b>      |                          |  |  | <b>\$660,000</b>     |             |                | <b>\$50,000</b>        | <b>\$540,000</b> | <b>\$70,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$610,000</b> |

EA - Community Parks (JDF)  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Land Reserve Fund          | 2,839            | 13,089         | 25,089         | 37,089         | 49,089         | 61,089         |
| Equipment Replacement Fund | 117,184          | 125,184        | 133,184        | 141,184        | 149,184        | 157,184        |
| <b>Total</b>               | <b>120,023</b>   | <b>138,273</b> | <b>158,273</b> | <b>178,273</b> | <b>198,273</b> | <b>218,273</b> |

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:                           | 1034   | Estimated    | Budget        |               |               |               |               |
|---------------------------------|--------|--------------|---------------|---------------|---------------|---------------|---------------|
|                                 |        | 2022         | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:                    | 101378 |              |               |               |               |               |               |
| <b>Beginning Balance</b>        |        | 597,479      | 2,839         | 13,089        | 25,089        | 37,089        | 49,089        |
| <b>Transfer from Ops Budget</b> |        | 13,360       | 10,250        | 12,000        | 12,000        | 12,000        | 12,000        |
| <b>Land Acquisition</b>         |        | (563,000)    | -             | -             | -             | -             | -             |
| <b>Transfer to Cap Fund</b>     |        | (45,000)     | -             | -             | -             | -             | -             |
| <b>Interest Income</b>          |        | -            |               |               |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>2,839</b> | <b>13,089</b> | <b>25,089</b> | <b>37,089</b> | <b>49,089</b> | <b>61,089</b> |

### Assumptions/Background:

**Reserve Schedule**

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

ERF Group: JDFEAPRK.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                 | 1022<br>102158 | Estimated      | Budget         |                |                |                |                |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                       |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>              |                | 109,184        | 117,184        | 125,184        | 133,184        | 141,184        | 149,184        |
| <b>Transfer from Parks Ops Budget</b> |                | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          |
| <b>Expenditures</b>                   |                | -              | -              | -              | -              | -              | -              |
| <b>Interest Income</b>                |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>              |                | <b>117,184</b> | <b>125,184</b> | <b>133,184</b> | <b>141,184</b> | <b>149,184</b> | <b>157,184</b> |

**Assumptions/Background:**

Transfers limited by maximum requisition level. Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

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

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.408 JDF EA Community Recreation

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

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Juan de Fuca

**MAXIMUM LEVY:**

\$0.063 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$155,741.

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.408 - EA - Community Recreation (JDF)          | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Salaries & Wages                                 | 44,214          | 43,944           | 46,632          | -        | -        | 46,632          | 47,610             | 48,609          | 49,620          | 50,655          |
| Recreation Programs                              | 14,300          | 14,300           | 13,785          | -        | -        | 13,785          | 13,935             | 14,103          | 14,280          | 14,471          |
| Maintenance                                      | 4,150           | 4,150            | 4,270           | -        | -        | 4,270           | 4,360              | 4,450           | 4,540           | 4,630           |
| Utilities & fuel                                 | 6,220           | 6,220            | 6,400           | -        | -        | 6,400           | 6,530              | 6,660           | 6,790           | 6,920           |
| Supplies   | 930             | 930              | 950             | -        | -        | 950             | 970                | 990             | 1,010           | 1,030           |
| Allocations                                      | 12,584          | 12,584           | 12,863          | -        | -        | 12,863          | 13,137             | 13,411          | 13,683          | 13,957          |
| Other Operating Expenses                         | 7,730           | 7,730            | 7,930           | -        | -        | 7,930           | 8,140              | 8,350           | 8,580           | 8,810           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>90,128</b>   | <b>89,858</b>    | <b>92,830</b>   | <b>-</b> | <b>-</b> | <b>92,830</b>   | <b>94,682</b>      | <b>96,573</b>   | <b>98,503</b>   | <b>100,473</b>  |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Equipment Replacement Fund           | -               | 270              | -               | -        | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>-</b>        | <b>270</b>       | <b>-</b>        | <b>-</b> | <b>-</b> | <b>-</b>        | <b>-</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>TOTAL COSTS</b>                               | <b>90,128</b>   | <b>90,128</b>    | <b>92,830</b>   | <b>-</b> | <b>-</b> | <b>92,830</b>   | <b>94,682</b>      | <b>96,573</b>   | <b>98,503</b>   | <b>100,473</b>  |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Rentals  | (20,400)        | (20,400)         | (21,010)        | -        | -        | (21,010)        | (21,430)           | (21,860)        | (22,300)        | (22,750)        |
| Revenue - Other                                  | (220)           | (220)            | (220)           | -        | -        | (220)           | (220)              | (220)           | (220)           | (220)           |
| <b>TOTAL REVENUE</b>                             | <b>(20,620)</b> | <b>(20,620)</b>  | <b>(21,230)</b> | <b>-</b> | <b>-</b> | <b>(21,230)</b> | <b>(21,650)</b>    | <b>(22,080)</b> | <b>(22,520)</b> | <b>(22,970)</b> |
| <b>REQUISITION</b>                               | <b>(69,508)</b> | <b>(69,508)</b>  | <b>(71,600)</b> | <b>-</b> | <b>-</b> | <b>(71,600)</b> | <b>(73,032)</b>    | <b>(74,493)</b> | <b>(75,983)</b> | <b>(77,503)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| AUTHORIZED POSITIONS                             |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Salaried FTE                                     | 0.18            | 0.18             | 0.18            |          |          | 0.18            | 0.18               | 0.18            | 0.18            | 0.18            |



**Reserve Schedule**

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

ERF Group: To be created in 2022

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1022<br>TBD | Estimated  | Budget     |            |            |            |            |
|--------------------------|-------------|------------|------------|------------|------------|------------|------------|
|                          |             | 2022       | 2023       | 2024       | 2025       | 2026       | 2027       |
| Beginning Balance        |             | -          | 270        | 270        | 270        | 270        | 270        |
| Transfer from Ops Budget |             | 270        | -          | -          | -          | -          | -          |
| Planned Expenditures     |             | -          | -          | -          | -          | -          | -          |
| Interest Income          |             | -          |            |            |            |            |            |
| <b>Ending Balance \$</b> |             | <b>270</b> | <b>270</b> | <b>270</b> | <b>270</b> | <b>270</b> | <b>270</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Port Renfrew Refuse Disposal**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.523 Port Renfrew Refuse Disposal

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

\$15.18 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$2,362,486.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Bylaw No. 3280, continues Port Renfrew Local Services Committee (September 14, 2005).  
Bylaw No. 3707, discontinues Local Services Committee (June 9, 2010).  
Bylaw No. 3745, continues under Port Renfrew Utility Committee (December 8, 2010).

**RESERVE FUND:**

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

**1.523 - Port Renfrew Refuse Disposal**

|  | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Contract for Services                            | 26,000          | 26,000           | 26,950          | -        | -        | 26,950          | 27,490             | 28,040          | 28,600          | 29,170          |
| Contracts  | 49,220          | 49,220           | 54,005          | -        | -        | 54,005          | 55,090             | 56,200          | 57,320          | 58,470          |
| Allocations                                      | 4,037           | 4,037            | 4,175           | -        | -        | 4,175           | 4,258              | 4,344           | 4,430           | 4,519           |
| Electricity                                      | 1,170           | 1,170            | 1,170           | -        | -        | 1,170           | 1,190              | 1,210           | 1,230           | 1,250           |
| Other Operating Expenses                         | 3,070           | 3,070            | 3,120           | -        | -        | 3,120           | 3,170              | 3,220           | 3,270           | 3,330           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>83,497</b>   | <b>83,497</b>    | <b>89,420</b>   | <b>-</b> | <b>-</b> | <b>89,420</b>   | <b>91,198</b>      | <b>93,014</b>   | <b>94,850</b>   | <b>96,739</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 7.1%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>CAPITAL / RESERVES</u>                        |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Equipment Replacement Fund           | 2,000           | 2,000            | 2,000           | -        | -        | 2,000           | 2,000              | 2,000           | 2,000           | 2,000           |
| Transfer to Capital Reserve Fund                 | 4,000           | 4,000            | 2,000           | -        | -        | 2,000           | 2,000              | 2,000           | 2,000           | 2,000           |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>6,000</b>    | <b>6,000</b>     | <b>4,000</b>    | <b>-</b> | <b>-</b> | <b>4,000</b>    | <b>4,000</b>       | <b>4,000</b>    | <b>4,000</b>    | <b>4,000</b>    |
| <b>TOTAL COSTS</b>                               | <b>89,497</b>   | <b>89,497</b>    | <b>93,420</b>   | <b>-</b> | <b>-</b> | <b>93,420</b>   | <b>95,198</b>      | <b>97,014</b>   | <b>98,850</b>   | <b>100,739</b>  |
| Internal Recovery                                | (17,000)        | (17,000)         | (17,860)        | -        | -        | (17,860)        | (18,220)           | (18,580)        | (18,950)        | (19,330)        |
| <b>NET COSTS</b>                                 | <b>72,497</b>   | <b>72,497</b>    | <b>75,560</b>   | <b>-</b> | <b>-</b> | <b>75,560</b>   | <b>76,978</b>      | <b>78,434</b>   | <b>79,900</b>   | <b>81,409</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Sale - Recyclables                               | (4,000)         | (4,000)          | (5,000)         | -        | -        | (5,000)         | (5,000)            | (5,000)         | (5,000)         | (5,000)         |
| Recovery Cost                                    | (34,248)        | (34,248)         | (35,280)        | -        | -        | (35,280)        | (35,990)           | (36,710)        | (37,440)        | (38,190)        |
| Grants in Lieu of Taxes                          | (347)           | (347)            | (360)           | -        | -        | (360)           | (370)              | (380)           | (390)           | (400)           |
| Other Revenue                                    | (50)            | (50)             | (50)            | -        | -        | (50)            | (50)               | (50)            | (50)            | (50)            |
| <b>TOTAL REVENUE</b>                             | <b>(38,645)</b> | <b>(38,645)</b>  | <b>(40,690)</b> | <b>-</b> | <b>-</b> | <b>(40,690)</b> | <b>(41,410)</b>    | <b>(42,140)</b> | <b>(42,880)</b> | <b>(43,640)</b> |
| <b>REQUISITION</b>                               | <b>(33,852)</b> | <b>(33,852)</b>  | <b>(34,870)</b> | <b>-</b> | <b>-</b> | <b>(34,870)</b> | <b>(35,568)</b>    | <b>(36,294)</b> | <b>(37,020)</b> | <b>(37,769)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                     |                                |             |             |             |             |             |              |
|--------------------|-------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.523</b>                        | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Port Renfrew Refuse Disposal</b> |                                |             |             |             |             |             |              |

**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        | \$12,000        | \$0        | \$0        | \$0        | \$0        | \$12,000        |
| Vehicles              | V | \$0        | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
|                       |   | <b>\$0</b> | <b>\$12,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$12,000</b> |
|                       |   | <b>\$0</b> | <b>\$12,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$12,000</b> |

**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             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Donations / Third Party Funding | Other | \$0        | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Reserve Fund                    | Res   | \$0        | \$12,000        | \$0        | \$0        | \$0        | \$0        | \$12,000        |
|                                 |       | <b>\$0</b> | <b>\$12,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$12,000</b> |
|                                 |       | <b>\$0</b> | <b>\$12,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$12,000</b> |

CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>         Project number format is "yy-##"<br/>         "yy" is the last two digits of the year the project is planned to start.<br/>         "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p>  | <p><b>Capital Project Description</b><br/>         Briefly describe project scope and service benefits.<br/>         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><b>Carryforward from 2022</b><br/>         Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>  | <p><b>Project Drivers</b><br/> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/> <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/> <b>Emergency</b> = Project is required for health or safety reasons.<br/> <b>Cost Benefit</b> = Economic benefit to the organization.<br/> <b>Other</b> = Project is not driven by one of the other options provided.</p>  |
| <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>  | <p><b>Total Project Budget</b><br/>         Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>         Debt = Debiture Debt (new debt only)<br/>         ERF = Equipment Replacement Fund<br/>         Grant = Grants (Federal, Provincial)<br/>         Cap = Capital Funds on Hand<br/>         Other = Donations / Third Party Funding<br/>         Res = Reserve Fund<br/>         STLoan = Short Term Loans<br/>         WU = Water Utility<br/>         If there is more than one funding source, use additional rows for the project.</p>          | <p><b>Long-term Planning</b><br/> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/> <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/> <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/> <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Expenditure Type</b><br/> <b>Study</b> - Expenditure for feasibility and business case report.<br/> <b>New</b> - Expenditure for new asset only<br/> <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/> <b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Asset Class</b><br/> <b>L</b> - Land<br/> <b>S</b> - Engineering Structure<br/> <b>B</b> - Buildings<br/> <b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>         Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>         Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>         Class C (±25-40%) = Estimate based on limited site information; used for program planning.<br/>         Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |
| <p><b>Capital Project Title</b><br/>         Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>  |   |  |  |

Service #: 1.523  
 Service Name: Port Renfrew Refuse Disposal

| Project List and Budget |                          |                             |   |                      |             |                |                        |          |      |      |      |      |                |
|-------------------------|--------------------------|-----------------------------|---|----------------------|-------------|----------------|------------------------|----------|------|------|------|------|----------------|
| Project Number          | Capital Expenditure Type | Capital Project Title       | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023     | 2024 | 2025 | 2026 | 2027 | 5 - Year Total |
| 23-01                   | New                      | Covered recyclables storage | Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC. | \$12,000             | S           | Res            | \$0                    | \$12,000 | \$0  | \$0  | \$0  | \$0  | \$12,000       |
|                         |                          |                             |   |                      |             |                |                        |          |      |      |      |      |                |
|                         |                          |                             |   |                      |             |                |                        |          |      |      |      |      |                |
|                         |                          |                             |   |                      |             |                |                        |          |      |      |      |      |                |
|                         |                          |                             |   |                      |             |                |                        |          |      |      |      |      |                |
| GRAND TOTAL             |                          |                             |   | \$12,000             |             |                | \$0                    | \$12,000 | \$0  | \$0  | \$0  | \$0  | \$12,000       |

**Port Renfrew Refuse Disposal**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|----------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                            | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Capital Reserve Fund       | 34,260           | 24,260        | 26,260        | 28,260        | 30,260        | 32,260        |
| Equipment Replacement Fund | 39,871           | 41,871        | 43,871        | 45,871        | 47,871        | 49,871        |
| <b>Total</b>               | <b>74,131</b>    | <b>66,131</b> | <b>70,131</b> | <b>74,131</b> | <b>78,131</b> | <b>82,131</b> |

**Reserve Schedule**

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

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

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

**Reserve Cash Flow**

| Fund:                           | 1021   | Estimated     | Budget        |               |               |               |               |
|---------------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                 |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:                    | 101365 |               |               |               |               |               |               |
| <b>Beginning Balance</b>        |        | 55,260        | 34,260        | 24,260        | 26,260        | 28,260        | 30,260        |
| <b>Transfer from Ops Budget</b> |        | 4,000         | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         |
| <b>Transfer from Cap Fund</b>   |        | -             | -             | -             | -             | -             | -             |
| <b>Transfer to Cap Fund</b>     |        | (25,000)      | (12,000)      | -             | -             | -             | -             |
| <b>Interest Income</b>          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>34,260</b> | <b>24,260</b> | <b>26,260</b> | <b>28,260</b> | <b>30,260</b> | <b>32,260</b> |

**Assumptions/Background:**



**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                           | 1022   | Estimated     | Budget        |               |               |               |               |
|---------------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                 |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:                    | 101448 |               |               |               |               |               |               |
| <b>Beginning Balance</b>        |        | 37,871        | 39,871        | 41,871        | 43,871        | 45,871        | 47,871        |
| <b>Transfer from Ops Budget</b> |        | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         |
| <b>Transfer from Cap Fund</b>   |        | -             | -             | -             | -             | -             | -             |
| <b>Interest Income</b>          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>39,871</b> | <b>41,871</b> | <b>43,871</b> | <b>45,871</b> | <b>47,871</b> | <b>49,871</b> |

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# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Emergency Comm - CREST (JDF)**

#### **EAC Review**

SEPTEMBER 2022

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

**Committee:** Planning and Protective Services

**DEFINITION:**

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

**PARTICIPATION:**

The Electoral Area of Juan de Fuca.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

| 1.924 - Emergency Comm - CREST (JDF)             | 2022             |                  | BUDGET REQUEST   |                 |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|-----------------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING    | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Payments to CREST                                | 113,461          | 113,461          | 115,687          | 17,526          | -        | 133,213          | 135,880            | 138,600          | 141,370          | 144,200          |
| Allocations                                      | 2,387            | 2,387            | 2,471            | -               | -        | 2,471            | 2,520              | 2,571            | 2,622            | 2,675            |
| Other Operating Expenses                         | 7,700            | 7,700            | 9,200            | -               | -        | 9,200            | 9,370              | 9,540            | 9,720            | 9,900            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>123,548</b>   | <b>123,548</b>   | <b>127,358</b>   | <b>17,526</b>   | <b>-</b> | <b>144,884</b>   | <b>147,770</b>     | <b>150,711</b>   | <b>153,712</b>   | <b>156,775</b>   |
| *Percentage Increase over prior year             |                  |                  | 3.1%             | 14.2%           |          | 17.3%            | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Balance C/fwd from 2021 to 2022                  | 1,854            | 1,854            | -                | -               | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (189)            | (189)            | (190)            | -               | -        | (190)            | (190)              | (190)            | (190)            | (190)            |
| Revenue-Other                                    | (70)             | (70)             | (50)             | -               | -        | (50)             | (50)               | (50)             | (50)             | (50)             |
| <b>TOTAL REVENUE</b>                             | <b>1,595</b>     | <b>1,595</b>     | <b>(240)</b>     | <b>-</b>        | <b>-</b> | <b>(240)</b>     | <b>(240)</b>       | <b>(240)</b>     | <b>(240)</b>     | <b>(240)</b>     |
| <b>REQUISITION</b>                               | <b>(125,143)</b> | <b>(125,143)</b> | <b>(127,118)</b> | <b>(17,526)</b> | <b>-</b> | <b>(144,644)</b> | <b>(147,530)</b>   | <b>(150,471)</b> | <b>(153,472)</b> | <b>(156,535)</b> |
| *Percentage increase over prior year Requisition |                  |                  | 1.6%             | 14.0%           |          | 15.6%            | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Port Renfrew Water**

#### **EAC Review**

SEPTEMBER 2022

**Service: 2.650 Port Renfrew Water**

**Committee: Electoral Areas**

**DEFINITION:**

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

**PARTICIPATION:**

Local Service Area #5, E(762)

**MAXIMUM LEVY:**

Greater of \$40,000 or \$18.28 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$2,451,379.

**COMMISSION:**

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

**FUNDING:**

**User Charge:**

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

**Parcel Tax:**

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

**Connection Charges:**

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

**RESERVE FUND:**

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

| 2.650 - Port Renfrew Water           | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                  |                  |
|--------------------------------------|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|------------------|------------------|
|                                      | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                 |                  |                 |          |          |                 |                    |                 |                  |                  |
| Repairs & Maintenance                | 8,730           | 8,670            | 8,980           | -        | -        | 8,980           | 9,160              | 9,340           | 9,520            | 9,700            |
| Allocations - Operations             | 79,280          | 79,280           | 80,530          | -        | -        | 80,530          | 82,140             | 83,780          | 85,460           | 87,170           |
| Allocations - Other                  | 8,932           | 8,932            | 9,831           | -        | -        | 9,831           | 10,029             | 10,230          | 10,435           | 10,644           |
| Electricity                          | 4,770           | 5,300            | 5,300           | -        | -        | 5,300           | 5,410              | 5,520           | 5,630            | 5,740            |
| Supplies                             | 3,310           | 3,900            | 3,410           | -        | -        | 3,410           | 3,470              | 3,530           | 3,600            | 3,670            |
| Water Testing                        | 2,244           | 2,244            | 2,289           | -        | -        | 2,289           | 2,334              | 2,381           | 2,429            | 2,477            |
| Other Operating Expenses             | 15,840          | 16,040           | 3,260           | -        | -        | 3,260           | 3,340              | 3,430           | 3,520            | 16,610           |
| <b>TOTAL OPERATING COSTS</b>         | <b>123,106</b>  | <b>124,366</b>   | <b>113,600</b>  | <b>-</b> | <b>-</b> | <b>113,600</b>  | <b>115,883</b>     | <b>118,211</b>  | <b>120,594</b>   | <b>136,011</b>   |
| *Percentage Increase over prior year |                 |                  | -7.7%           |          |          | -7.7%           | 2.0%               | 2.0%            | 2.0%             | 12.8%            |
| <u>DEBT / RESERVES</u>               |                 |                  |                 |          |          |                 |                    |                 |                  |                  |
| Transfer to Operating Reserve Fund   | 10,000          | 10,000           | 5,000           | -        | -        | 5,000           | 5,000              | 5,000           | 5,000            | 15,000           |
| Transfer to Capital Reserve Fund     | 10,000          | 8,740            | 15,000          | -        | -        | 15,000          | 20,000             | 3,000           | 7,000            | 30,000           |
| MFA Debt Reserve Fund                | -               | -                | -               | -        | -        | -               | 5,413              | 4,500           | -                | 2,000            |
| Interest Payments                    | -               | -                | -               | -        | -        | -               | 6,630              | 32,036          | 48,574           | 51,024           |
| Principal Payments                   | -               | -                | -               | -        | -        | -               | -                  | 15,847          | 29,021           | 29,021           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>20,000</b>   | <b>18,740</b>    | <b>20,000</b>   | <b>-</b> | <b>-</b> | <b>20,000</b>   | <b>37,043</b>      | <b>60,383</b>   | <b>89,595</b>    | <b>127,045</b>   |
| <b>TOTAL COSTS</b>                   | <b>143,106</b>  | <b>143,106</b>   | <b>133,600</b>  | <b>-</b> | <b>-</b> | <b>133,600</b>  | <b>152,926</b>     | <b>178,594</b>  | <b>210,189</b>   | <b>263,056</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                 |                  |                 |          |          |                 |                    |                 |                  |                  |
| Transfer from Operating Reserve Fund | (13,000)        | (13,000)         | -               | -        | -        | -               | -                  | -               | -                | (13,000)         |
| User Charges                         | (64,508)        | (64,508)         | (66,247)        | -        | -        | (66,247)        | (75,903)           | (88,732)        | (104,525)        | (124,453)        |
| Other Revenue                        | (1,090)         | (1,090)          | (1,110)         | -        | -        | (1,110)         | (1,120)            | (1,130)         | (1,140)          | (1,150)          |
| <b>TOTAL REVENUE</b>                 | <b>(78,598)</b> | <b>(78,598)</b>  | <b>(67,357)</b> | <b>-</b> | <b>-</b> | <b>(67,357)</b> | <b>(77,023)</b>    | <b>(89,862)</b> | <b>(105,665)</b> | <b>(138,603)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(64,508)</b> | <b>(64,508)</b>  | <b>(66,243)</b> | <b>-</b> | <b>-</b> | <b>(66,243)</b> | <b>(75,903)</b>    | <b>(88,732)</b> | <b>(104,525)</b> | <b>(124,453)</b> |
| *Percentage increase over prior year |                 |                  |                 |          |          |                 |                    |                 |                  |                  |
| User Fees                            |                 |                  | 2.7%            |          |          | 2.7%            | 14.6%              | 16.9%           | 17.8%            | 19.1%            |
| Requisition                          |                 |                  | 2.7%            |          |          | 2.7%            | 14.6%              | 16.9%           | 17.8%            | 19.1%            |
| <b>Combined</b>                      |                 |                  | <b>2.7%</b>     |          |          | <b>2.7%</b>     | <b>14.6%</b>       | <b>16.9%</b>    | <b>17.8%</b>     | <b>19.1%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                           |                                |             |             |             |             |             |              |
|--------------------|---------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.650</b>              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Port Renfrew Water</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |            |                  |                    |                  |                 |                  |                  |                    |
|-----------------------|------------|------------------|--------------------|------------------|-----------------|------------------|------------------|--------------------|
| Buildings             | \$0        | \$0              | \$0                | \$0              | \$0             | \$0              | \$0              | \$0                |
| Equipment             | \$0        | \$10,000         | \$10,000           | \$260,000        | \$10,000        | \$10,000         | \$10,000         | \$300,000          |
| Land                  | \$0        | \$0              | \$0                | \$0              | \$0             | \$0              | \$0              | \$0                |
| Engineered Structures | \$0        | \$100,000        | \$1,638,918        | \$200,000        | \$0             | \$200,000        | \$200,000        | \$2,138,918        |
| Vehicles              | \$0        | \$0              | \$0                | \$0              | \$0             | \$0              | \$0              | \$0                |
|                       | <b>\$0</b> | <b>\$110,000</b> | <b>\$1,648,918</b> | <b>\$460,000</b> | <b>\$10,000</b> | <b>\$210,000</b> | <b>\$210,000</b> | <b>\$2,438,918</b> |

**SOURCE OF FUNDS**

|                                 |            |                  |                    |                  |                 |                  |                  |                    |
|---------------------------------|------------|------------------|--------------------|------------------|-----------------|------------------|------------------|--------------------|
| Capital Funds on Hand           | \$0        | \$0              | \$0                | \$0              | \$0             | \$0              | \$0              | \$0                |
| Debenture Debt (New Debt Only)  | \$0        | \$0              | \$541,306          | \$450,000        | \$0             | \$200,000        | \$200,000        | \$1,191,306        |
| Equipment Replacement Fund      | \$0        | \$0              | \$0                | \$0              | \$0             | \$0              | \$0              | \$0                |
| Grants (Federal, Provincial)    | \$0        | \$100,000        | \$1,082,612        | \$0              | \$0             | \$0              | \$0              | \$1,182,612        |
| Donations / Third Party Funding | \$0        | \$0              | \$0                | \$0              | \$0             | \$0              | \$0              | \$0                |
| Reserve Fund                    | \$0        | \$10,000         | \$25,000           | \$10,000         | \$10,000        | \$10,000         | \$10,000         | \$65,000           |
|                                 | <b>\$0</b> | <b>\$110,000</b> | <b>\$1,648,918</b> | <b>\$460,000</b> | <b>\$10,000</b> | <b>\$210,000</b> | <b>\$210,000</b> | <b>\$2,438,918</b> |



CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

|  |  |   |   |
|--|--|---|---|
| <b>Project Number</b><br>Project number format is "yy-##"<br>"yy" is the last two digits of the year the project is planned to start.<br>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br><br>For projects in previous capital plans, use the same project numbers previously assigned.                                     | <b>Capital Project Description</b><br>Briefly describe project scope and service benefits.<br>For example: <i>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".</i> | <b>Carryforward from 2022</b><br>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.  | <b>Project Drivers</b><br><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br><b>Emergency</b> = Project is required for health or safety reasons.<br><b>Cost Benefit</b> = Economic benefit to the organization.  |
| <b>Capital Expenditure Type</b><br><b>Study</b> - Expenditure for feasibility and business case report.<br><b>New</b> - Expenditure for new asset only<br><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br><b>Replacement</b> - Expenditure replaces an existing asset | <b>Total Project Budget</b><br>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.   | <b>Funding Source Codes</b><br>Debt = Debenture Debt (new debt only)<br>ERF = Equipment Replacement Fund<br>Grant = Grants (Federal, Provincial)<br>Cap = Capital Funds on Hand<br>Other = Donations / Third Party Funding<br>Res = Reserve Fund<br>SLoan = Short Term Loans<br>WU = Water Utility<br>If there is more than one funding source, use additional rows for the project.  | <b>Long-term Planning</b><br><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition. |
| <b>Capital Project Title</b><br>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".  | <b>Asset Class</b><br>L - Land<br>S - Engineering Structure<br>B - Buildings<br>V - Vehicles   | <b>Cost Estimate Class</b><br>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br>Class D (+50%) = Estimate based on little/no site information; used for long-term planning. |   |

Service #: 2.650  
 Service Name: Port Renfrew Water

| Project List and Budget |                          |                                      |   |                      |             |                |                        |                  |                    |                  |                 |                  |                    |
|-------------------------|--------------------------|--------------------------------------|---|----------------------|-------------|----------------|------------------------|------------------|--------------------|------------------|-----------------|------------------|--------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023             | 2024               | 2025             | 2026            | 2027             | 5 - Year Total     |
| 20-01                   | Replacement              | Hydrant Replacement Program          | Hydrants are reaching their end of life and require replacement.  | \$95,000             | E           | Res            | \$0                    | \$10,000         | \$10,000           | \$10,000         | \$10,000        | \$10,000         | \$50,000           |
| 22-01                   | Replacement              | Alternative Approval Process         | An alternative approval process to fund Supply System Replacement and AC Pipe Replacement Program                   | \$15,000             | S           | Res            | \$0                    | \$0              | \$15,000           | \$0              | \$0             | \$0              | \$15,000           |
| 23-01                   | Replacement              | Supply System Replacement            | Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.         | \$1,623,918          | S           | Grant          | \$0                    | \$0              | \$1,082,612        | \$0              | \$0             | \$0              | \$1,082,612        |
| 23-01                   | Replacement              | Supply System Replacement            | Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.         |                      | S           | Debt           | \$0                    | \$0              | \$541,306          | \$0              | \$0             | \$0              | \$541,306          |
| 23-02                   | Replacement              | AC Pipe Replacement Program          | Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service. | \$400,000            | S           | Debt           | \$0                    | \$0              | \$0                | \$200,000        | \$0             | \$200,000        | \$400,000          |
| 23-03                   | Replacement              | Miscellaneous Repairs & Replacements | Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof                | \$250,000            | E           | Debt           | \$0                    | \$0              | \$0                | \$250,000        | \$0             | \$0              | \$250,000          |
| 23-04                   | Replacement              | Supply System Replacement Design     | Design for replacement of the remainder of the asbestos cement supply system.                                       | \$100,000            | S           | Grant          | \$0                    | \$100,000        | \$0                | \$0              | \$0             | \$0              | \$100,000          |
|                         |                          |                                      |   |                      |             |                |                        |                  |                    |                  |                 |                  |                    |
|                         |                          |                                      |   |                      |             |                |                        |                  |                    |                  |                 |                  |                    |
|                         |                          |                                      |   |                      |             |                |                        |                  |                    |                  |                 |                  |                    |
| <b>GRAND TOTAL</b>      |                          |                                      |   | <b>\$2,483,918</b>   |             |                | <b>\$0</b>             | <b>\$110,000</b> | <b>\$1,648,918</b> | <b>\$460,000</b> | <b>\$10,000</b> | <b>\$210,000</b> | <b>\$2,438,918</b> |

**Service:** 2.650 Port Renfrew Water

**Project Number** 20-01 **Capital Project Title** Hydrant Replacement Program **Capital Project Description** Hydrants are reaching their end of life and require replacement.  
**Project Rationale** The hydrants in the water system are nearing their end of life. To maintain fire protection planned hydrant replacement is required.

**Project Number** 22-01 **Capital Project Title** Alternative Approval Process **Capital Project Description** An alternative approval process to fund Supply System Replacement and AC Pipe Replacement Program  
**Project Rationale** A referendum is required to seek elector consent to borrow to fund the supply system replacement, AC pipe replacement, and SCADA replacements.

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

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

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

**Project Number** 23-04 **Capital Project Title** Supply System Replacement Design **Capital Project Description** Design for replacement of the remainder of the asbestos cement supply system.  
**Project Rationale** Design for replacement of the remainder of the asbestos cement supply system.

**Port Renfrew Water  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund | 1,071            | 6,071         | 11,071        | 16,071        | 21,071        | 23,071        |
| Capital Reserve Fund   | 51,240           | 56,240        | 51,240        | 44,240        | 41,240        | 61,240        |
| <b>Total</b>           | <b>52,311</b>    | <b>62,311</b> | <b>62,311</b> | <b>60,311</b> | <b>62,311</b> | <b>84,311</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1500<br>105536 | Estimated  | Budget       |               |               |               |  |
|---------------------------------|----------------|--|--------------|---------------|---------------|---------------|--|
|                                 |                | 2022   | 2023         | 2024          | 2025          | 2026          | 2027   |
| <b>Beginning Balance</b>        |                | 4,071  | 1,071        | 6,071         | 11,071        | 16,071        | 21,071   |
| <b>Transfer from Ops Budget</b> |                | 10,000   | 5,000        | 5,000         | 5,000         | 5,000         | 15,000   |
| <b>Expenditures</b>             |                | (13,000)   | -            | -             | -             | -             | (13,000)   |
| Planned Maintenance Activity    |                | Tree clearing for<br>high voltage hydro<br>lines |              |               |               |               | Tree clearing for<br>high voltage hydro<br>lines |
| <b>Interest Income</b>          |                | -  |              |               |               |               |  |
| <b>Ending Balance \$</b>        |                | <b>1,071</b>                                     | <b>6,071</b> | <b>11,071</b> | <b>16,071</b> | <b>21,071</b> | <b>23,071</b>                                    |

**Assumptions/Background:**

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1026<br>101370 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 52,500        | 51,240        | 56,240        | 51,240        | 44,240        | 41,240        |
| Transfer from Ops Budget |                | 8,740         | 15,000        | 20,000        | 3,000         | 7,000         | 30,000        |
| Transfer from Cap Fund   |                | -             |               |               |               |               |               |
| Transfer to Cap Fund     |                | (10,000)      | (10,000)      | (25,000)      | (10,000)      | (10,000)      | (10,000)      |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>51,240</b> | <b>56,240</b> | <b>51,240</b> | <b>44,240</b> | <b>41,240</b> | <b>61,240</b> |

#### Assumptions/Background:

-Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Wilderness Mountain Water**

#### **EAC Review**

SEPTEMBER 2022

**Service: 2.691 Wilderness Mountain Water Service**

**Committee: Electoral Areas**

**DEFINITION:**

To finance, operate and maintain the supply, conveyance, treatment, storage and distribution of water to the Wilderness Mountain Local Service area that is within the JDF Electoral Area. The service was established by Bylaw No. 3503, adopted on May 14, 2008.

**PARTICIPATION:**

Wilderness Mountain Local Service Area

**MAXIMUM LEVY:**

Greater of \$130,000 or \$3.27/ \$1,000 of actual assessed value of land and improvements. To a maximum of \$295,317.

**MAXIMUM CAPITAL DEBT:**

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

**COMMISSION:**

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

**FUNDING:**

**Consumption Charge:**

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

**User Charge:**

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

**Parcel Tax:**

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

**RESERVE FUND # 1075:**

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

**2.691 - Wilderness Mountain Water**

|                                      | 2022             |                  | BUDGET REQUEST  |              |                |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|------------------|------------------|-----------------|--------------|----------------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME       | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                  |                  |                 |              |                |                  |                    |                  |                  |                  |
| Contract for Services                | 900              | 1,023            | 930             | -            | 5,000          | 5,930            | 950                | 970              | 990              | 1,010            |
| Allocations                          | 9,700            | 9,558            | 10,434          | -            | -              | 10,434           | 10,642             | 10,855           | 11,072           | 11,294           |
| Electricity                          | 6,700            | 6,039            | 6,900           | -            | -              | 6,900            | 7,040              | 7,180            | 7,320            | 7,470            |
| Supplies                             | 23,860           | 22,360           | 25,050          | -            | -              | 25,050           | 25,550             | 26,070           | 26,600           | 27,130           |
| Labour Charges                       | 80,000           | 80,000           | 72,150          | -            | -              | 72,150           | 77,590             | 85,070           | 80,570           | 88,100           |
| Insurance                            | 1,460            | 1,460            | 1,440           | -            | -              | 1,440            | 1,510              | 1,580            | 1,650            | 1,730            |
| Water Testing                        | 9,000            | 9,000            | 9,180           | -            | -              | 9,180            | 9,364              | 9,551            | 9,742            | 9,937            |
| Other Operating Expenses             | 1,970            | 4,510            | 2,030           | -            | -              | 2,030            | 2,060              | 2,100            | 2,140            | 2,180            |
| <b>TOTAL OPERATING COSTS</b>         | <b>133,590</b>   | <b>133,950</b>   | <b>128,114</b>  | <b>-</b>     | <b>5,000</b>   | <b>133,114</b>   | <b>134,706</b>     | <b>143,376</b>   | <b>140,084</b>   | <b>148,851</b>   |
| *Percentage Increase over prior year |                  |                  | -4.10%          |              | 3.7%           | -0.4%            | 1.2%               | 6.4%             | -2.3%            | 6.3%             |
| <u>DEBT / RESERVES</u>               |                  |                  |                 |              |                |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund     | -                | -                | 6,000           | -            | -              | 6,000            | 6,000              | 5,000            | 25,000           | 40,000           |
| Transfer to Operating Reserve Fund   | 6,000            | 6,000            | 6,000           | -            | -              | 6,000            | 8,000              | 5,000            | 15,000           | 20,000           |
| MFA Debt Reserve Fund                | 70               | 70               | 60              | -            | -              | 60               | 5,060              | 60               | 60               | 60               |
| MFA Debt Principal                   | 14,033           | 14,033           | 14,033          | -            | -              | 14,033           | 14,033             | 28,671           | 28,671           | 28,671           |
| MFA Debt Interest                    | 9,554            | 9,554            | 9,554           | -            | -              | 9,554            | 15,679             | 34,054           | 34,054           | 29,277           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>29,657</b>    | <b>29,657</b>    | <b>35,647</b>   | <b>-</b>     | <b>-</b>       | <b>35,647</b>    | <b>48,772</b>      | <b>72,785</b>    | <b>102,785</b>   | <b>118,008</b>   |
| <b>TOTAL COSTS</b>                   | <b>163,247</b>   | <b>163,607</b>   | <b>163,761</b>  | <b>-</b>     | <b>5,000</b>   | <b>168,761</b>   | <b>183,478</b>     | <b>216,161</b>   | <b>242,869</b>   | <b>266,859</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                  |                  |                 |              |                |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund | (10,000)         | (10,000)         | -               | -            | (5,000)        | (5,000)          | (4,000)            | (10,000)         | (4,000)          | (10,000)         |
| User Charges                         | (73,467)         | (73,467)         | (79,190)        | -            | -              | (79,190)         | (90,734)           | (105,735)        | (124,114)        | (134,250)        |
| Sale - Water                         | (17,760)         | (17,760)         | (17,760)        | -            | -              | (17,760)         | (17,760)           | (17,760)         | (17,760)         | (17,760)         |
| Other Revenue                        | (120)            | (480)            | (110)           | -            | -              | (110)            | (110)              | (110)            | (110)            | (110)            |
| <b>TOTAL REVENUE</b>                 | <b>(101,347)</b> | <b>(101,707)</b> | <b>(97,060)</b> | <b>-</b>     | <b>(5,000)</b> | <b>(102,060)</b> | <b>(112,604)</b>   | <b>(133,605)</b> | <b>(145,984)</b> | <b>(162,120)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(61,900)</b>  | <b>(61,900)</b>  | <b>(66,701)</b> | <b>-</b>     | <b>-</b>       | <b>(66,701)</b>  | <b>(70,874)</b>    | <b>(82,556)</b>  | <b>(96,885)</b>  | <b>(104,739)</b> |
| *Percentage increase over prior year |                  |                  |                 |              |                |                  |                    |                  |                  |                  |
| User Charge                          |                  |                  | 7.8%            |              |                | 7.8%             | 14.6%              | 16.5%            | 17.4%            | 8.2%             |
| Water Sale                           |                  |                  | 0.0%            |              |                | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |
| Requisition                          |                  |                  | 7.8%            |              |                | 7.8%             | 6.3%               | 16.5%            | 17.4%            | 8.1%             |
| <b>Combined</b>                      |                  |                  | <b>6.9%</b>     |              |                | <b>6.9%</b>      | <b>9.6%</b>        | <b>14.9%</b>     | <b>15.9%</b>     | <b>7.5%</b>      |



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |  |                                |             |             |             |             |             |              |
|--------------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.691</b>                             | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Wilderness Mountain Water Service</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                 |                 |                  |            |            |            |            |                  |
|-----------------------|-----------------|-----------------|------------------|------------|------------|------------|------------|------------------|
| Buildings             | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Equipment             | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Land                  | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Engineered Structures | \$15,000        | \$15,000        | \$500,000        | \$0        | \$0        | \$0        | \$0        | \$515,000        |
| Vehicles              | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
|                       | <b>\$15,000</b> | <b>\$15,000</b> | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$515,000</b> |

**SOURCE OF FUNDS**

|                                 |                 |                 |                  |            |            |            |            |                  |
|---------------------------------|-----------------|-----------------|------------------|------------|------------|------------|------------|------------------|
| Capital Funds on Hand           | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Debenture Debt (New Debt Only)  | \$0             | \$0             | \$500,000        | \$0        | \$0        | \$0        | \$0        | \$500,000        |
| Equipment Replacement Fund      | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Grants (Federal, Provincial)    | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Donations / Third Party Funding | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Reserve Fund                    | \$15,000        | \$15,000        | \$0              | \$0        | \$0        | \$0        | \$0        | \$15,000         |
|                                 | <b>\$15,000</b> | <b>\$15,000</b> | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$515,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |  |  |  |
|---|--|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>For example: <i>"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".</i></p> | <p><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU - Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>  | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 2.691  
**Service Name:** Wilderness Mountain Water Service

| Project List and Budget |                          |                                |   |                      |             |                |                        |                 |                  |            |            |            |                  |
|-------------------------|--------------------------|--------------------------------|---|----------------------|-------------|----------------|------------------------|-----------------|------------------|------------|------------|------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title          | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024             | 2025       | 2026       | 2027       | 5 - Year Total   |
| 22-01                   | New                      | Alternative Approval Process   | Undertake an Alternative Approval Process to borrow funds for water treatment plant upgrades. | \$15,000             | S           | Res            | \$15,000               | \$15,000        | \$0              | \$0        | \$0        | \$0        | \$15,000         |
| 23-01                   | New                      | Water Treatment Plant Upgrades | Water Treatment Plant Upgrades  | \$500,000            | S           | Debt           | \$0                    | \$0             | \$500,000        | \$0        | \$0        | \$0        | \$500,000        |
|                         |                          |                                |   |                      |             |                |                        |                 |                  |            |            |            |                  |
|                         |                          |                                |   |                      |             |                |                        |                 |                  |            |            |            |                  |
|                         |                          |                                |   |                      |             |                |                        |                 |                  |            |            |            |                  |
|                         |                          |                                |   |                      |             |                |                        |                 |                  |            |            |            |                  |
|                         |                          |                                |   |                      |             |                |                        |                 |                  |            |            |            |                  |
| <b>GRAND TOTAL</b>      |                          |                                |   | <b>\$515,000</b>     |             |                | <b>\$15,000</b>        | <b>\$15,000</b> | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$515,000</b> |

**Service:** 2.691 Wilderness Mountain Water Service

**Project Number** 22-01

**Capital Project Title** Alternative Approval Process

**Capital Project Description** Undertake an Alternative Approval Process to borrow funds for water treatment plant upgrades.

**Project Rationale** A conceptual water treatment plant upgrade design was carried out in 2022 to inform the borrowing bylaw. An alternative approval process is required for voter assent to borrow funds to carry out the improvements.

**Project Number** 23-01

**Capital Project Title** Water Treatment Plant Upgrades

**Capital Project Description** Water Treatment Plant Upgrades

**Project Rationale** Carry out detailed design and construction of the water treatment plant upgrades for the water treatment plant.

**Wilderness Mountain Reserves  
 Summary Schedule  
 2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |                |
|------------------------|------------------|---------------|---------------|---------------|---------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>    |
| Operating Reserve Fund | 7,613            | 8,613         | 12,613        | 7,613         | 18,613        | 28,613         |
| Capital Reserve Fund   | 42,351           | 33,351        | 39,351        | 44,351        | 69,351        | 109,351        |
| <b>Total</b>           | <b>49,965</b>    | <b>41,965</b> | <b>51,965</b> | <b>51,965</b> | <b>87,965</b> | <b>137,965</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1500<br>105540 | Estimated                               | Budget   |  |   |  |   |
|---------------------------------|----------------|---|--|--|---|--|---|
|                                 |                | 2022                                    | 2023   | 2024   | 2025                                    | 2026   | 2027                                    |
| <b>Beginning Balance</b>        |                | 11,613                                  | 7,613  | 8,613  | 12,613                                  | 7,613  | 18,613                                  |
| <b>Transfer from Ops Budget</b> |                | 6,000                                   | 6,000  | 8,000  | 5,000                                   | 15,000   | 20,000                                  |
| <b>Transfer to Ops Budget</b>   |                | (10,000)                                | (5,000)  | (4,000)  | (10,000)                                | (4,000)  | (10,000)                                |
| Planned Maintenance Activity    |                | Reservoir<br>Cleaning and<br>Inspection | PRV Maintenance<br>And pump station<br>walk way repair | Distribution<br>System Flushing,<br>Valve Exercising | Reservoir<br>Cleaning and<br>Inspection | Distribution<br>System Flushing,<br>Valve Exercising | Reservoir<br>Cleaning and<br>Inspection |
| <b>Interest Income</b>          |                | -                                       |  |  |   |  |   |
| <b>Ending Balance \$</b>        |                | <b>7,613</b>                            | <b>8,613</b>   | <b>12,613</b>  | <b>7,613</b>                            | <b>18,613</b>  | <b>28,613</b>                           |

**Assumptions/Background:**

**Reserve Schedule**

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

The capital Reserve Fund established to provide for capital expenditures for or in respect of capital projects, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or related debt servicing payments.  
 Surplus monies from the operation of the Wilderness Mountain Water Service may be paid from time to time into the Reserve Fund.

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1075<br>101994 | Estimated     | Budget        |               |               |               |                |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027           |
| Beginning Balance        |                | 47,351        | 42,351        | 33,351        | 39,351        | 44,351        | 69,351         |
| Transfer from Ops Budget |                | -             | 6,000         | 6,000         | 5,000         | 25,000        | 40,000         |
| Transfer from Cap Fund   |                | -             |               |               |               |               |                |
| Transfer to Cap Fund     |                | (5,000)       | (15,000)      | -             | -             | -             | -              |
| Interest Income          |                | -             |               |               |               |               |                |
| <b>Ending Balance \$</b> |                | <b>42,351</b> | <b>33,351</b> | <b>39,351</b> | <b>44,351</b> | <b>69,351</b> | <b>109,351</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Port Renfrew Sewer**

#### **EAC Review**

SEPTEMBER 2022

**Service: 3.850 Port Renfrew Sewer**

**Committee: Electoral Areas**

**DEFINITION:**

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

**PARTICIPATION:**

Local Service Area C(762) LSA#2.

**MAXIMUM LEVY:**

Greater of \$40,000 or \$18.28 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$847,528.

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

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

**FUNDING:**

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

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

**Connection Charge:** Based on actual cost.

**RESERVE FUND:**

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



**3.850 - Port Renfrew Sewer**

|                                      | 2022            |                 | BUDGET REQUEST  |              |               |                 | FUTURE PROJECTIONS |                 |                  |                  |
|--------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|-----------------|--------------------|-----------------|------------------|------------------|
|                                      | BOARD BUDGET    | ACTUAL          | CORE BUDGET     | 2023 ONGOING | 2023 ONE-TIME | 2023 TOTAL      | 2024               | 2025            | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                 |                 |                 |              |               |                 |                    |                 |                  |                  |
| Grit Disposal                        | 9,441           | 13,000          | 12,000          | -            | -             | 12,000          | 12,240             | 12,480          | 12,730           | 12,980           |
| Electricity                          | 6,900           | 6,200           | 7,110           | -            | -             | 7,110           | 7,250              | 7,400           | 7,550            | 7,700            |
| Supplies                             | 2,580           | 1,710           | 2,660           | -            | -             | 2,660           | 2,710              | 2,760           | 2,810            | 2,870            |
| Allocations - Operations             | 57,925          | 57,925          | 59,198          | -            | -             | 59,198          | 60,384             | 61,590          | 62,826           | 64,083           |
| Allocations - Other                  | 17,224          | 17,224          | 17,446          | -            | -             | 17,446          | 17,797             | 18,154          | 18,515           | 18,883           |
| Other Operating Expenses             | 10,290          | 10,190          | 10,580          | -            | -             | 10,580          | 10,800             | 11,030          | 11,260           | 11,490           |
| <b>TOTAL OPERATING COSTS</b>         | <b>104,360</b>  | <b>106,249</b>  | <b>108,994</b>  | <b>-</b>     | <b>-</b>      | <b>108,994</b>  | <b>111,181</b>     | <b>113,414</b>  | <b>115,691</b>   | <b>118,006</b>   |
| *Percentage Increase over prior year |                 |                 |                 |              |               | 4.4%            | 2.0%               | 2.0%            | 2.0%             | 2.0%             |
| <u>DEBT / RESERVES</u>               |                 |                 |                 |              |               |                 |                    |                 |                  |                  |
| Transfer to Capital Reserve          | 18,000          | 17,006          | 18,000          | -            | -             | 18,000          | 20,000             | 5,000           | 2,000            | 12,000           |
| Transfer to Operating Reserve        | 4,000           | 4,000           | 4,000           | -            | -             | 4,000           | 4,000              | 4,000           | 4,000            | 6,000            |
| MFA Debt Reserve Fund                | -               | -               | -               | -            | -             | -               | 1,500              | 13,500          | 4,000            | -                |
| MFA Debt Principal                   | -               | -               | -               | -            | -             | -               | -                  | 4,390           | 43,910           | 55,620           |
| MFA Debt Interest                    | -               | -               | -               | -            | -             | -               | 1,838              | 23,888          | 78,400           | 93,100           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>22,000</b>   | <b>21,006</b>   | <b>22,000</b>   | <b>-</b>     | <b>-</b>      | <b>22,000</b>   | <b>27,338</b>      | <b>50,778</b>   | <b>132,310</b>   | <b>166,720</b>   |
| <b>TOTAL COSTS</b>                   | <b>126,360</b>  | <b>127,255</b>  | <b>130,994</b>  | <b>-</b>     | <b>-</b>      | <b>130,994</b>  | <b>138,519</b>     | <b>164,192</b>  | <b>248,001</b>   | <b>284,726</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                 |                 |                 |              |               |                 |                    |                 |                  |                  |
| User Charges                         | (62,595)        | (62,595)        | (64,734)        | -            | -             | (64,734)        | (68,489)           | (81,311)        | (123,200)        | (141,548)        |
| Grants in Lieu of Taxes              | (1,371)         | (1,371)         | (1,410)         | -            | -             | (1,410)         | (1,440)            | (1,470)         | (1,500)          | (1,530)          |
| Other Revenue                        | (100)           | (995)           | (100)           | -            | -             | (100)           | (100)              | (100)           | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                 | <b>(64,066)</b> | <b>(64,961)</b> | <b>(66,244)</b> | <b>-</b>     | <b>-</b>      | <b>(66,244)</b> | <b>(70,029)</b>    | <b>(82,881)</b> | <b>(124,800)</b> | <b>(143,178)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(62,294)</b> | <b>(62,294)</b> | <b>(64,750)</b> | <b>-</b>     | <b>-</b>      | <b>(64,750)</b> | <b>(68,490)</b>    | <b>(81,311)</b> | <b>(123,201)</b> | <b>(141,548)</b> |
| *Percentage increase over prior year |                 |                 |                 |              |               |                 |                    |                 |                  |                  |
| User Fees                            |                 |                 |                 |              |               | 3.4%            | 5.8%               | 18.7%           | 51.5%            | 14.9%            |
| Requisition                          |                 |                 |                 |              |               | 3.9%            | 5.8%               | 18.7%           | 51.5%            | 14.9%            |
| <b>Combined</b>                      |                 |                 |                 |              |               | <b>3.7%</b>     | <b>5.8%</b>        | <b>18.7%</b>    | <b>51.5%</b>     | <b>14.9%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                           |                                |             |             |             |             |             |              |
|--------------------|---------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>3.850</b>              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Port Renfrew Sewer</b> |                                |             |             |             |             |             |              |

**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 | \$65,000        | \$65,000        | \$150,000        | \$1,350,000        | \$400,000        | \$0        | \$1,965,000        |
| Vehicles              | V | \$0             | \$0             | \$0              | \$0                | \$0              | \$0        | \$0                |
|                       |   | <b>\$65,000</b> | <b>\$65,000</b> | <b>\$150,000</b> | <b>\$1,350,000</b> | <b>\$400,000</b> | <b>\$0</b> | <b>\$1,965,000</b> |
|                       |   | <b>\$65,000</b> | <b>\$65,000</b> | <b>\$150,000</b> | <b>\$1,350,000</b> | <b>\$400,000</b> | <b>\$0</b> | <b>\$1,965,000</b> |

**SOURCE OF FUNDS**

|                                 |       |                 |                 |                  |                    |                  |            |                    |
|---------------------------------|-------|-----------------|-----------------|------------------|--------------------|------------------|------------|--------------------|
| Capital Funds on Hand           | Cap   | \$0             | \$0             | \$0              | \$0                | \$0              | \$0        | \$0                |
| Debenture Debt (New Debt Only)  | Debt  | \$0             | \$0             | \$150,000        | \$1,350,000        | \$400,000        | \$0        | \$1,900,000        |
| Equipment Replacement Fund      | ERF   | \$0             | \$0             | \$0              | \$0                | \$0              | \$0        | \$0                |
| Grants (Federal, Provincial)    | Grant | \$50,000        | \$50,000        | \$0              | \$0                | \$0              | \$0        | \$50,000           |
| Donations / Third Party Funding | Other | \$0             | \$0             | \$0              | \$0                | \$0              | \$0        | \$0                |
| Reserve Fund                    | Res   | \$15,000        | \$15,000        | \$0              | \$0                | \$0              | \$0        | \$15,000           |
|                                 |       | <b>\$65,000</b> | <b>\$65,000</b> | <b>\$150,000</b> | <b>\$1,350,000</b> | <b>\$400,000</b> | <b>\$0</b> | <b>\$1,965,000</b> |
|                                 |       | <b>\$65,000</b> | <b>\$65,000</b> | <b>\$150,000</b> | <b>\$1,350,000</b> | <b>\$400,000</b> | <b>\$0</b> | <b>\$1,965,000</b> |

CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>         Project number format is "yy-##"<br/>         "yy" is the last two digits of the year the project is planned to start.<br/>         "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>               | <p><b>Capital Project Description</b><br/>         Briefly describe project scope and service benefits.<br/>         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><b>Carryforward from 2022</b><br/>         Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>  | <p><b>Project Drivers</b><br/> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/> <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/> <b>Emergency</b> = Project is required for health or safety reasons.<br/> <b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/> <b>Study</b> - Expenditure for feasibility and business case report.<br/> <b>New</b> - Expenditure for new asset only<br/> <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/> <b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>         Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>         Debt = Debenture Debt (new debt only)<br/>         ERF = Equipment Replacement Fund<br/>         Grant = Grants (Federal, Provincial)<br/>         Cap = Capital Funds on Hand<br/>         Other = Donations / Third Party Funding<br/>         Res = Reserve Fund<br/>         STLoan = Short Term Loans<br/>         WU - Water Utility<br/>         If there is more than one funding source, use additional rows for the project.</p>         | <p><b>Long-term Planning</b><br/> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/> <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/> <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/> <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>         Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>  | <p><b>Asset Class</b><br/> <b>L</b> - Land<br/> <b>S</b> - Engineering Structure<br/> <b>B</b> - Buildings<br/> <b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>         Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>         Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>         Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>         Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 3.850

Service Name: Port Renfrew Sewer

| Project List and Budget |                          |  |   |                      |             |                |                        |                 |                  |                    |                  |            |                    |
|-------------------------|--------------------------|--|---|----------------------|-------------|----------------|------------------------|-----------------|------------------|--------------------|------------------|------------|--------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                                    | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024             | 2025               | 2026             | 2027       | 5 - Year Total     |
| 22-01                   | Replacement              | Genset Upgrade   | A new genset is required to provide standby power for the whole WWTP.   | \$60,000             | S           | Grant          | \$50,000               | \$50,000        | \$0              | \$0                | \$0              | \$0        | \$50,000           |
| 22-02                   | Renewal                  | Alternative Approval Process                             | Based on information in the Options Study (Z1-02), carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases).   | \$15,000             | S           | Res            | \$15,000               | \$15,000        | \$0              | \$0                | \$0              | \$0        | \$15,000           |
| 23-01                   | Replacement              | Phase 1 - System Renewal - Outfall and Sewer Replacement | Design and install new, deeper, longer outfall into the ocean away from the mouth of the San Juan River. In addition, acquire/rezone land for new WWTP location and replace leaky/failed sewers to lower inflow and infiltration. | \$1,500,000          | S           | Debt           | \$0                    | \$0             | \$150,000        | \$1,350,000        | \$0              | \$0        | \$1,500,000        |
| 25-01                   | Renewal                  | Phase 2 - System Renewal - New WWTP and Pump Station     | Design a new packaged WWTP out of the Tsunami Zone to meet regulatory requirements and upgrade the Beach Camp Pump Station to pump to the new WWTP (design complete in 2025, construction is anticipated to start in 2027).       | \$400,000            | S           | Debt           | \$0                    | \$0             | \$0              | \$0                | \$400,000        | \$0        | \$400,000          |
|                         |                          |  |   |                      |             |                |                        |                 |                  |                    |                  |            |                    |
|                         |                          |  |   |                      |             |                |                        |                 |                  |                    |                  |            |                    |
|                         |                          |  |   |                      |             |                |                        |                 |                  |                    |                  |            |                    |
|                         |                          |  |   |                      |             |                |                        |                 |                  |                    |                  |            |                    |
|                         |                          |  |   |                      |             |                |                        |                 |                  |                    |                  |            |                    |
| <b>GRAND TOTAL</b>      |                          |  |   | <b>\$1,975,000</b>   |             |                | <b>\$65,000</b>        | <b>\$65,000</b> | <b>\$150,000</b> | <b>\$1,350,000</b> | <b>\$400,000</b> | <b>\$0</b> | <b>\$1,965,000</b> |

**Service:** 3.850 Port Renfrew Sewer

**Project Number** 22-01

**Capital Project Title** Genset Upgrade

**Capital Project Description** A new genset is required to provide standby power for the whole WWTP.

**Project Rationale** The existing genset only provides standby power for the influent pumps. During a power outage the blowers do not operate and this is out of compliance with the regulations. A new genset is required to provide standby power for the whole WWTP.

**Project Number** 22-02

**Capital Project Title** Alternative Approval Process

**Capital Project Description** Based on information in the Options Study (21-02), carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases).

**Project Rationale** Based on information in the Options Study (21-02), carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases).

**Project Number** 23-01

**Capital Project Title** Phase 1 - System Renewal - Outfall and Sewer Replacement

**Capital Project Description** Design and install new, deeper, longer outfall into the ocean away from the mouth of the San Juan River. In addition, acquire/rezone land for new WWTP location and replace leaky/failed sewers to lower inflow and infiltration.

**Project Rationale** Install new, deeper, longer outfall into the ocean away from the mouth of the San Juan River. In addition, acquire/rezone land for new WWTP location and replace leaky/failed sewers to lower inflow and infiltration. Design the outfall/sewer upgrades and obtain regulatory and First Nation approvals in 2023, and install the outfall/sewers in 2024.

**Project Number** 25-01

**Capital Project Title** Phase 2 - System Renewal - New WWTP and Pump Station

**Capital Project Description** Design a new packaged WWTP out of the Tsunami Zone to meet regulatory requirements and upgrade the Beach Camp Pump Station to pump to the new WWTP (design complete in 2025, construction is anticipated to start in 2027).

**Project Rationale** Install a new packaged WWTP out of the Tsunami Zone to meet regulatory requirements and upgrade the Beach Camp Pump Station to pump to the new WWTP. The plant is to be designed so that additional modules can be added for increased capacity as the septic systems are converted into the sewer service and the community grows. Commence with design in 2025 and construction in 2027 or when grants and funds from developers are received.

**Port Renfrew Sewer**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund | 4,349            | 8,349         | 12,349        | 16,349        | 20,349        | 26,349        |
| Capital Reserve Fund   | 24,618           | 27,618        | 47,618        | 52,618        | 54,618        | 66,618        |
| <b>Total</b>           | <b>28,967</b>    | <b>35,967</b> | <b>59,967</b> | <b>68,967</b> | <b>74,967</b> | <b>92,967</b> |

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1500<br>105537 | Esimated     | Budget       |               |               |               |               |
|--------------------------|----------------|--------------|--------------|---------------|---------------|---------------|---------------|
|                          |                | 2022         | 2023         | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 349          | 4,349        | 8,349         | 12,349        | 16,349        | 20,349        |
| Transfer from Ops Budget |                | 4,000        | 4,000        | 4,000         | 4,000         | 4,000         | 6,000         |
| Transfer to Ops Budget   |                | -            | -            | -             | -             | -             | -             |
| Interest Income          |                | -            |              |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>4,349</b> | <b>8,349</b> | <b>12,349</b> | <b>16,349</b> | <b>20,349</b> | <b>26,349</b> |

### Assumptions/Background:

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1044<br>101388 | Esimated      | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 7,612         | 24,618        | 27,618        | 47,618        | 52,618        | 54,618        |
| Transfer from Ops Budget |                | 17,006        | 18,000        | 20,000        | 5,000         | 2,000         | 12,000        |
| Transfer to Cap Fund     |                | -             | (15,000)      | -             | -             | -             | -             |
| Transfer from Cap Fund   |                | -             |               |               |               |               |               |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>24,618</b> | <b>27,618</b> | <b>47,618</b> | <b>52,618</b> | <b>54,618</b> | <b>66,618</b> |

### Assumptions/Background:

Transfer as much as operating budget will allow.

**Appendix B-1: Requisition Summary (SSI)**

| Electoral Area                         | Salt Spring Island                       | Provisional        |                   | Cost per Avg. Res Asst/ Parcel |                   | 2022             |             | Cost per Avg. Res Asst/ Parcel |             | Change in Requisition |   | Change in cost per avg household/Parcel |  |
|--|--|--------------------|-------------------|--------------------------------|-------------------|------------------|-------------|--------------------------------|-------------|-----------------------|---|---|--|
|  |  | 2023               |                   |                                |                   | 2022             |             | \$                             | %           | \$                    | % |   |  |
| 1.010                                  | Legislative & General Government         | 371,322            | 56.03             | 362,408                        | 54.69             | 8,914            | 2.5%        | 1.35                           | 2.5%        |                       |   |   |  |
| 1.101                                  | G.I.S.                                   | 4,245              | 0.64              | 4,135                          | 0.62              | 110              | 2.7%        | 0.02                           | 2.7%        |                       |   |   |  |
| 1.112                                  | Regional Grant in Aid                    | 516                | 0.08              | -                              | -                 | 516              | 100.0%      | 0.08                           | 100.0%      |                       |   |   |  |
| 1.224                                  | Community Health - Homeless Sec.         | 16,199             | 2.44              | 20,941                         | 3.16              | (4,742)          | -22.6%      | (0.72)                         | -22.6%      |                       |   |   |  |
| 1.280                                  | Regional Parks                           | 547,792            | 82.66             | 531,796                        | 80.25             | 15,996           | 3.0%        | 2.41                           | 3.0%        |                       |   |   |  |
| 1.280A                                 | Regional Parks - Land Acquisition        | -                  | -                 | 2,753                          | 0.42              | (2,753)          | -100.0%     | (0.42)                         | -100.0%     |                       |   |   |  |
| 1.309                                  | Climate Action and Adaptation            | 54,046             | 8.16              | 44,223                         | 6.67              | 9,823            | 22.2%       | 1.48                           | 22.2%       |                       |   |   |  |
| 1.310                                  | Land Banking & Housing                   | 50,920             | 7.68              | 49,710                         | 7.50              | 1,210            | 2.4%        | 0.18                           | 2.4%        |                       |   |   |  |
| 1.324                                  | Regional Planning Service                | 42,255             | 6.38              | 41,078                         | 6.20              | 1,177            | 2.9%        | 0.18                           | 2.9%        |                       |   |   |  |
| 1.335                                  | Geo-Spatial Referencing System           | 5,552              | 0.84              | 5,449                          | 0.82              | 103              | 1.9%        | 0.02                           | 1.9%        |                       |   |   |  |
| 1.374                                  | Regional Emergency Program Support       | 4,277              | 0.65              | 4,153                          | 0.63              | 125              | 3.0%        | 0.02                           | 3.0%        |                       |   |   |  |
| 1.375                                  | Hazardous Material Incident Response     | 10,479             | 1.58              | 10,174                         | 1.54              | 305              | 3.0%        | 0.05                           | 3.0%        |                       |   |   |  |
| 1.911                                  | Call Answer                              | 5,184              | 0.78              | 5,033                          | 0.76              | 151              | 3.0%        | 0.02                           | 3.0%        |                       |   |   |  |
| 1.921                                  | Regional CREST Contribution              | 49,247             | 7.43              | 47,812                         | 7.22              | 1,434            | 3.0%        | 0.22                           | 3.0%        |                       |   |   |  |
| <b>Total Regional</b>                  |  | <b>1,162,036</b>   | <b>\$175.35</b>   | <b>\$1,129,666</b>             | <b>\$170.47</b>   | <b>\$32,370</b>  | <b>2.9%</b> | <b>\$4.88</b>                  | <b>2.9%</b> |                       |   |   |  |
| 1.230                                  | Traffic Safety Commission                | 2,618              | 0.40              | 2,618                          | 0.40              | -                | 0.0%        | -                              | 0.0%        |                       |   |   |  |
| 1.311                                  | Regional Housing Trust Fund              | 37,699             | 5.69              | 35,984                         | 5.43              | 1,715            | 4.8%        | 0.26                           | 4.8%        |                       |   |   |  |
| 1.313                                  | Animal Care Services                     | 129,000            | 19.47             | 125,243                        | 18.90             | 3,757            | 3.0%        | 0.57                           | 3.0%        |                       |   |   |  |
| 1.913                                  | Fire Dispatch                            | 77,030             | 11.62             | 74,842                         | 11.29             | 2,188            | 2.9%        | 0.33                           | 2.9%        |                       |   |   |  |
| <b>Total Sub-Regional</b>              |  | <b>\$246,347</b>   | <b>\$37.17</b>    | <b>\$238,686</b>               | <b>\$36.02</b>    | <b>\$7,660</b>   | <b>3.2%</b> | <b>\$1.16</b>                  | <b>3.2%</b> |                       |   |   |  |
| 1.103                                  | Elections                                | 28,131             | 4.25              | 28,132                         | 4.25              | (0)              | 0.0%        | (0.00)                         | 0.0%        |                       |   |   |  |
| 1.104                                  | U.B.C.M.                                 | 5,319              | 0.80              | 5,164                          | 0.78              | 155              | 3.0%        | 0.02                           | 3.0%        |                       |   |   |  |
| 1.318                                  | Building Inspection                      | 205,887            | 31.07             | 199,891                        | 30.16             | 5,996            | 3.0%        | 0.90                           | 3.0%        |                       |   |   |  |
| 1.320                                  | Noise Control                            | 18,025             | 2.72              | 17,493                         | 2.64              | 532              | 3.0%        | 0.08                           | 3.0%        |                       |   |   |  |
| 1.322                                  | Nuisances & Unsanitary Premises          | 24,084             | 3.63              | 23,375                         | 3.53              | 710              | 3.0%        | 0.11                           | 3.0%        |                       |   |   |  |
| 1.372                                  | Electoral Area Emergency Program         | 67,068             | 10.12             | 65,114                         | 9.83              | 1,955            | 3.0%        | 0.29                           | 3.0%        |                       |   |   |  |
| <b>Total Joint Electoral Area</b>      |  | <b>\$348,515</b>   | <b>\$52.59</b>    | <b>\$339,168</b>               | <b>\$51.18</b>    | <b>\$9,347</b>   | <b>2.8%</b> | <b>\$1.41</b>                  | <b>2.8%</b> |                       |   |   |  |
| 1.111                                  | Electoral Area Admin Exp-SSI             | 536,447            | 80.95             | 517,490                        | 78.09             | 18,957           | 3.7%        | 2.86                           | 3.7%        |                       |   |   |  |
| 1.116                                  | Grants in Aid - Salt Spring Island       | 36,558             | 5.52              | 50,056                         | 7.55              | (13,498)         | -27.0%      | (2.04)                         | -27.0%      |                       |   |   |  |
| 1.124                                  | SSI Economic Development Commission      | 121,721            | 18.37             | 98,237                         | 14.82             | 23,484           | 23.9%       | 3.54                           | 23.9%       |                       |   |   |  |
| 1.141                                  | Salt Spring Island Public Library        | 685,683            | 103.47            | 663,620                        | 100.14            | 22,063           | 3.3%        | 3.33                           | 3.3%        |                       |   |   |  |
| 1.236                                  | Salt Spring Island Fernwood Dock         | 25,888             | 5.69              | 25,679                         | 5.64              | 209              | 0.8%        | 0.05                           | 0.8%        |                       |   |   |  |
| 1.238A                                 | Community Transit (S.S.I.)               | 223,600            | 33.74             | 194,711                        | 29.38             | 28,889           | 14.8%       | 4.36                           | 14.8%       |                       |   |   |  |
| 1.238B                                 | Community Transportation (S.S.I.)        | 162,826            | 24.57             | 171,045                        | 25.81             | (8,219)          | -4.8%       | (1.24)                         | -4.8%       |                       |   |   |  |
| 1.299                                  | Salt Spring Island Arts                  | 122,519            | 18.49             | 121,677                        | 18.36             | 842              | 0.7%        | 0.13                           | 0.7%        |                       |   |   |  |
| 1.316                                  | SSI House Numbering                      | 9,849              | 1.49              | 9,586                          | 1.45              | 263              | 2.7%        | 0.04                           | 2.7%        |                       |   |   |  |
| 1.342                                  | SSI Livestock Injury Compensation        | 3,158              | 0.48              | 3,150                          | 0.48              | 8                | 0.3%        | 0.00                           | 0.3%        |                       |   |   |  |
| 1.371                                  | S.S.I. Emergency Program                 | 126,745            | 19.13             | 127,913                        | 19.30             | (1,168)          | -0.9%       | (0.18)                         | -0.9%       |                       |   |   |  |
| 1.378                                  | SSI Search and Rescue                    | 25,704             | 3.88              | 24,955                         | 3.77              | 749              | 3.0%        | 0.11                           | 3.0%        |                       |   |   |  |
| 1.455                                  | Salt Spring Island Community Parks       | 548,862            | 82.82             | 458,072                        | 69.12             | 90,790           | 19.8%       | 13.70                          | 19.8%       |                       |   |   |  |
| 1.458                                  | Salt Spring Island Community Rec         | 60,330             | 9.10              | 54,582                         | 8.24              | 5,748            | 10.5%       | 0.87                           | 10.5%       |                       |   |   |  |
| 1.459                                  | Salt Spring Island Park, Land & Rec Prog | 1,574,097          | 237.54            | 1,548,095                      | 233.61            | 26,002           | 1.7%        | 3.92                           | 1.7%        |                       |   |   |  |
| 1.535                                  | Stormwater Quality Management - S.S.I.   | 23,778             | 3.59              | 27,940                         | 4.22              | (4,162)          | -14.9%      | (0.63)                         | -14.9%      |                       |   |   |  |
| 1.925                                  | Emergency Comm - Crest - S.S.I.          | 146,533            | 22.11             | 142,827                        | 21.55             | 3,706            | 2.6%        | 0.56                           | 2.6%        |                       |   |   |  |
| 3.705                                  | S.S.I. Liquid Waste Disposal**           | 386,975            | 66.42             | 375,768                        | 64.50             | 11,207           | 3.0%        | 1.92                           | 3.0%        |                       |   |   |  |
| <b>Total SSI Electoral Area</b>        |  | <b>\$4,821,273</b> | <b>\$737.35</b>   | <b>\$4,615,403</b>             | <b>\$706.03</b>   | <b>\$205,870</b> | <b>4.5%</b> | <b>\$31.31</b>                 | <b>4.4%</b> |                       |   |   |  |
| <b>Total Capital Regional District</b> |  | <b>\$6,578,170</b> | <b>\$1,002.47</b> | <b>\$6,322,923</b>             | <b>\$963.70</b>   | <b>\$255,247</b> | <b>4.0%</b> | <b>\$38.76</b>                 | <b>4.0%</b> |                       |   |   |  |
| Cost/average residential property      |  | \$1,002.47         |                   | \$963.70                       |                   | \$38.76          |             |                                |             |                       |   |   |  |
| CRHD                                   | Capital Regional Hospital District       | 910,900            | 137.46            | 910,629                        | 137.42            | 271              | 0.0%        | 0.04                           | 0.0%        |                       |   |   |  |
| <b>Total CRD and CRHD</b>              |  | <b>\$7,489,070</b> | <b>\$1,139.92</b> | <b>\$7,233,552</b>             | <b>\$1,101.12</b> | <b>\$255,518</b> | <b>3.5%</b> | <b>\$38.81</b>                 | <b>3.5%</b> |                       |   |   |  |

Average residential assessment - 2022 **\$977,176** **\$977,176**

| Major Impacts (Changes in \$/Avg HH >+/-\$.00) | Change in Requisition |             | Change in Avg HH |             |
|--|-----------------------|-------------|------------------|-------------|
|  | \$                    | %           | \$               | %           |
| <b>REGIONAL</b>                                |                       |             |                  |             |
| Legislative & General Government               | 8,914                 | 0.1%        | 1.35             | 0.1%        |
| Regional Parks                                 | 15,996                | 0.2%        | 2.41             | 0.2%        |
| Climate Action and Adaptation                  | 9,823                 | 0.1%        | 1.48             | 0.1%        |
| <b>SSI EA</b>                                  |                       |             |                  |             |
| Electoral Area Admin Exp-SSI                   | 18,957                | 0.3%        | 2.86             | 0.3%        |
| SSI Economic Development Commission            | 23,484                | 0.3%        | 3.54             | 0.3%        |
| Salt Spring Island Public Library              | 22,063                | 0.3%        | 3.33             | 0.3%        |
| Community Transit (S.S.I.)                     | 28,889                | 0.4%        | 4.36             | 0.4%        |
| Salt Spring Island Community Parks             | 90,790                | 1.3%        | 13.70            | 1.2%        |
| Salt Spring Island Park, Land & Rec Prog       | 26,002                | 0.4%        | 3.92             | 0.4%        |
| S.S.I. Liquid Waste Disposal**                 | 11,207                | 0.2%        | 1.92             | 0.2%        |
| <b>Capital Regional Hospital District</b>      | 271                   | 0.0%        | 0.04             | 0.0%        |
| Other  | (878)                 | 0.0%        | (0.12)           | 0.0%        |
| <b>Total</b>                                   | <b>255,518</b>        | <b>3.5%</b> | <b>38.81</b>     | <b>3.5%</b> |



| Salt Spring Island<br>Local/Specified/Defined Services |   | Provisional<br>2023 | Cost per Avg.<br>Res Asst/<br>Parcel | 2022           | Cost per Avg.<br>Res Asst/<br>Parcel | Change in Requisition |        | Change in cost per avg<br>household/Parcel |        |
|--|---|---------------------|--------------------------------------|----------------|--------------------------------------|-----------------------|--------|--|--------|
|  |   |                     |                                      |                |                                      | \$                    | %      | \$   | %      |
| 1.234  | Salt Spring Island Street Lighting              | 27,468              | 4.25                                 | 26,668         | 4.13                                 | 800                   | 3.00%  | 0.12                                       | 3.00%  |
| 2.620  | SSI Highland Water System                       | 30,801              | 128.82                               | 30,832         | 128.95                               | (31)                  | -0.10% | (0.13)                                     | -0.10% |
| 2.621  | Highland / Fernwood Water - SSI                 | 75,000              | 237.06                               | 75,000         | 237.06                               | -                     | 0.00%  | -  | 0.00%  |
| 2.624  | Beddis Water                                    | 90,318              | 680.07                               | 74,960         | 564.43                               | 15,358                | 20.5%  | 115.64                                     | 20.5%  |
| 2.626  | Fulford Water                                   | 48,925              | 398.58                               | 47,500         | 386.97                               | 1,425                 | 3.00%  | 11.61                                      | 3.00%  |
| 2.628  | Cedar Lane Water                                | 16,200              | 307.96                               | 15,000         | 285.14                               | 1,200                 | 8.0%   | 22.81                                      | 8.0%   |
| 2.660  | Fernwood Water                                  | 14,371              | 179.24                               | 14,413         | 179.76                               | (42)                  | -0.29% | (0.52)                                     | -0.29% |
| 3.755  | Regional Source Control - Maliview/Ganges Sewer | 6,786               | \$16.54                              | 6,588          | \$16.06                              | 198                   | 3.00%  | 0.48                                       | 3.00%  |
| 3.810  | Ganges Sewer                                    | 59,891              | 148.17                               | 58,147         | 143.86                               | 1,744                 | 3.00%  | 4.31                                       | 3.00%  |
| 3.820  | Maliview Estates Sewer System                   | 4,900               | 52.02                                | 4,760          | 50.54                                | 140                   | 2.94%  | 1.49                                       | 2.94%  |
| <b>Total Local/Specified/Defined Services</b>          |   | <b>374,660</b>      |                                      | <b>353,868</b> |                                      | <b>20,792</b>         |        |  |        |

Average residential assessment - 2022

\$977,176

\$977,176

## Appendix B-2

### Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 3.0% and +/- \$20,000)

| SSI Services +/- 3.0% and +/- \$20,000                     | Gross Expenditure 2023 | Gross Expenditure 2022 | Changes \$     | Changes %    | Main Budget Driver   |
|--|------------------------|------------------------|----------------|--------------|--|
| 1.116 - Grant-in-Aid - SSI                                 | 75,935                 | 106,961                | (31,026)       | -29.0%       | • One-time expense in 2022 funded by \$35k COVID 19 Safe Restart Grant   |
| 1.124 - SSI Economic Development Commission                | 142,331                | 100,822                | 41,509         | 41.2%        | • Annualization of Economic Development Coordinator (EDC), \$20k<br>• One-time contribution to NGOs, \$20k - funded by Operating Reserve Fund (ORF)  |
| 1.141 - Salt Spring Island Public Library                  | 687,239                | 665,268                | 21,971         | 3.3%         | • Increased contribution to SSI Public Library   |
| 1.238A - Community Transit - SSI                           | 566,223                | 507,996                | 58,227         | 11.5%        | • Higher BC Transit costs (fuel, maintenance, and lease fees), \$35k<br>• Increased transfer to Capital Reserve Fund (CRF) to support capital plan, \$20k  |
| 1.459 - Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog | 2,110,175              | 1,988,640              | 121,535        | 6.1%         | • Annualization of SSI Community Centre expenses, IBC 13a-1.5, \$60k (offset by program revenue)<br>• Salary increase for contract changes and additional auxiliary staff for pool to open on Sundays, \$69k |
| 3.705 - S.S.I. Liquid Waste Disposal                       | 1,038,365              | 991,525                | 46,840         | 4.7%         | • Increased sludge hauling costs due to increased disposal costs and volume, \$35k<br>• 2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS), \$10k for service delivery                                  |
| <b>Total Salt Spring Island Electoral Area</b>             | <b>4,620,268</b>       | <b>4,361,212</b>       | <b>259,056</b> | <b>5.9%</b>  |  |
| 2.624 - Beddis Water                                       | 317,178                | 270,499                | 46,679         | 17.3%        | • Increased transfer to Capital Reserve Fund (CRF) to support capital plan   |
| 3.810 - Ganges Sewer                                       | 1,187,263              | 1,085,199              | 102,064        | 9.4%         | • One-time cyclical maintenance in 2023, \$80k - funded by Operating Reserve Fund (ORF)<br>• 2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS) \$23k for service delivery                              |
| <b>Total Local/Specified/Defined Area</b>                  | <b>1,504,441</b>       | <b>1,355,698</b>       | <b>148,743</b> | <b>11.0%</b> |  |
| Other (Services not meeting criteria above)                | 4,154,933              | 4,143,576              | 11,357         | 0.3%         |  |
| <b>Total Salt Spring Island</b>                            | <b>10,279,642</b>      | <b>9,860,486</b>       | <b>419,156</b> | <b>4.3%</b>  |  |

### Salt Spring Island - Operating Budget by Expenditure Type (in \$ millions)

| Expenditure Type                | Provisional Plan \$M 2023 | Financial Plan \$M* 2022 | Changes \$M | Changes %   |
|---------------------------------|---------------------------|--------------------------|-------------|-------------|
| Operations                      | 8.64                      | 8.31                     | 0.33        | 4.0%        |
| Capital Funding                 | -                         | -                        | -           | -           |
| Debt Servicing                  | 0.71                      | 0.70                     | 0.01        | 1.4%        |
| Transfer to Reserves            | 0.93                      | 0.85                     | 0.08        | 9.4%        |
| <b>Total Salt Spring Island</b> | <b>10.28</b>              | <b>9.86</b>              | <b>0.42</b> | <b>4.3%</b> |

\*Based on Amendment Financial Plan (Bylaw No. 4498)

**Appendix B-3**

**Salt Spring Islands 2023 Major Capital Projects ≥ \$100,000**

| SERVICE AREA  | \$('000) | FUNDING SOURCE          |
|---|----------|-------------------------|
| <b>Planning &amp; Development</b>   |          |                         |
| <b>1.238B SSI Community Transportation</b>                                  |          |                         |
| Construction Program for Pathway Network                                    | 200      | Grants                  |
| <b>Recreation &amp; Cultural Services</b>                                   |          |                         |
| <b>1.459 SSI Park Land &amp; Rec</b>  |          |                         |
| Sport Field Development   | 390      | Grants, Reserve         |
| Feasibility study, design & construction of a new park maintenance facility | 100      | Reserves                |
| Designs and replacement of pool electrical                                  | 250      | Grants, Reserve         |
| <b>Water</b>  |          |                         |
| <b>2.621 Highland/Fernwood Water</b>  |          |                         |
| Replace DAF waste Pump Construction   | 129      | Grants, Capital on hand |
| Design and Construction of back up power system                             | 240      | Grants                  |
| <b>2.622 Cedars of Tuam Water</b>   |          |                         |
| Design and construct new well and dist. System                              | 270      | Grants, Debt            |
| <b>2.626 Fulford Water</b>  |          |                         |
| Water main assessment & replacement strategy and detailed design            | 270      | Grants, Capital on hand |
| <b>2.628 Cedar Lane Water</b>   |          |                         |
| WTP Manganese removal construction  | 165      | Debt, Grants            |
| <b>Sewer</b>  |          |                         |
| <b>3.820 Maliview Estates Sewer</b>   |          |                         |
| Upgrading current RBC process WWTP to MBBR process                          | 2,010    | Grants, Debt            |
| Collection system repairs and/or renewal                                    | 200      | Grants, Debt            |
| I&I program (MOE Requirement)   | 120      | Debt                    |

|                                    |              |
|------------------------------------|--------------|
| Total Projects ≥ \$100K            | 4,344        |
| Total Projects < \$100K            | 1,874        |
| <b>Total 2023 Capital Projects</b> | <b>6,218</b> |

## Appendix B-4

| CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI<br>2023 |   |                     |                |                |                       |               | Schedule B - Extract |                       |                |                     |                  |                  |          |       |                  |
|--|---|---------------------|----------------|----------------|-----------------------|---------------|----------------------|-----------------------|----------------|---------------------|------------------|------------------|----------|-------|------------------|
| Service #  | Service Name                            | CAPITAL EXPENDITURE |                |                |                       |               | TOTAL                | SOURCE OF FUNDING     |                |                     |                  |                  |          |       |                  |
|  |   | Equipment           | Vehicles       | Buildings      | Engineered Structures | Land          |                      | Capital Funds on Hand | Debt           | Equipment Repl Fund | Grants           | Capital Reserves | Other    | TOTAL |                  |
| 1.111  | SSI Admin. Expenditures                 | 8,900               |                |                |                       |               | 8,900                |                       |                | 8,900               |                  |                  |          |       | 8,900            |
| 1.141  | SSI Public Library                      |                     |                | 10,000         |                       |               | 10,000               |                       |                |                     |                  | 10,000           |          |       | 10,000           |
| 1.236  | SSI Small Craft Harbour (Fernwood Dock) |                     |                |                | 53,000                |               | 53,000               |                       |                |                     |                  | 53,000           |          |       | 53,000           |
| 1.238A   | Community Transit (SSI)                 |                     |                |                | 50,000                |               | 50,000               |                       |                |                     |                  | 50,000           |          |       | 50,000           |
| 1.238B   | Community Transportation (SSI)          | 45,000              |                |                | 370,000               |               | 415,000              |                       |                | 212,500             |                  | 202,500          |          |       | 415,000          |
| 1.318  | Building Inspection                     | 14,212              | 22,000         |                |                       |               | 36,212               |                       |                | 36,212              |                  |                  |          |       | 36,212           |
| 1.371  | SSI Emergency Program                   | 19,317              |                |                |                       |               | 19,317               |                       |                |                     |                  | 19,317           |          |       | 19,317           |
| 1.455  | SSI Community Parks                     | 30,000              | 75,000         |                | 145,000               |               | 250,000              |                       |                | 30,000              | 105,000          | 115,000          |          |       | 250,000          |
| 1.458  | SSI Community Recreation                | 10,000              |                |                | 30,000                |               | 40,000               |                       |                | 5,000               |                  | 35,000           |          |       | 40,000           |
| 1.459  | SSI Park Land & Rec Programs            | 362,500             | 40,000         | 240,000        | 390,000               | 45,000        | 1,077,500            |                       |                | 52,500              | 565,000          | 460,000          |          |       | 1,077,500        |
| 2.620  | Highland Water (SSI)                    |                     |                |                | 70,000                |               | 70,000               | 70,000                |                |                     |                  |                  |          |       | 70,000           |
| 2.621  | Highland & Fernwood Water (SSI)         | 40,000              |                |                | 504,000               |               | 544,000              | 59,000                |                |                     | 420,000          | 65,000           |          |       | 544,000          |
| 2.622  | Cedars of Tuam Water (SSI)              |                     |                |                | 270,000               |               | 270,000              |                       | 92,000         |                     | 178,000          |                  |          |       | 270,000          |
| 2.624  | Beddis Water (SSI)                      | 39,000              |                |                | 135,000               |               | 174,000              |                       |                |                     | 102,000          | 72,000           |          |       | 174,000          |
| 2.626  | Fulford Water (SSI)                     | 66,100              |                |                | 270,000               |               | 336,100              | 70,000                |                |                     | 260,000          | 6,100            |          |       | 336,100          |
| 2.628  | Cedar Lane Water (SSI)                  | 22,000              |                |                | 165,000               |               | 187,000              |                       | 90,000         |                     | 95,000           | 2,000            |          |       | 187,000          |
| 3.705  | SSI Septage / Composting                |                     |                |                | 35,000                |               | 35,000               |                       |                |                     |                  | 35,000           |          |       | 35,000           |
| 3.810  | Ganges Sewer Utility (SSI)              |                     | 77,000         |                | 235,000               |               | 312,000              | 50,000                |                |                     | 182,000          | 80,000           |          |       | 312,000          |
| 3.820  | Maliview Sewer Utility (SSI)            |                     |                |                | 2,330,000             |               | 2,330,000            |                       | 341,000        |                     | 1,989,000        |                  |          |       | 2,330,000        |
| <b>TOTAL</b>   |   | <b>657,029</b>      | <b>214,000</b> | <b>250,000</b> | <b>5,052,000</b>      | <b>45,000</b> | <b>6,218,029</b>     | <b>249,000</b>        | <b>523,000</b> | <b>132,612</b>      | <b>4,108,500</b> | <b>1,204,917</b> | <b>-</b> |       | <b>6,218,029</b> |

## **Appendix B-5: SSI Service Budgets**

### **JOINTLY FUNDED SERVICES**

**1.103 Elections**

**1.104 UBCM**

**1.318 Building Inspection**

**1.320 Noise Control**

**1.322 Nuisance & Unsightly Premises**

**1.372 EA Emergency Coordination**

### **SALT SPRING ISLANDS**

**1.111 SSI Administration**

**1.116 SSI Grants in Aid**

**1.124 SSI Economic Development**

**1.141 SSI Public Library**

**1.234 SSI Street Lighting**

**1.236 Fernwood Dock**

**1.238A Community Transit**

**1.238B Community Transportation**

**1.299 SSI Arts**

**1.316 SSI Building Numbering**

**1.342 Livestock Injury Compensation**

**1.371 SSI Emergency Program**

**1.378 SSI Search and Rescue**

## **Appendix B-5: SSI Service Budgets**

**1.45X SSI Parks & Recreation**

**1.455 SSI Parks**

**1.458 SSI Recreation**

**1.459 SSI Pool & Parks Land**

**1.535 Stormwater Quality Management**

**1.925 SSI Emergency Comm-CREST**

**2.620 Highland Water**

**2.621 Highland/Fernwood Water**

**2.622 Cedars of Tuam Water**

**2.624 Beddis Water**

**2.626 Fulford Water**

**2.628 Cedar Lane Water**

**2.660 Fernwood Water**

**3.705 Septage/Composting**

**3.810 Ganges Sewer**

**3.820 Maliview Sewer**

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Elections**

### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.103 Elections**

**Committee: Electoral Areas**

**DEFINITION:**

To maintain voters lists for electoral areas and to undertake elections as required (Sec. 787(b) Municipal Act - SLP February 1, 1966).

**PARTICIPATION:**

All electoral areas on the basis of converted hospital assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition and contribution from Islands Trust.



| 1.103 - Elections                                | 2022             |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                  |                 |
|--|------------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|------------------|-----------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026             | 2027            |
| <u>OPERATING COSTS</u>                           |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Electoral Area Elections                         | 162,500          | 162,500          | -               | -            | -        | -               | -                  | -               | 177,620          | -               |
| Islands Trust                                    | 74,900           | 74,900           | -               | -            | -        | -               | -                  | -               | 81,870           | -               |
| Allocations and Insurance                        | 32               | 32               | 380             | -            | -        | 380             | 400                | 420             | 13,038           | 460             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>237,432</b>   | <b>237,432</b>   | <b>380</b>      | <b>-</b>     | <b>-</b> | <b>380</b>      | <b>400</b>         | <b>420</b>      | <b>272,528</b>   | <b>460</b>      |
| *Percentage Increase over prior year             |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| <u>CAPITAL / RESERVE</u>                         |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Transfer to Operating Reserve Fund               | 25,500           | 25,500           | 65,200          | -            | -        | 65,200          | 65,200             | 65,200          | -                | 65,200          |
| <b>TOTAL COSTS</b>                               | <b>262,932</b>   | <b>262,932</b>   | <b>65,580</b>   | <b>-</b>     | <b>-</b> | <b>65,580</b>   | <b>65,600</b>      | <b>65,620</b>   | <b>272,528</b>   | <b>65,660</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Transfer from Operating Reserve Fund             | (122,457)        | (122,457)        | -               | -            | -        | -               | -                  | -               | (125,038)        | -               |
| Recovery from Islands Trust                      | (74,900)         | (74,900)         | -               | -            | -        | -               | -                  | -               | (81,870)         | -               |
| Other Income                                     | (84)             | (84)             | (90)            | -            | -        | (90)            | (90)               | (90)            | (90)             | (90)            |
| <b>TOTAL REVENUE</b>                             | <b>(197,441)</b> | <b>(197,441)</b> | <b>(90)</b>     | <b>-</b>     | <b>-</b> | <b>(90)</b>     | <b>(90)</b>        | <b>(90)</b>     | <b>(206,998)</b> | <b>(90)</b>     |
| <b>REQUISITION</b>                               | <b>(65,491)</b>  | <b>(65,491)</b>  | <b>(65,490)</b> | <b>-</b>     | <b>-</b> | <b>(65,490)</b> | <b>(65,510)</b>    | <b>(65,530)</b> | <b>(65,530)</b>  | <b>(65,570)</b> |
| *Percentage increase over prior year Requisition |                  |                  | 0.0%            |              |          | 0.0%            | 0.0%               | 0.0%            | 0.0%             | 0.1%            |

**Reserve Schedule**

**Reserve Fund: 1.103 Elections - Operating Reserve Fund**

To stabilize requisition for Electoral Area Elections held every 4th year

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105515 | Estimated    | Budget        |                |                |               |                |
|--------------------------|----------------|--------------|---------------|----------------|----------------|---------------|----------------|
|                          |                | 2022         | 2023          | 2024           | 2025           | 2026          | 2027           |
| Beginning Balance        |                | 103,359      | 6,402         | 71,602         | 136,802        | 202,002       | 76,964         |
| Transfer from Op Budget  |                | 25,500       | 65,200        | 65,200         | 65,200         | -             | 65,200         |
| Transfer to Op Budget    |                | (122,457)    | -             | -              | -              | (125,038)     | -              |
| Interest Income          |                | -            |               |                |                |               |                |
| <b>Ending Balance \$</b> |                | <b>6,402</b> | <b>71,602</b> | <b>136,802</b> | <b>202,002</b> | <b>76,964</b> | <b>142,164</b> |

**Assumptions/Background:**

Budgeted transfers to reserve will provide funding for elections every 4 years

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **UBCM**

### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.104 Union of B.C. Municipalities

**Committee:** Electoral Areas

**DEFINITION:**

To provide for membership dues and convention expenses. Section 787 (b) - SLP - February 1, 1966.

**PARTICIPATION:**

All electoral areas and those municipalities not maintaining their own membership (currently electoral areas only) on the basis of converted hospital assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition

**GENERAL INFORMATION:**

Association of Vancouver Island and Coastal Communities (AVICC)

Commencing 1982 costs relating to AVICC, which are incurred solely on behalf of the electoral areas, are included in the UBCM budget rather than Legislative and General Government.

| 1.104 - UBCM                                     | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Membership Fee                                   | 12,945          | 12,067           | 13,002          | -            | -        | 13,002          | 13,260             | 13,523          | 13,797          | 14,071          |
| <b>TOTAL COSTS</b>                               | <b>12,945</b>   | <b>12,067</b>    | <b>13,002</b>   | <b>-</b>     | <b>-</b> | <b>13,002</b>   | <b>13,260</b>      | <b>13,523</b>   | <b>13,797</b>   | <b>14,071</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 0.4%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 848              | (848)           | -            | -        | (848)           | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (1,147)         | (1,147)          | -               | -            | -        | -               | -                  | -               | -               | -               |
| Other Revenue                                    | (76)            | (46)             | (80)            | -            | -        | (80)            | (80)               | (80)            | (80)            | (80)            |
| <b>TOTAL REVENUE</b>                             | <b>(1,223)</b>  | <b>(345)</b>     | <b>(928)</b>    | <b>-</b>     | <b>-</b> | <b>(928)</b>    | <b>(80)</b>        | <b>(80)</b>     | <b>(80)</b>     | <b>(80)</b>     |
| <b>REQUISITION</b>                               | <b>(11,722)</b> | <b>(11,722)</b>  | <b>(12,074)</b> | <b>-</b>     | <b>-</b> | <b>(12,074)</b> | <b>(13,180)</b>    | <b>(13,443)</b> | <b>(13,717)</b> | <b>(13,991)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 9.2%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Building Inspection**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.318 Building Inspection**

**Committee: Electoral Areas**

**DEFINITION:**

To carry out the Building Regulations function as specified by Section 818 of the Local Government Act (Letters Patent - January 1, 1970).

**SERVICE DESCRIPTION:**

The building inspection department provides building inspection services to homeowners, builders and contractors in compliance with both the BC Building Code and CRD Building Bylaw 3741 (2010), Amendment 3780 (2011), and Amendment 4403 (2021). The Building inspection service includes receiving, reviewing and advising on building permit applications, processing of the applications including code analysis and referrals to other agencies, issuing building permits and verifying conditional requirements, arranging and carrying out site and construction inspections and granting final approval for occupancy. Staff also provides inspection services to other CRD departments on a cost recovery basis.

**PARTICIPATION:**

All Electoral Areas on the basis of converted hospital assessments.

**MAXIMUM LEVY:**

Not stated.

**FUNDING:**

Fees and charges and requisition to all Electoral Areas

**Change in Budget 2022 to 2023**  
**Service: 1.318 Building Inspection**

**Total Expenditure**

**Comments**

**2022 Budget**

**1,792,001**

**Change in Salaries:**

|                                 |               |   |
|---------------------------------|---------------|---|
| Base salary change              | 25,500        | Inclusive of estimated collective agreement changes |
| Step increase/paygrade change   | (4,022)       |   |
| Overtime and auxiliary wages    | 15,886        | Due to increased construction activity              |
| <b>Total Change in Salaries</b> | <b>37,364</b> |   |

**Other Changes:**

|   |               |   |
|---|---------------|---|
| Standard Overhead Allocation                | 10,290        | Increase in 2022 operating costs  |
| Human Resources Allocation                  | 971           |   |
| Building Occupancy Allocation               | 6,581         |   |
| Bylaw Enforcement Allocation                | 5,000         | Cost recovery from Bylaw services to issue fines for building infractions<br>Increase in salaries due to step increase/paygrade change from sender: |
| Emergency Program Allocation                | 1,345         | 1.372 Emergency Planning Coordination   |
| Staff Training and Development              | 2,930         | Wood stove inspection training course   |
| Office Supplies                             | 2,100         | First aid supplies and safety equipment   |
| Equipment Purchases and Vehicle Maintenance | 7,660         | Earth quake equipment, cell phone boosters, and satellite phone   |
| Other (Travel, Licenses, Electricity)       | 6,893         |   |
| <b>Total Other Changes</b>                  | <b>43,770</b> |   |

**2023 Budget**

**1,873,135**

**Summary of % Expense Increase**

|  |             |  |
|--|-------------|--|
| Auxiliary labour due to increased construction activity  | 0.9%        |  |
| Equipment and maintenance                                | 0.4%        |  |
| Building infraction enforcement (Bylaw allocation)       | 0.3%        |  |
| Training and Development                                 | 0.2%        |  |
| Balance of increase                                      | 2.8%        |  |
| <b>% expense increase from 2022:</b>                     | <b>4.5%</b> |  |
| <br>   |             |  |
| <b>% Requisition increase from 2022 (if applicable):</b> | <b>3.0%</b> | <i>Requisition funding is 25.0% of service revenue</i> |

**Overall 2022 Budget Performance**  
 (expected variance to budget and surplus treatment)

*Revenues are projected at \$149,640 (11.4%) higher than budget primarily due to higher permit fee revenues driven by increased construction activity in 2022. Operating expenditures are projected at \$147,935 (-8.5%) lower than budget primarily due to staff vacancies and lower travel expenses. The \$297,575 favourable variance will be transferred to the Operating Reserve Fund (\$247,575), which has an expected year end balance of \$226,999 before this transfer; and the Equipment Replacement Fund (\$50,000), which has an expected year end balance of \$94,830 before this transfer.*



| 1.318 - Building Inspection                        | 2022               |                    | BUDGET REQUEST     |         |          |                    | FUTURE PROJECTIONS |                    |                    |                    |
|--|--------------------|--------------------|--------------------|---------|----------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | BOARD BUDGET       | ESTIMATED ACTUAL   | CORE BUDGET        | ONGOING | ONE-TIME | TOTAL              | 2024               | 2025               | 2026               | 2027               |
| <u>OPERATING COSTS</u>                             |                    |                    |                    |         |          |                    |                    |                    |                    |                    |
| Salaries & Wages                                   | 1,197,922          | 1,092,247          | 1,235,286          | -       | -        | 1,235,286          | 1,261,679          | 1,288,627          | 1,316,163          | 1,344,285          |
| Telecommunications                                 | 36,610             | 21,557             | 37,710             | -       | -        | 37,710             | 38,470             | 39,230             | 40,020             | 40,820             |
| Legal Expenses                                     | 10,600             | 10,600             | 10,920             | -       | -        | 10,920             | 11,140             | 11,360             | 11,590             | 11,820             |
| Building Rent                                      | 34,880             | 34,880             | 35,480             | -       | -        | 35,480             | 36,090             | 36,810             | 37,550             | 38,300             |
| Supplies   | 16,700             | 17,888             | 18,800             | -       | -        | 18,800             | 17,540             | 17,900             | 18,260             | 18,620             |
| Allocations  | 298,869            | 300,410            | 324,529            | -       | -        | 324,529            | 337,519            | 347,458            | 356,968            | 366,799            |
| Other Operating Expenses                           | 153,120            | 123,184            | 167,110            | -       | -        | 167,110            | 169,710            | 173,140            | 176,640            | 180,210            |
| <b>TOTAL OPERATING COSTS</b>                       | <b>1,748,701</b>   | <b>1,600,766</b>   | <b>1,829,835</b>   | -       | -        | <b>1,829,835</b>   | <b>1,872,148</b>   | <b>1,914,525</b>   | <b>1,957,191</b>   | <b>2,000,854</b>   |
| *Percentage Increase over prior year               |                    |                    |                    |         |          | 4.6%               | 2.3%               | 2.3%               | 2.2%               | 2.2%               |
| <u>CAPITAL / RESERVES</u>                          |                    |                    |                    |         |          |                    |                    |                    |                    |                    |
| Transfer to Equipment Replacement Fund             | 20,000             | 70,000             | 20,000             | -       | -        | 20,000             | 20,000             | 20,000             | 20,000             | 20,000             |
| Transfer to Operating Reserve Fund                 | -                  | 247,575            | -                  | -       | -        | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL CAPITAL / RESERVES</b>                    | <b>20,000</b>      | <b>317,575</b>     | <b>20,000</b>      | -       | -        | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      |
| Building Borrowing Repayment to Facilities Reserve | 23,300             | 23,300             | 23,300             | -       | -        | 23,300             | 23,300             | 23,300             | 23,300             | 23,300             |
| <b>TOTAL COSTS</b>                                 | <b>1,792,001</b>   | <b>1,941,641</b>   | <b>1,873,135</b>   | -       | -        | <b>1,873,135</b>   | <b>1,915,448</b>   | <b>1,957,825</b>   | <b>2,000,491</b>   | <b>2,044,154</b>   |
| *Percentage Increase over prior year               |                    |                    |                    |         |          | 4.5%               | 2.3%               | 2.2%               | 2.2%               | 2.2%               |
| Internal Recoveries                                | (30,076)           | (30,076)           | (30,980)           | -       | -        | (30,980)           | (31,600)           | (32,230)           | (32,870)           | (33,530)           |
| <b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>        | <b>1,761,925</b>   | <b>1,911,565</b>   | <b>1,842,155</b>   | -       | -        | <b>1,842,155</b>   | <b>1,883,848</b>   | <b>1,925,595</b>   | <b>1,967,621</b>   | <b>2,010,624</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                   |                    |                    |                    |         |          |                    |                    |                    |                    |                    |
|  |                    |                    |                    |         |          | 4.6%               | 2.3%               | 2.2%               | 2.2%               | 2.2%               |
| Transfer from Operating Reserve Fund               | (66,235)           | (66,235)           | (51,755)           | -       | -        | (51,755)           | (57,648)           | (62,875)           | (67,621)           | (72,594)           |
| Permit Fees Revenue                                | (1,200,000)        | (1,350,000)        | (1,280,000)        | -       | -        | (1,280,000)        | (1,305,600)        | (1,331,710)        | (1,358,350)        | (1,385,510)        |
| Contract Revenue                                   | (37,510)           | (37,150)           | (38,640)           | -       | -        | (38,640)           | (39,410)           | (40,200)           | (41,010)           | (41,830)           |
| Grants in Lieu of Taxes                            | (1,802)            | (1,802)            | (1,720)            | -       | -        | (1,720)            | (1,750)            | (1,790)            | (1,830)            | (1,880)            |
| Revenue - Other                                    | (2,610)            | (2,610)            | (2,660)            | -       | -        | (2,660)            | (2,710)            | (2,760)            | (2,820)            | (2,900)            |
| <b>TOTAL REVENUE</b>                               | <b>(1,308,157)</b> | <b>(1,457,797)</b> | <b>(1,374,775)</b> | -       | -        | <b>(1,374,775)</b> | <b>(1,407,118)</b> | <b>(1,439,335)</b> | <b>(1,471,631)</b> | <b>(1,504,714)</b> |
| <b>REQUISITION</b>                                 | <b>(453,768)</b>   | <b>(453,768)</b>   | <b>(467,380)</b>   | -       | -        | <b>(467,380)</b>   | <b>(476,730)</b>   | <b>(486,260)</b>   | <b>(495,990)</b>   | <b>(505,910)</b>   |
| *Percentage increase over prior year Requisition   |                    |                    |                    |         |          | 3.0%               | 2.0%               | 2.0%               | 2.0%               | 2.0%               |
| <u>AUTHORIZED POSITIONS</u>                        |                    |                    |                    |         |          |                    |                    |                    |                    |                    |
| Salaried FTE                                       | 10.2               | 10.2               | 10.2               |         |          | 10.2               | 10.2               | 10.2               | 10.2               | 10.2               |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                      |                                |             |             |             |             |             |              |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.318<br/>Building Inspection</b> | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|

**EXPENDITURE**

|                       |   |                |                 |                |                |                 |                |                  |
|-----------------------|---|----------------|-----------------|----------------|----------------|-----------------|----------------|------------------|
| Buildings             | B | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Equipment             | E | \$1,300        | \$32,300        | \$5,500        | \$4,500        | \$6,000         | \$6,000        | \$54,300         |
| Land                  | L | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Engineered Structures | S | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Vehicles              | V | \$0            | \$50,000        | \$0            | \$0            | \$50,000        | \$0            | \$100,000        |
|                       |   | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |
|                       |   | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |

**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   | \$1,300        | \$82,300        | \$5,500        | \$4,500        | \$56,000        | \$6,000        | \$154,300        |
| 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              |
|                                 |       | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |
|                                 |       | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br/><br/>For projects in previous capital plans, use the same project numbers previously</p>  | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/> <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/> <b>Emergency</b> = Project is required for health or safety reasons.<br/> <b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/> <b>Study</b> - Expenditure for feasibility and business case report.<br/> <b>New</b> - Expenditure for new asset only<br/> <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/> <b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>         Debt = Debenture Debt (new debt only)<br/>         ERF = Equipment Replacement Fund<br/>         Grant = Grants (Federal, Provincial)<br/>         Cap = Capital Funds on Hand<br/>         Other = Donations / Third Party Funding<br/>         Res = Reserve Fund<br/>         SLoan = Short Term Loans<br/>         WU = Water Utility<br/>         If there is more than one funding source, use additional rows for the project.</p>          | <p><b>Long-term Planning</b><br/> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/> <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/> <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/> <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/> <b>L</b> - Land<br/> <b>S</b> - Engineering Structure<br/> <b>B</b> - Buildings<br/> <b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>         Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>         Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>         Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>         Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 1.318  
Service Name: Building Inspection

| Project List and Budget |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|-------------------------|--------------------------|-----------------------|---|----------------------|-------------|----------------|------------------------|-----------------|----------------|----------------|-----------------|----------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024           | 2025           | 2026            | 2027           | 5 - Year Total   |
| 18-01                   | Replacement              | Vehicle Replacement   | Vehicle Replacement   | \$145,000            | V           | ERF            | \$0                    | \$50,000        | \$0            | \$0            | \$50,000        | \$0            | \$100,000        |
| 19-01                   | Replacement              | Computer Replacement  | Replacement of Computer equipment   | \$30,600             | E           | ERF            | \$0                    | \$6,000         | \$5,500        | \$4,500        | \$6,000         | \$6,000        | \$28,000         |
| 21-01                   | Replacement              | Furniture Replacement | Salt Spring Island furniture replacement                                  | \$0                  | E           | ERF            | \$0                    | \$25,000        | \$0            | \$0            | \$0             | \$0            | \$25,000         |
| 22-03                   | New                      | Microfiche Computer   | New pc and monitor for microfiche reader used for FOI requests at Fisgard | \$1,300              | E           | ERF            | \$1,300                | \$1,300         | \$0            | \$0            | \$0             | \$0            | \$1,300          |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
|                         |                          |                       |   |                      |             |                |                        |                 |                |                |                 |                |                  |
| <b>GRAND TOTAL</b>      |                          |                       |   | <b>\$176,900</b>     |             |                | <b>\$1,300</b>         | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |

**Service:** 1.318 Building Inspection

**Project Number** 18-01 **Capital Project Title** Vehicle Replacement **Capital Project Description** Vehicle Replacement

**Project Rationale** Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.

**Project Number** 19-01 **Capital Project Title** Computer Replacement **Capital Project Description** Replacement of Computer equipment

**Project Rationale** As per IT's replacement schedule for department computers.

**Project Number** 21-01 **Capital Project Title** Furniture Replacement **Capital Project Description** Salt Spring Island furniture replacement

**Project Rationale** Replace desks, chairs, shelving, cabinetry and other furniture that has become worn and requires replacement.

**Project Number** 22-03 **Capital Project Title** Microfiche Computer **Capital Project Description** New pc and monitor for microfiche reader used for FOI requests at Fisgard

**Project Rationale** Add new pc for microfiche reader used for FOI requests at Fisgard. Volume of FOI's have substantially increased that a stand-alone pc is required.

**Building Inspection  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund     | 473,418          | 421,663        | 364,015        | 301,140        | 233,519        | 160,925        |
| Equipment Replacement Fund | 144,830          | 82,530         | 97,030         | 112,530        | 76,530         | 90,530         |
| <b>Total</b>               | <b>618,247</b>   | <b>504,192</b> | <b>461,044</b> | <b>413,669</b> | <b>310,048</b> | <b>251,454</b> |

**Reserve Schedule**

**Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating permit fee revenues.

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105544 | Estimated      | Budget         |                |                |                |                |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance        |                | 292,078        | 473,418        | 421,663        | 364,015        | 301,140        | 233,519        |
| Transfer from Ops Budget |                | 247,575        | -              | -              | -              | -              | -              |
| Transfer to Ops Budget   |                | (66,235)       | (51,755)       | (57,648)       | (62,875)       | (67,621)       | (72,594)       |
| Interest Income          |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |                | <b>473,418</b> | <b>421,663</b> | <b>364,015</b> | <b>301,140</b> | <b>233,519</b> | <b>160,925</b> |

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund**

ERF Group: BLDINS.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1022<br>101425 | Estimated      | Budget        |               |                |               |               |
|---------------------------------|----------------|----------------|---------------|---------------|----------------|---------------|---------------|
|                                 |                | 2022           | 2023          | 2024          | 2025           | 2026          | 2027          |
| <b>Beginning Balance</b>        |                | 208,730        | 144,830       | 82,530        | 97,030         | 112,530       | 76,530        |
| <b>Transfer from Ops Budget</b> |                | 70,000         | 20,000        | 20,000        | 20,000         | 20,000        | 20,000        |
| <b>Planned Purchase</b>         |                | (133,900)      | (82,300)      | (5,500)       | (4,500)        | (56,000)      | (6,000)       |
| <b>Interest Income</b>          |                | -              |               |               |                |               |               |
| <b>Ending Balance \$</b>        |                | <b>144,830</b> | <b>82,530</b> | <b>97,030</b> | <b>112,530</b> | <b>76,530</b> | <b>90,530</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **NOISE CONTROL**

#### **EAC REVIEW**

SEPTEMBER 2022



**Service: 1.320 Noise Control**

**Committee: Electoral Areas**

**DEFINITION:**

To provide noise control to member electoral areas of the Capital Regional District (Letter Patent - September 3, 1981; amended January 18, 1984; Supplementary Letters Patent - January 22, 1987). This function is performed by Bylaw officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Administration and enforcement of the Noise Bylaws for the three Electoral Areas.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

**FUNDING:**

Requisition

| 1.320 - Noise Control                            | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Legal  | 6,900           | 1,500            | 7,110           | -            | -        | 7,110           | 7,250              | 7,400           | 7,550           | 7,700           |
| Allocations                                      | 2,597           | 2,597            | 2,678           | -            | -        | 2,678           | 2,731              | 2,782           | 2,834           | 2,886           |
| Internal Time Charges                            | 30,474          | 30,474           | 31,390          | -            | -        | 31,390          | 32,020             | 32,650          | 33,310          | 33,970          |
| Other Operating Expenses                         | 50              | 65               | 50              | -            | -        | 50              | 50                 | 50              | 50              | 50              |
| <b>TOTAL OPERATING COSTS</b>                     | <b>40,021</b>   | <b>34,636</b>    | <b>41,228</b>   | <b>-</b>     | <b>-</b> | <b>41,228</b>   | <b>42,051</b>      | <b>42,882</b>   | <b>43,744</b>   | <b>44,606</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| Transfer to Operating Reserve Fund               | -               | 5,335            | -               | -            | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL COSTS</b>                               | <b>40,021</b>   | <b>39,971</b>    | <b>41,228</b>   | <b>-</b>     | <b>-</b> | <b>41,228</b>   | <b>42,051</b>      | <b>42,882</b>   | <b>43,744</b>   | <b>44,606</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (160)           | (160)            | (160)           | -            | -        | (160)           | (160)              | (160)           | (160)           | (160)           |
| Revenue - Other                                  | (150)           | (100)            | (150)           | -            | -        | (150)           | (150)              | (150)           | (150)           | (150)           |
| <b>TOTAL REVENUE</b>                             | <b>(310)</b>    | <b>(260)</b>     | <b>(310)</b>    | <b>-</b>     | <b>-</b> | <b>(310)</b>    | <b>(310)</b>       | <b>(310)</b>    | <b>(310)</b>    | <b>(310)</b>    |
| <b>REQUISITION</b>                               | <b>(39,711)</b> | <b>(39,711)</b>  | <b>(40,918)</b> | <b>-</b>     | <b>-</b> | <b>(40,918)</b> | <b>(41,741)</b>    | <b>(42,572)</b> | <b>(43,434)</b> | <b>(44,296)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

## Reserve Schedule

### Reserve Fund: 1.320 Noise Control - Operating Reserve Fund - Bylaw 4146

- Capital Regional District Operating Reserve Fund was established in 2016 under Bylaw No. 4146. The funds in this reserve shall be expended for unforeseen legal expense or other operating costs. Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1500<br>105406 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 15,454        | 20,789        | 20,789        | 20,789        | 20,789        | 20,789        |
| Transfer from Ops Budget |                | 5,335         | -             | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> |

### Assumptions/Background:

Maintain balance at reasonable level to cover unexpected operating expenses such as legal.

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Nuisance & Unsightly Premises**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.322 Nuisance & Unsightly Premises

**Committee:** Electoral Areas

**DEFINITION:**

To provide regulation of nuisances and unsightly premises to the participating electoral areas (Letters Patent - May 19, 1977). This function is performed by Bylaw Officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Enforce the Nuisance and Unsightly Premises Bylaw for the three Electoral Areas as in accordance with procedures and provisions of the Local Government Act.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**FUNDING:**

Requisition

| 1.322 - Nuisance & Unsightly Premises            | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Legal  | 2,130           | 500              | 2,190           | -        | -        | 2,190           | 2,230              | 2,270           | 2,320           | 2,370           |
| Allocations                                      | 3,240           | 3,240            | 3,346           | -        | -        | 3,346           | 3,412              | 3,477           | 3,542           | 3,609           |
| Internal Time Charges                            | 47,685          | 47,685           | 49,130          | -        | -        | 49,130          | 50,100             | 51,100          | 52,120          | 53,160          |
| Other Operating Expenses                         | 320             | 320              | 320             | -        | -        | 320             | 320                | 320             | 320             | 320             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>53,375</b>   | <b>51,745</b>    | <b>54,986</b>   | <b>-</b> | <b>-</b> | <b>54,986</b>   | <b>56,062</b>      | <b>57,167</b>   | <b>58,302</b>   | <b>59,459</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Operating Reserve Fund               | -               | 1,630            | -               | -        | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>-</b>        | <b>1,630</b>     | <b>-</b>        | <b>-</b> | <b>-</b> | <b>-</b>        | <b>-</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>TOTAL COSTS</b>                               | <b>53,375</b>   | <b>53,375</b>    | <b>54,986</b>   | <b>-</b> | <b>-</b> | <b>54,986</b>   | <b>56,062</b>      | <b>57,167</b>   | <b>58,302</b>   | <b>59,459</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (213)           | (213)            | (213)           | -        | -        | (213)           | (220)              | (220)           | (220)           | (220)           |
| Other Revenue                                    | (100)           | (100)            | (100)           | -        | -        | (100)           | (100)              | (100)           | (100)           | (100)           |
| <b>TOTAL REVENUE</b>                             | <b>(313)</b>    | <b>(313)</b>     | <b>(313)</b>    | <b>-</b> | <b>-</b> | <b>(313)</b>    | <b>(320)</b>       | <b>(320)</b>    | <b>(320)</b>    | <b>(320)</b>    |
| <b>REQUISITION</b>                               | <b>(53,062)</b> | <b>(53,062)</b>  | <b>(54,673)</b> | <b>-</b> | <b>-</b> | <b>(54,673)</b> | <b>(55,742)</b>    | <b>(56,847)</b> | <b>(57,982)</b> | <b>(59,139)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

**Reserve Schedule**

**Reserve Fund: 1.322 Nuisances & Unsightly Premises - Operating Reserve Fund**

For unforeseen legal expenses

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105403 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 11,693        | 13,323        | 13,323        | 13,323        | 13,323        | 13,323        |
| Transfer from Ops Budget |                | 1,630         | -             | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> |

Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Electoral Area Emergency Planning Coordination**

#### **EAC REVIEW**

SEPTEMBER 2022



**Service:** 1.372 Emergency Planning Coordination

**Committee:** Planning and Protective Services

**DEFINITION:**

No establishment bylaw. Service is provided by CRD staff for coordination of emergency operations for the CRD.

**SERVICE DESCRIPTION:**

This service provides support to a range of Protective Services responsibilities and to carry out the responsibilities legislated under the *Emergency Program Act*. Costs for staff are placed in this budget and allocated based on percentages to the other services, such as 911, hazmat, and emergency management.

**FUNDING:**

Allocations from protection services and requisition.

| 1.372 - Electoral Area Emergency Planning Coordination | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaries   | 538,896          | 528,836          | 567,137          | -        | -        | 567,137          | 579,331            | 591,790          | 604,508          | 617,502          |
| Travel Expenses  | 1,860            | 1,000            | 1,920            | -        | -        | 1,920            | 1,960              | 2,000            | 2,040            | 2,080            |
| Telecommunications                                     | 6,950            | 6,950            | 7,160            | -        | -        | 7,160            | 7,300              | 7,450            | 7,600            | 7,750            |
| Staff Training & Development                           | 1,650            | 2,537            | 1,700            | -        | -        | 1,700            | 1,730              | 1,760            | 1,800            | 1,840            |
| Supplies   | 2,050            | 1,900            | 2,110            | -        | -        | 2,110            | 2,150              | 2,190            | 2,230            | 2,270            |
| Allocations  | 62,608           | 62,608           | 63,573           | -        | -        | 63,573           | 65,045             | 66,555           | 67,884           | 69,243           |
| Other Operating Expenses                               | 8,750            | 9,101            | 9,260            | -        | -        | 9,260            | 9,450              | 9,640            | 9,830            | 10,020           |
| <b>TOTAL OPERATING COSTS</b>                           | <b>622,764</b>   | <b>612,932</b>   | <b>652,860</b>   | <b>-</b> | <b>-</b> | <b>652,860</b>   | <b>666,966</b>     | <b>681,385</b>   | <b>695,892</b>   | <b>710,705</b>   |
| *Percentage Increase over prior year                   |                  |                  |                  |          |          | 4.8%             | 2.2%               | 2.2%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVES</u>                              |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund                 | 7,500            | 17,332           | 7,500            | -        | -        | 7,500            | 7,500              | 7,500            | 7,500            | 7,500            |
| <b>TOTAL CAPITAL / RESERVES</b>                        | <b>7,500</b>     | <b>17,332</b>    | <b>7,500</b>     | <b>-</b> | <b>-</b> | <b>7,500</b>     | <b>7,500</b>       | <b>7,500</b>     | <b>7,500</b>     | <b>7,500</b>     |
| <b>TOTAL COSTS</b>                                     | <b>630,264</b>   | <b>630,264</b>   | <b>660,360</b>   | <b>-</b> | <b>-</b> | <b>660,360</b>   | <b>674,466</b>     | <b>688,885</b>   | <b>703,392</b>   | <b>718,205</b>   |
| Internal Recoveries                                    | (468,860)        | (468,860)        | (492,300)        | -        | -        | (492,300)        | (507,070)          | (522,280)        | (537,950)        | (551,400)        |
| <b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>        | <b>161,404</b>   | <b>161,404</b>   | <b>168,060</b>   | <b>-</b> | <b>-</b> | <b>168,060</b>   | <b>167,396</b>     | <b>166,605</b>   | <b>165,442</b>   | <b>166,805</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                       |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund                   | (12,674)         | (12,674)         | (14,870)         | -        | -        | (14,870)         | (11,174)           | (7,241)          | (2,900)          | (1,025)          |
| Grants in Lieu of Taxes                                | (597)            | (597)            | (610)            | -        | -        | (610)            | (620)              | (630)            | (640)            | (650)            |
| Revenue - Other  | (320)            | (320)            | (330)            | -        | -        | (330)            | (330)              | (330)            | (330)            | (330)            |
| <b>TOTAL REVENUE</b>                                   | <b>(13,591)</b>  | <b>(13,591)</b>  | <b>(15,810)</b>  | <b>-</b> | <b>-</b> | <b>(15,810)</b>  | <b>(12,124)</b>    | <b>(8,201)</b>   | <b>(3,870)</b>   | <b>(2,005)</b>   |
| <b>REQUISITION</b>                                     | <b>(147,813)</b> | <b>(147,813)</b> | <b>(152,250)</b> | <b>-</b> | <b>-</b> | <b>(152,250)</b> | <b>(155,272)</b>   | <b>(158,404)</b> | <b>(161,572)</b> | <b>(164,800)</b> |
| *Percentage increase over prior year<br>Requisition    |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>AUTHORIZED POSITIONS</u>                            |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaried FTE   | 4.0              | 4.0              | 4.0              |          |          | 4.0              | 4.0                | 4.0              | 4.0              | 4.0              |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |  |                                |             |             |             |             |             |              |
|--------------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.372</b>                           | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Emergency Planning Coordination</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |            |            |                |            |            |                 |                 |  |
|-----------------------|---|------------|------------|----------------|------------|------------|-----------------|-----------------|--|
| Buildings             | B | \$0        | \$0        | \$0            | \$0        | \$0        | \$0             | \$0             |  |
| Equipment             | E | \$0        | \$0        | \$2,500        | \$0        | \$0        | \$0             | \$2,500         |  |
| 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        | \$70,000        | \$70,000        |  |
|                       |   |            |            |                |            |            |                 |                 |  |
|                       |   | <b>\$0</b> | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |  |
|                       |   |            |            |                |            |            |                 |                 |  |

**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        | \$2,500        | \$0        | \$0        | \$70,000        | \$72,500        |  |
| 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             |  |
|                                 |       |            |            |                |            |            |                 |                 |  |
|                                 |       | <b>\$0</b> | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |  |
|                                 |       |            |            |                |            |            |                 |                 |  |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |  |  |  |
|---|--|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>  | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>For example: <i>"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".</i></p> | <p><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/> <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/> <b>Emergency</b> = Project is required for health or safety reasons.<br/> <b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/> <b>Study</b> - Expenditure for feasibility and business case report.<br/> <b>New</b> - Expenditure for new asset only<br/> <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/> <b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/> Debt = Debenture Debt (new debt only)<br/> ERF = Equipment Replacement Fund<br/> Grant = Grants (Federal, Provincial)<br/> Cap = Capital Funds on Hand<br/> Other = Donations / Third Party Funding<br/> Res = Reserve Fund<br/> STLoan = Short Term Loans<br/> WU = Water Utility<br/> If there is more than one funding source, use additional rows for the project.</p>   | <p><b>Long-term Planning</b><br/> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/> <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/> <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/> <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/> <b>L</b> - Land<br/> <b>S</b> - Engineering Structure<br/> <b>B</b> - Buildings<br/> <b>V</b> - Vehicles</p>  | <p><b>Cost Estimate Class</b><br/> Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/> Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/> Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/> Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 1.372  
Service Name: Emergency Planning Coordination

| Project List and Budget |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|-------------------------|--------------------------|--------------------------------|--------------------------------|----------------------|-------------|----------------|------------------------|------------|----------------|------------|------------|-----------------|-----------------|
| Project Number          | Capital Expenditure Type | Capital Project Title          | Capital Project Description    | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023       | 2024           | 2025       | 2026       | 2027            | 5 - Year Total  |
| 20-01                   | Replacement              | Computer Equipment Replacement | Computer Equipment Replacement | \$2,500              | E           | ERF            | \$0                    | \$0        | \$2,500        | \$0        | \$0        | \$0             | \$2,500         |
| 23-01                   | Replacement              | Vehicle Replacement            | Vehicle replacement            | \$70,000             | V           | ERF            | \$0                    | \$0        | \$0            | \$0        | \$0        | \$70,000        | \$70,000        |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                | <b>GRAND TOTAL</b>             | <b>\$72,500</b>      |             |                | <b>\$0</b>             | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |

Electoral Area Emergency Planning Coordination  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|----------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                            | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund     | 48,765           | 33,895        | 22,721        | 15,480        | 12,580        | 11,555        |
| Equipment Replacement Fund | 49,587           | 57,087        | 62,087        | 69,587        | 77,087        | 14,587        |
| <b>Total</b>               | <b>98,352</b>    | <b>90,982</b> | <b>84,808</b> | <b>85,067</b> | <b>89,667</b> | <b>26,142</b> |

## Reserve Schedule

### Reserve Fund: 1.372 Emergency Planning Coordination - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to to enable one-time programs and to cover unforeseen emergency response costs.

## Reserve Cash Flow

| Fund:                    | 1500   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
| Fund Centre:             | 105545 | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |        | 61,439        | 48,765        | 33,895        | 22,721        | 15,480        | 12,580        |
| Transfer from Ops Budget |        | -             | -             | -             | -             | -             | -             |
| Transfer to Ops Budget   |        | (12,674)      | (14,870)      | (11,174)      | (7,241)       | (2,900)       | (1,025)       |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>48,765</b> | <b>33,895</b> | <b>22,721</b> | <b>15,480</b> | <b>12,580</b> | <b>11,555</b> |

### Assumptions/Background:

**Reserve Schedule**

**Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund**

ERF Group: EMERGCOORD.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:          | 1022<br>101985 | Estimated     | Budget        |               |               |               |               |
|--------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>       |                | 32,255        | 49,587        | 57,087        | 62,087        | 69,587        | 77,087        |
| <b>Transfer from Op Budget</b> |                | 17,332        | 7,500         | 7,500         | 7,500         | 7,500         | 7,500         |
| <b>Planned Purchase</b>        |                | -             | -             | (2,500)       | -             | -             | (70,000)      |
| <b>Interest Income</b>         |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>       |                | <b>49,587</b> | <b>57,087</b> | <b>62,087</b> | <b>69,587</b> | <b>77,087</b> | <b>14,587</b> |

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Admin Expenditures (SSI)**

#### **EAC Review**

SEPTEMBER 2022



**Service:** 1.111 SSI Admin. Expenditures

**Committee:** Electoral Areas

**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)<br>Director & Management | 2022             |                     | BUDGET REQUEST   |                |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|---------------------|------------------|----------------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD<br>BUDGET  | ESTIMATED<br>ACTUAL | CORE<br>BUDGET   | ONGOING        | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                                    |                  |                     |                  |                |          |                  |                    |                  |                  |                  |
| Director Admin  | 101,837          | 94,837              | 82,519           | -              | -        | 82,519           | 84,202             | 85,906           | 87,641           | 89,405           |
| Management Services                                       | 886,608          | 876,788             | 929,499          | 2,999          | -        | 932,498          | 952,557            | 982,014          | 993,616          | 1,014,682        |
| <b>TOTAL OPERATING COSTS</b>                              | <b>988,445</b>   | <b>971,625</b>      | <b>1,012,018</b> | <b>2,999</b>   | <b>-</b> | <b>1,015,017</b> | <b>1,036,759</b>   | <b>1,067,920</b> | <b>1,081,257</b> | <b>1,104,087</b> |
| *Percentage Increase over prior year                      |                  |                     | 2.4%             | 0.3%           |          | 2.7%             | 2.1%               | 3.0%             | 1.2%             | 2.1%             |
| <u>CAPITAL / RESERVES</u>                                 |                  |                     |                  |                |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund                    | 500              | 7,500               | 1,400            | -              | -        | 1,400            | 11,400             | 11,400           | 11,400           | 11,400           |
| <b>TOTAL CAPITAL / RESERVES</b>                           | <b>500</b>       | <b>7,500</b>        | <b>1,400</b>     | <b>-</b>       | <b>-</b> | <b>1,400</b>     | <b>11,400</b>      | <b>11,400</b>    | <b>11,400</b>    | <b>11,400</b>    |
| <b>TOTAL COSTS</b>  | <b>988,945</b>   | <b>979,125</b>      | <b>1,013,418</b> | <b>2,999</b>   | <b>-</b> | <b>1,016,417</b> | <b>1,048,159</b>   | <b>1,079,320</b> | <b>1,092,657</b> | <b>1,115,487</b> |
| Labour Recovery   | (245,510)        | (245,510)           | (256,920)        | -              | -        | (256,920)        | (262,440)          | (268,080)        | (273,780)        | (279,620)        |
| Internal Allocations                                      | (205,206)        | (205,206)           | (209,531)        | (2,999)        | -        | (212,530)        | (217,090)          | (221,710)        | (226,350)        | (231,040)        |
| <b>TOTAL RECOVERIES</b>                                   | <b>(450,716)</b> | <b>(450,716)</b>    | <b>(466,451)</b> | <b>(2,999)</b> | <b>-</b> | <b>(469,450)</b> | <b>(479,530)</b>   | <b>(489,790)</b> | <b>(500,130)</b> | <b>(510,660)</b> |
| <b>COSTS LESS INTERNAL RECOVERIES</b>                     | <b>538,229</b>   | <b>528,409</b>      | <b>546,967</b>   | <b>-</b>       | <b>-</b> | <b>546,967</b>   | <b>568,629</b>     | <b>589,530</b>   | <b>592,527</b>   | <b>604,827</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                          |                  |                     |                  |                |          |                  |                    |                  |                  |                  |
| Estimated balance C/F from 2022 to 2023                   | -                | 9,820               | (9,820)          | -              | -        | (9,820)          | -                  | -                | -                | -                |
| Balance C/F from 2021 to 2022                             | (20,050)         | (20,050)            | -                | -              | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                                   | (369)            | (369)               | (370)            | -              | -        | (370)            | (380)              | (390)            | (400)            | (410)            |
| Provincial Grant  | -                | -                   | -                | -              | -        | -                | -                  | -                | -                | -                |
| Other Income  | (320)            | (320)               | (330)            | -              | -        | (330)            | (340)              | (350)            | (360)            | (370)            |
| <b>TOTAL REVENUE</b>                                      | <b>(20,739)</b>  | <b>(10,919)</b>     | <b>(10,520)</b>  | <b>-</b>       | <b>-</b> | <b>(10,520)</b>  | <b>(720)</b>       | <b>(740)</b>     | <b>(760)</b>     | <b>(780)</b>     |
| <b>REQUISITION</b>  | <b>(517,490)</b> | <b>(517,490)</b>    | <b>(536,447)</b> | <b>-</b>       | <b>-</b> | <b>(536,447)</b> | <b>(567,909)</b>   | <b>(588,790)</b> | <b>(591,767)</b> | <b>(604,047)</b> |
| *Percentage increase over prior year<br>Requisition       |                  |                     | 3.7%             |                |          | 3.7%             | 5.9%               | 3.7%             | 0.5%             | 2.1%             |
| FTE's   | 5.8              | 5.8                 | 5.8              | 0.2            |          | 6.0              | 6.0                | 6.0              | 6.0              | 6.0              |

| 1.111 - Admin Expenditures (SSI)<br>Director Admin  | 2022            |                     | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|---|-----------------|---------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|   | BOARD<br>BUDGET | ESTIMATED<br>ACTUAL | CORE<br>BUDGET  | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                              |                 |                     |                 |          |          |                 |                    |                 |                 |                 |
| Salaries and Wages                                  | 55,829          | 55,829              | 57,877          | -        | -        | 57,877          | 59,057             | 60,253          | 61,475          | 62,722          |
| Contract for Services                               | 15,000          | 15,000              | -               | -        | -        | -               | -                  | -               | -               | -               |
| Allocations   | 11,843          | 11,843              | 11,662          | -        | -        | 11,662          | 11,895             | 12,133          | 12,376          | 12,623          |
| Travel & Training                                   | 5,660           | 2,000               | 2,000           | -        | -        | 2,000           | 2,040              | 2,080           | 2,120           | 2,160           |
| Building Rental                                     | 7,045           | 7,045               | 7,260           | -        | -        | 7,260           | 7,410              | 7,560           | 7,710           | 7,860           |
| Operating - Other                                   | 6,460           | 3,120               | 3,720           | -        | -        | 3,720           | 3,800              | 3,880           | 3,960           | 4,040           |
| <b>TOTAL OPERATING COSTS</b>                        | <b>101,837</b>  | <b>94,837</b>       | <b>82,519</b>   | <b>-</b> | <b>-</b> | <b>82,519</b>   | <b>84,202</b>      | <b>85,906</b>   | <b>87,641</b>   | <b>89,405</b>   |
| *Percentage Increase over prior year                |                 |                     |                 |          |          | -19.0%          | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>CAPITAL / RESERVES</u>                           |                 |                     |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Equipment Replacement Fund              | 500             | 7,500               | 1,400           | -        | -        | 1,400           | 1,400              | 1,400           | 1,400           | 1,400           |
| <b>TOTAL CAPITAL / RESERVES</b>                     | <b>500</b>      | <b>7,500</b>        | <b>1,400</b>    | <b>-</b> | <b>-</b> | <b>1,400</b>    | <b>1,400</b>       | <b>1,400</b>    | <b>1,400</b>    | <b>1,400</b>    |
| <b>TOTAL COSTS</b>                                  | <b>102,337</b>  | <b>102,337</b>      | <b>83,919</b>   | <b>-</b> | <b>-</b> | <b>83,919</b>   | <b>85,602</b>      | <b>87,306</b>   | <b>89,041</b>   | <b>90,805</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                 |                     |                 |          |          |                 |                    |                 |                 |                 |
| Balance C/F from 2021 to 2022                       | (20,050)        | (20,050)            | -               | -        | -        | -               | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                             | (62)            | (62)                | (60)            | -        | -        | (60)            | (60)               | (60)            | (60)            | (60)            |
| Other Income  | (320)           | (320)               | (330)           | -        | -        | (330)           | (340)              | (350)           | (360)           | (370)           |
| <b>TOTAL REVENUE</b>                                | <b>(20,432)</b> | <b>(20,432)</b>     | <b>(390)</b>    | <b>-</b> | <b>-</b> | <b>(390)</b>    | <b>(400)</b>       | <b>(410)</b>    | <b>(420)</b>    | <b>(430)</b>    |
| <b>REQUISITION</b>                                  | <b>(81,905)</b> | <b>(81,905)</b>     | <b>(83,529)</b> | <b>-</b> | <b>-</b> | <b>(83,529)</b> | <b>(85,202)</b>    | <b>(86,896)</b> | <b>(88,621)</b> | <b>(90,375)</b> |
| *Percentage increase over prior year<br>Requisition |                 |                     |                 |          |          |                 | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

| 1.111 - Admin Expenditures (SSI)<br>Management Services | 2022             |                     | BUDGET REQUEST   |                |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|---------------------|------------------|----------------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD<br>BUDGET  | ESTIMATED<br>ACTUAL | CORE<br>BUDGET   | ONGOING        | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                                  |                  |                     |                  |                |          |                  |                    |                  |                  |                  |
| Salaries and Wages                                      | 697,281          | 697,281             | 734,348          | 2,999          | -        | 737,347          | 753,230            | 769,454          | 786,023          | 802,945          |
| Allocations   | 50,527           | 50,527              | 49,591           | -              | -        | 49,591           | 50,867             | 52,170           | 53,213           | 54,277           |
| Vehicles & Travel                                       | 9,060            | 11,000              | 9,500            | -              | -        | 9,500            | 9,690              | 9,880            | 10,070           | 10,270           |
| Legal Expenses  | 5,000            | -                   | 5,000            | -              | -        | 5,000            | 5,100              | 5,200            | 5,300            | 5,410            |
| Staff Training, Moving & Dues                           | 14,000           | 7,500               | 15,000           | -              | -        | 15,000           | 15,300             | 15,600           | 15,900           | 16,220           |
| Operating - Other                                       | 110,740          | 110,480             | 116,060          | -              | -        | 116,060          | 118,370            | 129,710          | 123,110          | 125,560          |
| <b>TOTAL OPERATING COSTS</b>                            | <b>886,608</b>   | <b>876,788</b>      | <b>929,499</b>   | <b>2,999</b>   | <b>-</b> | <b>932,498</b>   | <b>952,557</b>     | <b>982,014</b>   | <b>993,616</b>   | <b>1,014,682</b> |
| *Percentage Increase over prior year                    |                  |                     | 4.8%             | 0.3%           |          | 5.2%             | 2.2%               | 3.1%             | 1.2%             | 2.1%             |
| <u>CAPITAL / RESERVES</u>                               |                  |                     |                  |                |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund                  | -                | -                   | -                | -              | -        | -                | 10,000             | 10,000           | 10,000           | 10,000           |
| <b>TOTAL CAPITAL / RESERVES</b>                         | <b>-</b>         | <b>-</b>            | <b>-</b>         | <b>-</b>       | <b>-</b> | <b>-</b>         | <b>10,000</b>      | <b>10,000</b>    | <b>10,000</b>    | <b>10,000</b>    |
| <b>TOTAL COSTS</b>                                      | <b>886,608</b>   | <b>876,788</b>      | <b>929,499</b>   | <b>2,999</b>   | <b>-</b> | <b>932,498</b>   | <b>962,557</b>     | <b>992,014</b>   | <b>1,003,616</b> | <b>1,024,682</b> |
| Labour Recovery   | (245,510)        | (245,510)           | (256,920)        | -              | -        | (256,920)        | (262,440)          | (268,080)        | (273,780)        | (279,620)        |
| Internal Allocations                                    | (205,206)        | (205,206)           | (209,531)        | (2,999)        | -        | (212,530)        | (217,090)          | (221,710)        | (226,350)        | (231,040)        |
| <b>TOTAL RECOVERIES</b>                                 | <b>(450,716)</b> | <b>(450,716)</b>    | <b>(466,451)</b> | <b>(2,999)</b> | <b>-</b> | <b>(469,450)</b> | <b>(479,530)</b>   | <b>(489,790)</b> | <b>(500,130)</b> | <b>(510,660)</b> |
| <b>COSTS LESS INTERNAL RECOVERIES</b>                   | <b>435,892</b>   | <b>426,072</b>      | <b>463,048</b>   | <b>-</b>       | <b>-</b> | <b>463,048</b>   | <b>483,027</b>     | <b>502,224</b>   | <b>503,486</b>   | <b>514,022</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                        |                  |                     |                  |                |          |                  |                    |                  |                  |                  |
| Estimated balance C/F from 2022 to 2023                 | -                | 9,820               | (9,820)          | -              | -        | (9,820)          | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                                 | (307)            | (307)               | (310)            | -              | -        | (310)            | (320)              | (330)            | (340)            | (350)            |
| <b>TOTAL REVENUE</b>                                    | <b>(307)</b>     | <b>9,513</b>        | <b>(10,130)</b>  | <b>-</b>       | <b>-</b> | <b>(10,130)</b>  | <b>(320)</b>       | <b>(330)</b>     | <b>(340)</b>     | <b>(350)</b>     |
| <b>REQUISITION</b>                                      | <b>(435,585)</b> | <b>(435,585)</b>    | <b>(452,918)</b> | <b>-</b>       | <b>-</b> | <b>(452,918)</b> | <b>(482,707)</b>   | <b>(501,894)</b> | <b>(503,146)</b> | <b>(513,672)</b> |
| *Percentage increase over prior year<br>Requisition     |                  |                     | 4.0%             |                |          | 4.0%             | 6.6%               | 4.0%             | 0.2%             | 2.1%             |
| FTE's   | 5.8              | 5.8                 | 5.8              | 0.2            |          | 6.0              | 6.0                | 6.0              | 6.0              | 6.0              |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                |                                |             |             |             |             |             |              |
|--------------------|--------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.111</b>                   | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>SSI Admin. Expenditures</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |            |                |                |                 |                |            |            |                 |
|-----------------------|------------|----------------|----------------|-----------------|----------------|------------|------------|-----------------|
| Buildings             | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
| Equipment             | \$0        | \$8,900        | \$7,400        | \$4,000         | \$9,400        | \$0        | \$0        | \$29,700        |
| Land                  | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
| Engineered Structures | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
| Vehicles              | \$0        | \$0            | \$0            | \$50,000        | \$0            | \$0        | \$0        | \$50,000        |
|                       |            |                |                |                 |                |            |            |                 |
|                       | <b>\$0</b> | <b>\$8,900</b> | <b>\$7,400</b> | <b>\$54,000</b> | <b>\$9,400</b> | <b>\$0</b> | <b>\$0</b> | <b>\$79,700</b> |

**SOURCE OF FUNDS**

|                                 |            |                |                |                 |                |            |            |                 |
|---------------------------------|------------|----------------|----------------|-----------------|----------------|------------|------------|-----------------|
| Capital Funds on Hand           | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
| Debenture Debt (New Debt Only)  | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
| Equipment Replacement Fund      | \$0        | \$8,900        | \$7,400        | \$54,000        | \$9,400        | \$0        | \$0        | \$79,700        |
| Grants (Federal, Provincial)    | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
| Donations / Third Party Funding | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
| Reserve Fund                    | \$0        | \$0            | \$0            | \$0             | \$0            | \$0        | \$0        | \$0             |
|                                 |            |                |                |                 |                |            |            |                 |
|                                 | <b>\$0</b> | <b>\$8,900</b> | <b>\$7,400</b> | <b>\$54,000</b> | <b>\$9,400</b> | <b>\$0</b> | <b>\$0</b> | <b>\$79,700</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>For example: <i>"Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system meets current energy standards with an expected service life of 35 years".</i></p> | <p><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Project provide economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age and/or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/>L - Land<br/>S - Engineering Structure<br/>B - Buildings<br/>V - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design, used for budget planning.<br/>Class C (±25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 1.111  
**Service Name:** SSI Admin. Expenditures

| SECTION 1: PROJECT DESCRIPTION AND BUDGET |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
|---|--------------------------|-----------------------|----------------------------------|----------------------|-------------|----------------|------------------------|----------------|----------------|-----------------|----------------|------------|-----------------|
| Project Number                            | Capital Expenditure Type | Capital Project Title | Capital Project Description      | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023           | 2024           | 2025            | 2026           | 2027       | 5 - Year Total  |
| 23-01                                     | Replacement              | Computer              | Computer Replacement - SSI Admin | \$25,600             | E           | ERF            | \$0                    | \$4,800        | \$7,400        | \$4,000         | \$9,400        | \$0        | \$25,600        |
| 23-02                                     | Replacement              | Computer              | Computer Replacement - Director  | \$4,100              | E           | ERF            | \$0                    | \$4,100        | \$0            | \$0             | \$0            | \$0        | \$4,100         |
| 25-01                                     | New                      | Vehicle               | Electric vehicle                 | \$50,000             | V           | ERF            | \$0                    | \$0            | \$0            | \$50,000        | \$0            | \$0        | \$50,000        |
|   |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
|   |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
|   |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
|   |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
|   |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
|   |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
|   |                          |                       |                                  |                      |             |                |                        |                |                |                 |                |            |                 |
| <b>GRAND TOTAL</b>                        |                          |                       |                                  | <b>\$79,700</b>      |             |                | <b>\$0</b>             | <b>\$8,900</b> | <b>\$7,400</b> | <b>\$54,000</b> | <b>\$9,400</b> | <b>\$0</b> | <b>\$79,700</b> |

**Admin Expenditures (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|   | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|---|------------------|---------------|---------------|---------------|---------------|---------------|
|   | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Equipment Replacement Fund - Management | 62,186           | 57,386        | 59,986        | 15,986        | 16,586        | 26,586        |
| Equipment Replacement Fund - Director   | 17,243           | 14,543        | 15,943        | 17,343        | 18,743        | 20,143        |
| <b>Total</b>                            | <b>79,429</b>    | <b>71,929</b> | <b>75,929</b> | <b>33,329</b> | <b>35,329</b> | <b>46,729</b> |

**Reserve Schedule**

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

ERF Group: EASSIMGMT.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1022<br>102119 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 70,786        | 62,186        | 57,386        | 59,986        | 15,986        | 16,586        |
| Transfer from Ops Budget |                | -             | -             | 10,000        | 10,000        | 10,000        | 10,000        |
| Planned Purchase         |                | (8,600)       | (4,800)       | (7,400)       | (54,000)      | (9,400)       | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>62,186</b> | <b>57,386</b> | <b>59,986</b> | <b>15,986</b> | <b>16,586</b> | <b>26,586</b> |

**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:<br>Fund Centre:    | 1022<br>101837 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 12,223        | 17,243        | 14,543        | 15,943        | 17,343        | 18,743        |
| Transfer from Ops Budget |                | 7,500         | 1,400         | 1,400         | 1,400         | 1,400         | 1,400         |
| Planned Purchase         |                | (2,480)       | (4,100)       | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>17,243</b> | <b>14,543</b> | <b>15,943</b> | <b>17,343</b> | <b>18,743</b> | <b>20,143</b> |

**Assumptions/Background:**

Office equipment, computers, and vehicle replacement

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Grants in Aid**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.116 SSI Grants in Aid

**Committee:** Electoral Areas

**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 \$308,893.

**COMMITTEE:**

Electoral Areas Committee

**FUNDING:**

Requisition

| 1.116 - SSI Grants in Aid                        | 2022            |                  | BUDGET REQUEST  |                |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING   | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |                |          |                 |                    |                 |                 |                 |
| Grants in Aid                                    | 104,127         | 65,000           | 68,647          | -              | -        | 68,647          | 50,000             | 50,000          | 50,000          | 50,000          |
| Allocations                                      | 2,834           | 2,834            | 5,348           | 1,940          | -        | 7,288           | 7,435              | 7,584           | 7,745           | 7,899           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>106,961</b>  | <b>67,834</b>    | <b>73,995</b>   | <b>1,940</b>   | <b>-</b> | <b>75,935</b>   | <b>57,435</b>      | <b>57,584</b>   | <b>57,745</b>   | <b>57,899</b>   |
| *Percentage Increase over prior year             |                 |                  | -30.8%          | 1.8%           |          | -29.0%          | -24.4%             | 0.3%            | 0.3%            | 0.3%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |                |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 39,127           | (39,127)        | -              | -        | (39,127)        | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (56,669)        | (56,669)         | -               | -              | -        | -               | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (36)            | (36)             | (40)            | -              | -        | (40)            | (40)               | (40)            | (40)            | (40)            |
| Other Revenue                                    | (200)           | (200)            | (210)           | -              | -        | (210)           | (210)              | (210)           | (210)           | (210)           |
| <b>TOTAL REVENUE</b>                             | <b>(56,905)</b> | <b>(17,778)</b>  | <b>(39,377)</b> | <b>-</b>       | <b>-</b> | <b>(39,377)</b> | <b>(250)</b>       | <b>(250)</b>    | <b>(250)</b>    | <b>(250)</b>    |
| <b>REQUISITION</b>                               | <b>(50,056)</b> | <b>(50,056)</b>  | <b>(34,618)</b> | <b>(1,940)</b> | <b>-</b> | <b>(36,558)</b> | <b>(57,185)</b>    | <b>(57,334)</b> | <b>(57,495)</b> | <b>(57,649)</b> |
| *Percentage increase over prior year Requisition |                 |                  | -30.8%          | 3.9%           |          | -27.0%          | 56.4%              | 0.3%            | 0.3%            | 0.3%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Economic Development**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.124 SSI Economic Development

**Committee:** Electoral Areas

**DEFINITION:**

Community Economic Sustainability Commission Establishing Bylaw No. 3727 (amendment 4482), 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:**

None stated

**COMMISSION:**

SSI Community Economic Sustainability Commission

**FUNDING:**

Requisition

**Change in Budget 2022 to 2023**  
**Service: 1.124 SSI Economic Development**

|   | <b>Total Expenditure</b> | <b>Comments</b>   |
|---|--------------------------|---|
| <b>2022 Budget</b>                                      | <b>100,822</b>           |   |
| <b>Other Changes:</b>                                   |                          |   |
| Annualization of Economic Development Coordinator (EDC) | 20,000                   | SSI Community Economic Development Commission November 22, 2021 |
| 2023 one-time contribution for Program Development      | 20,000                   | Funding support for local NGOs - funded by ORF                  |
| Other   | 1,509                    |   |
|   | 41,509                   |   |
| <b>2023 Budget</b>                                      | <b>142,331</b>           |   |
| <br>Summary of % Expense Increase                       |                          |   |
| Annualization of Economic Development Coordinator (EDO) | 19.8%                    |   |
| 2023 one-time contribution for Program Development      | 19.8%                    |   |
| Balance of increase                                     | 1.5%                     |   |
| <i>% expense increase from 2022:</i>                    | <b>41.2%</b>             |   |
| <br><i>% Requisition increase from 2022:</i>            | <b>23.9%</b>             | <i>Requisition funding is 86.0% of service revenue</i>          |

**Overall 2022 Budget Performance**  
 (expected variance to budget and surplus treatment)

*There is an estimated one-time favourable variance of \$16,975 (16.8%) due mainly to savings on webpage maintenance, contract for services and program development. This variance will be transferred to the Operating Reserve, which has an expected year end balance of \$6,680 before this transfer.*

**1.124 - SSI Economic Development**

|  | 2022            |                  | BUDGET REQUEST   |                 |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|-----------------|------------------|------------------|-----------------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING    | 2023 ONE-TIME   | 2023 TOTAL       | 2024               | 2025             | 2026             | 2027             |
| <b>OPERATING COSTS</b>                           |                 |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Contract for Services - EDO                      | 25,000          | 20,000           | 25,750           | 20,000          | -               | 45,750           | 71,670             | 77,600           | 79,150           | 80,730           |
| Website Maintenance                              | 15,000          | 7,000            | 15,000           | -               | -               | 15,000           | 15,000             | 15,000           | 15,000           | 15,000           |
| Project Costs                                    | 20,000          | 15,000           | 20,000           | -               | 20,000          | 40,000           | 20,000             | 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                             | 11,642          | 11,642           | 12,181           | -               | -               | 12,181           | 12,442             | 12,695           | 12,960           | 13,217           |
| Operating - Other                                | 9,180           | 10,205           | 9,400            | -               | -               | 9,400            | 9,590              | 9,780            | 9,980            | 10,180           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>100,822</b>  | <b>83,847</b>    | <b>102,331</b>   | <b>20,000</b>   | <b>20,000</b>   | <b>142,331</b>   | <b>148,702</b>     | <b>155,075</b>   | <b>157,090</b>   | <b>159,127</b>   |
| *Percentage Increase over prior year             |                 |                  | 1.5%             | 19.8%           | 19.8%           | 41.2%            | 4.5%               | 4.3%             | 1.3%             | 1.3%             |
| <b>CAPITAL / RESERVE</b>                         |                 |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund               | -               | 16,975           | -                | -               | -               | -                | 420                | 5,935            | 7,140            | 8,385            |
| <b>TOTAL COSTS</b>                               | <b>100,822</b>  | <b>100,822</b>   | <b>102,331</b>   | <b>20,000</b>   | <b>20,000</b>   | <b>142,331</b>   | <b>149,122</b>     | <b>161,010</b>   | <b>164,230</b>   | <b>167,512</b>   |
| <b>FUNDING SOURCES (REVENUE)</b>                 |                 |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund             | (2,000)         | (2,000)          | -                | -               | (20,000)        | (20,000)         | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (55)            | (55)             | (60)             | -               | -               | (60)             | (60)               | (60)             | (60)             | (60)             |
| Other Income                                     | (530)           | (530)            | (550)            | -               | -               | (550)            | (560)              | (570)            | (580)            | (590)            |
| <b>TOTAL REVENUE</b>                             | <b>(2,585)</b>  | <b>(2,585)</b>   | <b>(610)</b>     | <b>-</b>        | <b>(20,000)</b> | <b>(20,610)</b>  | <b>(620)</b>       | <b>(630)</b>     | <b>(640)</b>     | <b>(650)</b>     |
| <b>REQUISITION</b>                               | <b>(98,237)</b> | <b>(98,237)</b>  | <b>(101,721)</b> | <b>(20,000)</b> | <b>-</b>        | <b>(121,721)</b> | <b>(148,502)</b>   | <b>(160,380)</b> | <b>(163,590)</b> | <b>(166,862)</b> |
| *Percentage increase over prior year Requisition |                 |                  | 3.5%             | 20.4%           |                 | 23.9%            | 22.0%              | 8.0%             | 2.0%             | 2.0%             |



**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:<br>Fund Centre:                       | 1500<br>105534 | Estimated     | Budget       |              |               |               |               |
|---|----------------|---------------|--------------|--------------|---------------|---------------|---------------|
|   |                | 2022          | 2023         | 2024         | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>                    |                | 8,680         | 23,655       | 3,655        | 4,075         | 10,010        | 17,150        |
| <b>Transfer from Ops Budget</b>             |                | 16,975        | -            | 420          | 5,935         | 7,140         | 8,385         |
| <b>Transfer to Ops Budget - Core Budget</b> |                | (2,000)       | -            | -            | -             | -             | -             |
| <b>Transfer to Ops Budget - Project</b>     |                | -             | (20,000)     | -            | -             | -             | -             |
| <b>Interest Income</b>                      |                | -             |              |              |               |               |               |
| <b>Ending Balance \$</b>                    |                | <b>23,655</b> | <b>3,655</b> | <b>4,075</b> | <b>10,010</b> | <b>17,150</b> | <b>25,535</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Public Library**

#### **EAC Review**

SEPTEMBER 2022

Service: 1.141 SSI Public Library

Committee: Electoral Areas

**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 \$1,149,080.

**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                       | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Contribution to Library                          | 445,850          | 445,850          | 465,850          | -        | -        | 465,850          | 475,170            | 484,670          | 494,360          | 504,250          |
| Allocations                                      | 30,138           | 30,138           | 24,644           | -        | -        | 24,644           | 25,137             | 25,640           | 26,152           | 26,676           |
| Insurance  | 7,170            | 7,170            | 8,150            | -        | -        | 8,150            | 8,560              | 8,990            | 9,440            | 9,910            |
| Other Operating Expenses                         | 6,573            | 4,573            | 6,693            | -        | -        | 6,693            | 6,768              | 6,848            | 6,928            | 7,008            |
| Contingency                                      | 2,500            | -                | 2,500            | -        | -        | 2,500            | 2,500              | 2,500            | 2,500            | 2,500            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>492,231</b>   | <b>487,731</b>   | <b>507,837</b>   | <b>-</b> | <b>-</b> | <b>507,837</b>   | <b>518,135</b>     | <b>528,648</b>   | <b>539,380</b>   | <b>550,344</b>   |
| *Percentage Increase over prior year             |                  |                  | 3.2%             |          |          | 3.2%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>DEBT / RESERVE</u>                            |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund                 | 26,780           | 31,280           | 33,255           | -        | -        | 33,255           | 36,700             | 40,190           | 43,745           | 184,120          |
| MFA Debt Reserve Fund                            | 650              | 650              | 540              | -        | -        | 540              | 540                | 540              | 540              | 540              |
| MFA Principal Payment                            | 112,357          | 112,357          | 112,357          | -        | -        | 112,357          | 112,357            | 112,357          | 112,357          | 4,994            |
| MFA Interest Payment                             | 33,250           | 33,250           | 33,250           | -        | -        | 33,250           | 33,250             | 33,250           | 33,250           | 3,850            |
| <b>TOTAL DEBT / RESERVE</b>                      | <b>173,037</b>   | <b>177,537</b>   | <b>179,402</b>   | <b>-</b> | <b>-</b> | <b>179,402</b>   | <b>182,847</b>     | <b>186,337</b>   | <b>189,892</b>   | <b>193,504</b>   |
| <b>TOTAL COSTS</b>                               | <b>665,268</b>   | <b>665,268</b>   | <b>687,239</b>   | <b>-</b> | <b>-</b> | <b>687,239</b>   | <b>700,982</b>     | <b>714,985</b>   | <b>729,272</b>   | <b>743,848</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Grants in Lieu of Taxes                          | (472)            | (472)            | (490)            | -        | -        | (490)            | (500)              | (510)            | (520)            | (530)            |
| MFA Debt reserve fund earnings                   | (650)            | (650)            | (540)            | -        | -        | (540)            | (540)              | (540)            | (540)            | (540)            |
| Other Income                                     | (526)            | (526)            | (526)            | -        | -        | (526)            | (540)              | (550)            | (560)            | (570)            |
| <b>TOTAL REVENUE</b>                             | <b>(1,648)</b>   | <b>(1,648)</b>   | <b>(1,556)</b>   | <b>-</b> | <b>-</b> | <b>(1,556)</b>   | <b>(1,580)</b>     | <b>(1,600)</b>   | <b>(1,620)</b>   | <b>(1,640)</b>   |
| <b>REQUISITION</b>                               | <b>(663,620)</b> | <b>(663,620)</b> | <b>(685,683)</b> | <b>-</b> | <b>-</b> | <b>(685,683)</b> | <b>(699,402)</b>   | <b>(713,385)</b> | <b>(727,652)</b> | <b>(742,208)</b> |
| *Percentage increase over prior year Requisition |                  |                  | 3.3%             |          |          | 3.3%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                           |                                |             |             |             |             |             |              |
|--------------------|---------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.141</b>              |                                |             |             |             |             |             |              |
|                    | <b>SSI Public Library</b> | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |

**EXPENDITURE**

|                       |   |            |                 |            |            |            |            |                 |
|-----------------------|---|------------|-----------------|------------|------------|------------|------------|-----------------|
| Buildings             | B | \$0        | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
| 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             |
|                       |   | <b>\$0</b> | <b>\$10,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,000</b> |
|                       |   | <b>\$0</b> | <b>\$10,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,000</b> |

**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             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Donations / Third Party Funding | Other | \$0        | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Reserve Fund                    | Res   | \$0        | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
|                                 |       | <b>\$0</b> | <b>\$10,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,000</b> |
|                                 |       | <b>\$0</b> | <b>\$10,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |  |  |  |
|---|--|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br/><br/>For projects in previous capital plans, use the same project numbers previously</p>  | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>For example: <i>"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".</i></p> | <p><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>Debt = Debeniture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>   | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>  | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 1.141  
Service Name: SSI Public Library

| Project List and Budget |                          |                       |                              |                      |             |                |                        |                 |            |            |            |            |                 |
|-------------------------|--------------------------|-----------------------|------------------------------|----------------------|-------------|----------------|------------------------|-----------------|------------|------------|------------|------------|-----------------|
| Project Number          | Capital Expenditure Type | Capital Project Title | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024       | 2025       | 2026       | 2027       | 5 - Year Total  |
| 23-01                   | New                      | Emergency Repairs     | Unforeseen Emergency Repairs | \$10,000             | B           | Res            | \$0                    | \$10,000        | \$0        | \$0        | \$0        | \$0        | \$10,000        |
|                         |                          |                       |                              |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                              |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                              |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                              |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                              |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |                              |                      |             |                |                        |                 |            |            |            |            |                 |
| <b>GRAND TOTAL</b>      |                          |                       |                              | <b>\$10,000</b>      |             |                | <b>\$0</b>             | <b>\$10,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,000</b> |

Service:

1.141

SSI Public Library

Project Number

23-01

Capital Project Title

Emergency Repairs

Capital Project Description

Unforseen Emergency Repairs

Project Rationale

Interior renovations to add additional offices and remodel various estions of the 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   | Estimated     | Budget        |                |                |                |                |
|--------------------------|--------|---------------|---------------|----------------|----------------|----------------|----------------|
|                          |        | 2022          | 2023          | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 102136 |               |               |                |                |                |                |
| Beginning Balance        |        | 64,670        | 45,800        | 69,055         | 105,755        | 145,945        | 189,690        |
| Transfer from Ops Budget |        | 31,280        | 33,255        | 36,700         | 40,190         | 43,745         | 184,120        |
| Transfer from Cap Fund   |        | -             | -             | -              | -              | -              | -              |
| Transfer to Cap Fund     |        | (50,150)      | (10,000)      | -              | -              | -              | -              |
| Interest Income          |        | -             |               |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>45,800</b> | <b>69,055</b> | <b>105,755</b> | <b>145,945</b> | <b>189,690</b> | <b>373,810</b> |

#### 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**

## **2023 Budget**

### **SSI Street Lighting**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.234 SSI Street Lighting

**Committee:** Electoral Areas

**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 \$45,392.

**FUNDING:**

Requisition

| 1.234 - SSI Street Lighting                      | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Electricity                                      | 24,900          | 25,448           | 25,650          | -            | -        | 25,650          | 26,160             | 26,680          | 27,210          | 27,750          |
| Allocations                                      | 1,300           | 1,300            | 1,310           | -            | -        | 1,310           | 1,336              | 1,363           | 1,390           | 1,418           |
| <b>TOTAL COSTS</b>                               | <b>26,200</b>   | <b>26,748</b>    | <b>26,960</b>   | <b>-</b>     | <b>-</b> | <b>26,960</b>   | <b>27,496</b>      | <b>28,043</b>   | <b>28,600</b>   | <b>29,168</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 2.9%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | (548)            | 548             | -            | -        | 548             | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | 504             | 504              | -               | -            | -        | -               | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (16)            | (16)             | (20)            | -            | -        | (20)            | (20)               | (20)            | (20)            | (20)            |
| Revenue - Other                                  | (20)            | (20)             | (20)            | -            | -        | (20)            | (20)               | (20)            | (20)            | (20)            |
| <b>TOTAL REVENUE</b>                             | <b>468</b>      | <b>(80)</b>      | <b>508</b>      | <b>-</b>     | <b>-</b> | <b>508</b>      | <b>(40)</b>        | <b>(40)</b>     | <b>(40)</b>     | <b>(40)</b>     |
| <b>REQUISITION</b>                               | <b>(26,668)</b> | <b>(26,668)</b>  | <b>(27,468)</b> | <b>-</b>     | <b>-</b> | <b>(27,468)</b> | <b>(27,456)</b>    | <b>(28,003)</b> | <b>(28,560)</b> | <b>(29,128)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 0.0%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Fernwood Dock (SSI)**

#### **EAC Review**

SEPTEMBER 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 \$308,893.

**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)                      | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Repairs & Maintenance                            | 3,500           | 3,500            | 3,610           | -            | -        | 3,610           | 3,680              | 3,750           | 3,830           | 3,910           |
| Insurance  | 3,220           | 3,220            | 3,256           | -            | -        | 3,256           | 3,420              | 3,590           | 3,770           | 3,950           |
| Supplies   | 760             | 760              | 790             | -            | -        | 790             | 800                | 810             | 820             | 830             |
| Allocations                                      | 6,177           | 6,177            | 6,142           | -            | -        | 6,142           | 6,268              | 6,394           | 6,521           | 6,648           |
| Other Operating Expenses                         | 2,190           | 2,190            | 2,260           | -            | -        | 2,260           | 2,300              | 2,340           | 2,380           | 2,420           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>15,847</b>   | <b>15,847</b>    | <b>16,058</b>   | <b>-</b>     | <b>-</b> | <b>16,058</b>   | <b>16,468</b>      | <b>16,884</b>   | <b>17,321</b>   | <b>17,758</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 1.3%            | 2.6%               | 2.5%            | 2.6%            | 2.5%            |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Transfer to Capital Reserve Fund                 | 10,000          | 10,000           | 10,000          | -            | -        | 10,000          | 10,000             | 10,000          | 10,000          | 10,000          |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>10,000</b>   | <b>10,000</b>    | <b>10,000</b>   | <b>-</b>     | <b>-</b> | <b>10,000</b>   | <b>10,000</b>      | <b>10,000</b>   | <b>10,000</b>   | <b>10,000</b>   |
| <b>TOTAL COSTS</b>                               | <b>25,847</b>   | <b>25,847</b>    | <b>26,058</b>   | <b>-</b>     | <b>-</b> | <b>26,058</b>   | <b>26,468</b>      | <b>26,884</b>   | <b>27,321</b>   | <b>27,758</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Interest Income                                  | (130)           | (130)            | (130)           | -            | -        | (130)           | (130)              | (130)           | (130)           | (130)           |
| Grants in Lieu of Taxes                          | (38)            | (38)             | (40)            | -            | -        | (40)            | (40)               | (40)            | (40)            | (40)            |
| <b>TOTAL REVENUE</b>                             | <b>(168)</b>    | <b>(168)</b>     | <b>(170)</b>    | <b>-</b>     | <b>-</b> | <b>(170)</b>    | <b>(170)</b>       | <b>(170)</b>    | <b>(170)</b>    | <b>(170)</b>    |
| <b>REQUISITION - PARCEL TAX</b>                  | <b>(25,679)</b> | <b>(25,679)</b>  | <b>(25,888)</b> | <b>-</b>     | <b>-</b> | <b>(25,888)</b> | <b>(26,298)</b>    | <b>(26,714)</b> | <b>(27,151)</b> | <b>(27,588)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 0.8%            | 1.6%               | 1.6%            | 1.6%            | 1.6%            |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |   |                                |             |             |             |             |             |              |
|--------------------|---|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.236</b>                              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>SSI Small Craft Harbour (Fernwood)</b> |                                |             |             |             |             |             |              |

**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 | \$47,500        | \$53,000        | \$150,000        | \$0        | \$0        | \$0        | \$203,000        |
| Vehicles              | V | \$0             | \$0             | \$0              | \$0        | \$0        | \$0        | \$0              |
|                       |   | <b>\$47,500</b> | <b>\$53,000</b> | <b>\$150,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$203,000</b> |
|                       |   | <b>\$47,500</b> | <b>\$53,000</b> | <b>\$150,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$203,000</b> |

**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   | \$47,500        | \$53,000        | \$100,000        | \$0        | \$0        | \$0        | \$153,000        |
|                                 |       | <b>\$47,500</b> | <b>\$53,000</b> | <b>\$150,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$203,000</b> |
|                                 |       | <b>\$47,500</b> | <b>\$53,000</b> | <b>\$150,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$203,000</b> |





**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 as identified in the 2019 Supplementary Condition Assessment Report

**Project Number** 21-01 **Capital Project Title** Rub Boards **Capital Project Description** Replace rub boards as identified in 2019 condition assessment  
**Project Rationale** Repairs as identified in the 2019 Supplementary Condition Assessment Report

**Project Number** 22-01 **Capital Project Title** Anticipated work from 2019 inspection **Capital Project Description** Replace and repair damaged sections  
**Project Rationale** Repairs as identified in the 2019 Supplementary Condition Assessment Report

**Project Number** 22-01 **Capital Project Title** Anticipated work from 2019 inspection **Capital Project Description** Replace and repair damaged sections  
**Project Rationale** Grant funding required to address repairs identified in the 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:<br>Fund Centre:           | 1080<br>102111 | Estimated      | Budget         |               |               |               |               |
|---------------------------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
|                                 |                | 2022           | 2023           | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>        |                | 192,539        | 155,039        | 112,039       | 22,039        | 32,039        | 42,039        |
| <b>Transfer from Ops Budget</b> |                | 10,000         | 10,000         | 10,000        | 10,000        | 10,000        | 10,000        |
| <b>Transfer from Cap Fund</b>   |                | -              |                |               |               |               |               |
| <b>Transfer to Cap Fund</b>     |                | (47,500)       | (53,000)       | (100,000)     | -             | -             | -             |
| <b>Interest Income</b>          |                | -              |                |               |               |               |               |
| <b>Ending Balance \$</b>        |                | <b>155,039</b> | <b>112,039</b> | <b>22,039</b> | <b>32,039</b> | <b>42,039</b> | <b>52,039</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Community Transit (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Commission:** SSI 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 \$469,517.

**COMMISSION:**

Salt Spring Island Transportation Commission.

**FUNDING:**

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

**Change in Budget 2022 to 2023**

Service: 1.238A Community Transit

**Total Expenditure****Comments****2022 Budget****507,996****Other Changes:**

|                                 |        |   |
|---------------------------------|--------|---|
| Standard Overhead Allocation    | 2,535  | Increase in 2022 operating costs                            |
| BC Transit Municipal Obligation | 34,722 | Higher BC Transit costs (fuel, maintenance, and lease fees) |
| Transfer to Capital Reserve     | 20,000 | To support capital plan                                     |
| Other                           | 970    |   |
|                                 | <hr/>  |   |
| Total Other Changes             | 58,227 |   |

**2023 Budget****566,223**

## Summary of % Expense Increase

|                                      |              |
|--------------------------------------|--------------|
| Increased BC Transit costs           | 6.8%         |
| Transfer to capital reserve          | 3.9%         |
| Balance of increase                  | 0.7%         |
| <i>% expense increase from 2022:</i> | <b>11.5%</b> |

*% Requisition increase from 2022 (if applicable):***20.0%***Requisition funding is 41.3% of service revenue***Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

*Revenues are projected at \$61,036 (12.0%) higher than budget due to higher transit pass revenue and safe restart funding. Operating expenditures are projected at \$20,787 (4.2%) higher than budget due to higher fees from BC Transit primarily due to increased fuel, maintenance, and vehicle lease costs. The \$40,249 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of \$172,186 before this transfer.*

**1.238A - Community Transit (SSI)**

|  | 2022             |                  | BUDGET REQUEST   |                 |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|-----------------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING         | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Gross Municipal Obligation                       | 469,371          | 490,158          | 504,093          | -               | -               | 504,093          | 513,542            | 523,814          | 534,290          | 544,976          |
| Allocations                                      | 22,625           | 22,625           | 25,180           | -               | -               | 25,180           | 25,683             | 26,196           | 26,719           | 27,252           |
| Other Operating Expenses                         | 1,000            | 1,000            | 1,950            | -               | -               | 1,950            | 2,010              | 2,080            | 2,150            | 2,220            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>492,996</b>   | <b>513,783</b>   | <b>531,223</b>   | <b>-</b>        | <b>-</b>        | <b>531,223</b>   | <b>541,235</b>     | <b>552,090</b>   | <b>563,159</b>   | <b>574,448</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |                 |                 | 7.8%             | 1.9%               | 2.0%             | 2.0%             | 2.0%             |
| <u>CAPITAL / RESERVES</u>                        |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund                 | 15,000           | 15,000           | 15,000           | 20,000          | -               | 35,000           | 35,000             | 35,000           | 35,000           | 35,000           |
| Transfer to Operating Reserve Fund               | -                | 40,249           | -                | -               | -               | -                | -                  | -                | 375              | 11,935           |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>15,000</b>    | <b>55,249</b>    | <b>15,000</b>    | <b>20,000</b>   | <b>-</b>        | <b>35,000</b>    | <b>35,000</b>      | <b>35,000</b>    | <b>35,375</b>    | <b>46,935</b>    |
| <b>TOTAL COSTS</b>                               | <b>507,996</b>   | <b>569,032</b>   | <b>546,223</b>   | <b>20,000</b>   | <b>-</b>        | <b>566,223</b>   | <b>576,235</b>     | <b>587,090</b>   | <b>598,534</b>   | <b>621,383</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |                 |                 | 11.5%            | 1.8%               | 1.9%             | 1.9%             | 3.8%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund             | (130,000)        | (130,000)        | (125,585)        | -               | -               | (125,585)        | (69,780)           | (14,446)         | -                | -                |
| Transit Pass Revenue                             | (154,591)        | (165,624)        | (195,020)        | -               | -               | (195,020)        | (225,455)          | (229,964)        | (234,564)        | (239,255)        |
| Safe Restart Funding Allocation (2021)           | (28,044)         | (78,047)         | -                | -               | (21,368)        | (21,368)         | -                  | -                | -                | -                |
| Other Income                                     | (520)            | (520)            | (520)            | -               | -               | (520)            | (520)              | (520)            | (520)            | (520)            |
| Grants in Lieu of Taxes                          | (130)            | (130)            | (130)            | -               | -               | (130)            | (160)              | (160)            | (160)            | (160)            |
| <b>TOTAL REVENUE</b>                             | <b>(313,285)</b> | <b>(374,321)</b> | <b>(321,255)</b> | <b>-</b>        | <b>(21,368)</b> | <b>(342,623)</b> | <b>(295,915)</b>   | <b>(245,090)</b> | <b>(235,244)</b> | <b>(239,935)</b> |
| <b>REQUISITION</b>                               | <b>(194,711)</b> | <b>(194,711)</b> | <b>(224,968)</b> | <b>(20,000)</b> | <b>21,368</b>   | <b>(223,600)</b> | <b>(280,320)</b>   | <b>(342,000)</b> | <b>(363,290)</b> | <b>(381,448)</b> |
| *Percentage increase over prior year Requisition |                  |                  | 15.5%            | 10.3%           | -11.0%          | 14.8%            | 25.4%              | 22.0%            | 6.2%             | 5.0%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                |                                |             |             |             |             |             |              |
|--------------------|--------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.238A</b>                  | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Community Transit (SSI)</b> |                                |             |             |             |             |             |              |

**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        | \$50,000        | \$40,000        | \$40,000        | \$40,000        | \$40,000        | \$210,000        |
| Vehicles              | V | \$0        | \$0             | \$0             | \$0             | \$0             | \$0             | \$0              |
|                       |   | <b>\$0</b> | <b>\$50,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$210,000</b> |
|                       |   | <b>\$0</b> | <b>\$50,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$210,000</b> |

**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             | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$20,000         |
| Donations / Third Party Funding | Other | \$0        | \$0             | \$0             | \$0             | \$0             | \$0             | \$0              |
| Reserve Fund                    | Res   | \$0        | \$50,000        | \$35,000        | \$35,000        | \$35,000        | \$35,000        | \$190,000        |
|                                 |       | <b>\$0</b> | <b>\$50,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$210,000</b> |
|                                 |       | <b>\$0</b> | <b>\$50,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$210,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|  |   |   |  |
|--|---|---|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously</p> | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p>                  | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p> | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>  | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>   |   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>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 2022 | 2023            | 2024            | 2025            | 2026            | 2027            | 5 - Year Total   |
| 23-01                   | New                      | Art Inspired Bus Shelters | Bus Shelter program. Location TBA.  | \$140,000            | S           | Res            | \$0                    | \$0             | \$35,000        | \$35,000        | \$35,000        | \$35,000        | \$140,000        |
| 23-01                   | New                      | Art Inspired Bus Shelters | Bus Shelter program. Location TBA.  | \$20,000             | S           | Grant          | \$0                    | \$0             | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$20,000         |
| 23-02                   | New                      | O & M Facility Plan       | O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure. | \$50,000             | S           | Res            | \$0                    | \$50,000        | \$0             | \$0             | \$0             | \$0             | \$50,000         |
|                         |                          |                           |   |                      |             |                |                        |                 |                 |                 |                 |                 |                  |
|                         |                          |                           |   |                      |             |                |                        |                 |                 |                 |                 |                 |                  |
|                         |                          |                           |   | <b>\$210,000</b>     |             |                | <b>\$0</b>             | <b>\$50,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$40,000</b> | <b>\$210,000</b> |



**Service:** 1.238A Community Transit (SSI)

**Project Number** 23-01 **Capital Project Title** Art Inspired Bus Shelters **Capital Project Description** Bus Shelter program. Location TBA.

**Project Rationale** Continuation of the Art Inspired Bus Shelter program. The plan is to design and build one bus shelter per year with the design one year and the construction the next. Location TBA.

**Project Number** 23-01 **Capital Project Title** Art Inspired Bus Shelters **Capital Project Description** Bus Shelter program. Location TBA.

**Project Rationale** Continuation of the Art Inspired Bus Shelter program. The plan is to design and build one bus shelter per year with the design one year and the construction the next. Location TBA.

**Project Number** 23-02 **Capital Project Title** O & M Facility Plan **Capital Project Description** O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.

**Project Rationale** O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.

Community Transit (SSI)  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund | 212,435          | 86,850        | 17,070        | 2,624         | 2,999         | 14,934        |
| Capital Reserve Fund   | 23,324           | 8,324         | 8,324         | 8,324         | 8,324         | 8,324         |
| <b>Total</b>           | <b>235,759</b>   | <b>95,174</b> | <b>25,394</b> | <b>10,948</b> | <b>11,323</b> | <b>23,258</b> |

**Reserve Schedule**

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

**Reserve Cash Flow**

| Fund:                    | 1500   | Estimated      | Budget        |               |              |              |               |  |
|--------------------------|--------|----------------|---------------|---------------|--------------|--------------|---------------|--|
|                          |        | 2022           | 2023          | 2024          | 2025         | 2026         | 2027          |  |
| Fund Centre:             | 105409 |                |               |               |              |              |               |  |
| Beginning Balance        |        | 302,186        | 212,435       | 86,850        | 17,070       | 2,624        | 2,999         |  |
| Transfer from Ops Budget |        | 40,249         | -             | -             | -            | 375          | 11,935        |  |
| Transfer to Ops Budget   |        | (130,000)      | (125,585)     | (69,780)      | (14,446)     | -            | -             |  |
| Interest Income          |        | -              |               |               |              |              |               |  |
| <b>Ending Balance \$</b> |        | <b>212,435</b> | <b>86,850</b> | <b>17,070</b> | <b>2,624</b> | <b>2,999</b> | <b>14,934</b> |  |

**Assumptions/Background:**

To fund service expansions & bus leasing costs

## Reserve Schedule

### Reserve Fund: 1.238A 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:<br>Fund Centre:           | 1091<br>102201 | Estimated     | Budget       |              |              |              |              |
|---------------------------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
|                                 |                | 2022          | 2023         | 2024         | 2025         | 2026         | 2027         |
| <b>Beginning Balance</b>        |                | 43,324        | 23,324       | 8,324        | 8,324        | 8,324        | 8,324        |
| <b>Transfer from Ops Budget</b> |                | 15,000        | 35,000       | 35,000       | 35,000       | 35,000       | 35,000       |
| <b>Planned Purchase</b>         |                | (35,000)      | (50,000)     | (35,000)     | (35,000)     | (35,000)     | (35,000)     |
| <b>Interest Income</b>          |                | -             |              |              |              |              |              |
| <b>Ending Balance \$</b>        |                | <b>23,324</b> | <b>8,324</b> | <b>8,324</b> | <b>8,324</b> | <b>8,324</b> | <b>8,324</b> |

### 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**

## **2023 Budget**

### **Community Transportation (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Commission:** SSI 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 \$271,825.

**COMMISSION:**

Salt Spring Island Transportation Commission.

**FUNDING:**

Requisition

**1.238B - Community Transportation (SSI)**

|  | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Allocations                                      | 59,274           | 59,274           | 57,301           | -        | -        | 57,301           | 58,525             | 59,763           | 61,014           | 62,258           |
| Labour Cost                                      | 21,312           | 21,312           | 22,030           | -        | -        | 22,030           | 22,470             | 22,930           | 23,400           | 23,880           |
| Other Operating Expenses                         | 1,620            | 1,110            | 1,655            | -        | -        | 1,655            | 1,670              | 1,700            | 1,730            | 1,760            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>82,206</b>    | <b>81,696</b>    | <b>80,986</b>    | <b>-</b> | <b>-</b> | <b>80,986</b>    | <b>82,665</b>      | <b>84,393</b>    | <b>86,144</b>    | <b>87,898</b>    |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | -1.5%            | 2.1%               | 2.1%             | 2.1%             | 2.0%             |
| <u>DEBT / RESERVE</u>                            |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund                 | 85,000           | 85,000           | 78,000           | -        | -        | 78,000           | 80,000             | 81,500           | 83,000           | 84,500           |
| Transfer to Operating Reserve Fund               | 5,000            | 5,510            | 5,000            | -        | -        | 5,000            | 5,000              | 5,000            | 5,000            | 5,000            |
| <b>TOTAL DEBT / RESERVES</b>                     | <b>90,000</b>    | <b>90,510</b>    | <b>83,000</b>    | <b>-</b> | <b>-</b> | <b>83,000</b>    | <b>85,000</b>      | <b>86,500</b>    | <b>88,000</b>    | <b>89,500</b>    |
| <b>TOTAL COSTS</b>                               | <b>172,206</b>   | <b>172,206</b>   | <b>163,986</b>   | <b>-</b> | <b>-</b> | <b>163,986</b>   | <b>167,665</b>     | <b>170,893</b>   | <b>174,144</b>   | <b>177,398</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Other Income                                     | (1,040)          | (1,040)          | (1,040)          | -        | -        | (1,040)          | (1,040)            | (1,040)          | (1,040)          | (1,040)          |
| Grants in Lieu of Taxes                          | (121)            | (121)            | (120)            | -        | -        | (120)            | (130)              | (130)            | (130)            | (130)            |
| <b>TOTAL REVENUE</b>                             | <b>(1,161)</b>   | <b>(1,161)</b>   | <b>(1,160)</b>   | <b>-</b> | <b>-</b> | <b>(1,160)</b>   | <b>(1,170)</b>     | <b>(1,170)</b>   | <b>(1,170)</b>   | <b>(1,170)</b>   |
| <b>REQUISITION</b>                               | <b>(171,045)</b> | <b>(171,045)</b> | <b>(162,826)</b> | <b>-</b> | <b>-</b> | <b>(162,826)</b> | <b>(166,495)</b>   | <b>(169,723)</b> | <b>(172,974)</b> | <b>(176,228)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | -4.8%            | 2.3%               | 1.9%             | 1.9%             | 1.9%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                       |                                |             |             |             |             |             |              |
|--------------------|---------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.238B</b>                         |                                |             |             |             |             |             |              |
|                    | <b>Community Transportation (SSI)</b> | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |

**EXPENDITURE**

|                       |   |                  |                  |                  |                  |                 |                  |                  |
|-----------------------|---|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|
| Buildings             | B | \$0              | \$0              | \$0              | \$0              | \$0             | \$0              | \$0              |
| Equipment             | E | \$0              | \$45,000         | \$0              | \$0              | \$0             | \$0              | \$45,000         |
| Land                  | L | \$0              | \$0              | \$0              | \$0              | \$0             | \$0              | \$0              |
| Engineered Structures | S | \$260,000        | \$370,000        | \$220,000        | \$112,500        | \$96,000        | \$106,000        | \$904,500        |
| Vehicles              | V | \$0              | \$0              | \$0              | \$0              | \$0             | \$0              | \$0              |
|                       |   | <b>\$260,000</b> | <b>\$415,000</b> | <b>\$220,000</b> | <b>\$112,500</b> | <b>\$96,000</b> | <b>\$106,000</b> | <b>\$949,500</b> |

**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 | \$200,000        | \$212,500        | \$200,000        | \$75,000         | \$60,000        | \$60,000         | \$607,500        |
| Donations / Third Party Funding | Other | \$0              | \$0              | \$0              | \$0              | \$0             | \$0              | \$0              |
| Reserve Fund                    | Res   | \$60,000         | \$202,500        | \$20,000         | \$37,500         | \$36,000        | \$46,000         | \$342,000        |
|                                 |       | <b>\$260,000</b> | <b>\$415,000</b> | <b>\$220,000</b> | <b>\$112,500</b> | <b>\$96,000</b> | <b>\$106,000</b> | <b>\$949,500</b> |



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

**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, 23-01 is a project planned to start in 2023.

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 2022**  
Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.

**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 #:** 1.238B  
**Service Name:** Community Transportation (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 2022 | 2023             | 2024             | 2025             | 2026            | 2027             | 5 - Year Total   |
| 22-04                   | New                      | Construction Program for Pathway Network                     | Construction of pathway at Merchant Mews to just south of Leisure Lane.  | \$220,000            | S           | Grant          | \$200,000              | \$200,000        | \$0              | \$0              | \$0             | \$0              | \$200,000        |
| 22-06                   | New                      | Lower Ganges Road - Barrier and Retaining Wall Modifications | Removal of barriers along Lower Ganges Road from Baker Road south.   | \$10,000             | S           | Res            | \$10,000               | \$10,000         | \$0              | \$0              | \$0             | \$0              | \$10,000         |
| 22-08                   | New                      | Lower Ganges Road - Barrier and Retaining Wall Modifications | Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north.  | \$50,000             | S           | Res            | \$50,000               | \$50,000         | \$0              | \$0              | \$0             | \$0              | \$50,000         |
| 22-12                   | New                      | Design and Construction of Pathway                           | Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.   | \$250,000            | S           | Grant          | \$0                    | \$0              | \$200,000        | \$0              | \$0             | \$0              | \$200,000        |
| 22-12                   | New                      |  |  |                      | S           | Res            | \$0                    | \$0              | \$20,000         | \$0              | \$0             | \$0              | \$20,000         |
| 22-14                   | New                      | Design and Construction of Pathway                           | Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.                          | \$107,500            | S           | Grant          | \$0                    | \$0              | \$0              | \$75,000         | \$0             | \$0              | \$75,000         |
| 22-14                   | New                      |  |  |                      | S           | Res            | \$0                    | \$0              | \$0              | \$7,500          | \$0             | \$0              | \$7,500          |
| 23-01                   | New                      | Design and Construction of Pathway                           | Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management          | \$96,000             | S           | Res            | \$0                    | \$0              | \$0              | \$30,000         | \$6,000         | \$0              | \$36,000         |
| 23-01                   | New                      |  | Construction of pathway network sections that has been designed in the previous year - Park Drive from LGR to Aldous Road.                                     |                      | S           | Grant          | \$0                    | \$0              | \$0              | \$0              | \$60,000        | \$0              | \$60,000         |
| 23-03                   | New                      | Design Pathway along harbour side on Lower Ganges Road.      | Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.                   | \$50,000             | S           | Res            | \$0                    | \$50,000         | \$0              | \$0              | \$0             | \$0              | \$50,000         |
| 23-04                   | New                      | Installation of Speed Boards                                 | Investigation and installation of Speed Boards at various locations (5) in and around Ganges.  | \$27,500             | S           | Res            | \$0                    | \$27,500         | \$0              | \$0              | \$0             | \$0              | \$27,500         |
| 23-04                   |                          |  | Investigation and installation of Speed Boards at various locations (5) in and around Ganges. ICBC will fund \$2,500 per board.                                | \$12,500             | S           | Grant          | \$0                    | \$12,500         | \$0              | \$0              | \$0             | \$0              | \$12,500         |
| 24-01                   | New                      | Design and Construction of Pathway                           | Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Malview to North End Road, and CRD Project Management. | \$96,000             | S           | Res            | \$0                    | \$0              | \$0              | \$0              | \$30,000        | \$6,000          | \$36,000         |
| 24-01                   | New                      |  |  |                      | S           | Grant          | \$0                    | \$0              | \$0              | \$0              | \$0             | \$0              | \$60,000         |
| 25-01                   | New                      | Design and Construction of Pathway                           | Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.                 | \$205,000            | S           | Res            | \$0                    | \$0              | \$0              | \$0              | \$0             | \$0              | \$40,000         |
| 22-09                   | New                      | Pathway Standards Development                                | Develop a set of standards and specifications for pathway design, construction and maintenance.  | \$20,000             | S           | Res            | \$0                    | \$20,000         | \$0              | \$0              | \$0             | \$0              | \$20,000         |
| 23-05                   | New                      | Snow Removal Equipment                                       | Purchase of a skid steer loader and trailer c/w snow blade and bucket for snow removal.  | \$45,000             | E           | Res            | \$0                    | \$45,000         | \$0              | \$0              | \$0             | \$0              | \$45,000         |
| <b>GRAND TOTAL</b>      |                          |  |  | <b>\$1,189,500</b>   |             |                | <b>\$260,000</b>       | <b>\$415,000</b> | <b>\$220,000</b> | <b>\$112,500</b> | <b>\$96,000</b> | <b>\$106,000</b> | <b>\$945,500</b> |

**Service:** 1.238B Community transportation (SSI)

**Project Number** 22-04 **Capital Project Title** Construction Program for Pathway Network **Capital Project Description** Construction of pathway at Merchant Mews to just south of Leisure Lane.

**Project Rationale** This is a pathway to benefit users from a safety and access perspective from the Merchant Mews commercial area connecting it to pathways that lead to Ganges.

**Project Number** 22-06 **Capital Project Title** Lower Ganges Road - Barrier and Retaining Wall Modifications **Capital Project Description** Removal of barriers along Lower Ganges Road from Baker Road south.

**Project Rationale** Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated.

**Project Number** 22-08 **Capital Project Title** Lower Ganges Road - Barrier and Retaining Wall Modifications **Capital Project Description** Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north.

**Project Rationale** Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated from Booth Canal Road north along Lower Ganges Road

**Project Number** 22-12 **Capital Project Title** Design and Construction of Pathway **Capital Project Description** Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.

**Project Rationale** This project is part of the Active Transportation network. Design and construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.

**Project Number** 22-14 **Capital Project Title** Design and Construction of Pathway **Capital Project Description** Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.

**Project Rationale** This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.

|                          |   |                              |                                    |                                    |   |
|--------------------------|---|------------------------------|------------------------------------|------------------------------------|---|
| <b>Project Number</b>    | 23-01   | <b>Capital Project Title</b> | Design and Construction of Pathway | <b>Capital Project Description</b> | Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management |
| <b>Project Rationale</b> | This project is part of the Active Transportation network. Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management. |                              |                                    |                                    |   |

|                          |  |                              |   |                                    |  |
|--------------------------|--|------------------------------|---|------------------------------------|--|
| <b>Project Number</b>    | 23-03  | <b>Capital Project Title</b> | Design Pathway along harbour side on Lower Ganges Road. | <b>Capital Project Description</b> | Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. |
| <b>Project Rationale</b> | This project is part of the Active Transportation network. Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Ra |                              |   |                                    |  |

|                          |   |                              |                              |                                    |   |
|--------------------------|---|------------------------------|------------------------------|------------------------------------|---|
| <b>Project Number</b>    | 23-04   | <b>Capital Project Title</b> | Installation of Speed Boards | <b>Capital Project Description</b> | Investigation and installation of Speed Boards at various locations (5) in and around Ganges. |
| <b>Project Rationale</b> | Investigation and installation of Speed Boards at various locations (5) in and around Ganges. ICBC will fund \$2,500 per board. |                              |                              |                                    |   |

|                          |   |                              |                                    |                                    |   |
|--------------------------|---|------------------------------|------------------------------------|------------------------------------|---|
| <b>Project Number</b>    | 24-01   | <b>Capital Project Title</b> | Design and Construction of Pathway | <b>Capital Project Description</b> | Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management. |
| <b>Project Rationale</b> | Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management. |                              |                                    |                                    |   |

|                          |   |                              |                                    |                                    |  |
|--------------------------|---|------------------------------|------------------------------------|------------------------------------|--|
| <b>Project Number</b>    | 25-01   | <b>Capital Project Title</b> | Design and Construction of Pathway | <b>Capital Project Description</b> | Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park. |
| <b>Project Rationale</b> | Active Transportation network. Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park. |                              |                                    |                                    |  |

|                          |   |                              |                               |                                    |   |
|--------------------------|---|------------------------------|-------------------------------|------------------------------------|---|
| <b>Project Number</b>    | 22-09   | <b>Capital Project Title</b> | Pathway Standards Development | <b>Capital Project Description</b> | Develop a set of standards and specifications for pathway design, construction and maintenance. |
| <b>Project Rationale</b> | Develop a set of standards and specifications for pathway design, construction and maintenance. |                              |                               |                                    |   |

|                          |   |                              |                        |                                    |   |
|--------------------------|---|------------------------------|------------------------|------------------------------------|---|
| <b>Project Number</b>    | 23-05   | <b>Capital Project Title</b> | Snow Removal Equipment | <b>Capital Project Description</b> | Purchase of a skid steer loader and trailer c/w snow blade and bucket for snow removal. |
| <b>Project Rationale</b> | Purchase of a skid steer loader and trailer c/w snow blade and bucket for snow removal for snow removal and sidewalk maintenance. |                              |                        |                                    |   |

**Community Transportation (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                                  | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                                  | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund           | 19,110           | 24,110         | 29,110         | 34,110         | 39,110         | 44,110         |
| Pathways CRF                     | 288,960          | 164,460        | 224,460        | 268,460        | 315,460        | 353,960        |
| Sidewalks CRF                    | 284              | 284            | 284            | 284            | 284            | 284            |
| North Ganges Transportation Plan | 6,181            | 6,181          | 6,181          | 6,181          | 6,181          | 6,181          |
| <b>Total</b>                     | <b>314,535</b>   | <b>195,035</b> | <b>260,035</b> | <b>309,035</b> | <b>361,035</b> | <b>404,535</b> |

**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:                    | 1500   | Estimated     | Budget        |               |               |               |               |  |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|--|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |  |
| Fund Centre:             | 105539 |               |               |               |               |               |               |  |
| Beginning Balance        |        | 13,600        | 19,110        | 24,110        | 29,110        | 34,110        | 39,110        |  |
| Transfer from Ops Budget |        | 5,510         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |  |
| Interest Income          |        | -             |               |               |               |               |               |  |
| <b>Ending Balance \$</b> |        | <b>19,110</b> | <b>24,110</b> | <b>29,110</b> | <b>34,110</b> | <b>39,110</b> | <b>44,110</b> |  |

**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   | Estimated      | Budget         |                |                |                |                |      |
|-----------------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|------|
|                                   |        |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027 |
| Fund Centre:                      | 102142 |                |                |                |                |                |                |      |
| <b>Beginning Balance</b>          |        | 69,767         | 288,960        | 164,460        | 224,460        | 268,460        | 315,460        |      |
| <b>Transfer from Ops Budget</b>   |        | 85,000         | 78,000         | 80,000         | 81,500         | 83,000         | 84,500         |      |
| <b>Transfer from Capital Fund</b> |        | 272,033        | -              | -              | -              | -              | -              |      |
| <b>Planned Purchase</b>           |        | (137,840)      | (202,500)      | (20,000)       | (37,500)       | (36,000)       | (46,000)       |      |
| <b>Interest Income</b>            |        | -              | -              | -              | -              | -              | -              |      |
| <b>Ending Balance \$</b>          |        | <b>288,960</b> | <b>164,460</b> | <b>224,460</b> | <b>268,460</b> | <b>315,460</b> | <b>353,960</b> |      |

### 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:<br>Fund Centre:    | 1086<br>102147 | Estimated  | Budget     |            |            |            |            |
|--------------------------|----------------|------------|------------|------------|------------|------------|------------|
|                          |                | 2022       | 2023       | 2024       | 2025       | 2026       | 2027       |
| Beginning Balance        |                | 27,444     | 284        | 284        | 284        | 284        | 284        |
| Transfer from Ops Budget |                | -          | -          | -          | -          | -          | -          |
| Planned Purchase         |                | (27,160)   | -          | -          | -          | -          | -          |
| Interest Income          |                | -          |            |            |            |            |            |
| <b>Ending Balance \$</b> |                | <b>284</b> | <b>284</b> | <b>284</b> | <b>284</b> | <b>284</b> | <b>284</b> |

**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:<br>Fund Centre:    | 1086<br>102148 | Estimated    | Budget       |              |              |              |              |
|--------------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                          |                | 2022         | 2023         | 2024         | 2025         | 2026         | 2027         |
| Beginning Balance        |                | 6,181        | 6,181        | 6,181        | 6,181        | 6,181        | 6,181        |
| Interest Income          |                | -            |              |              |              |              |              |
| <b>Ending Balance \$</b> |                | <b>6,181</b> | <b>6,181</b> | <b>6,181</b> | <b>6,181</b> | <b>6,181</b> | <b>6,181</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island Arts**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.299 SSI Arts

**Committee:** Electoral Areas

**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 \$191,513.

**FUNDING:**

Requisition

| 1.299 - Salt Spring Island Arts                  | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Art Centre Society                               | 82,348           | 82,348           | 83,993           | -        | -        | 83,993           | 85,673             | 87,388           | 89,138           | 90,923           |
| Gulf Islands Community Arts Council              | 35,292           | 35,292           | 35,997           | -        | -        | 35,997           | 36,717             | 37,452           | 38,202           | 38,967           |
| Allocations                                      | 2,370            | 2,370            | 2,404            | -        | -        | 2,404            | 2,452              | 2,501            | 2,551            | 2,602            |
| Other Operating Expenses                         | 200              | 200              | 210              | -        | -        | 210              | 210                | 210              | 210              | 210              |
| <b>TOTAL COSTS</b>                               | <b>120,210</b>   | <b>120,210</b>   | <b>122,604</b>   | <b>-</b> | <b>-</b> | <b>122,604</b>   | <b>125,052</b>     | <b>127,551</b>   | <b>130,101</b>   | <b>132,702</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 2.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Balance c/fwd from 2021 to 2022                  | 1,552            | 1,552            | -                | -        | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (85)             | (85)             | (85)             | -        | -        | (85)             | (90)               | (90)             | (90)             | (90)             |
| <b>TOTAL REVENUE</b>                             | <b>1,467</b>     | <b>1,467</b>     | <b>(85)</b>      | <b>-</b> | <b>-</b> | <b>(85)</b>      | <b>(90)</b>        | <b>(90)</b>      | <b>(90)</b>      | <b>(90)</b>      |
| <b>REQUISITION</b>                               | <b>(121,677)</b> | <b>(121,677)</b> | <b>(122,519)</b> | <b>-</b> | <b>-</b> | <b>(122,519)</b> | <b>(124,962)</b>   | <b>(127,461)</b> | <b>(130,011)</b> | <b>(132,612)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 0.7%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Building Numbering**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.316 SSI Building Numbering

**Committee:** Electoral Areas

**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                   | 2022           |                  | BUDGET REQUEST |              |          |                | FUTURE PROJECTIONS |                 |                 |                 |
|--|----------------|------------------|----------------|--------------|----------|----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | 2023 ONGOING | ONE-TIME | TOTAL          | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                |                  |                |              |          |                |                    |                 |                 |                 |
| Building Inspection                              | 9,094          | 9,094            | 9,370          | -            | -        | 9,370          | 9,560              | 9,750           | 9,940           | 10,140          |
| Allocations                                      | 473            | 473              | 479            | -            | -        | 479            | 489                | 499             | 509             | 519             |
| Other Operating Expenses                         | 20             | 20               | 20             | -            | -        | 20             | 20                 | 20              | 20              | 20              |
| <b>TOTAL COSTS</b>                               | <b>9,587</b>   | <b>9,587</b>     | <b>9,869</b>   | -            | -        | <b>9,869</b>   | <b>10,069</b>      | <b>10,269</b>   | <b>10,469</b>   | <b>10,679</b>   |
| *Percentage Increase over prior year             |                |                  |                |              |          | 2.9%           | 2.0%               | 2.0%            | 1.9%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                |                  |                |              |          |                |                    |                 |                 |                 |
| Balance c/fwd from 2021 to 2022                  | 19             | 19               | -              | -            | -        | -              | -                  | -               | -               | -               |
| Other Revenue                                    | (20)           | (20)             | (20)           | -            | -        | (20)           | (20)               | (20)            | (20)            | (20)            |
| <b>TOTAL REVENUE</b>                             | <b>(1)</b>     | <b>(1)</b>       | <b>(20)</b>    | -            | -        | <b>(20)</b>    | <b>(20)</b>        | <b>(20)</b>     | <b>(20)</b>     | <b>(20)</b>     |
| <b>REQUISITION</b>                               | <b>(9,586)</b> | <b>(9,586)</b>   | <b>(9,849)</b> | -            | -        | <b>(9,849)</b> | <b>(10,049)</b>    | <b>(10,249)</b> | <b>(10,449)</b> | <b>(10,659)</b> |
| *Percentage increase over prior year Requisition |                |                  |                |              |          | 2.7%           | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Livestock Injury Compensation**

#### **EAC Review**

SEPTEMBER 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        | 2022           |                  | BUDGET REQUEST |          |          |                | FUTURE PROJECTIONS |                |                |                |
|--|----------------|------------------|----------------|----------|----------|----------------|--------------------|----------------|----------------|----------------|
|  | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | ONGOING  | ONE-TIME | TOTAL          | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                           |                |                  |                |          |          |                |                    |                |                |                |
| Allocations                                      | 150            | 150              | 158            | -        | -        | 158            | 161                | 164            | 167            | 170            |
| Compensation Claim Payments                      | 3,000          | 3,000            | 3,000          | -        | -        | 3,000          | 3,000              | 3,000          | 3,000          | 3,000          |
| <b>TOTAL COSTS</b>                               | <b>3,150</b>   | <b>3,150</b>     | <b>3,158</b>   | <b>-</b> | <b>-</b> | <b>3,158</b>   | <b>3,161</b>       | <b>3,164</b>   | <b>3,167</b>   | <b>3,170</b>   |
| *Percentage Increase over prior year             |                |                  |                |          |          | 0.3%           | 0.1%               | 0.1%           | 0.1%           | 0.1%           |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                |                  |                |          |          |                |                    |                |                |                |
| <b>REQUISITION</b>                               | <b>(3,150)</b> | <b>(3,150)</b>   | <b>(3,158)</b> | <b>-</b> | <b>-</b> | <b>(3,158)</b> | <b>(3,161)</b>     | <b>(3,164)</b> | <b>(3,167)</b> | <b>(3,170)</b> |
| *Percentage increase over prior year Requisition |                |                  |                |          |          | 0.3%           | 0.1%               | 0.1%           | 0.1%           | 0.1%           |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Emergency Program**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.371 SSI Emergency Program**

**Committee: Electoral Areas**

**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                       | 2022             |                     | BUDGET REQUEST   |         |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|---------------------|------------------|---------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD<br>BUDGET  | ESTIMATED<br>ACTUAL | CORE<br>BUDGET   | 2023    |          |                  | 2024               | 2025             | 2026             | 2027             |
|   |                  |                     |                  | ONGOING | ONE-TIME | TOTAL            |                    |                  |                  |                  |
| <u>OPERATING COSTS</u>                              |                  |                     |                  |         |          |                  |                    |                  |                  |                  |
| Travel Expense                                      | 1,530            | 1,500               | 1,500            | -       | -        | 1,500            | 1,530              | 1,560            | 1,590            | 1,620            |
| Contract for Services                               | 78,510           | 78,200              | 85,878           | -       | -        | 85,878           | 87,600             | 89,350           | 91,130           | 92,960           |
| Neighbourhood Program                               | 4,490            | 2,524               | 3,070            | -       | -        | 3,070            | 3,130              | 3,190            | 3,250            | 3,310            |
| Emergency Social Services                           | 100              | 520                 | 300              | -       | -        | 300              | 310                | 320              | 330              | 340              |
| Building Rent                                       | 14,898           | 14,000              | 14,000           | -       | -        | 14,000           | 14,000             | 14,000           | 14,000           | 14,000           |
| Staff Training & Development                        | 2,040            | 2,000               | 2,200            | -       | -        | 2,200            | 2,240              | 2,280            | 2,330            | 2,380            |
| Supplies  | 5,360            | 8,124               | 5,472            | -       | -        | 5,472            | 5,590              | 5,710            | 5,830            | 5,950            |
| Allocations   | 6,955            | 6,955               | 6,505            | -       | -        | 6,505            | 6,635              | 6,768            | 6,903            | 7,041            |
| Other Operating Expenses                            | 16,220           | 16,280              | 15,997           | -       | -        | 15,997           | 16,350             | 16,720           | 17,100           | 17,480           |
| <b>TOTAL OPERATING COSTS</b>                        | <b>130,103</b>   | <b>130,103</b>      | <b>134,922</b>   | -       | -        | <b>134,922</b>   | <b>137,385</b>     | <b>139,898</b>   | <b>142,463</b>   | <b>145,081</b>   |
| *Percentage Increase over prior year                |                  |                     |                  |         |          | 3.7%             | 1.8%               | 1.8%             | 1.8%             | 1.8%             |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                  |                     |                  |         |          |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve                     | (2,000)          | (2,000)             | (7,987)          | -       | -        | (7,987)          | (7,915)            | (7,842)          | (7,770)          | (7,698)          |
| Grants in Lieu of Taxes                             | (90)             | (90)                | (90)             | -       | -        | (90)             | (90)               | (90)             | (90)             | (90)             |
| Revenue - Other                                     | (100)            | (100)               | (100)            | -       | -        | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                                | <b>(2,190)</b>   | <b>(2,190)</b>      | <b>(8,177)</b>   | -       | -        | <b>(8,177)</b>   | <b>(8,105)</b>     | <b>(8,032)</b>   | <b>(7,960)</b>   | <b>(7,888)</b>   |
| <b>REQUISITION</b>                                  | <b>(127,913)</b> | <b>(127,913)</b>    | <b>(126,745)</b> | -       | -        | <b>(126,745)</b> | <b>(129,280)</b>   | <b>(131,866)</b> | <b>(134,503)</b> | <b>(137,193)</b> |
| *Percentage increase over prior year<br>Requisition |                  |                     |                  |         |          | -0.9%            | 2.0%               | 2.0%             | 2.0%             | 2.0%             |



CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

|  |   |   |  |
|--|---|---|--|
| <b>Project Number</b><br>Project number format is "yy-##"<br>"yy" is the last two digits of the year the project is planned to start.<br>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br><br>For projects in previous capital plans, use the same project numbers previously assigned.                                     | <b>Capital Project Description</b><br>Briefly describe project scope and service benefits.<br>For example: <i>"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".</i>   | <b>Carryforward from 2022</b><br>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.  | <b>Project Drivers</b><br><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br><b>Emergency</b> = Project is required for health or safety reasons.<br><b>Cost Benefit</b> = Economic benefit to the organization. |
| <b>Capital Expenditure Type</b><br><b>Study</b> - Expenditure for feasibility and business case report.<br><b>New</b> - Expenditure for new asset only<br><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br><b>Replacement</b> - Expenditure replaces an existing asset | <b>Total Project Budget</b><br>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.<br><br><b>Funding Source Codes</b><br>Debt = Debenture Debt (new debt only)<br>ERF = Equipment Replacement Fund<br>Grant = Grants (Federal, Provincial)<br>Cap = Capital Funds on Hand<br>Other = Donations / Third Party Funding<br>Res = Reserve Fund<br>STLoan = Short Term Loans<br>WU = Water Utility<br><br>If there is more than one funding source, use additional rows for the project. | <b>Long-term Planning</b><br><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition. |  |
| <b>Capital Project Title</b><br>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".  | <b>Asset Class</b><br><b>L</b> - Land<br><b>S</b> - Engineering Structure<br><b>B</b> - Buildings<br><b>V</b> - Vehicles  | <b>Cost Estimate Class</b><br>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design, used for budget planning.<br>Class C (±25-40%) = Estimate based on limited site information; used for program planning.<br>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.   |  |

**Service #:** 1.371  
**Service Name:** SSI Emergency Program

| Project List and Budget |                          |                       |   |                      |             |                |                        |                 |            |            |            |            |                 |
|-------------------------|--------------------------|-----------------------|---|----------------------|-------------|----------------|------------------------|-----------------|------------|------------|------------|------------|-----------------|
| Project Number          | Capital Expenditure Type | Capital Project Title | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024       | 2025       | 2026       | 2027       | 5 - Year Total  |
| 23-01                   | New                      | Seacan Purchase       | Purchase and installation of Seacan for Emergency Program storage       | \$12,317             | E           | Res            | \$0                    | \$12,317        | \$0        | \$0        | \$0        | \$0        | \$12,317        |
| 23-02                   | Replacement              | Computer Upgrades     | Regularly scheduled replacement of Emergency Program computer equipment | \$7,000              | E           | Res            | \$0                    | \$7,000         | \$0        | \$0        | \$0        | \$0        | \$7,000         |
|                         |                          |                       |   |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |   |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |   |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       |   |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |                       | <b>GRAND TOTAL</b>  | <b>\$19,317</b>      |             |                | <b>\$0</b>             | <b>\$19,317</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$19,317</b> |

SSI Emergency Program  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|----------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                            | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Capital Reserve Fund       | 42,572           | 23,255        | 23,255        | 23,255        | 23,255        | 23,255        |
| Operating Reserve Fund     | 60,611           | 52,624        | 44,709        | 36,867        | 29,097        | 21,399        |
| Equipment Replacement Fund | 853              | 853           | 853           | 853           | 853           | 853           |
| <b>Total</b>               | <b>104,036</b>   | <b>76,732</b> | <b>68,817</b> | <b>60,975</b> | <b>53,205</b> | <b>45,507</b> |



## 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:                    | 1073   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:             | 101949 |               |               |               |               |               |               |
| Beginning Balance        |        | 42,572        | 42,572        | 23,255        | 23,255        | 23,255        | 23,255        |
| Transfer from Ops Budget |        | -             | -             | -             | -             | -             | -             |
| Expenditures             |        | -             | (19,317)      | -             | -             | -             | -             |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>42,572</b> | <b>23,255</b> | <b>23,255</b> | <b>23,255</b> | <b>23,255</b> | <b>23,255</b> |

### 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:<br>Fund Centre:    | 1500<br>105402 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 62,611        | 60,611        | 52,624        | 44,709        | 36,867        | 29,097        |
| Transfer from Ops Budget |                | -             | -             | -             | -             | -             | -             |
| Transfer to Ops Budget   |                | (2,000)       | (7,987)       | (7,915)       | (7,842)       | (7,770)       | (7,698)       |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>60,611</b> | <b>52,624</b> | <b>44,709</b> | <b>36,867</b> | <b>29,097</b> | <b>21,399</b> |

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund**

ERF Group: SSIEMERG.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated  | Budget     |            |            |            |            |
|--------------------------|--------|------------|------------|------------|------------|------------|------------|
|                          |        | 2022       | 2023       | 2024       | 2025       | 2026       | 2027       |
| Fund Centre:             | 101437 |            |            |            |            |            |            |
| Beginning Balance        |        | 853        | 853        | 853        | 853        | 853        | 853        |
| Transfer from Ops Budget |        | -          | -          | -          | -          | -          | -          |
| Expenditures             |        | -          | -          | -          | -          | -          | -          |
| Interest Income          |        | -          |            |            |            |            |            |
| <b>Ending Balance \$</b> |        | <b>853</b> | <b>853</b> | <b>853</b> | <b>853</b> | <b>853</b> | <b>853</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Search and Rescue**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.378 SSI Search and Rescue

**Committee:** Electoral Areas

**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 \$32,743.

**FUNDING:**

Requisition

| 1.378 - SSI Search and Rescue                    | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Contribution to SSI SAR                          | 31,365          | 24,165           | 31,365          | -            | -        | 31,365          | 31,171             | 31,138          | 31,104          | 31,069          |
| Society Allocations                              | 1,415           | 1,415            | 1,639           | -            | -        | 1,639           | 1,672              | 1,705           | 1,739           | 1,774           |
| <b>TOTAL COSTS</b>                               | <b>32,780</b>   | <b>25,580</b>    | <b>33,004</b>   | <b>-</b>     | <b>-</b> | <b>33,004</b>   | <b>32,843</b>      | <b>32,843</b>   | <b>32,843</b>   | <b>32,843</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 0.7%            | -0.5%              | 0.0%            | 0.0%            | 0.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 7,200            | (7,200)         | -            | -        | (7,200)         | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (7,728)         | (7,728)          | -               | -            | -        | -               | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (17)            | (17)             | (20)            | -            | -        | (20)            | (20)               | (20)            | (20)            | (20)            |
| Revenue - Other                                  | (80)            | (80)             | (80)            | -            | -        | (80)            | (80)               | (80)            | (80)            | (80)            |
| <b>TOTAL REVENUE</b>                             | <b>(7,825)</b>  | <b>(625)</b>     | <b>(7,300)</b>  | <b>-</b>     | <b>-</b> | <b>(7,300)</b>  | <b>(100)</b>       | <b>(100)</b>    | <b>(100)</b>    | <b>(100)</b>    |
| <b>REQUISITION</b>                               | <b>(24,955)</b> | <b>(24,955)</b>  | <b>(25,704)</b> | <b>-</b>     | <b>-</b> | <b>(25,704)</b> | <b>(32,743)</b>    | <b>(32,743)</b> | <b>(32,743)</b> | <b>(32,743)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 27.4%              | 0.0%            | 0.0%            | 0.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island Parks and Recreation**

#### **EAC Review**

SEPTEMBER 2022

1.455 / 1.458 / 1.459

Salt Spring Island Recreation -  
All Service Areas

OPERATING COSTS

|                              | 2022             |                  | BUDGET REQUEST   |               |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|---------------|----------|------------------|--------------------|------------------|------------------|------------------|
|                              | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING       | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| Swimming Pool                | 906,133          | 881,282          | 916,220          | 20,000        | -        | 936,220          | 955,406            | 974,956          | 994,931          | 1,015,295        |
| Park Land                    | 851,838          | 880,063          | 886,581          | 63,334        | -        | 949,915          | 1,009,393          | 1,042,294        | 1,064,182        | 1,050,143        |
| Community Recreation         | 264,803          | 261,877          | 267,719          | 15,000        | -        | 282,719          | 288,541            | 295,218          | 301,247          | 307,403          |
| Community Parks              | 1,000,496        | 956,716          | 1,001,040        | (30,168)      | -        | 970,872          | 991,357            | 1,012,247        | 1,033,448        | 1,055,074        |
| <b>TOTAL OPERATING COSTS</b> | <b>3,023,270</b> | <b>2,979,938</b> | <b>3,071,560</b> | <b>68,166</b> | <b>-</b> | <b>3,139,726</b> | <b>3,244,697</b>   | <b>3,324,715</b> | <b>3,393,808</b> | <b>3,427,915</b> |

\*Percentage Increase

CAPITAL / RESERVE

|                                 |                |                |                |               |                 |                |                |                |                |                  |
|---------------------------------|----------------|----------------|----------------|---------------|-----------------|----------------|----------------|----------------|----------------|------------------|
| Swimming Pool                   | 100,000        | 101,195        | 107,500        | -             | (40,000)        | 67,500         | 140,000        | 145,000        | 150,000        | 150,000          |
| Park Land                       | 130,359        | 136,384        | 141,000        | 15,000        | -               | 156,000        | 251,000        | 217,500        | 217,500        | 217,500          |
| Community Recreation            | -              | 2,574          | -              | -             | -               | -              | -              | -              | -              | -                |
| Community Parks                 | 8,600          | 8,600          | 10,000         | 5,000         | -               | 15,000         | 25,500         | 25,500         | 25,500         | 25,500           |
| DEBT CHARGES                    | 310            | 762            | 540            | -             | -               | 540            | 90             | 90             | 411,840        | 933,199          |
| <b>TOTAL CAPITAL / RESERVES</b> | <b>239,269</b> | <b>249,515</b> | <b>259,040</b> | <b>20,000</b> | <b>(40,000)</b> | <b>239,040</b> | <b>416,590</b> | <b>388,090</b> | <b>804,840</b> | <b>1,326,199</b> |

**TOTAL COSTS**

**Internal Recoveries**

**OPERATING LESS RECOVERIES**

FUNDING SOURCES (REVENUE)

|                      |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| Swimming Pool        | (293,915)        | (270,711)        | (292,480)        | (14,610)        | -               | (307,090)        | (292,830)        | (298,670)        | (304,640)        | (310,720)        |
| Park Land            | (45,850)         | (80,100)         | (40,090)         | (103,460)       | -               | (143,550)        | (146,420)        | (149,340)        | (149,560)        | (152,530)        |
| Community Recreation | (210,221)        | (209,869)        | (207,389)        | (5,000)         | (10,000)        | (222,389)        | (227,262)        | (232,716)        | (237,491)        | (241,657)        |
| Community Parks      | (153,066)        | (109,286)        | (128,320)        | 82,200          | -               | (46,120)         | (46,940)         | (47,780)         | (48,640)         | (49,510)         |
| <b>TOTAL REVENUE</b> | <b>(703,052)</b> | <b>(669,966)</b> | <b>(668,279)</b> | <b>(40,870)</b> | <b>(10,000)</b> | <b>(719,149)</b> | <b>(713,452)</b> | <b>(728,506)</b> | <b>(740,331)</b> | <b>(754,417)</b> |

**REQUISITION**

\*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:

Salaried

|  |                    |                    |                    |                 |               |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|-----------------|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | <b>(2,060,749)</b> | <b>(2,060,749)</b> | <b>(2,185,993)</b> | <b>(47,296)</b> | <b>50,000</b> | <b>(2,183,289)</b> | <b>(2,461,975)</b> | <b>(2,488,743)</b> | <b>(2,952,863)</b> | <b>(3,484,137)</b> |
|  |                    |                    | 6.1%               | 2.3%            | -2.4%         | 5.9%               | 12.8%              | 1.1%               | 18.6%              | 18.0%              |
|  | 12.33              | 12.33              | 12.33              |                 |               | 12.33              | 12.33              | 12.33              | 12.33              | 12.33              |



**1.45X SSI Pool, Park Land, Community Recreation, and Community Parks Reserves Summary  
2023 - 2027 Financial Plan**

| <b>Reserve/Fund Summary</b>                            |                  |                |                |                |                |                |
|--|------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Reserve/Fund Summary</b>                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
| <b>Projected year end balance</b>                      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| <b>1.459 SSI Pool &amp; Park Land</b>                  |                  |                |                |                |                |                |
| Operating Reserve Fund - SSI Pool & Park Land          | 33,631           | 23,631         | 53,631         | 68,631         | 98,631         | 128,631        |
| Capital Reserve Fund - SSI Pool                        | 152,461          | 44,961         | 29,961         | 44,961         | 109,961        | 174,961        |
| Capital Reserve Fund - SSI Park Land                   | 250,547          | 20,547         | 55,547         | 130,547        | 195,547        | 250,547        |
| Capital Reserve Fund - Park Land Acquisition           | 562,498          | 562,498        | 62,498         | 62,498         | 62,498         | 62,498         |
| Equipment Replacement Fund - SSI Pool                  | 41,210           | 28,710         | 43,710         | 63,710         | 73,710         | 83,710         |
| <b>Subtotal</b>  | <b>1,040,347</b> | <b>680,347</b> | <b>245,347</b> | <b>370,347</b> | <b>540,347</b> | <b>700,347</b> |
| <b>1.458 SSI Community Recreation</b>                  |                  |                |                |                |                |                |
| Operating Reserve Fund                                 | 10,796           | 10,796         | 10,796         | 10,796         | 10,796         | 10,796         |
| Capital Reserve Fund - Community Recreation Facilities | 140,698          | 111,698        | 17,698         | 19,198         | 20,698         | 22,198         |
| Equipment Replacement Fund                             | 10,362           | 10,362         | 10,362         | 10,362         | 10,362         | 10,362         |
| <b>Subtotal</b>  | <b>161,856</b>   | <b>132,856</b> | <b>38,856</b>  | <b>40,356</b>  | <b>41,856</b>  | <b>43,356</b>  |
| <b>1.455 SSI Community Parks</b>                       |                  |                |                |                |                |                |
| Operating Reserve Fund                                 | -                | 5,000          | 10,000         | 15,000         | 20,000         | 25,000         |
| Capital Reserve Fund - Community Parks                 | 68,859           | 3,859          | 23,859         | 3,859          | 23,859         | 23,859         |
| Capital Reserve Fund - Community Park Facilities       | 11,953           | 1,953          | 6,953          | 26,953         | 16,953         | 41,953         |
| Equipment Replacement Fund                             | 70,082           | 50,082         | 45,582         | 2,082          | 3,582          | 5,082          |
| <b>Subtotal</b>  | <b>150,894</b>   | <b>60,894</b>  | <b>86,394</b>  | <b>47,894</b>  | <b>64,394</b>  | <b>95,894</b>  |
| <b>Ending Balance \$</b>                               | <b>1,353,096</b> | <b>874,096</b> | <b>370,596</b> | <b>458,596</b> | <b>646,596</b> | <b>839,596</b> |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island - Community Parks**

#### **EAC Review**

SEPTEMBER 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 \$926,678.

**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<br>Recreation - Community Parks                | 2022             |                  | BUDGET REQUEST   |                 |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|------------------|------------------|-----------------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD            | ESTIMATED        | 2023             |                 |          |                  | 2024               | 2025             | 2026             | 2027             |
|   | BUDGET           | ACTUAL           | CORE<br>BUDGET   | ONGOING         | ONE-TIME | TOTAL            |                    |                  |                  |                  |
| <b>OPERATING COSTS</b>  |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Salaries  | 462,595          | 429,525          | 474,631          | 3,360           | -        | 477,991          | 488,253            | 498,737          | 509,447          | 520,387          |
| Maintenance, Security & Insurance   | 40,830           | 30,870           | 35,690           | -               | -        | 35,690           | 36,620             | 37,560           | 38,540           | 39,550           |
| Internal Allocations  | 135,451          | 135,451          | 141,684          | (17,012)        | -        | 124,672          | 127,344            | 130,070          | 132,671          | 135,327          |
| Utilities & Operating - Supplies  | 33,775           | 33,510           | 39,460           | -               | -        | 39,460           | 40,240             | 41,020           | 41,830           | 42,650           |
| Contract for Services   | 37,550           | 38,125           | 31,295           | (21,500)        | -        | 9,795            | 9,990              | 10,190           | 10,400           | 10,610           |
| Travel - Vehicles   | 25,060           | 24,000           | 24,090           | -               | -        | 24,090           | 24,570             | 25,060           | 25,560           | 26,070           |
| Parks Maintenance Labour  | 208,370          | 208,370          | 195,610          | -               | -        | 195,610          | 199,520            | 203,500          | 207,560          | 211,700          |
| Bylaw Labour  | 56,865           | 56,865           | 58,580           | 4,984           | -        | 63,564           | 64,820             | 66,110           | 67,440           | 68,780           |
| <b>TOTAL OPERATING COSTS</b>  | <b>1,000,496</b> | <b>956,716</b>   | <b>1,001,040</b> | <b>(30,168)</b> | <b>-</b> | <b>970,872</b>   | <b>991,357</b>     | <b>1,012,247</b> | <b>1,033,448</b> | <b>1,055,074</b> |
| *Percentage Increase  |                  |                  | 0.1%             | -3.2%           |          | -3.0%            | 2.1%               | 2.1%             | 2.1%             | 2.1%             |
| <b>CAPITAL / RESERVES</b>   |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund                                    | 5,000            | 5,000            | 5,000            | -               | -        | 5,000            | 5,500              | 5,500            | 5,500            | 5,500            |
| Transfer to Capital Reserve Fund  | 3,600            | 3,600            | 5,000            | -               | -        | 5,000            | 15,000             | 15,000           | 15,000           | 15,000           |
| Transfer to Operating Reserve Fund  | -                | -                | -                | 5,000           | -        | 5,000            | 5,000              | 5,000            | 5,000            | 5,000            |
| <b>TOTAL CAPITAL / RESERVES</b>   | <b>8,600</b>     | <b>8,600</b>     | <b>10,000</b>    | <b>5,000</b>    | <b>-</b> | <b>15,000</b>    | <b>25,500</b>      | <b>25,500</b>    | <b>25,500</b>    | <b>25,500</b>    |
| DEBT CHARGES  | -                | -                | -                | -               | -        | -                | -                  | -                | 233,750          | 358,888          |
| <b>TOTAL COST</b>   | <b>1,009,096</b> | <b>965,316</b>   | <b>1,011,040</b> | <b>(25,168)</b> | <b>-</b> | <b>985,872</b>   | <b>1,016,857</b>   | <b>1,037,747</b> | <b>1,292,698</b> | <b>1,439,462</b> |
| <b>Internal Time Recovery</b>   | (397,958)        | (397,958)        | (390,890)        | -               | -        | (390,890)        | (398,700)          | (406,650)        | (414,770)        | (423,060)        |
| <b>TOTAL COSTS NET OF RECOVERIES</b>                                      | <b>611,138</b>   | <b>567,358</b>   | <b>620,150</b>   | <b>(25,168)</b> | <b>-</b> | <b>594,982</b>   | <b>618,157</b>     | <b>631,097</b>   | <b>877,928</b>   | <b>1,016,402</b> |
| <b>FUNDING SOURCES (REVENUE)</b>  |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Rental Income   | (117,200)        | (90,020)         | (117,300)        | 82,200          | -        | (35,100)         | (35,800)           | (36,510)         | (37,240)         | (37,990)         |
| Other Grant   | (9,968)          | (9,968)          | -                | -               | -        | -                | -                  | -                | -                | -                |
| Revenue-Other   | (25,898)         | (9,298)          | (11,020)         | -               | -        | (11,020)         | (11,140)           | (11,270)         | (11,400)         | (11,520)         |
| <b>TOTAL REVENUE</b>  | <b>(153,066)</b> | <b>(109,286)</b> | <b>(128,320)</b> | <b>82,200</b>   | <b>-</b> | <b>(46,120)</b>  | <b>(46,940)</b>    | <b>(47,780)</b>  | <b>(48,640)</b>  | <b>(49,510)</b>  |
| <b>REQUISITION</b>  | <b>(458,072)</b> | <b>(458,072)</b> | <b>(491,830)</b> | <b>(57,032)</b> | <b>-</b> | <b>(548,862)</b> | <b>(571,217)</b>   | <b>(583,317)</b> | <b>(829,288)</b> | <b>(966,892)</b> |
| *Percentage increase over prior year requisition<br>AUTHORIZED POSITIONS: |                  |                  | 7.4%             | 12.5%           |          | 19.8%            | 4.1%               | 2.1%             | 42.2%            | 16.6%            |
| Salaried  | 5.1              | 5.1              | 5.1              |                 |          | 5.1              | 5.1                | 5.1              | 5.1              | 5.1              |
| User Funding  | 19.2%            |                  |                  |                 |          | 5.9%             | 5.8%               | 5.8%             | 4.2%             | 3.7%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                            |                                |             |             |             |             |             |              |
|--------------------|----------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.455</b>               | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>SSI Community Parks</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                 |                  |                  |                  |                    |                 |                    |
|-----------------------|---|-----------------|------------------|------------------|------------------|--------------------|-----------------|--------------------|
| Buildings             | B | \$0             | \$0              | \$0              | \$0              | \$0                | \$0             | \$0                |
| Equipment             | E | \$10,000        | \$30,000         | \$20,000         | \$20,000         | \$15,000           | \$15,000        | \$100,000          |
| Land                  | L | \$0             | \$0              | \$0              | \$0              | \$0                | \$0             | \$0                |
| Engineered Structures | S | \$15,000        | \$145,000        | \$305,000        | \$70,000         | \$5,095,000        | \$40,000        | \$5,655,000        |
| Vehicles              | V | \$0             | \$75,000         | \$0              | \$130,000        | \$0                | \$20,000        | \$225,000          |
|                       |   | <b>\$25,000</b> | <b>\$250,000</b> | <b>\$325,000</b> | <b>\$220,000</b> | <b>\$5,110,000</b> | <b>\$75,000</b> | <b>\$5,980,000</b> |

**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              | \$5,000,000        | \$0             | \$5,000,000        |
| Equipment Replacement Fund      | ERF   | \$10,000        | \$30,000         | \$20,000         | \$60,000         | \$15,000           | \$15,000        | \$140,000          |
| Grants (Federal, Provincial)    | Grant | \$0             | \$105,000        | \$275,000        | \$105,000        | \$50,000           | \$30,000        | \$565,000          |
| Donations / Third Party Funding | Other | \$0             | \$0              | \$0              | \$0              | \$0                | \$0             | \$0                |
| Reserve Fund                    | Res   | \$15,000        | \$115,000        | \$30,000         | \$55,000         | \$45,000           | \$30,000        | \$275,000          |
|                                 |       | <b>\$25,000</b> | <b>\$250,000</b> | <b>\$325,000</b> | <b>\$220,000</b> | <b>\$5,110,000</b> | <b>\$75,000</b> | <b>\$5,980,000</b> |



**Service:** 1.455 SSI Community Parks

**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.  
**Project Rationale** Upgrades required for existing beach accesses

**Project Number** 19-09 **Capital Project Title** ERF for maintenance equipment **Capital Project Description** Replace maintenance equipment (Flat deck trailer, push mower, weed eater, chainsaws)  
**Project Rationale** Replacement of equipment that has reached its end of life.

**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**

**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. 10k from reserves is required to fund CRD staff/engineering time  
**Project Rationale** Project is dependant on securing tenure along the foreshore

**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

|  |   |   |
|--|---|---|
| <b>Project Number</b> 21-01  | <b>Capital Project Title</b> Linear Park Development    | <b>Capital Project Description</b> Trail and parking upgrades or development                            |
| <b>Project Rationale</b> Upgrade existing trail network, develop new trails, improve or expand parking |   |   |
| <b>Project Number</b> 21-05  | <b>Capital Project Title</b> Vehicle Replacement        | <b>Capital Project Description</b> Replace maintenance truck with EV                                    |
| <b>Project Rationale</b> Additional vehicle required for park maintenance                              |   |   |
| <b>Project Number</b> 21-06  | <b>Capital Project Title</b> New Maintenance Machinery  | <b>Capital Project Description</b> 2022 EV mower, 2023 gator, 2025 tractor, 2027 skid steer             |
| <b>Project Rationale</b>   |   |   |
| <b>Project Number</b> 21-08  | <b>Capital Project Title</b> New Park Maintenance Truck | <b>Capital Project Description</b> Partial funding for new EV truck. Additional funding in ParkLand CRF |
| <b>Project Rationale</b> Additional vehicle required for park maintenance                              |   |   |
| <b>Project Number</b> 22-03  | <b>Capital Project Title</b> Playground Upgrades        | <b>Capital Project Description</b> Upgrade and replace gravel at Portlock and Drummond Playground       |
| <b>Project Rationale</b>   |   |   |



**Reserve/Fund Summary**

| Reserve/Fund Summary<br>Projected year end balance | Estimated      | Budget        |               |               |               |               |
|--|----------------|---------------|---------------|---------------|---------------|---------------|
|  | 2022           | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>1.455 SSI Community Parks</b>                   |                |               |               |               |               |               |
| Operating Reserve Fund                             | -              | 5,000         | 10,000        | 15,000        | 20,000        | 25,000        |
| Capital Reserve Fund - Community Parks             | 68,859         | 3,859         | 23,859        | 3,859         | 23,859        | 23,859        |
| Capital Reserve Fund - Community Park Facilities   | 11,953         | 1,953         | 6,953         | 26,953        | 16,953        | 41,953        |
| Equipment Replacement Fund                         | 70,082         | 50,082        | 45,582        | 2,082         | 3,582         | 5,082         |
| <b>Ending Balance \$</b>                           | <b>150,894</b> | <b>60,894</b> | <b>86,394</b> | <b>47,894</b> | <b>64,394</b> | <b>95,894</b> |

**Assumptions/Background:**

|  |
|--|
|  |
|--|

**Reserve Schedule**

**1.455 - Community Parks - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

| Fund: 1500<br>Fund Centre: 105548 | Estimated | Budget       |               |               |               |               |
|-----------------------------------|-----------|--------------|---------------|---------------|---------------|---------------|
|                                   | 2022      | 2023         | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance                 | -         | -            | 5,000         | 10,000        | 15,000        | 20,000        |
| Transfer from Ops Budget          | -         | 5,000        | 5,000         | 5,000         | 5,000         | 5,000         |
| Expenditures                      | -         | -            | -             | -             | -             | -             |
| Interest Income                   | -         |              |               |               |               |               |
| <b>Ending Balance \$</b>          | -         | <b>5,000</b> | <b>10,000</b> | <b>15,000</b> | <b>20,000</b> | <b>25,000</b> |

Assumptions/Background:

**Reserve Schedule**

**1.455 - Community Parks - Capital Reserve Fund**

Bylaw 3085

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                | 1064<br>101792 | Estimated     | Budget       |               |              |               |               |
|--------------------------------------|----------------|---------------|--------------|---------------|--------------|---------------|---------------|
|                                      |                | 2022          | 2023         | 2024          | 2025         | 2026          | 2027          |
| Beginning Balance                    |                | 77,459        | 68,859       | 3,859         | 23,859       | 3,859         | 23,859        |
| Transfer from Ops Budget             |                | 13,600        | 20,000       | 30,000        | 30,000       | 30,000        | 30,000        |
| Expenditures (Based on Capital Plan) |                | (22,200)      | (85,000)     | (10,000)      | (50,000)     | (10,000)      | (30,000)      |
| Interest Income                      |                | -             |              |               |              |               |               |
| <b>Ending Balance \$</b>             |                | <b>68,859</b> | <b>3,859</b> | <b>23,859</b> | <b>3,859</b> | <b>23,859</b> | <b>23,859</b> |

**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.

**Reserve Schedule**

**1.455 - Community Park Facilities - Capital Reserve Fund**

Bylaw 2859

**Reserve Cash Flow**

| Fund: 1060<br>Fund Centre: 102030    | Estimated     | Budget       |              |               |               |               |
|--------------------------------------|---------------|--------------|--------------|---------------|---------------|---------------|
|                                      | 2022          | 2023         | 2024         | 2025          | 2026          | 2027          |
| Beginning Balance                    | 11,953        | 11,953       | 1,953        | 6,953         | 26,953        | 16,953        |
| Transfer from Ops Budget             | 20,000        | 20,000       | 25,000       | 25,000        | 25,000        | 25,000        |
| Expenditures (Based on Capital Plan) | (20,000)      | (30,000)     | (20,000)     | (5,000)       | (35,000)      | -             |
| Interest Income                      | -             |              |              |               |               |               |
| <b>Ending Balance \$</b>             | <b>11,953</b> | <b>1,953</b> | <b>6,953</b> | <b>26,953</b> | <b>16,953</b> | <b>41,953</b> |

**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.

**Reserve Schedule**

**Reserve Fund: 1.455 SSI Parks - Equipment Replacement Fund**

For replacement of equipment and vehicles belonging to SSI Parks.

**Reserve Cash Flow**

| Fund: 1022<br>Fund Centre: 101444    | Estimated     | Budget        |               |              |              |              |
|--------------------------------------|---------------|---------------|---------------|--------------|--------------|--------------|
|                                      | 2022          | 2023          | 2024          | 2025         | 2026         | 2027         |
| Beginning Balance                    | 102,582       | 70,082        | 50,082        | 45,582       | 2,082        | 3,582        |
| Transfer from Ops Budget             | 12,500        | 10,000        | 15,500        | 16,500       | 16,500       | 16,500       |
| Expenditures (Based on Capital Plan) | (45,000)      | (30,000)      | (20,000)      | (60,000)     | (15,000)     | (15,000)     |
| Interest Income                      | -             |               |               |              |              |              |
| <b>Ending Balance \$</b>             | <b>70,082</b> | <b>50,082</b> | <b>45,582</b> | <b>2,082</b> | <b>3,582</b> | <b>5,082</b> |

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island - Community Recreation**

#### **EAC Review**

SEPTEMBER 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 \$488,050.

**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

| 1.458 - Salt Spring Island - Community<br>Recreation Programs | 2022             |                     | BUDGET REQUEST   |                 |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|---------------------|------------------|-----------------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD<br>BUDGET  | ESTIMATED<br>ACTUAL | CORE<br>BUDGET   | ONGOING         | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <b>OPERATING COSTS</b>  |                  |                     |                  |                 |                 |                  |                    |                  |                  |                  |
| Salaries and Wages  | 118,098          | 115,911             | 131,145          | 15,000          | -               | 146,145          | 149,158            | 152,239          | 155,378          | 158,577          |
| Recreation Programs   | 95,004           | 88,712              | 84,440           | -               | -               | 84,440           | 86,130             | 88,600           | 90,390           | 92,220           |
| Internal Allocations  | 38,131           | 38,131              | 37,974           | -               | -               | 37,974           | 38,783             | 39,599           | 40,389           | 41,196           |
| Travel and Insurance  | 6,180            | 2,180               | 2,230            | -               | -               | 2,230            | 2,290              | 2,350            | 2,410            | 2,470            |
| Other Operating   | 7,390            | 16,943              | 11,930           | -               | -               | 11,930           | 12,180             | 12,430           | 12,680           | 12,940           |
| <b>TOTAL OPERATING COSTS</b>                                  | <b>264,803</b>   | <b>261,877</b>      | <b>267,719</b>   | <b>15,000</b>   | <b>-</b>        | <b>282,719</b>   | <b>288,541</b>     | <b>295,218</b>   | <b>301,247</b>   | <b>307,403</b>   |
| *Percentage Increase  |                  |                     | 1.1%             | 5.7%            |                 | 6.8%             | 2.1%               | 2.3%             | 2.0%             | 2.0%             |
| <b>CAPITAL / RESERVES</b>                                     |                  |                     |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund                            | -                | 2,574               | -                | -               | -               | -                | -                  | -                | -                | -                |
| <b>TOTAL CAPITAL / RESERVES</b>                               | <b>-</b>         | <b>2,574</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>TOTAL COSTS</b>  | <b>264,803</b>   | <b>264,451</b>      | <b>267,719</b>   | <b>15,000</b>   | <b>-</b>        | <b>282,719</b>   | <b>288,541</b>     | <b>295,218</b>   | <b>301,247</b>   | <b>307,403</b>   |
| <b>FUNDING SOURCES (REVENUE)</b>                              |                  |                     |                  |                 |                 |                  |                    |                  |                  |                  |
| Revenue - Fees  | (210,183)        | (193,869)           | (207,349)        | (5,000)         | -               | (212,349)        | (227,222)          | (232,676)        | (237,451)        | (241,617)        |
| Grants in Lieu of Taxes                                       | (38)             | (38)                | (40)             | -               | -               | (40)             | (40)               | (40)             | (40)             | (40)             |
| Federal Grant   | -                | (10,962)            | -                | -               | (10,000)        | (10,000)         | -                  | -                | -                | -                |
| Revenue - Other   | -                | (5,000)             | -                | -               | -               | -                | -                  | -                | -                | -                |
| <b>TOTAL REVENUE</b>  | <b>(210,221)</b> | <b>(209,869)</b>    | <b>(207,389)</b> | <b>(5,000)</b>  | <b>(10,000)</b> | <b>(222,389)</b> | <b>(227,262)</b>   | <b>(232,716)</b> | <b>(237,491)</b> | <b>(241,657)</b> |
| <b>REQUISITION</b>  | <b>(54,582)</b>  | <b>(54,582)</b>     | <b>(60,330)</b>  | <b>(10,000)</b> | <b>10,000</b>   | <b>(60,330)</b>  | <b>(61,279)</b>    | <b>(62,502)</b>  | <b>(63,756)</b>  | <b>(65,746)</b>  |
| *Percentage increase over prior year requisition              |                  |                     | 10.5%            |                 |                 | 10.5%            | 1.6%               | 2.0%             | 2.0%             | 3.1%             |
| AUTHORIZED POSITIONS:   |                  |                     |                  |                 |                 |                  |                    |                  |                  |                  |
| Salaried  | 0.7              | 0.7                 | 0.7              |                 |                 | 0.7              | 0.7                | 0.7              | 0.7              | 0.7              |
| User Funding %  | 79.4%            |                     |                  |                 |                 | 75.1%            | 78.7%              | 78.8%            | 78.8%            | 78.6%            |



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                 |                                |             |             |             |             |             |              |
|--------------------|---------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.458</b>                    | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>SSI Community Recreation</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                 |                 |                  |                 |                 |                 |                  |
|-----------------------|---|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|
| Buildings             | B | \$0             | \$0             | \$0              | \$0             | \$0             | \$0             | \$0              |
| Equipment             | E | \$0             | \$10,000        | \$5,000          | \$10,000        | \$5,000         | \$10,000        | \$40,000         |
| Land                  | L | \$0             | \$0             | \$0              | \$0             | \$0             | \$0             | \$0              |
| Engineered Structures | S | \$30,000        | \$30,000        | \$800,000        | \$0             | \$5,000         | \$0             | \$835,000        |
| Vehicles              | V | \$0             | \$0             | \$0              | \$0             | \$0             | \$0             | \$0              |
|                       |   | <b>\$30,000</b> | <b>\$40,000</b> | <b>\$805,000</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$875,000</b> |

**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             | \$500,000        | \$0             | \$0             | \$0             | \$500,000        |
| Reserve Fund                    | Res   | \$30,000        | \$35,000        | \$100,000        | \$5,000         | \$5,000         | \$5,000         | \$150,000        |
|                                 |       | <b>\$30,000</b> | <b>\$40,000</b> | <b>\$805,000</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$875,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|  |   |  |  |
|--|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br/><br/>For projects in previous capital plans, use the same project numbers previously</p> | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent Forecast this spending in 2023 to 2027.</p>  | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p>                    | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>  | <p><b>Asset Class</b><br/>L - Land<br/>S - Engineering Structure<br/>B - Buildings<br/>V - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (±25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 1.458  
Service Name: SSI Community Recreation

| Project List and Budget |                          |                                       |   |                      |             |                |                        |                 |                  |                 |                 |                 |                  |
|-------------------------|--------------------------|---------------------------------------|---|----------------------|-------------|----------------|------------------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                 | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024             | 2025            | 2026            | 2027            | 5 - Year Total   |
| 19-09                   | Replacement              | Office and Computer Equipment         | Upgrade and replace office and computer equipment                                     | \$25,000             | E           | ERF            | \$0                    | \$5,000         | \$5,000          | \$5,000         | \$5,000         | \$5,000         | \$25,000         |
| 21-07                   | Renewal                  | Tennis Court Upgrades                 | Resurface tennis courts   | \$35,000             | S           | Res            | \$20,000               | \$20,000        | \$0              | \$0             | \$0             | \$0             | \$20,000         |
| 21-09                   | Replacement              | Replace Tennis Courts                 | Tennis court replacement required to mediate drainage issues and replace cracked pads | \$300,000            | S           | Res            | \$0                    | \$0             | \$100,000        | \$0             | \$0             | \$0             | \$100,000        |
| 21-09                   | Replacement              | Replace Tennis Courts                 | Grant funding required for tennis court replacement                                   |                      | S           | Grant          | \$0                    | \$0             | \$200,000        | \$0             | \$0             | \$0             | \$200,000        |
| 22-01                   | Study                    | Skate Board Park Condition Assessment | Assess Kanaka skate board park  | \$5,000              | S           | Res            | \$5,000                | \$5,000         | \$0              | \$0             | \$0             | \$0             | \$5,000          |
| 22-02                   | Renewal                  | Bike Park Annual Repairs and Upgrades | Upgrades and repairs to Lions Bike Park   | \$10,000             | S           | Res            | \$5,000                | \$5,000         | \$0              | \$5,000         | \$0             | \$0             | \$10,000         |
| 23-06                   | New                      | Recreation Program Equipment          | Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors           | \$15,000             | E           | Res            | \$0                    | \$5,000         | \$0              | \$5,000         | \$0             | \$5,000         | \$15,000         |
| 24-01                   | New                      | Multipost Court / Pickleball Courts   | Installation of a covered multipost court with four pickleball courts                 | \$500,000            | S           | Other          | \$0                    | \$0             | \$500,000        | \$0             | \$0             | \$0             | \$500,000        |
| <b>GRAND TOTAL</b>      |                          |                                       |   | <b>\$890,000</b>     |             |                | <b>\$30,000</b>        | <b>\$40,000</b> | <b>\$805,000</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$875,000</b> |

**Service:** 1.458 SSI Community Recreation

**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** 21-09 **Capital Project Title** Replace Tennis Courts **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** 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**

**Project Number** 23-06 **Capital Project Title** Recreation Program Equipment **Capital Project Description** Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors  
**Project Rationale**

**Project Number** 24-01 **Capital Project Title** Multiposrt Court / Pickleball Courts **Capital Project Description** Installation of a covered multisport court with four pickleball courts  
**Project Rationale**

**Reserve/Fund Summary**

| Reserve/Fund Summary<br>Projected year end balance     | Estimated      | Budget         |               |               |               |               |
|--|----------------|----------------|---------------|---------------|---------------|---------------|
|  | 2022           | 2023           | 2024          | 2025          | 2026          | 2027          |
| <b>1.458 SSI Community Recreation</b>                  |                |                |               |               |               |               |
| Operating Reserve Fund                                 | 10,796         | 10,796         | 10,796        | 10,796        | 10,796        | 10,796        |
| Capital Reserve Fund - Community Recreation Facilities | 140,698        | 111,698        | 17,698        | 19,198        | 20,698        | 22,198        |
| Equipment Replacement Fund                             | 10,362         | 10,362         | 10,362        | 10,362        | 10,362        | 10,362        |
| <b>Ending Balance \$</b>                               | <b>161,856</b> | <b>132,856</b> | <b>38,856</b> | <b>40,356</b> | <b>41,856</b> | <b>43,356</b> |

**Assumptions/Background:**

**Reserve Schedule**

**1.458 - Community Recreation - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

| Fund: 1500<br>Fund Centre: 105549 | Estimated     | Budget        |               |               |               |               |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                   | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance                 | 8,222         | 10,796        | 10,796        | 10,796        | 10,796        | 10,796        |
| Transfer from Ops Budget          | 2,574         | -             | -             | -             | -             | -             |
| Expenditures                      | -             | -             | -             | -             | -             | -             |
| Interest Income                   | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>          | <b>10,796</b> | <b>10,796</b> | <b>10,796</b> | <b>10,796</b> | <b>10,796</b> | <b>10,796</b> |

**Assumptions/Background:**

**Reserve Schedule**

**1.458 - Community Recreation Facilities - Capital Reserve Fund**

Bylaw 2859

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                       | 1060<br>101786 | Estimated      | Budget         |               |               |               |               |
|---|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
|   |                | 2022           | 2023           | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>                    |                | 134,698        | 140,698        | 111,698       | 17,698        | 19,198        | 20,698        |
| <b>Transfer from Ops Budget</b>             |                | 6,000          | 6,000          | 6,000         | 6,500         | 6,500         | 6,500         |
| <b>Expenditures (Based on Capital Plan)</b> |                | -              | (35,000)       | (100,000)     | (5,000)       | (5,000)       | (5,000)       |
| <b>Interest Income</b>                      |                | -              |                |               |               |               |               |
| <b>Ending Balance \$</b>                    |                | <b>140,698</b> | <b>111,698</b> | <b>17,698</b> | <b>19,198</b> | <b>20,698</b> | <b>22,198</b> |

**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.

**Reserve Schedule**

**1.458 SSI Recreation - Equipment Replacement Fund**

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                       | 1022<br>101445 | Estimated     | Budget        |               |               |               |               |
|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>                    |                | 10,362        | 10,362        | 10,362        | 10,362        | 10,362        | 10,362        |
| <b>Transfer from Ops Budget</b>             |                | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |
| <b>Expenditures (Based on Capital Plan)</b> |                | (5,000)       | (5,000)       | (5,000)       | (5,000)       | (5,000)       | (5,000)       |
| <b>Interest Income</b>                      |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>                    |                | <b>10,362</b> | <b>10,362</b> | <b>10,362</b> | <b>10,362</b> | <b>10,362</b> | <b>10,362</b> |

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island - Pool & Park Land**

#### **EAC Review**

SEPTEMBER 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 \$3,907,490.

**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

**Change in Budget 2022 to 2023**  
**Service: 1.459 SSI Pool & Parkland**

**Total Expenditure**

**Comments**

**2022 Budget** **1,988,640**

**Change in Salaries:**

|                                 |               |
|---------------------------------|---------------|
| SSI Pool                        | 31,850        |
| SSI Park Land                   | 63,236        |
| <b>Total Change in Salaries</b> | <b>95,086</b> |

**Other Changes:**

|                            |               |
|----------------------------|---------------|
| SSI Pool                   | (34,033)      |
| SSI Park Land              | 60,482        |
| <b>Total Other Changes</b> | <b>26,449</b> |

**2023 Budget** **2,110,175**

**Summary of % Expense Increase**

|  |             |
|--|-------------|
| Pool - Auxiliary wages for pool to be open on Sundays              | 1.0%        |
| Pool - Transfer to Capital Reserve Fund                            | -1.9%       |
| Park Land - 2022 IBC Annualization                                 | 3.0%        |
| Park Land - Capital reserve transfer to fund Fire Hall Repurposing | 0.8%        |
| Park Land - Salary expense   | 1.9%        |
| Balance of increase  | 1.3%        |
| <i>% expense increase from 2022:</i>                               | <b>6.1%</b> |

*% Requisition increase from 2022 (if applicable):* **1.7%**

*Requisition funding is 77.7% of service revenue*

**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

*There is no material variance projected. The minor \$7,220 (0.004%) favourable variance will be transferred to the Pool Equipment Replacement Fund (\$1,195), which has an expected year end balance of \$40,015 before this transfer; and the Park Land Operating Reserve Fund (\$6,025), which has an expected year end balance of \$27,606 before this transfer.*

| 1.459 - Salt Spring Island - Pool & Park Land    | 2022               |                    | BUDGET REQUEST     |                  |                 |                    | FUTURE PROJECTIONS |                    |                    |                    |
|--|--------------------|--------------------|--------------------|------------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | BOARD BUDGET       | ESTIMATED ACTUAL   | CORE BUDGET        | 2023 ONGOING     | ONE-TIME        | TOTAL              | 2024               | 2025               | 2026               | 2027               |
| <u>OPERATING COSTS</u>                           |                    |                    |                    |                  |                 |                    |                    |                    |                    |                    |
| Pool   | 906,133            | 881,282            | 916,220            | 20,000           | -               | 936,220            | 955,406            | 974,956            | 994,931            | 1,015,295          |
| Park Land  | 851,838            | 880,063            | 886,581            | 63,334           | -               | 949,915            | 1,009,393          | 1,042,294          | 1,064,182          | 1,050,143          |
| <b>TOTAL OPERATING COSTS</b>                     | <b>1,757,971</b>   | <b>1,761,345</b>   | <b>1,802,801</b>   | <b>83,334</b>    | <b>-</b>        | <b>1,886,135</b>   | <b>1,964,799</b>   | <b>2,017,250</b>   | <b>2,059,113</b>   | <b>2,065,438</b>   |
| *Percentage Increase                             |                    |                    | 2.6%               | 4.7%             |                 | 7.3%               | 4.2%               | 2.7%               | 2.1%               | 0.3%               |
| <u>CAPITAL / RESERVES</u>                        |                    |                    |                    |                  |                 |                    |                    |                    |                    |                    |
| Transfer to Pool CRF                             | 65,000             | 65,000             | 67,500             | -                | (40,000)        | 27,500             | 80,000             | 85,000             | 90,000             | 90,000             |
| Transfer to Pool ERF                             | 35,000             | 36,195             | 40,000             | -                | -               | 40,000             | 50,000             | 50,000             | 50,000             | 50,000             |
| Transfer to Pool ORF                             | -                  | -                  | -                  | -                | -               | -                  | 10,000             | 10,000             | 10,000             | 10,000             |
| Transfer to Park, Land & Recreation CRF          | 112,859            | 112,859            | 121,000            | 15,000           | -               | 136,000            | 216,000            | 181,500            | 181,500            | 181,500            |
| Transfer to Park, Land & Recreation ERF          | 12,500             | 12,500             | 10,000             | -                | -               | 10,000             | 15,000             | 16,000             | 16,000             | 16,000             |
| Transfer to Park, Land & Recreation ORF          | 5,000              | 11,025             | 10,000             | -                | -               | 10,000             | 20,000             | 20,000             | 20,000             | 20,000             |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>230,359</b>     | <b>237,579</b>     | <b>248,500</b>     | <b>15,000</b>    | <b>(40,000)</b> | <b>223,500</b>     | <b>391,000</b>     | <b>362,500</b>     | <b>367,500</b>     | <b>367,500</b>     |
| DEBT CHARGES                                     | 310                | 762                | 540                | -                | -               | 540                | 90                 | 90                 | 178,090            | 574,311            |
| <b>TOTAL COSTS</b>                               | <b>1,988,640</b>   | <b>1,999,686</b>   | <b>2,051,841</b>   | <b>98,334</b>    | <b>(40,000)</b> | <b>2,110,175</b>   | <b>2,355,889</b>   | <b>2,379,840</b>   | <b>2,604,703</b>   | <b>3,007,249</b>   |
| *Percentage Increase                             |                    |                    | 3.2%               | 4.9%             |                 | 6.1%               | 11.6%              | 1.0%               | 9.4%               | 15.5%              |
| <b>Internal Recoveries</b>                       | (100,780)          | (100,780)          | (85,438)           | -                | -               | (85,438)           | (87,160)           | (88,906)           | (90,684)           | (92,500)           |
| <b>OPERATING LESS RECOVERIES</b>                 | <b>1,887,860</b>   | <b>1,898,906</b>   | <b>1,966,403</b>   | <b>98,334</b>    | <b>(40,000)</b> | <b>2,024,737</b>   | <b>2,268,729</b>   | <b>2,290,934</b>   | <b>2,514,019</b>   | <b>2,914,749</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                    |                    |                    |                  |                 |                    |                    |                    |                    |                    |
| Transfer from Operating Reserve                  | (28,083)           | (13,083)           | (20,000)           | -                | -               | (20,000)           | -                  | -                  | -                  | -                  |
| Pool Fees  | (260,000)          | (248,000)          | (265,200)          | (14,610)         | -               | (279,810)          | (285,410)          | (291,110)          | (296,930)          | (302,870)          |
| Provincial Grant                                 | -                  | (1,400)            | -                  | -                | -               | -                  | -                  | -                  | -                  | -                  |
| Lease and Rental Income                          | (44,284)           | (52,759)           | (38,460)           | (99,030)         | -               | (137,490)          | (140,240)          | (143,040)          | (143,250)          | (146,110)          |
| Payments in Lieu                                 | (1,048)            | (1,048)            | (1,250)            | -                | -               | (1,250)            | (1,270)            | (1,290)            | (1,310)            | (1,310)            |
| Revenue - Other                                  | (6,350)            | (34,521)           | (7,660)            | (4,430)          | -               | (12,090)           | (12,330)           | (12,570)           | (12,710)           | (12,960)           |
| <b>TOTAL REVENUE</b>                             | <b>(339,765)</b>   | <b>(350,811)</b>   | <b>(332,570)</b>   | <b>(118,070)</b> | <b>-</b>        | <b>(450,640)</b>   | <b>(439,250)</b>   | <b>(448,010)</b>   | <b>(454,200)</b>   | <b>(463,250)</b>   |
| <b>REQUISITION</b>                               | <b>(1,548,095)</b> | <b>(1,548,095)</b> | <b>(1,633,833)</b> | <b>19,736</b>    | <b>40,000</b>   | <b>(1,574,097)</b> | <b>(1,829,479)</b> | <b>(1,842,924)</b> | <b>(2,059,819)</b> | <b>(2,451,499)</b> |
| *Percentage increase over prior year requisition |                    |                    | 5.5%               | -1.3%            |                 | 1.7%               | 16.2%              | 0.7%               | 11.8%              | 19.0%              |
| AUTHORIZED POSITIONS:                            |                    |                    |                    |                  |                 |                    |                    |                    |                    |                    |
| Salaried   | 6.53               | 6.53               | 6.53               |                  |                 | 6.53               | 6.53               | 6.53               | 6.53               | 6.53               |
| User Funding %                                   | 13.1%              |                    | 5.5%               | -1.3%            |                 | 13.3%              | 12.1%              | 12.2%              | 11.4%              | 10.1%              |

**Change in Budget 2022 to 2023**

Service: 1.459 SSI Pool

**Total Expenditure****Comments****2022 Budget****1,006,443****Change in Salaries:**

|   |        |   |
|---|--------|---|
| Base salary change                                | 3,226  | Inclusive of estimated collective agreement changes |
| Other wages and benefits - Inflation              | 8,624  | Inflationary increase                               |
| Other wages and benefits - Service level increase | 20,000 | Pool opening on Sundays (ongoing)                   |
|   | <hr/>  |   |
| Total Change in Salaries                          | 31,850 |   |

**Other Changes:**

|                            |          |  |
|----------------------------|----------|--|
| 2022 Repairs & Maintenance | (15,000) | Pool Building Condition Assessment - onetime cyclical        |
| Utilities                  | 9,430    | Water, electricity, and sewer                                |
| Reserve transfers          | (32,500) | Transfer to CRF \$(37,500) decrease and ERF \$5,000 increase |
| Other                      | 4,037    |  |
|                            | <hr/>    |  |
| Total Other Changes        | (34,033) |  |

**2023 Budget****1,004,260**

## Summary of % Expense Increase

|  |              |
|--|--------------|
| Auxiliary wages for pool to be open on Sundays | 2.0%         |
| Transfer to Capital Reserve Fund               | -3.2%        |
| Balance of increase                            | 1.0%         |
| <i>% expense increase from 2022:</i>           | <b>-0.2%</b> |

|  |              |
|--|--------------|
| <i>% Requisition increase from 2022 (if applicable):</i> | <b>-2.3%</b> |
|--|--------------|

Requisition funding is 68.8% of service revenue

| 1.459 - Salt Spring Island Recreation -<br>Swimming Pool | 2022             |                  | BUDGET REQUEST   |                 |                 |                  | FUTURE PROJECTIONS |                  |                  |                    |
|--|------------------|------------------|------------------|-----------------|-----------------|------------------|--------------------|------------------|------------------|--------------------|
|  | BOARD            | ESTIMATED        | CORE             | 2023            |                 |                  | 2024               | 2025             | 2026             | 2027               |
|  | BUDGET           | ACTUAL           |                  | BUDGET          | ONGOING         | ONE-TIME         |                    |                  |                  |                    |
| <b>OPERATING COSTS</b>                                   |                  |                  |                  |                 |                 |                  |                    |                  |                  |                    |
| Salaries & Wages   | 534,317          | 553,125          | 546,167          | 20,000          | -               | 566,167          | 577,936            | 589,951          | 602,212          | 614,732            |
| Contract for Services                                    | 19,150           | 7,423            | 4,230            | -               | -               | 4,230            | 4,310              | 4,400            | 4,490            | 4,580              |
| Utilities  | 128,750          | 129,330          | 138,190          | -               | -               | 138,190          | 140,960            | 143,780          | 146,660          | 149,590            |
| Supplies - Chemicals                                     | 51,960           | 54,108           | 53,000           | -               | -               | 53,000           | 54,060             | 55,140           | 56,240           | 57,360             |
| Programs and Other Operating                             | 64,317           | 64,272           | 64,768           | -               | -               | 64,768           | 66,080             | 67,390           | 68,750           | 70,120             |
| Maintenance & Insurance                                  | 46,220           | 11,605           | 43,740           | -               | -               | 43,740           | 44,610             | 45,500           | 46,410           | 47,340             |
| Internal Allocations                                     | 19,803           | 19,803           | 23,265           | -               | -               | 23,265           | 23,730             | 24,205           | 24,689           | 25,183             |
| Parks Maintenance Labour                                 | 41,616           | 41,616           | 42,860           | -               | -               | 42,860           | 43,720             | 44,590           | 45,480           | 46,390             |
| <b>TOTAL OPERATING COSTS</b>                             | <b>906,133</b>   | <b>881,282</b>   | <b>916,220</b>   | <b>20,000</b>   | <b>-</b>        | <b>936,220</b>   | <b>955,406</b>     | <b>974,956</b>   | <b>994,931</b>   | <b>1,015,295</b>   |
| *Percentage Increase                                     |                  |                  | 1.1%             | 2.2%            |                 | 3.3%             | 2.0%               | 2.0%             | 2.0%             | 2.0%               |
| <b>CAPITAL / RESERVES</b>                                |                  |                  |                  |                 |                 |                  |                    |                  |                  |                    |
| Transfer to Capital Reserve Fund                         | 65,000           | 65,000           | 67,500           | -               | (40,000)        | 27,500           | 80,000             | 85,000           | 90,000           | 90,000             |
| Transfer to Equipment Replacement Fund                   | 35,000           | 36,195           | 40,000           | -               | -               | 40,000           | 50,000             | 50,000           | 50,000           | 50,000             |
| Transfer to Operating Reserve Fund                       | -                | -                | -                | -               | -               | -                | 10,000             | 10,000           | 10,000           | 10,000             |
| DEBT CHARGES   | 310              | 762              | 540              | -               | -               | 540              | 90                 | 90               | 178,090          | 574,311            |
| <b>TOTAL CAPITAL / RESERVES</b>                          | <b>100,310</b>   | <b>101,957</b>   | <b>108,040</b>   | <b>-</b>        | <b>(40,000)</b> | <b>68,040</b>    | <b>140,090</b>     | <b>145,090</b>   | <b>328,090</b>   | <b>724,311</b>     |
| <b>TOTAL COSTS</b>                                       | <b>1,006,443</b> | <b>983,239</b>   | <b>1,024,260</b> | <b>20,000</b>   | <b>(40,000)</b> | <b>1,004,260</b> | <b>1,095,496</b>   | <b>1,120,046</b> | <b>1,323,021</b> | <b>1,739,606</b>   |
| *Percentage Increase                                     |                  |                  | 1.8%             | 2.0%            |                 | -0.2%            | 9.1%               | 2.2%             | 18.1%            | 31.5%              |
| <b>Internal Recoveries</b>                               | (20,850)         | (20,850)         | (21,270)         | -               | -               | (21,270)         | (21,700)           | (22,130)         | (22,570)         | (23,020)           |
| <b>OPERATING LESS RECOVERIES</b>                         | <b>985,593</b>   | <b>962,389</b>   | <b>1,002,990</b> | <b>20,000</b>   | <b>(40,000)</b> | <b>982,990</b>   | <b>1,073,796</b>   | <b>1,097,916</b> | <b>1,300,451</b> | <b>1,716,586</b>   |
| <b>FUNDING SOURCES (REVENUE)</b>                         |                  |                  |                  |                 |                 |                  |                    |                  |                  |                    |
| Transfer from Operating Reserve                          | (28,083)         | (13,083)         | (20,000)         | -               | -               | (20,000)         | -                  | -                | -                | -                  |
| Revenue - Fees   | (260,000)        | (248,000)        | (265,200)        | (14,610)        | -               | (279,810)        | (285,410)          | (291,110)        | (296,930)        | (302,870)          |
| Grants in Lieu of Taxes                                  | (522)            | (522)            | (690)            | -               | -               | (690)            | (700)              | (710)            | (720)            | (720)              |
| Provincial Grant   | -                | (1,400)          | -                | -               | -               | -                | -                  | -                | -                | -                  |
| Revenue - Other  | (5,310)          | (7,706)          | (6,590)          | -               | -               | (6,590)          | (6,720)            | (6,850)          | (6,990)          | (7,130)            |
| <b>TOTAL REVENUE</b>                                     | <b>(293,915)</b> | <b>(270,711)</b> | <b>(292,480)</b> | <b>(14,610)</b> | <b>-</b>        | <b>(307,090)</b> | <b>(292,830)</b>   | <b>(298,670)</b> | <b>(304,640)</b> | <b>(310,720)</b>   |
| <b>REQUISITION</b>                                       | <b>(691,678)</b> | <b>(691,678)</b> | <b>(710,510)</b> | <b>(5,390)</b>  | <b>40,000</b>   | <b>(675,900)</b> | <b>(780,966)</b>   | <b>(799,246)</b> | <b>(995,811)</b> | <b>(1,405,866)</b> |
| *Percentage increase over prior year requisition         |                  |                  | 2.7%             | 0.8%            |                 | -2.3%            | 15.5%              | 2.3%             | 24.6%            | 41.2%              |
| <b>AUTHORIZED POSITIONS:</b>                             |                  |                  |                  |                 |                 |                  |                    |                  |                  |                    |
| Salaried   | 3.85             | 3.85             | 3.85             |                 |                 | 3.85             | 3.85               | 3.85             | 3.85             | 3.85               |
| User Funding %   | 25.8%            |                  |                  |                 |                 | 27.9%            | 26.1%              | 26.0%            | 22.4%            | 17.4%              |

**Change in Budget 2022 to 2023**  
**Service: 1.459 SSI Park Land**

**Total Expenditure**

**Comments**

**2022 Budget**

**982,197**

**Change in Salaries:**

|  |               |   |
|--|---------------|---|
| Base salary change                               | 17,231        | Inclusive of estimated collective agreement changes |
| Step increase/paygrade change                    | 19,770        |   |
| Annualization of salary for SSI Community Centre | 26,235        | IBC 13a-1.5: SSI Community Centre                   |
| <b>Total Change in Salaries</b>                  | <b>63,236</b> |   |

**Other Changes:**

|                                       |               |  |
|---------------------------------------|---------------|--|
| Maintenance, Disposal & Security      | 6,400         |  |
| Utilities                             | 7,700         |  |
| Contract for Services, Rent & Legal   | 2,000         |  |
| Advertsing, Promotion & Planning      | 1,200         | IBC 13a-1.5: SSI Community Centre  |
| Internal Allocations                  | 4,400         |  |
| Licences, Fees & Insurance            | 10,300        |  |
| Supplies & Other                      | 2,100         |  |
| Allocation from SSI EA Administration | 2,999         | IBC 15a-1.1 SSI Admin Support  |
| Transfer to Capital Reserve Fund      | 15,000        | \$200k Fire Hall Repurpose - contribute \$200k over four years                   |
| Transfers to reserves                 | 10,641        | Transfer to CRF \$8,141 increase, ORF \$5,000 increase, and ERF \$2,500 decrease |
| Other                                 | (2,258)       |  |
| <b>Total Other Changes</b>            | <b>60,482</b> |  |

**2023 Budget**

**1,105,915**

**Summary of % Expense Increase**

|  |              |
|--|--------------|
| 2022 IBC Annualization                                 | 6.1%         |
| Capital reserve transfer to fund Fire Hall Repurposing | 1.5%         |
| Salary expense   | 3.8%         |
| Balance of increase                                    | 1.2%         |
| <b>% expense increase from 2022:</b>                   | <b>12.6%</b> |

**% Requisition increase from 2022 (if applicable): 4.9%**

*Requisition funding is 86.2% of service revenue*

| 1.459 - Salt Spring Island - Park Land           | 2022             |                  | BUDGET REQUEST   |                  |          |                  | FUTURE PROJECTIONS |                    |                    |                    |
|--|------------------|------------------|------------------|------------------|----------|------------------|--------------------|--------------------|--------------------|--------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING          | ONE-TIME | TOTAL            | 2024               | 2025               | 2026               | 2027               |
| <b>OPERATING COSTS</b>                           |                  |                  |                  |                  |          |                  |                    |                    |                    |                    |
| Salaries & Wages                                 | 319,182          | 322,782          | 356,183          | 26,235           | -        | 382,418          | 390,648            | 399,052            | 407,646            | 416,422            |
| Allocation to SSI Admin                          | 140,051          | 140,051          | 143,231          | 2,999            | -        | 146,230          | 149,360            | 152,550            | 155,730            | 158,980            |
| Maintenance, Disposal & Security                 | 46,335           | 47,518           | 42,300           | 6,400            | -        | 48,700           | 88,790             | 101,912            | 103,955            | 69,634             |
| Utilities  | 56,512           | 49,677           | 50,510           | 7,700            | -        | 58,210           | 59,380             | 60,570             | 61,791             | 63,033             |
| Contract for Services, Rent & Legal              | 51,365           | 49,975           | 34,320           | 2,000            | -        | 36,320           | 37,040             | 37,769             | 38,519             | 39,280             |
| Advertsing, Promotion & Planning                 | 9,250            | 4,000            | 8,340            | 1,200            | -        | 9,540            | 9,730              | 9,924              | 10,129             | 10,335             |
| Internal Allocations                             | 86,250           | 97,799           | 97,994           | 4,400            | -        | 102,394          | 104,765            | 107,178            | 109,321            | 111,503            |
| Travel & Training                                | 5,560            | 2,600            | 5,730            | -                | -        | 5,730            | 5,840              | 5,950              | 6,070              | 6,190              |
| Licences, Fees & Insurance                       | 27,060           | 56,168           | 30,493           | 10,300           | -        | 40,793           | 41,880             | 43,000             | 44,148             | 45,355             |
| Supplies & Other                                 | 18,330           | 17,550           | 22,780           | 2,100            | -        | 24,880           | 25,370             | 25,869             | 26,383             | 26,901             |
| Parks Maintenance Labour                         | 89,505           | 89,505           | 92,190           | -                | -        | 92,190           | 94,030             | 95,910             | 97,830             | 99,790             |
| Bylaw Labour                                     | 2,438            | 2,438            | 2,510            | -                | -        | 2,510            | 2,560              | 2,610              | 2,660              | 2,720              |
| <b>TOTAL OPERATING COSTS</b>                     | <b>851,838</b>   | <b>880,063</b>   | <b>886,581</b>   | <b>63,334</b>    | <b>-</b> | <b>949,915</b>   | <b>1,009,393</b>   | <b>1,042,294</b>   | <b>1,064,182</b>   | <b>1,050,143</b>   |
| *Percentage Increase                             |                  |                  | 4.1%             | 7.2%             |          | 11.5%            | 6.3%               | 3.3%               | 2.1%               | -1.3%              |
| <b>CAPITAL / RESERVES</b>                        |                  |                  |                  |                  |          |                  |                    |                    |                    |                    |
| Transfer to Capital Reserve Fund - Parkland      | 112,859          | 112,859          | 121,000          | 15,000           | -        | 136,000          | 216,000            | 181,500            | 181,500            | 181,500            |
| Transfer to Equipment Replacement Fund           | 12,500           | 12,500           | 10,000           | -                | -        | 10,000           | 15,000             | 16,000             | 16,000             | 16,000             |
| Transfer to Operating Reserve Fund - Parkland    | 5,000            | 11,025           | 10,000           | -                | -        | 10,000           | 20,000             | 20,000             | 20,000             | 20,000             |
| <b>TOTAL CAPITAL / RESERVES</b>                  | <b>130,359</b>   | <b>136,384</b>   | <b>141,000</b>   | <b>15,000</b>    | <b>-</b> | <b>156,000</b>   | <b>251,000</b>     | <b>217,500</b>     | <b>217,500</b>     | <b>217,500</b>     |
| <b>TOTAL COSTS</b>                               | <b>982,197</b>   | <b>1,016,447</b> | <b>1,027,581</b> | <b>78,334</b>    | <b>-</b> | <b>1,105,915</b> | <b>1,260,393</b>   | <b>1,259,794</b>   | <b>1,281,682</b>   | <b>1,267,643</b>   |
| *Percentage Increase                             |                  |                  | 4.6%             | 8.0%             |          | 12.6%            | 14.0%              | 0.0%               | 1.7%               | -1.1%              |
| <b>Internal Recoveries</b>                       | (79,930)         | (79,930)         | (64,168)         | -                | -        | (64,168)         | (65,460)           | (66,776)           | (68,114)           | (69,480)           |
| <b>OPERATING LESS RECOVERIES</b>                 | <b>902,267</b>   | <b>936,517</b>   | <b>963,413</b>   | <b>78,334</b>    | <b>-</b> | <b>1,041,747</b> | <b>1,194,933</b>   | <b>1,193,018</b>   | <b>1,213,568</b>   | <b>1,198,163</b>   |
| <b>FUNDING SOURCES (REVENUE)</b>                 |                  |                  |                  |                  |          |                  |                    |                    |                    |                    |
| Lease Income                                     | (20,729)         | (6,125)          | (12,250)         | -                | -        | (12,250)         | (12,500)           | (12,750)           | (12,750)           | (13,010)           |
| Rental Income                                    | (23,555)         | (46,634)         | (26,210)         | (99,030)         | -        | (125,240)        | (127,740)          | (130,290)          | (130,500)          | (133,100)          |
| Grants in Lieu of Taxes                          | (526)            | (526)            | (560)            | -                | -        | (560)            | (570)              | (580)              | (590)              | (590)              |
| Revenue - Other                                  | (1,040)          | (26,815)         | (1,070)          | (4,430)          | -        | (5,500)          | (5,610)            | (5,720)            | (5,720)            | (5,830)            |
| <b>TOTAL REVENUE</b>                             | <b>(45,850)</b>  | <b>(80,100)</b>  | <b>(40,090)</b>  | <b>(103,460)</b> | <b>-</b> | <b>(143,550)</b> | <b>(146,420)</b>   | <b>(149,340)</b>   | <b>(149,560)</b>   | <b>(152,530)</b>   |
| <b>REQUISITION</b>                               | <b>(856,417)</b> | <b>(856,417)</b> | <b>(923,323)</b> | <b>25,126</b>    | <b>-</b> | <b>(898,197)</b> | <b>(1,048,513)</b> | <b>(1,043,678)</b> | <b>(1,064,008)</b> | <b>(1,045,633)</b> |
| *Percentage increase over prior year requisition |                  |                  | 7.8%             | -2.9%            |          | 4.9%             | 16.7%              | -0.5%              | 1.9%               | -1.7%              |
| <b>AUTHORIZED POSITIONS:</b>                     |                  |                  |                  |                  |          |                  |                    |                    |                    |                    |
| Salaried   | 2.68             | 2.68             | 2.68             |                  |          | 2.68             | 2.68               | 2.68               | 2.68               | 2.68               |
| User Funding %                                   | 2.4%             |                  |                  |                  |          | 11.3%            | 10.1%              | 10.3%              | 10.2%              | 10.5%              |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |   |                                |             |             |             |             |             |              |
|--------------------|---|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.459</b>                            | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>SSI Park Land &amp; Rec Programs</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                  |                    |                  |                  |                    |                    |                     |
|-----------------------|---|------------------|--------------------|------------------|------------------|--------------------|--------------------|---------------------|
| Buildings             | B | \$70,000         | \$240,000          | \$145,000        | \$95,000         | \$8,070,000        | \$2,630,000        | \$11,180,000        |
| Equipment             | E | \$0              | \$362,500          | \$35,000         | \$50,000         | \$40,000           | \$40,000           | \$527,500           |
| Land                  | L | \$0              | \$45,000           | \$585,000        | \$50,000         | \$50,000           | \$0                | \$730,000           |
| Engineered Structures | S | \$390,000        | \$390,000          | \$25,000         | \$0              | \$0                | \$0                | \$415,000           |
| Vehicles              | V | \$0              | \$40,000           | \$0              | \$0              | \$0                | \$0                | \$40,000            |
|                       |   | <b>\$460,000</b> | <b>\$1,077,500</b> | <b>\$790,000</b> | <b>\$195,000</b> | <b>\$8,160,000</b> | <b>\$2,670,000</b> | <b>\$12,892,500</b> |

**SOURCE OF FUNDS**

|                                 |       |                  |                    |                  |                  |                    |                    |                     |
|---------------------------------|-------|------------------|--------------------|------------------|------------------|--------------------|--------------------|---------------------|
| Capital Funds on Hand           | Cap   | \$0              | \$0                | \$0              | \$0              | \$0                | \$0                | \$0                 |
| Debtenture Debt (New Debt Only) | Debt  | \$0              | \$0                | \$0              | \$0              | \$8,000,000        | \$0                | \$8,000,000         |
| Equipment Replacement Fund      | ERF   | \$0              | \$52,500           | \$35,000         | \$30,000         | \$40,000           | \$40,000           | \$197,500           |
| Grants (Federal, Provincial)    | Grant | \$250,000        | \$565,000          | \$25,000         | \$35,000         | \$25,000           | \$2,525,000        | \$3,175,000         |
| Donations / Third Party Funding | Other | \$0              | \$0                | \$0              | \$0              | \$0                | \$0                | \$0                 |
| Reserve Fund                    | Res   | \$210,000        | \$460,000          | \$730,000        | \$130,000        | \$95,000           | \$105,000          | \$1,520,000         |
|                                 |       | <b>\$460,000</b> | <b>\$1,077,500</b> | <b>\$790,000</b> | <b>\$195,000</b> | <b>\$8,160,000</b> | <b>\$2,670,000</b> | <b>\$12,892,500</b> |



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |   |
|---|---|--|---|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.<br/><b>Other</b> = Project is not driven by one of the other options provided.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>SLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>   | <p><b>Long-term Planning</b><br/><b>Asset Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/>L - Land<br/>S - Engineering Structure<br/>B - Buildings<br/>V - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>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 2022 | 2023               | 2024             | 2025             | 2026               | 2027               | 5 - Year Total      |             |
| 18-01                   | Renewal                  | Capital Repairs to Pool Building      | Repairs to pool structural and other capital  | \$290,000            | B           | Res            | \$0                    | \$50,000           | \$25,000         | \$25,000         | \$25,000           | \$25,000           | \$25,000            | \$150,000   |
| 18-01                   | Renewal                  |                                       | CWF/Grant required for pool upgrades  |                      | B           | Grant          | \$0                    | \$40,000           | \$25,000         | \$25,000         | \$25,000           | \$25,000           | \$25,000            | \$140,000   |
| 19-13                   | New                      | Purchase Additional Parkland          | The purchase of additional parkland for community parks, trails, water front accesses and sportsfields                              | \$500,000            | L           | Res            | \$0                    | \$0                | \$500,000        | \$0              | \$0                | \$0                | \$0                 | \$500,000   |
| 19-14                   | Renewal                  | Portlock Park Upgrades                | Detailed designs and cost estimates for park upgrades   | \$2,600,000          | B           | Res            | \$0                    | \$0                | \$0              | \$0              | \$20,000           | \$80,000           | \$100,000           | \$100,000   |
| 19-14                   | Renewal                  |                                       | Grant/Debt funding required for Portlock Park   |                      | B           | Grant          | \$0                    | \$0                | \$0              | \$0              | \$0                | \$2,500,000        | \$2,500,000         | \$2,500,000 |
| 19-15                   | Replacement              | Pool equipment replacements           | Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator                        | \$167,500            | E           | ERF            | \$0                    | \$22,500           | \$35,000         | \$30,000         | \$40,000           | \$40,000           | \$40,000            | \$167,500   |
| 20-02                   | Replacement              | Pool Electrical                       | Designs and replacement of pool electrical  | \$526,500            | E           | Res            | \$0                    | \$35,000           | \$0              | \$0              | \$0                | \$0                | \$0                 | \$35,000    |
| 20-02                   | Replacement              |                                       | CWF/Grant required for pool electrical replacement  |                      | E           | Grant          | \$0                    | \$215,000          | \$0              | \$0              | \$0                | \$0                | \$0                 | \$215,000   |
| 20-03                   | Renewal                  | Pool Tile Grouting & Expansion Joints | RegROUT pool bottom tiles and expansion joints  | \$25,000             | B           | Res            | \$0                    | \$0                | \$0              | \$25,000         | \$0                | \$0                | \$0                 | \$25,000    |
| 20-10                   | New                      | Sport Field Development               | Develop additional sports fields for youth and adults   | \$440,000            | S           | Res            | \$140,000              | \$140,000          | \$0              | \$0              | \$0                | \$0                | \$0                 | \$140,000   |
| 20-10                   | New                      |                                       | CWF/Grant required to complete sports field development and upgrades.   |                      | S           | Grant          | \$250,000              | \$250,000          | \$0              | \$0              | \$0                | \$0                | \$0                 | \$250,000   |
| 20-14                   | New                      | Park Maintenance Facility             | Fesability study, design and construction of a new park maintenance facility.   | \$185,000            | B           | Res            | \$70,000               | \$100,000          | \$50,000         | \$0              | \$0                | \$0                | \$0                 | \$150,000   |
| 21-02                   | New                      | Pool expansion                        | Designs and costing for leisure pool expansion  | \$8,120,000          | B           | Res            | \$0                    | \$50,000           | \$45,000         | \$0              | \$0                | \$0                | \$0                 | \$95,000    |
| 21-02                   | New                      |                                       | Debt funding required for leisure pool expansion  |                      | B           | Debt           | \$0                    | \$0                | \$0              | \$0              | \$8,000,000        | \$0                | \$0                 | \$8,000,000 |
| 21-04                   | New                      | EV Charger                            | EV charger and infrastructure recreation centre parking lot (CWF grant required for second EV located at Rainbow Recreation Centre) | \$15,000             | E           | Grant          | \$0                    | \$10,000           | \$0              | \$0              | \$0                | \$0                | \$0                 | \$10,000    |
| 22-02                   | Study                    | Firehall Repurpose                    | Repurpose, remediate or demolition of Ganges Fire Hall  | \$200,000            | L           | Res            | \$0                    | \$15,000           | \$85,000         | \$50,000         | \$50,000           | \$0                | \$0                 | \$200,000   |
| 22-04                   | Renewal                  | Upgrade Pool Parking Lot              | Upgrade existing gravel lot to capped, paved or permeable surface.  | \$25,000             | S           | Res            | \$0                    | \$0                | \$25,000         | \$0              | \$0                | \$0                | \$0                 | \$25,000    |
| 22-06                   | New                      | New EV Maintenance Truck              | Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding   | \$40,000             | V           | Res            | \$0                    | \$40,000           | \$0              | \$0              | \$0                | \$0                | \$0                 | \$40,000    |
| 23-03                   | Study                    | Portlock Park Master Plan             | Community consultation, conceptual designs to inform master plan  | \$30,000             | L           | Res            | \$0                    | \$30,000           | \$0              | \$0              | \$0                | \$0                | \$0                 | \$30,000    |
| 23-05                   | Replacement              | Pool Mechanical - Heat Pumps          | Replace heatpumps for pool  | \$80,000             | E           | ERF            | \$0                    | \$30,000           | \$0              | \$0              | \$0                | \$0                | \$0                 | \$30,000    |
| 23-05                   | Replacement              |                                       | CWF/Grant required for heatpump replacement   |                      | E           | Grant          | \$0                    | \$50,000           | \$0              | \$10,000         | \$0                | \$0                | \$0                 | \$60,000    |
| 25-01                   | Replacement              | Life Rings                            | Replace four life rings at waterfront access points   | \$10,000             | E           | Res            | \$0                    | \$0                | \$0              | \$10,000         | \$0                | \$0                | \$0                 | \$10,000    |
| 25-02                   | Replacement              | Rainbow Road Dog Park                 | Upgrade or relocate dog park  | \$20,000             | B           | Res            | \$0                    | \$0                | \$0              | \$20,000         | \$0                | \$0                | \$0                 | \$20,000    |
|                         |                          |                                       |   |                      |             |                |                        |                    |                  |                  |                    |                    |                     |             |
| <b>GRAND TOTAL</b>      |                          |                                       |   | <b>\$13,274,000</b>  |             |                | <b>\$460,000</b>       | <b>\$1,077,500</b> | <b>\$790,000</b> | <b>\$195,000</b> | <b>\$8,160,000</b> | <b>\$2,670,000</b> | <b>\$12,892,500</b> |             |

**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** 20-02 **Capital Project Title** Pool Electrical **Capital Project Description** Designs and replacement of pool electrical

**Project Rationale**

**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** Detailed designs and cost estimates for park upgrades

**Project Rationale** Upgrades to existing infrastructure that is at or near its end of life.

**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** Capital Repairs to Pool Building **Capital Project Description** Repairs to pool structural and other capital

**Project Rationale** Capital improvements to pool building

|                             |   |   |
|-----------------------------|---|---|
| <b>Project Number</b> 22-02 | <b>Capital Project Title</b> Firehall Repurpose | <b>Capital Project Description</b> Repurpose, remediate or demolition of Ganges Fire Hall |
| <b>Project Rationale</b>    |   |   |

|                             |   |  |
|-----------------------------|---|--|
| <b>Project Number</b> 22-06 | <b>Capital Project Title</b> New EV Maintenance Truck | <b>Capital Project Description</b> Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding |
| <b>Project Rationale</b>    |   |  |

|                             |   |   |
|-----------------------------|---|---|
| <b>Project Number</b> 21-02 | <b>Capital Project Title</b> Pool expansion | <b>Capital Project Description</b> Designs and costing for leisure pool expansion |
| <b>Project Rationale</b>    |   |   |

|  |  |   |
|--|--|---|
| <b>Project Number</b> 20-03  | <b>Capital Project Title</b> Pool Tile Grouting & Expansion Joints | <b>Capital Project Description</b> RegROUT pool bottom tiles and expansion joints |
| <b>Project Rationale</b> Lobby flooring is reaching end of useful life |  |   |

|                             |   |   |
|-----------------------------|---|---|
| <b>Project Number</b> 22-04 | <b>Capital Project Title</b> Upgrade Pool Parking Lot | <b>Capital Project Description</b> Upgrade existing gravel lot to capped, paved or permeable surface. |
| <b>Project Rationale</b>    |   |   |

|                             |  |   |
|-----------------------------|--|---|
| <b>Project Number</b> 19-15 | <b>Capital Project Title</b> Pool equipment replacements | <b>Capital Project Description</b> Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator |
| <b>Project Rationale</b>    |  |   |

|                             |   |  |
|-----------------------------|---|--|
| <b>Project Number</b> 21-04 | <b>Capital Project Title</b> EV Charger | <b>Capital Project Description</b> EV charger and infrastructure recreation centre parking lot (CWF grant required for second EV located at Rainbow Recreation Centre) |
| <b>Project Rationale</b>    |   |  |

|                             |   |  |
|-----------------------------|---|--|
| <b>Project Number</b> 25-01 | <b>Capital Project Title</b> Life Rings | <b>Capital Project Description</b> Replace four life rings at waterfront access points |
| <b>Project Rationale</b>    |   |  |

|                             |  |   |
|-----------------------------|--|---|
| <b>Project Number</b> 25-02 | <b>Capital Project Title</b> Rainbow Road Dog Park | <b>Capital Project Description</b> Upgrade or relocate dog park |
| <b>Project Rationale</b>    |  |   |

|                             |  |   |
|-----------------------------|--|---|
| <b>Project Number</b> 23-03 | <b>Capital Project Title</b> Portlock Park Master Plan | <b>Capital Project Description</b> Community consultation, conceptual designs to inform master plan |
| <b>Project Rationale</b>    |  |   |

|                             |   |  |
|-----------------------------|---|--|
| <b>Project Number</b> 25-01 | <b>Capital Project Title</b> Life Rings | <b>Capital Project Description</b> Replace four life rings at waterfront access points |
| <b>Project Rationale</b>    |   |  |

**Reserve/Fund Summary**

| Reserve/Fund Summary<br>Projected year end balance | Estimated        | Budget         |                |                |                |                |
|--|------------------|----------------|----------------|----------------|----------------|----------------|
|  | 2022             | 2023           | 2024           | 2025           | 2026           | 2027           |
| <b>1.459 SSI Pool &amp; Park Land</b>              |                  |                |                |                |                |                |
| Operating Reserve Fund - SSI Pool & Park Land      | 33,631           | 23,631         | 53,631         | 68,631         | 98,631         | 128,631        |
| Capital Reserve Fund - SSI Pool                    | 152,461          | 44,961         | 29,961         | 44,961         | 109,961        | 174,961        |
| Capital Reserve Fund - SSI Park Land               | 250,547          | 20,547         | 55,547         | 130,547        | 195,547        | 250,547        |
| Park Land Acquisition                              | 562,498          | 562,498        | 62,498         | 62,498         | 62,498         | 62,498         |
| Equipment Replacement Fund - SSI Pool              | 41,210           | 28,710         | 43,710         | 63,710         | 73,710         | 83,710         |
| <b>Ending Balance \$</b>                           | <b>1,040,347</b> | <b>680,347</b> | <b>245,347</b> | <b>370,347</b> | <b>540,347</b> | <b>700,347</b> |

**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:<br>Fund Centre:           | 1500<br>105550 | Estimated     | Budget        |               |               |               |                |
|---------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|
|                                 |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027           |
| <b>Beginning Balance</b>        |                | 35,689        | 33,631        | 23,631        | 53,631        | 68,631        | 98,631         |
| <b>Transfer from Ops Budget</b> |                | 11,025        | 10,000        | 30,000        | 30,000        | 30,000        | 30,000         |
| <b>Expenditures</b>             |                | (13,083)      | (20,000)      | -             | (15,000)      | -             | -              |
| <b>Interest Income</b>          |                | -             |               |               |               |               |                |
| <b>Ending Balance \$</b>        |                | <b>33,631</b> | <b>23,631</b> | <b>53,631</b> | <b>68,631</b> | <b>98,631</b> | <b>128,631</b> |

**Assumptions/Background:**

2022 - \$13,083 One-time transfer to Pool to support core budget  
 2023 - \$20,000 One-time transfer to Pool to support core budget  
 2025 - \$15,000 HVAC duct cleaning - cyclical expense every 5-years

**Reserve Schedule**

**1.459 - Salt Spring Island Pool - Capital Reserve Fund**

Bylaw 3686

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                       | 1078<br>102045 | Estimated      | Budget        |               |               |                |                |
|---|----------------|----------------|---------------|---------------|---------------|----------------|----------------|
|   |                | 2022           | 2023          | 2024          | 2025          | 2026           | 2027           |
| <b>Beginning Balance</b>                    |                | 97,461         | 152,461       | 44,961        | 29,961        | 44,961         | 109,961        |
| <b>Transfer from Ops Budget</b>             |                | 65,000         | 27,500        | 80,000        | 85,000        | 90,000         | 90,000         |
| <b>Transfer from Cap Fund</b>               |                | -              | -             | -             | -             | -              | -              |
| <b>Expenditures (Based on Capital Plan)</b> |                | (10,000)       | (135,000)     | (95,000)      | (70,000)      | (25,000)       | (25,000)       |
| <b>Interest Income</b>                      |                | -              |               |               |               |                |                |
| <b>Ending Balance \$</b>                    |                | <b>152,461</b> | <b>44,961</b> | <b>29,961</b> | <b>44,961</b> | <b>109,961</b> | <b>174,961</b> |

**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.

**Reserve Schedule**

**1.459 - Park Land - Capital Reserve Fund**

Bylaw 2859

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                       | 1060<br>101603 | Estimated      | Budget        |               |                |                |                |
|---|----------------|----------------|---------------|---------------|----------------|----------------|----------------|
|   |                | 2022           | 2023          | 2024          | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>                    |                | 263,563        | 250,547       | 20,547        | 55,547         | 130,547        | 195,547        |
| <b>Transfer from Ops Budget</b>             |                | 76,859         | 95,000        | 170,000       | 135,000        | 135,000        | 135,000        |
| <b>Transfer from Cap Fund</b>               |                | -              | -             | -             | -              | -              | -              |
| <b>Expenditures (Based on Capital Plan)</b> |                | (89,875)       | (325,000)     | (135,000)     | (60,000)       | (70,000)       | (80,000)       |
| <b>Interest Income</b>                      |                | -              |               |               |                |                |                |
| <b>Ending Balance \$</b>                    |                | <b>250,547</b> | <b>20,547</b> | <b>55,547</b> | <b>130,547</b> | <b>195,547</b> | <b>250,547</b> |

**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.



**Reserve Schedule**

**1.459 - Parkland Acquisition**

Bylaw 2110

**Reserve Cash Flow**

| Fund: 1035<br>Fund Centre: 101379           | Estimated      | Budget         |               |               |               |               |
|---|----------------|----------------|---------------|---------------|---------------|---------------|
|   | 2022           | 2023           | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>                    | 912,498        | 562,498        | 562,498       | 62,498        | 62,498        | 62,498        |
| <b>Transfer from Ops Budget</b>             | -              | -              | -             | -             | -             | -             |
| <b>Expenditures (Based on Capital Plan)</b> | (350,000)      | -              | (500,000)     | -             | -             | -             |
| <b>Interest Income</b>                      | -              |                |               |               |               |               |
| <b>Ending Balance \$</b>                    | <b>562,498</b> | <b>562,498</b> | <b>62,498</b> | <b>62,498</b> | <b>62,498</b> | <b>62,498</b> |

**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 SSI Pool - Equipment Replacement Fund**

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                       | 1022<br>101412 | Estimated     | Budget        |               |               |               |               |
|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>                    |                | 35,015        | 41,210        | 28,710        | 43,710        | 63,710        | 73,710        |
| <b>Transfer from Ops Budget</b>             |                | 36,195        | 40,000        | 50,000        | 50,000        | 50,000        | 50,000        |
| <b>Expenditures (Based on Capital Plan)</b> |                | (30,000)      | (52,500)      | (35,000)      | (30,000)      | (40,000)      | (40,000)      |
| <b>Interest Income</b>                      |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>                    |                | <b>41,210</b> | <b>28,710</b> | <b>43,710</b> | <b>63,710</b> | <b>73,710</b> | <b>83,710</b> |

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Storm Water Quality Management (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.535 SSI Stormwater Quality Management**

**Committee: Electoral Areas**

**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 \$48,218.

**FUNDING:**

Requisition

| 1.535 - Storm Water Quality Management (SSI)     | 2022            |                 | BUDGET REQUEST  |                |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|-----------------|-----------------|----------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ACTUAL          | CORE BUDGET     | 2023 ONGOING   | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                 |                 |                |          |                 |                    |                 |                 |                 |
| Contract for Services & Consulting               | 36,830          | 33,670          | 9,000           | -              | -        | 9,000           | 9,000              | 9,000           | 9,000           | 9,000           |
| Allocations                                      | 10,480          | 10,480          | 11,685          | 1,420          | -        | 13,105          | 13,368             | 13,636          | 13,909          | 14,197          |
| Other Operating Expenses                         | 660             | 1,140           | 11,170          | -              | -        | 11,170          | 11,170             | 11,170          | 11,170          | 11,170          |
| <b>TOTAL OPERATING COSTS</b>                     | <b>47,970</b>   | <b>45,290</b>   | <b>31,855</b>   | <b>1,420</b>   | <b>-</b> | <b>33,275</b>   | <b>33,538</b>      | <b>33,806</b>   | <b>34,079</b>   | <b>34,367</b>   |
| *Percentage Increase over prior year             |                 |                 | -33.6%          | 3.0%           |          | -30.6%          | 0.8%               | 0.8%            | 0.8%            | 0.8%            |
| <u>CAPITAL/RESERVE</u>                           |                 |                 |                 |                |          |                 |                    |                 |                 |                 |
| Transfer to Operating Reserve Fund               | -               | 2,680           | -               | -              | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL COSTS</b>                               | <b>47,970</b>   | <b>47,970</b>   | <b>31,855</b>   | <b>1,420</b>   | <b>-</b> | <b>33,275</b>   | <b>33,538</b>      | <b>33,806</b>   | <b>34,079</b>   | <b>34,367</b>   |
| *Percentage Increase over prior year             |                 |                 |                 |                |          | -30.6%          | 0.8%               | 0.8%            | 0.8%            | 0.8%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                 |                 |                |          |                 |                    |                 |                 |                 |
| Transfer from Operating Reserve Fund             | (20,000)        | (20,000)        | (9,467)         | -              | -        | (9,467)         | (8,158)            | (6,836)         | (6,509)         | (6,187)         |
| Grants in Lieu of Taxes                          | (20)            | (20)            | (20)            | -              | -        | (20)            | (20)               | (20)            | (20)            | (20)            |
| Other Revenue                                    | (10)            | (10)            | (10)            | -              | -        | (10)            | (10)               | (10)            | (10)            | (10)            |
| <b>TOTAL REVENUE</b>                             | <b>(20,030)</b> | <b>(20,030)</b> | <b>(9,497)</b>  | <b>-</b>       | <b>-</b> | <b>(9,497)</b>  | <b>(8,188)</b>     | <b>(6,866)</b>  | <b>(6,539)</b>  | <b>(6,217)</b>  |
| <b>REQUISITION</b>                               | <b>(27,940)</b> | <b>(27,940)</b> | <b>(22,358)</b> | <b>(1,420)</b> | <b>-</b> | <b>(23,778)</b> | <b>(25,350)</b>    | <b>(26,940)</b> | <b>(27,540)</b> | <b>(28,150)</b> |
| *Percentage increase over prior year Requisition |                 |                 | -20.0%          | 5.1%           |          | -14.9%          | 6.6%               | 6.3%            | 2.2%            | 2.2%            |

**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:<br>Fund Centre:    | 1500<br>105529 | Estimated     | Budget        |               |               |              |              |
|--------------------------|----------------|---------------|---------------|---------------|---------------|--------------|--------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026         | 2027         |
| Beginning Balance        |                | 57,225        | 39,905        | 30,438        | 22,280        | 15,444       | 8,935        |
| Transfer from Ops Budget |                | 2,680         | -             | -             | -             | -            | -            |
| Transfer to Ops Budget   |                | (20,000)      | (9,467)       | (8,158)       | (6,836)       | (6,509)      | (6,187)      |
| Interest Income          |                | -             |               |               |               |              |              |
| <b>Ending Balance \$</b> |                | <b>39,905</b> | <b>30,438</b> | <b>22,280</b> | <b>15,444</b> | <b>8,935</b> | <b>2,748</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Emergency Comm - CREST (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.925 SSI Emergency Comm. - CREST**

**Committee: Planning and Protective Services**

**DEFINITION:**

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

**PARTICIPATION:**

The Electoral Area of Salt Spring Island.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition



| 1.925 - Emergency Comm - CREST (SSI)             | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Payments to CREST                                | 140,144          | 140,144          | 143,415          | -        | -        | 143,415          | 146,280            | 149,210          | 152,190          | 155,230          |
| Allocations                                      | 2,842            | 2,842            | 2,868            | -        | -        | 2,868            | 2,925              | 2,984            | 3,043            | 3,104            |
| Other Operating Expenses                         | 400              | 400              | 400              | -        | -        | 400              | 400                | 400              | 400              | 400              |
| <b>TOTAL COSTS</b>                               | <b>143,386</b>   | <b>143,386</b>   | <b>146,683</b>   | <b>-</b> | <b>-</b> | <b>146,683</b>   | <b>149,605</b>     | <b>152,594</b>   | <b>155,633</b>   | <b>158,734</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 2.3%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Balance c/fwd from 2021 to 2022                  | (408)            | (408)            | -                | -        | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (50)             | (50)             | (50)             | -        | -        | (50)             | (50)               | (50)             | (50)             | (50)             |
| Revenue-Other                                    | (101)            | (101)            | (100)            | -        | -        | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                             | <b>(559)</b>     | <b>(559)</b>     | <b>(150)</b>     | <b>-</b> | <b>-</b> | <b>(150)</b>     | <b>(150)</b>       | <b>(150)</b>     | <b>(150)</b>     | <b>(150)</b>     |
| <b>REQUISITION</b>                               | <b>(142,827)</b> | <b>(142,827)</b> | <b>(146,533)</b> | <b>-</b> | <b>-</b> | <b>(146,533)</b> | <b>(149,455)</b>   | <b>(152,444)</b> | <b>(155,483)</b> | <b>(158,584)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 2.6%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Highland Water System (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.620 Highland Water (SSI)

**Committee:** Electoral Areas

**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 \$1,074,081.

**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:  |                             | <hr/> \$158,320 |

**COMMISSION:**

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

**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) - Debt Only**

|  | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Allocations                                      | 103             | 103              | 43              | -            | -        | 43              | 43                 | 44              | 45              | 46              |
| <b>TOTAL OPERATING COSTS</b>                     | <b>103</b>      | <b>103</b>       | <b>43</b>       | <b>-</b>     | <b>-</b> | <b>43</b>       | <b>43</b>          | <b>44</b>       | <b>45</b>       | <b>46</b>       |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | -58.3%          | 0.0%               | 2.3%            | 2.3%            | 2.2%            |
| <u>DEBT</u>                                      |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| MFA Debt Principal                               | 20,010          | 20,010           | 20,010          | -            | -        | 20,010          | 20,010             | 7,525           | 7,525           | 7,525           |
| MFA Debt Interest                                | 10,748          | 10,748           | 10,748          | -            | -        | 10,748          | 10,748             | 5,123           | 5,123           | 2,562           |
| MFA Debt Reserve Fund                            | 110             | 110              | 90              | -            | -        | 90              | 90                 | 90              | 90              | 90              |
| <b>TOTAL DEBT</b>                                | <b>30,868</b>   | <b>30,868</b>    | <b>30,848</b>   | <b>-</b>     | <b>-</b> | <b>30,848</b>   | <b>30,848</b>      | <b>12,738</b>   | <b>12,738</b>   | <b>10,177</b>   |
| <b>TOTAL COSTS</b>                               | <b>30,971</b>   | <b>30,971</b>    | <b>30,891</b>   | <b>-</b>     | <b>-</b> | <b>30,891</b>   | <b>30,891</b>      | <b>12,782</b>   | <b>12,783</b>   | <b>10,223</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Balance c/fwd from 2021 to 2022                  | (29)            | (29)             | -               | -            | -        | -               | -                  | -               | -               | -               |
| Other Income                                     | (110)           | (110)            | (90)            | -            | -        | (90)            | (90)               | (90)            | (90)            | (90)            |
| <b>TOTAL REVENUE</b>                             | <b>(139)</b>    | <b>(139)</b>     | <b>(90)</b>     | <b>-</b>     | <b>-</b> | <b>(90)</b>     | <b>(90)</b>        | <b>(90)</b>     | <b>(90)</b>     | <b>(90)</b>     |
| <b>REQUISITION - PARCEL TAX</b>                  | <b>(30,832)</b> | <b>(30,832)</b>  | <b>(30,801)</b> | <b>-</b>     | <b>-</b> | <b>(30,801)</b> | <b>(30,801)</b>    | <b>(12,692)</b> | <b>(12,693)</b> | <b>(10,133)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | -0.1%           | 0.0%               | -58.8%          | 0.0%            | -20.2%          |



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |  |  |   |
|---|--|--|---|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>For example: <i>"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".</i></p>   | <p><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p> |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p> <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p> | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |   |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>  | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>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 2022 | 2023            | 2024       | 2025       | 2026       | 2027       | 5 - Year Total  |
| 16-01                   | Renewal                  | Infrastructure Upgrades (Valve Distribution) | Middle and Upper Reservoir Repairs | \$122,442            | S           | Cap            | \$70,000               | \$70,000        | \$0        | \$0        | \$0        | \$0        | \$70,000        |
|                         |                          |  |                                    |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |  |                                    |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |  |                                    |                      |             |                |                        |                 |            |            |            |            |                 |
|                         |                          |  | <b>GRAND TOTAL</b>                 | <b>\$122,442</b>     |             |                | <b>\$70,000</b>        | <b>\$70,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> |

**Service:** 2.620 Highland Water (SSI)

**Project Number** 16-01

**Capital Project Title** Infrastructure Upgrades (Valve Distribution)

**Capital Project Description** Middle and 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**

## **2023 Budget**

### **Highland/Fernwood Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022



Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Areas

**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 \$723,117.

**MAXIMUM CAPITAL DEBT:**

|             |                              |                   |
|-------------|------------------------------|-------------------|
| Authorized: | LA3754 (April 13, 2011)      | \$500,000         |
| Borrowed:   | SI Bylaw 3800 (Aug 10, 2011) | (\$500,000) 3.25% |
| Remaining:  |                              | <hr/> \$0         |

**COMMISSION:**

Fernwood and Highland Water Service Commission - Bylaw 4371 (Dec. 09, 2020)

**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)

|                                      | 2022             |                  | BUDGET REQUEST   |                 |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING         | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Sludge Hauling Contract              | 9,330            | 9,330            | 9,610            | -               | -               | 9,610            | 9,800              | 10,000           | 10,200           | 10,400           |
| Waste Sludge Disposal                | 14,500           | 14,500           | 14,940           | -               | -               | 14,940           | 15,240             | 15,540           | 15,850           | 16,170           |
| Repairs & Maintenance                | 36,050           | 41,550           | 9,120            | -               | 20,000          | 29,120           | 29,300             | 9,490            | 9,680            | 9,870            |
| Allocations                          | 19,870           | 19,870           | 21,803           | -               | -               | 21,803           | 22,238             | 22,682           | 23,133           | 23,591           |
| Water Testing                        | 13,740           | 13,000           | 14,015           | -               | -               | 14,015           | 14,295             | 14,581           | 14,873           | 15,170           |
| Electricity                          | 20,800           | 21,500           | 21,420           | -               | -               | 21,420           | 21,850             | 22,290           | 22,740           | 23,190           |
| Supplies                             | 23,170           | 25,600           | 23,860           | -               | -               | 23,860           | 24,330             | 24,810           | 25,300           | 25,800           |
| Labour Charges                       | 183,174          | 215,000          | 183,320          | 13,380          | -               | 196,700          | 201,540            | 205,580          | 209,690          | 213,880          |
| Other Operating Expenses             | 18,220           | 17,490           | 18,906           | (1,240)         | -               | 17,666           | 17,200             | 17,620           | 18,060           | 18,500           |
| <b>TOTAL OPERATING COSTS</b>         | <b>338,854</b>   | <b>377,840</b>   | <b>316,994</b>   | <b>12,140</b>   | <b>20,000</b>   | <b>349,134</b>   | <b>355,793</b>     | <b>342,593</b>   | <b>349,526</b>   | <b>356,571</b>   |
| *Percentage Increase over prior year |                  |                  | -6.5%            | 3.6%            | 5.9%            | 3.0%             | 1.9%               | -3.7%            | 2.0%             | 2.0%             |
| <u>DEBT / RESERVES</u>               |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund     | 58,500           | 42,514           | 75,000           | -               | -               | 75,000           | 80,000             | 75,000           | 50,000           | 5,000            |
| Transfer to Operating Reserve Fund   | 66,533           | 46,533           | 88,000           | -               | -               | 88,000           | 77,640             | 60,348           | 39,951           | 5,000            |
| MFA Debt Principal                   | 26,841           | 26,841           | 26,841           | -               | -               | 26,841           | 26,841             | 40,454           | 40,454           | 78,459           |
| MFA Debt Interest                    | 7,350            | 7,350            | 7,350            | -               | -               | 7,350            | 13,046             | 30,135           | 57,269           | 158,454          |
| MFA Debt Reserve Fund                | 130              | 130              | 110              | -               | -               | 110              | 4,760              | 110              | 22,260           | 22,260           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>159,354</b>   | <b>123,368</b>   | <b>197,301</b>   | -               | -               | <b>197,301</b>   | <b>202,287</b>     | <b>206,047</b>   | <b>209,934</b>   | <b>269,173</b>   |
| <b>TOTAL COSTS</b>                   | <b>498,208</b>   | <b>501,208</b>   | <b>514,295</b>   | <b>12,140</b>   | <b>20,000</b>   | <b>546,435</b>   | <b>558,080</b>     | <b>548,640</b>   | <b>559,460</b>   | <b>625,744</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Balance C/FW from 2021 to 2022       | 44,133           | 44,133           | -                | -               | -               | -                | -                  | -                | -                | -                |
| Transfer from Operating Reserve Fund | (27,000)         | (35,000)         | -                | -               | (20,000)        | (20,000)         | (20,000)           | -                | -                | -                |
| Sales - Water                        | (60,000)         | (55,000)         | (60,000)         | -               | -               | (60,000)         | (60,000)           | (60,000)         | (60,000)         | (60,000)         |
| User Charges                         | (379,591)        | (379,591)        | (378,545)        | (12,140)        | -               | (390,685)        | (399,820)          | (407,820)        | (415,980)        | (429,330)        |
| Other Revenue                        | (750)            | (750)            | (750)            | -               | -               | (750)            | (760)              | (770)            | (780)            | (790)            |
| <b>TOTAL REVENUE</b>                 | <b>(423,208)</b> | <b>(426,208)</b> | <b>(439,295)</b> | <b>(12,140)</b> | <b>(20,000)</b> | <b>(471,435)</b> | <b>(480,580)</b>   | <b>(468,590)</b> | <b>(476,760)</b> | <b>(490,120)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(75,000)</b>  | <b>(75,000)</b>  | <b>(75,000)</b>  | -               | -               | <b>(75,000)</b>  | <b>(77,500)</b>    | <b>(80,050)</b>  | <b>(82,700)</b>  | <b>(135,624)</b> |
| *Percentage increase over prior year |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Sales                                |                  |                  | 0.0%             |                 |                 | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |
| User Fee                             |                  |                  | -0.3%            | 3.2%            |                 | 2.9%             | 2.3%               | 2.0%             | 2.0%             | 3.2%             |
| Requisition                          |                  |                  | 0.0%             |                 |                 | 0.0%             | 3.3%               | 3.3%             | 3.3%             | 64.0%            |
| <b>Combined</b>                      |                  |                  | <b>-0.2%</b>     | <b>2.4%</b>     |                 | <b>2.2%</b>      | <b>2.2%</b>        | <b>2.0%</b>      | <b>2.0%</b>      | <b>11.9%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

| <b>Service No.</b> | <b>2.621<br/>Highland &amp; Fernwood Water (SSI)</b> | <b>Carry<br/>Forward<br/>from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|--------------------|--|--|-------------|-------------|-------------|-------------|-------------|--------------|
|--------------------|--|--|-------------|-------------|-------------|-------------|-------------|--------------|

**EXPENDITURE**

|                       |                    |                  |                  |                  |                    |                    |                    |                    |
|-----------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Buildings             | \$0                | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Equipment             | \$40,000           | \$40,000         | \$0              | \$0              | \$0                | \$0                | \$0                | \$40,000           |
| Land                  | \$0                | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Engineered Structures | \$2,079,000        | \$504,000        | \$792,000        | \$372,000        | \$2,215,000        | \$2,215,000        | \$2,215,000        | \$6,098,000        |
| Vehicles              | \$0                | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
|                       |                    |                  |                  |                  |                    |                    |                    |                    |
|                       | <b>\$2,119,000</b> | <b>\$544,000</b> | <b>\$792,000</b> | <b>\$372,000</b> | <b>\$2,215,000</b> | <b>\$2,215,000</b> | <b>\$2,215,000</b> | <b>\$6,138,000</b> |

**SOURCE OF FUNDS**

|                                 |                    |                  |                  |                  |                    |                    |                    |                    |
|---------------------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Capital Funds on Hand           | \$59,000           | \$59,000         | \$0              | \$0              | \$0                | \$0                | \$0                | \$59,000           |
| Debenture Debt (New Debt Only)  | \$1,890,000        | \$0              | \$465,000        | \$0              | \$2,215,000        | \$2,215,000        | \$2,215,000        | \$4,895,000        |
| Equipment Replacement Fund      | \$0                | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Grants (Federal, Provincial)    | \$40,000           | \$420,000        | \$307,000        | \$300,000        | \$0                | \$0                | \$0                | \$1,027,000        |
| Donations / Third Party Funding | \$0                | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Reserve Fund                    | \$130,000          | \$65,000         | \$20,000         | \$72,000         | \$0                | \$0                | \$0                | \$157,000          |
|                                 |                    |                  |                  |                  |                    |                    |                    |                    |
|                                 | <b>\$2,119,000</b> | <b>\$544,000</b> | <b>\$792,000</b> | <b>\$372,000</b> | <b>\$2,215,000</b> | <b>\$2,215,000</b> | <b>\$2,215,000</b> | <b>\$6,138,000</b> |



**Service:** 2.621 Highland & Fernwood Water (SSI)

**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, DAF, 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, DAF, back up power and upper reservoir projects.  
**Project Rationale** Public engagement for the intake and upper reservoir projects.

**Project Number** 22-01  
**Capital Project Title** Back up Power  
**Capital Project Description** Design and Construction of back up power system.  
**Project Rationale** Design and construction of a backup power system needed in the event of a power failure to continue to provide water to the community.

**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 water main replacement assessment and develop a phased replacement strategy and design drawings and specs  
**Project Rationale** The asbestos cement 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** 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 (\$1000/m over 10 years)  
**Project Rationale** The asbestos cement water main system needs to be replaced. This project is for the engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/meter over 10 years).

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

|                          |   |                              |  |                                    |                                      |
|--------------------------|---|------------------------------|--|------------------------------------|--------------------------------------|
| <b>Project Number</b>    | 24-01   | <b>Capital Project Title</b> | Fernwood PS Hazard Assess and Demolition | <b>Capital Project Description</b> | Assessment of hazard and demolition. |
| <b>Project Rationale</b> | This project will assess the hazards and demolish the obsolete Fernwood Pump Station. |                              |  |                                    |                                      |

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

|                          |  |                              |                                      |                                    |   |
|--------------------------|--|------------------------------|--------------------------------------|------------------------------------|---|
| <b>Project Number</b>    | 23-02  | <b>Capital Project Title</b> | Electrical Upgrades and Replacements | <b>Capital Project Description</b> | Work on Middle Reservoir - bonding wire and lug, replace Westinghouse motor starter, reconnect back-up lighting to code, install CR rated receptacles, replace cabling on float switch and level transducer, replace base board heater. Replace electrical service mast at Highlands Upper Reservoir. |
| <b>Project Rationale</b> | A variety of work is required on the Middle Reservoir - bonding wire and lug, replace Westinghouse motor starter, reconnect back-up lighting to code, install CR rated receptacles, replace cabling on float switch and level transducer, replace base board heater. Replace electrical service mast at Highlands Upper Reservoir. |                              |                                      |                                    |   |

|                          |  |                              |  |                                    |  |
|--------------------------|--|------------------------------|--|------------------------------------|--|
| <b>Project Number</b>    | 23-03  | <b>Capital Project Title</b> | Pressure Regulating Valve Station Upgrades | <b>Capital Project Description</b> | Install inline strainers, screens, access ladder, grout manhole frame. |
| <b>Project Rationale</b> | A variety of work is required on pressure regulating valve stations including the installation of inline strainers, screens, access ladder, grout manhole frame. |                              |  |                                    |  |

|                          |  |                              |                        |                                    |                                     |
|--------------------------|--|------------------------------|------------------------|------------------------------------|-------------------------------------|
| <b>Project Number</b>    | 23-04                                    | <b>Capital Project Title</b> | Replace DAF waste Pump | <b>Capital Project Description</b> | Replace DAF waste Pump Construction |
| <b>Project Rationale</b> | The DAF waste pump requires replacement. |                              |                        |                                    |                                     |

|                          |  |                              |   |                                    |  |
|--------------------------|--|------------------------------|---|------------------------------------|--|
| <b>Project Number</b>    | 23-05  | <b>Capital Project Title</b> | Water Treatment Plant Upgrades and Replacements | <b>Capital Project Description</b> | Replace both doors on WTP, install chain and guard rail, remount AC power supply, secure Backwash, Clear Well and Rinse Tanks all Float and Level transducer wiring. |
| <b>Project Rationale</b> | Various improvements identified in the AMP and by Operations are required including replace both doors on WTP, install chain and guard rail, remount AC power supply, secure Backwash, Clear Well and Rinse Tanks all Float and Level transducer wiring. |                              |   |                                    |  |

|                          |  |                              |  |                                    |  |
|--------------------------|--|------------------------------|--|------------------------------------|--|
| <b>Project Number</b>    | 23-06  | <b>Capital Project Title</b> | Fernwood Reservoir upgrades and Replacements | <b>Capital Project Description</b> | Repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank. |
| <b>Project Rationale</b> | Various improvements identified in the AMP and by Operations are required including repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank. |                              |  |                                    |  |

|                          |   |                              |   |                                    |   |
|--------------------------|---|------------------------------|---|------------------------------------|---|
| <b>Project Number</b>    | 23-07   | <b>Capital Project Title</b> | WTP Communications and Control Upgrades | <b>Capital Project Description</b> | To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. |
| <b>Project Rationale</b> | Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. |                              |   |                                    |   |

Highland/Fernwood Water (SSI)  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 34,317           | 102,317        | 159,957        | 220,305        | 260,256        | 265,256        |
| Capital Reserve Fund   | 42,643           | 52,643         | 112,643        | 115,643        | 165,643        | 170,643        |
| <b>Total</b>           | <b>76,961</b>    | <b>154,961</b> | <b>272,601</b> | <b>335,949</b> | <b>425,900</b> | <b>435,900</b> |



## 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.

## Reserve Cash Flow

| Fund:                           | 1500   | Estimated  | Budget                      |                                       |                |                |                |
|---------------------------------|--------|--|-----------------------------|---------------------------------------|----------------|----------------|----------------|
| Fund Centre:                    | 105205 | 2022   | 2023                        | 2024                                  | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>        |        | 22,784   | 34,317                      | 102,317                               | 159,957        | 220,305        | 260,256        |
| <b>Transfer from Ops Budget</b> |        | 46,533   | 88,000                      | 77,640                                | 60,348         | 39,951         | 5,000          |
| <b>Expenditures</b>             |        | (35,000)   | (20,000)                    | (20,000)                              | -              | -              | -              |
| Planned Maintenance Activity    |        | Hydrant<br>maintenance &<br>Reservoir cleaning<br>& inspection (Ph2) | Filter media<br>replacement | Reservoir<br>cleaning &<br>inspection |                |                |                |
| <b>Interest Income</b>          |        | -  |                             |                                       |                |                |                |
| <b>Ending Balance \$</b>        |        | <b>34,317</b>  | <b>102,317</b>              | <b>159,957</b>                        | <b>220,305</b> | <b>260,256</b> | <b>265,256</b> |

### 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:                    | 1088   | Estimated     | Budget        |                |                |                |                |
|--------------------------|--------|---------------|---------------|----------------|----------------|----------------|----------------|
|                          |        | 2022          | 2023          | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 102156 |               |               |                |                |                |                |
| Beginning Balance        |        | 52,129        | 42,643        | 52,643         | 112,643        | 115,643        | 165,643        |
| Transfer from Ops Budget |        | 42,514        | 75,000        | 80,000         | 75,000         | 50,000         | 5,000          |
| Transfer to Cap Fund     |        | (52,000)      | (65,000)      | (20,000)       | (72,000)       | -              | -              |
| Interest Income          |        | -             |               |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>42,643</b> | <b>52,643</b> | <b>112,643</b> | <b>115,643</b> | <b>165,643</b> | <b>170,643</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Cedars of Tuam Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.622 Cedars of Tuam Water (SSI)

**Committee:** Electoral Areas

**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.

**COMMISSION:**

Cedars of Tuam Water Service Commission established by bylaw No 3693 (April 14th, 2010).

**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)   | 2022            |                  | BUDGET REQUEST  |                |                 |                 | FUTURE PROJECTIONS |                 |                  |                  |
|--------------------------------------|-----------------|------------------|-----------------|----------------|-----------------|-----------------|--------------------|-----------------|------------------|------------------|
|                                      | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING        | ONE-TIME        | TOTAL           | 2024               | 2025            | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                 |                  |                 |                |                 |                 |                    |                 |                  |                  |
| Repairs & Maintenance                | 13,060          | 2,600            | 570             | -              | 10,000          | 10,570          | 570                | 570             | 570              | 570              |
| Allocations                          | 3,209           | 3,209            | 3,268           | -              | -               | 3,268           | 3,330              | 3,393           | 3,457            | 3,521            |
| Water Testing                        | 2,100           | 1,920            | 2,142           | -              | -               | 2,142           | 2,184              | 2,228           | 2,274            | 2,319            |
| Electricity                          | 650             | 850              | 900             | -              | -               | 900             | 920                | 940             | 960              | 980              |
| Supplies                             | 730             | 320              | 750             | -              | -               | 750             | 760                | 770             | 780              | 790              |
| Labour Charges                       | 20,774          | 24,700           | 20,790          | 1,320          | -               | 22,110          | 23,220             | 23,680          | 24,150           | 24,640           |
| Other Operating Expenses             | 1,440           | 1,420            | 1,460           | -              | -               | 1,460           | 1,480              | 1,500           | 1,520            | 1,540            |
| <b>TOTAL OPERATING COSTS</b>         | <b>41,963</b>   | <b>35,019</b>    | <b>29,880</b>   | <b>1,320</b>   | <b>10,000</b>   | <b>41,200</b>   | <b>32,464</b>      | <b>33,081</b>   | <b>33,711</b>    | <b>34,360</b>    |
| *Percentage Increase over prior year |                 |                  | -28.8%          | 3.1%           | 23.8%           | -1.8%           | -21.2%             | 1.9%            | 1.9%             | 1.9%             |
| <u>DEBT / RESERVES</u>               |                 |                  |                 |                |                 |                 |                    |                 |                  |                  |
| Transfer to Capital Reserve Fund     | 5,100           | 4,000            | 6,000           | -              | -               | 6,000           | 5,000              | 3,000           | 9,500            | 2,500            |
| Transfer to Operating Reserve Fund   | 3,000           | 3,000            | 3,500           | -              | -               | 3,500           | 3,500              | 2,000           | 3,000            | 2,500            |
| MFA Debt Reserve Fund                | -               | -                | 920             | -              | -               | 920             | 5,080              | -               | 4,150            | -                |
| MFA Debt Principal                   | -               | -                | -               | -              | -               | -               | 2,693              | 17,566          | 17,566           | 29,715           |
| MFA Debt Interest                    | -               | -                | 1,058           | -              | -               | 1,058           | 10,455             | 29,124          | 34,208           | 54,543           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>8,100</b>    | <b>7,000</b>     | <b>11,478</b>   | <b>-</b>       | <b>-</b>        | <b>11,478</b>   | <b>26,728</b>      | <b>51,690</b>   | <b>68,424</b>    | <b>89,258</b>    |
| <b>TOTAL COSTS</b>                   | <b>50,063</b>   | <b>42,019</b>    | <b>41,358</b>   | <b>1,320</b>   | <b>10,000</b>   | <b>52,678</b>   | <b>59,192</b>      | <b>84,771</b>   | <b>102,135</b>   | <b>123,618</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                 |                  |                 |                |                 |                 |                    |                 |                  |                  |
| Transfer from Operating Reserve Fund | (12,500)        | (4,069)          | -               | -              | (10,000)        | (10,000)        | -                  | -               | -                | -                |
| Sales - Water                        | (4,513)         | (4,900)          | (4,513)         | -              | -               | (4,513)         | (4,513)            | (4,513)         | (4,513)          | (4,513)          |
| User Charges                         | (33,000)        | (33,000)         | (36,795)        | (1,320)        | -               | (38,115)        | (54,629)           | (80,208)        | (97,572)         | (119,055)        |
| Other Revenue                        | (50)            | (50)             | (50)            | -              | -               | (50)            | (50)               | (50)            | (50)             | (50)             |
| <b>TOTAL REVENUE</b>                 | <b>(50,063)</b> | <b>(42,019)</b>  | <b>(41,358)</b> | <b>(1,320)</b> | <b>(10,000)</b> | <b>(52,678)</b> | <b>(59,192)</b>    | <b>(84,771)</b> | <b>(102,135)</b> | <b>(123,618)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>         |
| *Percentage increase over prior year |                 |                  |                 |                |                 |                 |                    |                 |                  |                  |
| Sales                                |                 |                  | 0.0%            |                |                 | 0.0%            | 0.0%               | 0.0%            | 0.0%             | 0.0%             |
| User Charge                          |                 |                  | 11.5%           | 4.0%           |                 | 15.5%           | 43.3%              | 46.8%           | 21.6%            | 22.0%            |
| <b>Combined</b>                      |                 |                  | <b>10.1%</b>    | <b>3.5%</b>    |                 | <b>13.6%</b>    | <b>38.7%</b>       | <b>43.3%</b>    | <b>20.5%</b>     | <b>21.0%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                   |                                |             |             |             |             |             |              |
|--------------------|-----------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.622</b>                      | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Cedars of Tuam Water (SSI)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                 |                  |                    |                 |                  |                  |                  |                    |
|-----------------------|-----------------|------------------|--------------------|-----------------|------------------|------------------|------------------|--------------------|
| Buildings             | \$0             | \$0              | \$0                | \$0             | \$0              | \$0              | \$0              | \$0                |
| Equipment             | \$10,000        | \$0              | \$10,000           | \$0             | \$0              | \$0              | \$0              | \$10,000           |
| Land                  | \$0             | \$0              | \$0                | \$0             | \$0              | \$0              | \$0              | \$0                |
| Engineered Structures | \$5,000         | \$270,000        | \$1,494,000        | \$25,000        | \$435,000        | \$415,000        | \$415,000        | \$2,639,000        |
| Vehicles              | \$0             | \$0              | \$0                | \$0             | \$0              | \$0              | \$0              | \$0                |
|                       | <b>\$15,000</b> | <b>\$270,000</b> | <b>\$1,504,000</b> | <b>\$25,000</b> | <b>\$435,000</b> | <b>\$415,000</b> | <b>\$415,000</b> | <b>\$2,649,000</b> |

**SOURCE OF FUNDS**

|                                 |                 |                  |                    |                 |                  |                  |                  |                    |
|---------------------------------|-----------------|------------------|--------------------|-----------------|------------------|------------------|------------------|--------------------|
| Capital Funds on Hand           | \$0             | \$0              | \$0                | \$0             | \$0              | \$0              | \$0              | \$0                |
| Debenture Debt (New Debt Only)  | \$0             | \$92,000         | \$508,000          | \$0             | \$415,000        | \$415,000        | \$415,000        | \$1,430,000        |
| Equipment Replacement Fund      | \$0             | \$0              | \$0                | \$0             | \$0              | \$0              | \$0              | \$0                |
| Grants (Federal, Provincial)    | \$10,000        | \$178,000        | \$996,000          | \$20,000        | \$0              | \$0              | \$0              | \$1,194,000        |
| Donations / Third Party Funding | \$0             | \$0              | \$0                | \$0             | \$0              | \$0              | \$0              | \$0                |
| Reserve Fund                    | \$5,000         | \$0              | \$0                | \$5,000         | \$20,000         | \$0              | \$0              | \$25,000           |
|                                 | <b>\$15,000</b> | <b>\$270,000</b> | <b>\$1,504,000</b> | <b>\$25,000</b> | <b>\$435,000</b> | <b>\$415,000</b> | <b>\$415,000</b> | <b>\$2,649,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 2.622  
**Service Name:** Cedars of Tuam 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 2022 | 2023             | 2024               | 2025            | 2026             | 2027             | 5 - Year Total     |
| 18-01                   | Decommission             | Abandon unused wells                           | Decommission wells.   | \$5,000              | S           | Res            | \$5,000                | \$0              | \$0                | \$5,000         | \$0              | \$0              | \$5,000            |
| 21-03                   | New                      | Design and construct new well and dist. system | Detailed designs, IHA application, construction documents, and construction of new infrastructure.  | \$1,744,000          | S           | Grant          | \$0                    | \$178,000        | \$966,000          | \$0             | \$0              | \$0              | \$1,144,000        |
| 21-03                   |                          |  |   |                      | S           | Debt           | \$0                    | \$92,000         | \$508,000          | \$0             | \$0              | \$0              | \$600,000          |
| 22-02                   | New                      | Power generation equipment                     | Back up power construction (only required if new well does not go ahead).   | \$10,000             | E           | Grant          | \$10,000               | \$0              | \$10,000           | \$0             | \$0              | \$0              | \$10,000           |
| 23-01                   | New                      | Electrical Service Replacement                 | Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhasust system. (only required if new well does not go ahead). | \$40,000             | S           | Grant          | \$0                    | \$0              | \$20,000           | \$20,000        | \$0              | \$0              | \$40,000           |
| 25-01                   | Replacement              | Analysis and Design of AC pipe replacement     | Analysis and Design of AC pipe replacement.   | \$20,000             | S           | Res            | \$0                    | \$0              | \$0                | \$0             | \$20,000         | \$0              | \$20,000           |
| 26-01                   | Replacement              | New pipeline construction                      | New pipeline construction to replace AC pipe.   | \$830,000            | S           | Debt           | \$0                    | \$0              | \$0                | \$0             | \$415,000        | \$415,000        | \$830,000          |
|                         |                          |  |   |                      |             |                |                        |                  |                    |                 |                  |                  |                    |
|                         |                          |  |   |                      |             |                |                        |                  |                    |                 |                  |                  |                    |
|                         |                          |  |   |                      |             |                |                        |                  |                    |                 |                  |                  |                    |
| <b>GRAND TOTAL</b>      |                          |  |   | <b>\$2,649,000</b>   |             |                | <b>\$15,000</b>        | <b>\$270,000</b> | <b>\$1,504,000</b> | <b>\$25,000</b> | <b>\$435,000</b> | <b>\$415,000</b> | <b>\$2,649,000</b> |

**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** 21-03 **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** 22-02 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power construction (only required if new well does not go ahead).  
**Project Rationale** Design of back up power. Project contingent on the the new well project not proceeding.

**Project Number** 23-01 **Capital Project Title** Electrical Service Replacement **Capital Project Description** Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhasust system. (only required if new well does not go ahead).  
**Project Rationale** Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well

**Project Number** 25-01 **Capital Project Title** Analysis and Design of AC pipe replacement **Capital Project Description** Analysis and Design of AC pipe replacement.  
**Project Rationale** Investigation, analysis, design and prioritization of pipeline replacement.

**Project Number** 26-01 **Capital Project Title** New pipeline construction **Capital Project Description** New pipeline construction to replace AC pipe.  
**Project Rationale** New pipeline constructure to replace AC pipe.



**Cedars of Tuam Water (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund | 10,392           | 3,892         | 7,392         | 9,392         | 12,392        | 14,892        |
| Capital Reserve Fund   | 6,164            | 12,164        | 17,164        | 15,164        | 4,664         | 7,164         |
| <b>Total</b>           | <b>16,556</b>    | <b>16,056</b> | <b>24,556</b> | <b>24,556</b> | <b>17,056</b> | <b>22,056</b> |

## 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.

## Reserve Cash Flow

| Fund:<br>Fund Centre:          | 1500<br>105532 | Estimated     | Budget                                  |              |              |               |               |
|--------------------------------|----------------|---------------|---|--------------|--------------|---------------|---------------|
|                                |                | 2022          | 2023                                    | 2024         | 2025         | 2026          | 2027          |
| <b>Beginning Balance</b>       |                | 11,461        | 10,392                                  | 3,892        | 7,392        | 9,392         | 12,392        |
| <b>Transfer from Op Budget</b> |                | 3,000         | 3,500                                   | 3,500        | 2,000        | 3,000         | 2,500         |
| <b>Transfer to Op Budget</b>   |                | (4,069)       | (10,000)                                | -            | -            | -             | -             |
| Planned Maintenance Activity   |                |               | Reservoir<br>cleaning and<br>inspection |              |              |               |               |
| <b>Interest Income</b>         |                | -             |   |              |              |               |               |
| <b>Ending Balance \$</b>       |                | <b>10,392</b> | <b>3,892</b>                            | <b>7,392</b> | <b>9,392</b> | <b>12,392</b> | <b>14,892</b> |

### Assumptions/Background:

## 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:<br>Fund Centre:    | 1057<br>101843 | Estimated    | Budget        |               |               |              |              |
|--------------------------|----------------|--------------|---------------|---------------|---------------|--------------|--------------|
|                          |                | 2022         | 2023          | 2024          | 2025          | 2026         | 2027         |
| Beginning Balance        |                | 12,164       | 6,164         | 12,164        | 17,164        | 15,164       | 4,664        |
| Transfer from Ops Budget |                | 4,000        | 6,000         | 5,000         | 3,000         | 9,500        | 2,500        |
| Transfer from Cap Fund   |                | -            |               |               |               |              |              |
| Transfer to Cap Fund     |                | (10,000)     | -             | -             | (5,000)       | (20,000)     | -            |
| Interest Income          |                | -            |               |               |               |              |              |
| <b>Ending Balance \$</b> |                | <b>6,164</b> | <b>12,164</b> | <b>17,164</b> | <b>15,164</b> | <b>4,664</b> | <b>7,164</b> |

### Assumptions/Background:

Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Beddis Water**

#### **EAC Review**

SEPTEMBER 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                            |          | <b>(\$325,500)</b> | 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 |          | <b>(\$300,000)</b> | 3.15% |
| BORROWED: SI Bylaw No. 3910 (July 2013)                |          | <b>(\$70,000)</b>  | 3.85% |
| Remaining:   |          | <u>\$30,000</u>    |       |

**COMMISSION:**

Beddis Water Service Commission established by Bylaw No. 3693 (April 14th, 2010)

**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**

|                                      | 2022             |                  | BUDGET REQUEST   |                |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|----------------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING        | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| Operations Contracts                 | 55,390           | 51,139           | 55,390           | (32,310)       | -               | 23,080           | -                  | -                | -                | -                |
| Grit & Waste Sludge Disposal         | 12,390           | 12,390           | 12,760           | -              | -               | 12,760           | 13,010             | 13,270           | 13,540           | 13,810           |
| Repairs & Maintenance                | 13,760           | 20,240           | 5,940            | -              | 14,000          | 19,940           | 6,060              | 6,180            | 6,300            | 6,430            |
| Allocations                          | 12,201           | 12,201           | 12,520           | -              | -               | 12,520           | 12,776             | 13,036           | 13,301           | 13,570           |
| Water Testing                        | 10,040           | 8,600            | 10,241           | -              | -               | 10,241           | 10,445             | 10,654           | 10,867           | 11,085           |
| Electricity                          | 11,650           | 11,650           | 12,000           | -              | -               | 12,000           | 12,240             | 12,480           | 12,730           | 12,980           |
| Supplies                             | 10,760           | 8,680            | 11,080           | -              | -               | 11,080           | 11,300             | 11,530           | 11,760           | 11,990           |
| Labour Charges                       | 36,736           | 27,100           | 36,820           | 38,950         | -               | 75,770           | 103,930            | 106,020          | 108,140          | 110,310          |
| Other Operating Expenses             | 16,930           | 24,480           | 15,740           | (4,260)        | -               | 11,480           | 8,650              | 8,860            | 9,080            | 9,300            |
| <b>TOTAL OPERATING COSTS</b>         | <b>179,857</b>   | <b>176,480</b>   | <b>172,491</b>   | <b>2,380</b>   | <b>14,000</b>   | <b>188,871</b>   | <b>178,411</b>     | <b>182,030</b>   | <b>185,718</b>   | <b>189,475</b>   |
| *Percentage Increase over prior year |                  |                  | -4.1%            | 1.3%           | 7.8%            | 5.0%             | -5.5%              | 2.0%             | 2.0%             | 2.0%             |
| <u>DEBT / RESERVES</u>               |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund   | 15,000           | 15,000           | 10,000           | -              | -               | 10,000           | 15,899             | 16,000           | 10,430           | 5,492            |
| Transfer to Capital Reserve Fund     | 32,500           | 35,877           | 80,000           | -              | -               | 80,000           | 155,000            | 158,225          | 60,000           | 15,000           |
| MFA Debt Reserve Fund                | 180              | 180              | 70               | -              | -               | 70               | -                  | 21,870           | 20,070           | 24,290           |
| MFA Debt Principal                   | 30,817           | 30,817           | 30,817           | -              | -               | 30,817           | -                  | -                | 63,822           | 122,373          |
| MFA Debt Interest                    | 12,145           | 12,145           | 7,420            | -              | -               | 7,420            | -                  | 26,705           | 131,320          | 234,490          |
| <b>TOTAL DEBT / RESERVES</b>         | <b>90,642</b>    | <b>94,019</b>    | <b>128,307</b>   | <b>-</b>       | <b>-</b>        | <b>128,307</b>   | <b>170,899</b>     | <b>222,800</b>   | <b>285,642</b>   | <b>401,645</b>   |
| <b>TOTAL COSTS</b>                   | <b>270,499</b>   | <b>270,499</b>   | <b>300,798</b>   | <b>2,380</b>   | <b>14,000</b>   | <b>317,178</b>   | <b>349,310</b>     | <b>404,830</b>   | <b>471,360</b>   | <b>591,120</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund | (8,000)          | (8,000)          | -                | -              | (14,000)        | (14,000)         | -                  | -                | -                | -                |
| Sales - Water                        | (72,000)         | (72,000)         | (72,000)         | -              | -               | (72,000)         | (72,000)           | (72,000)         | (72,000)         | (72,000)         |
| User Charges                         | (115,259)        | (115,259)        | (138,310)        | (2,380)        | -               | (140,690)        | (168,830)          | (202,600)        | (243,120)        | (316,060)        |
| Other Revenue                        | (280)            | (280)            | (170)            | -              | -               | (170)            | (100)              | (170)            | (170)            | (170)            |
| <b>TOTAL REVENUE</b>                 | <b>(195,539)</b> | <b>(195,539)</b> | <b>(210,480)</b> | <b>(2,380)</b> | <b>(14,000)</b> | <b>(226,860)</b> | <b>(240,930)</b>   | <b>(274,770)</b> | <b>(315,290)</b> | <b>(388,230)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(74,960)</b>  | <b>(74,960)</b>  | <b>(90,318)</b>  | <b>-</b>       | <b>-</b>        | <b>(90,318)</b>  | <b>(108,380)</b>   | <b>(130,060)</b> | <b>(156,070)</b> | <b>(202,890)</b> |
| *Percentage increase over prior year |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| Sales                                |                  |                  | 0.0%             |                |                 | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |
| User Fee                             |                  |                  | 20.0%            | 2.1%           |                 | 22.1%            | 20.0%              | 20.0%            | 20.0%            | 30.0%            |
| Requisition                          |                  |                  | 20.5%            |                |                 | 20.5%            | 20.0%              | 20.0%            | 20.0%            | 30.0%            |
| <b>Combined</b>                      |                  |                  | <b>14.6%</b>     | <b>0.9%</b>    |                 | <b>15.6%</b>     | <b>15.2%</b>       | <b>15.9%</b>     | <b>16.4%</b>     | <b>25.4%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                           |                                |             |             |             |             |             |              |
|--------------------|---------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.624</b>              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Beddis Water (SSI)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                  |                  |                  |                    |                    |                    |                    |     |
|-----------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|-----|
| Buildings             | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                | \$0 |
| Equipment             | \$160,000        | \$39,000         | \$231,000        | \$0                | \$11,000           | \$0                | \$281,000          |     |
| Land                  | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |     |
| Engineered Structures | \$443,000        | \$135,000        | \$33,000         | \$2,443,000        | \$2,090,000        | \$2,422,000        | \$7,123,000        |     |
| Vehicles              | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |     |
|                       | <b>\$603,000</b> | <b>\$174,000</b> | <b>\$264,000</b> | <b>\$2,443,000</b> | <b>\$2,101,000</b> | <b>\$2,422,000</b> | <b>\$7,404,000</b> |     |

**SOURCE OF FUNDS**

|                                 |                  |                  |                  |                    |                    |                    |                    |
|---------------------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Capital Funds on Hand           | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Debenture Debt (New Debt Only)  | \$180,000        | \$0              | \$0              | \$2,180,000        | \$2,000,000        | \$2,422,000        | \$6,602,000        |
| Equipment Replacement Fund      | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Grants (Federal, Provincial)    | \$310,000        | \$102,000        | \$210,000        | \$150,000          | \$10,000           | \$0                | \$472,000          |
| Donations / Third Party Funding | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Reserve Fund                    | \$113,000        | \$72,000         | \$54,000         | \$113,000          | \$91,000           | \$0                | \$330,000          |
|                                 | <b>\$603,000</b> | <b>\$174,000</b> | <b>\$264,000</b> | <b>\$2,443,000</b> | <b>\$2,101,000</b> | <b>\$2,422,000</b> | <b>\$7,404,000</b> |





**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 future projects.

**Project Number** 21-03 **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 referendum may be required.

**Project Number** 21-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power design and construction.  
**Project Rationale** In order to maintain potable water service in the event of an extended power outage, back up power is required.

**Project Number** 21-04 **Capital Project Title** Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir. **Capital Project Description** Preliminary and detailed 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. This project os for the preliminary design.

**Project Number** 23-01 **Capital Project Title** AC Pipe Removal **Capital Project Description** Remove approximately 50m of abandoned AC water pipe  
**Project Rationale** This is for a short section of surficial abandoned asbestos pipe which needs to be removed and disposed of before it deteriorates further and enters the environment.

**Project Number** 23-02 **Capital Project Title** Design and install support for lifting apparatus WTP **Capital Project Description** Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system.  
**Project Rationale** Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.

**Project Number** 23-03 **Capital Project Title** Electrical Upgrades **Capital Project Description** Replacement of Variable Frequency Drives.  
**Project Rationale** Existing VFDs are approaching the end of their planned service life and need to be replaced.

|                          |  |                              |   |                                    |  |
|--------------------------|--|------------------------------|---|------------------------------------|--|
| <b>Project Number</b>    | 24-01  | <b>Capital Project Title</b> | Changes to DAF control panel  | <b>Capital Project Description</b> | Motor overload resets to be external to the controller. Provide support for ultra-sonic probe. |
| <b>Project Rationale</b> | Various changes, modifications and upgrades required for the control panel for the DAF unit.   |                              |   |                                    |  |
| <b>Project Number</b>    | 24-02  | <b>Capital Project Title</b> | AC Water main Assessment and Replacement Strategy                               | <b>Capital Project Description</b> | Develop a strategy and phased program for AC pipeline replacement and first stage design       |
| <b>Project Rationale</b> | Similar to all water distribution systems on SSI, the Beddis system was constructed using asbestos cement pipe which is at the end of its useful life span and requires replacement. Failures cause water leaks and this will occur on a more frequent basis in the future. This project is for the investigation, design and an replacement strategy. |                              |   |                                    |  |
| <b>Project Number</b>    | 25-01  | <b>Capital Project Title</b> | Decommission of Sky Valley Upper Reservoir                                      | <b>Capital Project Description</b> | Decommission and removal of Sky Valley Upper Reservoir   |
| <b>Project Rationale</b> | The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.  |                              |   |                                    |  |
| <b>Project Number</b>    | 25-02  | <b>Capital Project Title</b> | Construction of booster pump and second reservoir at Sky Valley lower reservoir | <b>Capital Project Description</b> | Construction of booster pump and second reservoir at Sky Valley lower reservoir                |
| <b>Project Rationale</b> | When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.   |                              |   |                                    |  |
| <b>Project Number</b>    | 25-03  | <b>Capital Project Title</b> | AC Water mains Replacement  | <b>Capital Project Description</b> | Replace AC water mains Design for following stage (6500m at 338m/yr.)                          |
| <b>Project Rationale</b> | Similar to all water distribution systems on SSI, the Beddis system was constructed using asbestos cement pipe which is at the end of its useful life span and requires replacement. Failures cause water leaks and this will occur on a more frequent basis in the future. This project is for the construction phase of the project.                 |                              |   |                                    |  |
| <b>Project Number</b>    | 26-01  | <b>Capital Project Title</b> | Install Inline Strainers  | <b>Capital Project Description</b> | Install inline strainer Stewart Rd PRS and Creekside Road PRS.                                 |
| <b>Project Rationale</b> | Operations has identified that in-line strainers are required at the Stewart Road and Creekside Road locations in order to ensure consistent service and water quality.  |                              |   |                                    |  |

**Beddis Water Reserves  
 Summary Schedule  
 2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |                |                |                |                |
|------------------------|------------------|---------------|----------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 16,752           | 12,752        | 28,651         | 44,651         | 55,081         | 60,573         |
| Capital Reserve Fund   | 7,033            | 15,033        | 116,033        | 161,258        | 130,258        | 145,258        |
| <b>Total</b>           | <b>23,784</b>    | <b>27,784</b> | <b>144,683</b> | <b>205,908</b> | <b>185,338</b> | <b>205,830</b> |

## 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.

### Reserve Cash Flow

| Fund:<br>Fund Centre:           | 1500<br>105206 | Estimated              | Budget                                  |               |               |               |               |
|---------------------------------|----------------|------------------------|---|---------------|---------------|---------------|---------------|
|                                 |                | 2022                   | 2023                                    | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>        |                | 9,752                  | 16,752                                  | 12,752        | 28,651        | 44,651        | 55,081        |
| <b>Transfer from Ops Budget</b> |                | 15,000                 | 10,000                                  | 15,899        | 16,000        | 10,430        | 5,492         |
| <b>Expenditures</b>             |                | (8,000)                | (14,000)                                | -             | -             | -             | -             |
| Planned Maintenance Activity    |                | Hydrant<br>Maintenance | Reservoir<br>cleaning and<br>inspection |               |               |               |               |
| <b>Interest Income</b>          |                | -                      |   |               |               |               |               |
| <b>Ending Balance \$</b>        |                | <b>16,752</b>          | <b>12,752</b>                           | <b>28,651</b> | <b>44,651</b> | <b>55,081</b> | <b>60,573</b> |

**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:                    | 1069   | Estimated    | Budget        |                |                |                |                |
|--------------------------|--------|--------------|---------------|----------------|----------------|----------------|----------------|
|                          |        | 2022         | 2023          | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101894 |              |               |                |                |                |                |
| Beginning Balance        |        | 23,782       | 7,033         | 15,033         | 116,033        | 161,258        | 130,258        |
| Transfer from Ops Budget |        | 35,877       | 80,000        | 155,000        | 158,225        | 60,000         | 15,000         |
| Transfer from Cap Fund   |        | 10,099       | -             | -              | -              | -              | -              |
| Transfer to Cap Fund     |        | (62,725)     | (72,000)      | (54,000)       | (113,000)      | (91,000)       | -              |
| Interest Income          |        | -            |               |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>7,033</b> | <b>15,033</b> | <b>116,033</b> | <b>161,258</b> | <b>130,258</b> | <b>145,258</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Fulford Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.626 Fulford Water (SSI)

**Committee:** Electoral Areas

**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 \$494,321.

**MAXIMUM CAPITAL DEBT:**

**COMMISSION:**

Fulford Water Service commission - Bylaw No 3693 (April 14, 2010).

**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)**

|                                      | 2022             |                  | BUDGET REQUEST   |                |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|----------------|----------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING        | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                  |                  |                  |                |          |                  |                    |                  |                  |                  |
| Operations Contract                  | 57,400           | 54,980           | 57,570           | (30,230)       | -        | 27,340           | 5,870              | 5,990            | 6,110            | 6,230            |
| Grit & Waste Sludge Disposal         | 7,660            | 7,660            | 7,890            | -              | -        | 7,890            | 8,050              | 8,210            | 8,370            | 8,540            |
| Repairs & Maintenance                | 28,170           | 31,000           | 8,410            | -              | -        | 8,410            | 8,580              | 8,760            | 8,940            | 29,120           |
| Allocations                          | 9,382            | 9,382            | 9,609            | -              | -        | 9,609            | 9,798              | 9,990            | 10,185           | 10,384           |
| Water Testing                        | 5,900            | 4,800            | 6,018            | -              | -        | 6,018            | 6,138              | 6,261            | 6,386            | 6,514            |
| Electricity                          | 10,570           | 10,730           | 10,890           | -              | -        | 10,890           | 11,110             | 11,330           | 11,560           | 11,790           |
| Supplies                             | 7,800            | 10,480           | 8,030            | -              | -        | 8,030            | 8,180              | 8,340            | 8,500            | 8,660            |
| Labour Charges                       | 23,282           | 34,740           | 23,360           | 38,350         | -        | 61,710           | 89,830             | 91,630           | 93,460           | 95,340           |
| Other Operating Expenses             | 18,210           | 19,270           | 17,340           | (6,670)        | -        | 10,670           | 6,070              | 6,260            | 6,450            | 6,640            |
| <b>TOTAL OPERATING COSTS</b>         | <b>168,374</b>   | <b>183,042</b>   | <b>149,117</b>   | <b>1,450</b>   | <b>-</b> | <b>150,567</b>   | <b>153,626</b>     | <b>156,771</b>   | <b>159,961</b>   | <b>183,218</b>   |
| *Percentage Increase over prior year |                  |                  | -11.4%           | 0.9%           |          | -10.6%           | 2.0%               | 2.0%             | 2.0%             | 14.5%            |
| <u>DEBT / RESERVES</u>               |                  |                  |                  |                |          |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund   | 10,600           | 10,600           | 8,000            | -              | -        | 8,000            | 8,000              | 8,000            | 8,000            | 8,000            |
| Transfer to Capital Reserve Fund     | 35,000           | 15,893           | 42,600           | -              | -        | 42,600           | 47,240             | 52,110           | 25,020           | 5,000            |
| MFA Debt ReserveFund                 | 210              | 210              | 40               | -              | -        | 40               | 40                 | 40               | 14,540           | 14,540           |
| MFA Debt Principal                   | 8,490            | 8,490            | 8,490            | -              | -        | 8,490            | 8,490              | 8,490            | 8,490            | 50,940           |
| MFA Debt Interest                    | 5,655            | 5,655            | 5,655            | -              | -        | 5,655            | 5,655              | 5,655            | 23,418           | 92,003           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>59,955</b>    | <b>40,848</b>    | <b>64,785</b>    | <b>-</b>       | <b>-</b> | <b>64,785</b>    | <b>69,425</b>      | <b>74,295</b>    | <b>79,468</b>    | <b>170,483</b>   |
| <b>TOTAL COSTS</b>                   | <b>228,329</b>   | <b>223,890</b>   | <b>213,902</b>   | <b>1,450</b>   | <b>-</b> | <b>215,352</b>   | <b>223,051</b>     | <b>231,066</b>   | <b>239,429</b>   | <b>353,701</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                  |                  |                  |                |          |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund | (20,000)         | (20,000)         | -                | -              | -        | -                | -                  | -                | -                | (20,000)         |
| Sales - Water                        | (16,400)         | (16,400)         | (16,400)         | -              | -        | (16,400)         | (16,400)           | (16,400)         | (16,400)         | (16,400)         |
| User Charges                         | (143,599)        | (139,160)        | (147,907)        | (1,450)        | -        | (149,357)        | (156,080)          | (163,100)        | (170,439)        | (255,660)        |
| Other Revenue                        | (830)            | (830)            | (670)            | -              | -        | (670)            | (680)              | (690)            | (700)            | (710)            |
| <b>TOTAL REVENUE</b>                 | <b>(180,829)</b> | <b>(176,390)</b> | <b>(164,977)</b> | <b>(1,450)</b> | <b>-</b> | <b>(166,427)</b> | <b>(173,160)</b>   | <b>(180,190)</b> | <b>(187,539)</b> | <b>(292,770)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(47,500)</b>  | <b>(47,500)</b>  | <b>(48,925)</b>  | <b>-</b>       | <b>-</b> | <b>(48,925)</b>  | <b>(49,891)</b>    | <b>(50,876)</b>  | <b>(51,890)</b>  | <b>(60,931)</b>  |
| *Percentage increase over prior year |                  |                  |                  |                |          |                  |                    |                  |                  |                  |
| Sales                                |                  |                  | 0.0%             |                |          | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |
| User Fee                             |                  |                  | 3.0%             | 1.0%           |          | 4.0%             | 4.5%               | 4.5%             | 4.5%             | 50.0%            |
| Requisition                          |                  |                  | 3.0%             |                |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 17.4%            |
| <b>Combined</b>                      |                  |                  | <b>2.8%</b>      | <b>0.7%</b>    |          | <b>3.5%</b>      | <b>3.6%</b>        | <b>3.6%</b>      | <b>3.6%</b>      | <b>39.5%</b>     |



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                            |                                |             |             |             |             |             |              |
|--------------------|----------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.626</b>               | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Fulford Water (SSI)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                 |                  |                  |                  |                    |                    |                    |                    |
|-----------------------|-----------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Buildings             | \$0             | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Equipment             | \$4,000         | \$66,100         | \$113,000        | \$165,000        | \$0                | \$0                | \$0                | \$344,100          |
| Land                  | \$0             | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Engineered Structures | \$70,000        | \$270,000        | \$0              | \$25,000         | \$1,450,000        | \$1,450,000        | \$1,450,000        | \$3,195,000        |
| Vehicles              | \$0             | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
|                       | <b>\$74,000</b> | <b>\$336,100</b> | <b>\$113,000</b> | <b>\$190,000</b> | <b>\$1,450,000</b> | <b>\$1,450,000</b> | <b>\$1,450,000</b> | <b>\$3,539,100</b> |

**SOURCE OF FUNDS**

|                                 |                 |                  |                  |                  |                    |                    |                    |                    |
|---------------------------------|-----------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Capital Funds on Hand           | \$70,000        | \$70,000         | \$0              | \$0              | \$0                | \$0                | \$0                | \$70,000           |
| Debenture Debt (New Debt Only)  | \$0             | \$0              | \$0              | \$0              | \$1,450,000        | \$1,450,000        | \$1,450,000        | \$2,900,000        |
| Equipment Replacement Fund      | \$0             | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Grants (Federal, Provincial)    | \$4,000         | \$260,000        | \$102,000        | \$150,000        | \$0                | \$0                | \$0                | \$512,000          |
| Donations / Third Party Funding | \$0             | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                |
| Reserve Fund                    | \$0             | \$6,100          | \$11,000         | \$40,000         | \$0                | \$0                | \$0                | \$57,100           |
|                                 | <b>\$74,000</b> | <b>\$336,100</b> | <b>\$113,000</b> | <b>\$190,000</b> | <b>\$1,450,000</b> | <b>\$1,450,000</b> | <b>\$1,450,000</b> | <b>\$3,539,100</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.<br/><b>Other</b> = Project is not driven by one of the other options provided.</p>   |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>SLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>   | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 2.626  
Service Name: Fulford 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 2022 | 2023             | 2024             | 2025             | 2026               | 2027               | 5 - Year Total     |  |
| 21-02                   | Study                    | Public Engagement for Future Projects                                    | Inform and engage public within service area on upcoming works that will require borrowing to fund.  | \$15,000             | S           | Res            | \$0                    | \$0              | \$0              | \$15,000         | \$0                | \$0                | \$15,000           |  |
| 21-03                   | Study                    | Referendum or Alternative Approval Process - Funding for Future Projects | Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines.                                      | \$10,000             | S           | Res            | \$0                    | \$0              | \$0              | \$10,000         | \$0                | \$0                | \$10,000           |  |
| 22-02                   | New                      | Installation of turbidity meter on influent line                         | Installation of turbidity meter on influent line   | \$4,500              | E           | Grant          | \$4,000                | \$4,000          | \$0              | \$0              | \$0                | \$0                | \$4,000            |  |
| 22-02                   | New                      |  |  |                      | E           | Res            | \$0                    | \$500            | \$0              | \$0              | \$0                | \$0                | \$500              |  |
| 23-01                   | New                      | Replacement of impellers of pumps at Sunnyside Pump station              | Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.  | \$6,600              | E           | Grant          | \$0                    | \$6,000          | \$0              | \$0              | \$0                | \$0                | \$6,000            |  |
| 23-01                   | New                      |  | Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.  |                      | E           | Res            | \$0                    | \$600            | \$0              | \$0              | \$0                | \$0                | \$600              |  |
| 24-01                   | New                      | Electrical service improvement at Fulford WTP                            | Replacement of panel board directory and address issues with regard to resetting motor overload (Items 47,478.49 & 50 from McElhanney AMP 2020)          | \$60,000             | E           | Grant          | \$0                    | \$0              | \$60,000         | \$0              | \$0                | \$0                | \$60,000           |  |
| 24-01                   | New                      |  | Replacement of panel board directory and address issues with regard to resetting motor overload (Items 47,478.49 & 50 from McElhanney AMP 2020). CRD PM  | \$6,000              | E           | Res            | \$0                    | \$0              | \$6,000          | \$0              | \$0                | \$0                | \$6,000            |  |
| 22-03                   | New                      | Water main assessment and replacement strategy and detailed design.      | Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design. Include service lines and water meters. | \$290,000            | S           | Cap            | \$70,000               | \$70,000         | \$0              | \$0              | \$0                | \$0                | \$70,000           |  |
| 22-03                   | New                      |  |  |                      | S           | Grant          | \$0                    | \$200,000        | \$0              | \$0              | \$0                | \$0                | \$200,000          |  |
| 25-01                   | New                      | Initial phase of water main replacement                                  | Water main replacement detailed design and construction for priority sections  | \$2,900,000          | S           | Debt           | \$0                    | \$0              | \$0              | \$0              | \$1,450,000        | \$1,450,000        | \$2,900,000        |  |
| 23-02                   | New                      | Back Up Power Generation Equipment                                       | Back up power detailed design.   | \$42,000             | E           | Grant          | \$0                    | \$0              | \$42,000         | \$0              | \$0                | \$0                | \$42,000           |  |
| 23-03                   | New                      | Back Up Power Generation Equipment                                       | Back up power equipment construction.  | \$150,000            | E           | Grant          | \$0                    | \$0              | \$0              | \$150,000        | \$0                | \$0                | \$150,000          |  |
| 23-03                   | New                      | Back Up Power Generation Equipment                                       | Back up power project CRD PM   | \$20,000             | E           | Res            | \$0                    | \$0              | \$5,000          | \$15,000         | \$0                | \$0                | \$20,000           |  |
| 23-07                   | New                      | Install Support for Lifting apparatus over DAF system.                   | Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.       | \$55,000             | E           | Grant          | \$0                    | \$50,000         | \$0              | \$0              | \$0                | \$0                | \$50,000           |  |
| 23-07                   | New                      |  |  |                      | E           | Res            | \$0                    | \$5,000          | \$0              | \$0              | \$0                | \$0                | \$5,000            |  |
| <b>GRAND TOTAL</b>      |                          |  |  | <b>\$3,569,100</b>   |             |                | <b>\$74,000</b>        | <b>\$336,100</b> | <b>\$113,000</b> | <b>\$190,000</b> | <b>\$1,450,000</b> | <b>\$1,450,000</b> | <b>\$3,539,100</b> |  |

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** Inform and engage public within service area on upcoming works that will require borrowing to fund.

**Project Number** 21-03 **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 replacement of the asbestos cement water main lines.  
**Project Rationale** Undertake a referendum or AAP to borrow funds to carry out the new well design and construction.

**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 Pump station **Capital Project Description** Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.  
**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 (Items 47,478,49 & 50 from McElhanney AMP 2020)  
**Project Rationale** Replacement of aging equipment.

|   |  |   |
|---|--|---|
| <b>Project Number</b> 22-03   | <b>Capital Project Title</b> Water main assessment and replacement strategy and detailed design. | <b>Capital Project Description</b> Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design. Include service lines and water meters. |
| <b>Project Rationale</b> Aging asbestos concrete water lines require replacement. |  |   |

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

|   |   |   |
|---|---|---|
| <b>Project Number</b> 23-02   | <b>Capital Project Title</b> Back Up Power Generation Equipment | <b>Capital Project Description</b> Back up power detailed design. |
| <b>Project Rationale</b> Back up power is required to ensure continuity of potable water service in the event of a prolonged power outage. This project is for the detailed design. |   |   |

|   |   |  |
|---|---|--|
| <b>Project Number</b> 23-03   | <b>Capital Project Title</b> Back Up Power Generation Equipment | <b>Capital Project Description</b> Back up power equipment construction. |
| <b>Project Rationale</b> Back up power is required to ensure continuity of potable water service in the event of a prolonged power outage. This project is for the construction and CRD project management of it. |   |  |

|   |   |   |
|---|---|---|
| <b>Project Number</b> 23-07   | <b>Capital Project Title</b> Install Support for Lifting apparatus over DAF system. | <b>Capital Project Description</b> Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus. |
| <b>Project Rationale</b> Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe. |   |   |

**Fulford Water (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |                |                |                |
|------------------------|------------------|---------------|---------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 4,176            | 12,176        | 20,176        | 28,176         | 36,176         | 24,176         |
| Capital Reserve Fund   | 2,392            | 38,892        | 75,132        | 87,242         | 112,262        | 117,262        |
| <b>Total</b>           | <b>6,569</b>     | <b>51,069</b> | <b>95,309</b> | <b>115,419</b> | <b>148,439</b> | <b>141,439</b> |

## 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.

## Reserve Cash Flow

| Fund:<br>Fund Centre:           | 1500<br>105207 | Estimated                               | Budget        |               |               |               |   |
|---------------------------------|----------------|---|---------------|---------------|---------------|---------------|---|
|                                 |                | 2022                                    | 2023          | 2024          | 2025          | 2026          | 2027                                    |
| <b>Beginning Balance</b>        |                | 13,576                                  | 4,176         | 12,176        | 20,176        | 28,176        | 36,176                                  |
| <b>Transfer from Ops Budget</b> |                | 10,600                                  | 8,000         | 8,000         | 8,000         | 8,000         | 8,000                                   |
| <b>Expenditures</b>             |                | (20,000)                                | -             | -             | -             | -             | (20,000)                                |
| Planned Maintenance Activity    |                | Reservoir<br>cleaning and<br>inspection |               |               |               |               | Reservoir<br>cleaning and<br>inspection |
| <b>Interest Income</b>          |                | -                                       |               |               |               |               |   |
| <b>Ending Balance \$</b>        |                | <b>4,176</b>                            | <b>12,176</b> | <b>20,176</b> | <b>28,176</b> | <b>36,176</b> | <b>24,176</b>                           |

### Assumptions/Background:

**Reserve Schedule**

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

Bylaw 3275

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1070<br>101897 | Estimated    | Budget        |               |               |                |                |
|---------------------------------|----------------|--------------|---------------|---------------|---------------|----------------|----------------|
|                                 |                | 2022         | 2023          | 2024          | 2025          | 2026           | 2027           |
| <b>Beginning Balance</b>        |                | 85,499       | 2,392         | 38,892        | 75,132        | 87,242         | 112,262        |
| <b>Transfer from Ops Budget</b> |                | 15,893       | 42,600        | 47,240        | 52,110        | 25,020         | 5,000          |
| <b>Transfer from Cap Fund</b>   |                | -            | -             | -             | -             | -              | -              |
| <b>Transfer to Cap Fund</b>     |                | (99,000)     | (6,100)       | (11,000)      | (40,000)      | -              | -              |
| <b>Interest Income</b>          |                | -            |               |               |               |                |                |
| <b>Ending Balance \$</b>        |                | <b>2,392</b> | <b>38,892</b> | <b>75,132</b> | <b>87,242</b> | <b>112,262</b> | <b>117,262</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Cedar Lane Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022



**Service:** 2.628 Cedar Lane Water (SSI)

**Committee:** Electoral Areas

**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 \$137,327.

**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)

|  | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                  |                  |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|------------------|------------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026             | 2027             |
| <b>OPERATING COSTS</b>                 |                 |                  |                 |              |          |                 |                    |                 |                  |                  |
| Operations Contract                    | 22,650          | 21,100           | 22,650          | (13,220)     | -        | 9,430           | -                  | -               | -                | -                |
| Repairs & Maintenance                  | 6,600           | 5,000            | 1,650           | -            | -        | 1,650           | 1,690              | 1,730           | 21,770           | 1,810            |
| Allocations                            | 4,889           | 4,889            | 3,999           | -            | -        | 3,999           | 4,077              | 4,156           | 4,237            | 4,318            |
| Water Testing                          | 3,100           | 2,640            | 3,162           | -            | -        | 3,162           | 3,225              | 3,290           | 3,355            | 3,423            |
| Electricity                            | 4,670           | 4,670            | 4,810           | -            | -        | 4,810           | 4,910              | 5,010           | 5,110            | 5,210            |
| Supplies                               | 1,570           | 1,460            | 1,610           | -            | -        | 1,610           | 1,640              | 1,670           | 1,700            | 1,730            |
| Labour Charges                         | 11,464          | 11,000           | 11,500          | 13,880       | -        | 25,380          | 35,510             | 36,210          | 36,940           | 37,680           |
| Other Operating Expenses               | 3,200           | 2,970            | 3,350           | -            | -        | 3,350           | 3,410              | 3,480           | 3,550            | 3,630            |
| <b>TOTAL OPERATING COSTS</b>           | <b>58,143</b>   | <b>53,729</b>    | <b>52,731</b>   | <b>660</b>   | <b>-</b> | <b>53,391</b>   | <b>54,462</b>      | <b>55,546</b>   | <b>76,662</b>    | <b>57,801</b>    |
| *Percentage Increase over prior year   |                 |                  | -9.3%           | 1.1%         |          | -8.2%           | 2.0%               | 2.0%            | 38.0%            | -24.6%           |
| <b>DEBT / RESERVES</b>                 |                 |                  |                 |              |          |                 |                    |                 |                  |                  |
| Transfer to Capital Reserve Fund       | 2,170           | 6,584            | 15,000          | -            | -        | 15,000          | 18,000             | 30,500          | 30,900           | 22,000           |
| Transfer to Operating Reserve Fund     | 3,200           | 3,200            | 5,000           | -            | -        | 5,000           | 4,300              | 6,136           | 7,437            | 3,883            |
| MFA Debt Reserve Fund                  | 30              | 30               | 930             | -            | -        | 930             | 30                 | 710             | 30               | 30               |
| MFA Debt Principal                     | 5,394           | 5,394            | 5,394           | -            | -        | 5,394           | 8,028              | 2,635           | 4,626            | 13,116           |
| MFA Debt Interest                      | 2,430           | 2,430            | 3,465           | -            | -        | 3,465           | 6,570              | 4,973           | 11,025           | 25,235           |
| <b>TOTAL DEBT / RESERVES</b>           | <b>13,224</b>   | <b>17,638</b>    | <b>29,789</b>   | <b>-</b>     | <b>-</b> | <b>29,789</b>   | <b>36,928</b>      | <b>44,954</b>   | <b>54,018</b>    | <b>64,264</b>    |
| <b>TOTAL COSTS</b>                     | <b>71,367</b>   | <b>71,367</b>    | <b>82,520</b>   | <b>660</b>   | <b>-</b> | <b>83,180</b>   | <b>91,390</b>      | <b>100,500</b>  | <b>130,680</b>   | <b>122,065</b>   |
| <b>FUNDING SOURCES (REVENUE)</b>       |                 |                  |                 |              |          |                 |                    |                 |                  |                  |
| Balance CFW from 2021 to 2022          | 10,090          | 10,090           | -               | -            | -        | -               | -                  | -               | -                | -                |
| Transfers from Operations Reserve Fund | (5,000)         | (5,000)          | -               | -            | -        | -               | -                  | -               | (20,000)         | -                |
| Sales - Water                          | (11,500)        | (11,500)         | (11,500)        | -            | -        | (11,500)        | (11,500)           | (11,500)        | (11,500)         | (11,500)         |
| User Charges                           | (49,777)        | (49,777)         | (54,640)        | (660)        | -        | (55,300)        | (62,210)           | (69,920)        | (78,590)         | (88,340)         |
| Other Revenue                          | (180)           | (180)            | (180)           | -            | -        | (180)           | (180)              | (180)           | (180)            | (180)            |
| <b>TOTAL REVENUE</b>                   | <b>(56,367)</b> | <b>(56,367)</b>  | <b>(66,320)</b> | <b>(660)</b> | <b>-</b> | <b>(66,980)</b> | <b>(73,890)</b>    | <b>(81,600)</b> | <b>(110,270)</b> | <b>(100,020)</b> |
| <b>REQUISITION - PARCEL TAX</b>        | <b>(15,000)</b> | <b>(15,000)</b>  | <b>(16,200)</b> | <b>-</b>     | <b>-</b> | <b>(16,200)</b> | <b>(17,500)</b>    | <b>(18,900)</b> | <b>(20,410)</b>  | <b>(22,045)</b>  |
| *Percentage increase over prior year   |                 |                  |                 |              |          |                 |                    |                 |                  |                  |
| Sales                                  |                 |                  | 0.0%            |              |          | 0.0%            | 0.0%               | 0.0%            | 0.0%             | 0.0%             |
| User Charge                            |                 |                  | 9.8%            | 1.3%         |          | 11.1%           | 12.5%              | 12.4%           | 12.4%            | 12.4%            |
| Requisition                            |                 |                  | 8.0%            |              |          | 8.0%            | 8.0%               | 8.0%            | 8.0%             | 8.0%             |
| <b>Combined</b>                        |                 |                  | <b>7.9%</b>     | <b>0.9%</b>  |          | <b>8.8%</b>     | <b>9.9%</b>        | <b>10.0%</b>    | <b>10.1%</b>     | <b>10.3%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                               |                                |             |             |             |             |             |              |
|--------------------|-------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.628</b>                  | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Cedar Lane Water (SSI)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                  |                  |                  |                  |                  |                  |                    |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Buildings             | \$0              | \$0              | \$0              | \$0              | \$35,000         | \$0              | \$35,000           |
| Equipment             | \$0              | \$22,000         | \$0              | \$0              | \$0              | \$0              | \$22,000           |
| Land                  | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                |
| Engineered Structures | \$110,000        | \$165,000        | \$117,000        | \$128,000        | \$320,000        | \$290,000        | \$1,020,000        |
| Vehicles              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                |
|                       | <b>\$110,000</b> | <b>\$187,000</b> | <b>\$117,000</b> | <b>\$128,000</b> | <b>\$355,000</b> | <b>\$290,000</b> | <b>\$1,077,000</b> |

**SOURCE OF FUNDS**

|                                 |                  |                  |                  |                  |                  |                  |                    |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Capital Funds on Hand           | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                |
| Debenture Debt (New Debt Only)  | \$0              | \$90,000         | \$0              | \$68,000         | \$290,000        | \$290,000        | \$738,000          |
| Equipment Replacement Fund      | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                |
| Grants (Federal, Provincial)    | \$65,000         | \$95,000         | \$92,000         | \$60,000         | \$0              | \$0              | \$247,000          |
| Donations / Third Party Funding | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                |
| Reserve Fund                    | \$45,000         | \$2,000          | \$25,000         | \$0              | \$65,000         | \$0              | \$92,000           |
|                                 | <b>\$110,000</b> | <b>\$187,000</b> | <b>\$117,000</b> | <b>\$128,000</b> | <b>\$355,000</b> | <b>\$290,000</b> | <b>\$1,077,000</b> |



**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** 21-01 **Capital Project Title** Power generation equipment design and construction **Capital Project Description** Design and construction of back up power generation for WWTP and Pump stations.

**Project Rationale** Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.

**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** Conduct study and site investigation to identify groundwater sources and new well location as the current wells are depleting. 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** 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** 21-06 **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 2022.

**Project Number** 24-01 **Capital Project Title** Install New Exhaust System WTP **Capital Project Description** An exhaust system is required to remove dangerous gases before maintenance personnel enter the space.

**Project Rationale** An exhaust system is required to remove dangerous gases before maintenance personnel enter the space.

**Project Number** 25-01      **Capital Project Title** AC Pipe Replacement Plan. Analysis and Design      **Capital Project Description** Analysis and Design for AC Pipe replacement. 500m.  
**Project Rationale** Analysis and design to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

**Project Number** 26-01      **Capital Project Title** AC Pipe Replacement Plan. Construction      **Capital Project Description** Construction of new pipelines to replace AC  
**Project Rationale** Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

**Project Number** 26-02      **Capital Project Title** Mansell PS Building Upgrade      **Capital Project Description** Existing building requires upgrading.  
**Project Rationale** The existing Mansell PS Building is in a state of disrepair and needs to be upgraded.

**Cedar Lane Water (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund | 1,227            | 6,227         | 10,527        | 16,663        | 4,100         | 7,983         |
| Capital Reserve Fund   | 7,471            | 20,471        | 13,471        | 43,971        | 9,871         | 31,871        |
| <b>Total</b>           | <b>8,697</b>     | <b>26,697</b> | <b>23,997</b> | <b>60,633</b> | <b>13,970</b> | <b>39,853</b> |

## 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.

## Reserve Cash Flow

| Fund:<br>Fund Centre:           | 1500<br>105208 | Estimated               | Budget       |               |               |                                       |              |
|---------------------------------|----------------|-------------------------|--------------|---------------|---------------|---------------------------------------|--------------|
|                                 |                | 2022                    | 2023         | 2024          | 2025          | 2026                                  | 2027         |
| <b>Beginning Balance</b>        |                | 3,027                   | 1,227        | 6,227         | 10,527        | 16,663                                | 4,100        |
| <b>Transfer from Ops Budget</b> |                | 3,200                   | 5,000        | 4,300         | 6,136         | 7,437                                 | 3,883        |
| <b>Expenditures</b>             |                | (5,000)                 | -            | -             | -             | (20,000)                              | -            |
| Planned Maintenance Activity    |                | Well No.1<br>Inspection |              |               |               | Reservoir<br>cleaning &<br>inspection |              |
| <b>Interest Income</b>          |                | -                       |              |               |               |                                       |              |
| <b>Ending Balance \$</b>        |                | <b>1,227</b>            | <b>6,227</b> | <b>10,527</b> | <b>16,663</b> | <b>4,100</b>                          | <b>7,983</b> |

### Assumptions/Background:



**Reserve Schedule**

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

Bylaw 3582

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1076<br>102020 | Estimated    | Budget        |               |               |              |               |
|---------------------------------|----------------|--------------|---------------|---------------|---------------|--------------|---------------|
|                                 |                | 2022         | 2023          | 2024          | 2025          | 2026         | 2027          |
| <b>Beginning Balance</b>        |                | 42,387       | 7,471         | 20,471        | 13,471        | 43,971       | 9,871         |
| <b>Transfer from Ops Budget</b> |                | 6,584        | 15,000        | 18,000        | 30,500        | 30,900       | 22,000        |
| <b>Transfer from Cap Fund</b>   |                | -            |               |               |               |              |               |
| <b>Transfer to Cap Fund</b>     |                | (41,500)     | (2,000)       | (25,000)      | -             | (65,000)     | -             |
| <b>Interest Income</b>          |                | -            |               |               |               |              |               |
| <b>Ending Balance \$</b>        |                | <b>7,471</b> | <b>20,471</b> | <b>13,471</b> | <b>43,971</b> | <b>9,871</b> | <b>31,871</b> |

**Assumptions/Background:**

Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Fernwood Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.660 Fernwood Water (SSI)

**Committee:** Electoral Areas

**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 \$435,101.

**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 and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

**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) -Debt Only          | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                |                |                |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|----------------|----------------|----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                |                |                |
| Allocations                                      | 82              | 82               | 26              | -            | -        | 26              | 27                 | 27             | 28             | 29             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>82</b>       | <b>82</b>        | <b>26</b>       | <b>-</b>     | <b>-</b> | <b>26</b>       | <b>27</b>          | <b>27</b>      | <b>28</b>      | <b>29</b>      |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | -68.3%          | 3.8%               | 0.0%           | 3.7%           | 3.6%           |
| <u>DEBT</u>                                      |                 |                  |                 |              |          |                 |                    |                |                |                |
| MFA Debt Principal                               | 9,925           | 9,925            | 9,925           | -            | -        | 9,925           | 9,925              | 4,931          | 2,247          | 2,247          |
| MFA Debt Interest                                | 4,420           | 4,420            | 4,420           | -            | -        | 4,420           | 4,420              | 1,850          | 1,530          | 765            |
| MFA Debt Reserve Fund                            | 50              | 50               | 40              | -            | -        | 40              | 40                 | 40             | 40             | 40             |
| <b>TOTAL DEBT</b>                                | <b>14,395</b>   | <b>14,395</b>    | <b>14,385</b>   | <b>-</b>     | <b>-</b> | <b>14,385</b>   | <b>14,385</b>      | <b>6,821</b>   | <b>3,817</b>   | <b>3,052</b>   |
| <b>TOTAL COSTS</b>                               | <b>14,477</b>   | <b>14,477</b>    | <b>14,411</b>   | <b>-</b>     | <b>-</b> | <b>14,411</b>   | <b>14,412</b>      | <b>6,848</b>   | <b>3,845</b>   | <b>3,081</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                |                |                |
| Balance c/f from 2021 to 2022                    | (14)            | (14)             | -               | -            | -        | -               | -                  | -              | -              | -              |
| Other Revenue                                    | (50)            | (50)             | (40)            | -            | -        | (40)            | (40)               | (40)           | (40)           | (40)           |
| <b>TOTAL REVENUE</b>                             | <b>(64)</b>     | <b>(64)</b>      | <b>(40)</b>     | <b>-</b>     | <b>-</b> | <b>(40)</b>     | <b>(40)</b>        | <b>(40)</b>    | <b>(40)</b>    | <b>(40)</b>    |
| <b>REQUISITION - PARCEL TAX</b>                  | <b>(14,413)</b> | <b>(14,413)</b>  | <b>(14,371)</b> | <b>-</b>     | <b>-</b> | <b>(14,371)</b> | <b>(14,372)</b>    | <b>(6,808)</b> | <b>(3,805)</b> | <b>(3,041)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | -0.3%           | 0.0%               | -52.6%         | -44.1%         | -20.1%         |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Septage/Composting**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 3.705 SSI Liquid Waste Disposal

**Committee:** Electoral Areas

**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 \$617,785.

**COMMISSION:**

Salt Spring Island Liquid Waste Disposal Local Service Commission - Bylaw No. 3693 (April 14, 2010).

**FUNDING:**

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

**RESERVE FUND:**

Bylaw No. 2274 (Feb 22, 1995)

**Change in Budget 2022 to 2023**

Service: 3.705 SSI Septage/Composting

**Total Expenditure****Comments****2022 Budget****991,525****Other Changes:**

|  |               |  |
|--|---------------|--|
| Standard OH Allocation                         | 4,277         | Increased expenses in 2022   |
| Sludge Hauling Contract                        | 34,793        | Estimate \$0.025/IGAL increase in sludge disposal costs at 1,395,000 IGAL volume |
| Repairs & Maintenance                          | 9,000         | One time cyclical maintenance planned in 2023                                    |
| IWS Labour Allocation                          | 10,030        | 2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS)                          |
| Contribution to composting facility operations | 5,000         | Ongoing contribution to third party  |
| Reserve Transfers                              | (18,500)      | Transfer to ORF \$6,000 increase and CRF \$(24,500) decrease                     |
| Permit Fees                                    | 1,200         | Ongoing annual occupation fees and permits                                       |
| Other Expenses                                 | 1,040         |  |
| <b>Total Other Changes</b>                     | <b>46,840</b> |  |

**2023 Budget****1,038,365**

## Summary of % Expense

|                                      |             |
|--------------------------------------|-------------|
| 2023 IBC Expense                     | 1.0%        |
| Increased sludge disposal costs      | 3.5%        |
| Reduced reserve transfers            | -1.9%       |
| Balance of increase                  | 2.1%        |
| <b>% expense increase from 2022:</b> | <b>4.7%</b> |

% Requisition increase from 2022 (if applicable):

**3.0%**

Requisition funding is 37.6% of service revenue

**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

Revenue is projected at \$43,225 (4.4%) higher than budget due to higher than expected revenue from tipping fees. Operating expenses are projected at \$35,025 (4.4%) higher than budget mainly due to the increased cost to dispose higher volumes of sludge and repairs and maintenance costs. The \$8,200 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of \$29,275 before this transfer.

**3.705 - SSI Septage/Composting**

|  | 2022             |                  | BUDGET REQUEST   |                 |                |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|-----------------|----------------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING         | ONE-TIME       | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |                 |                |                  |                    |                  |                  |                  |
| Sludge Hauling Contract                          | 558,000          | 607,210          | 592,793          | -               | -              | 592,793          | 604,650            | 616,740          | 629,070          | 641,650          |
| Grit & Waste Sludge Disposal                     | 3,600            | 3,600            | 3,600            | -               | -              | 3,600            | 3,670              | 3,740            | 3,810            | 3,890            |
| Repairs & Maintenance                            | 7,750            | 12,980           | 7,880            | -               | 9,000          | 16,880           | 8,040              | 8,200            | 8,360            | 8,520            |
| Allocations                                      | 37,626           | 37,626           | 41,973           | -               | -              | 41,973           | 42,815             | 43,673           | 44,548           | 45,439           |
| Electricity                                      | 6,500            | 4,100            | 6,500            | -               | -              | 6,500            | 6,630              | 6,760            | 6,900            | 7,040            |
| Supplies   | 7,680            | 8,880            | 7,910            | -               | -              | 7,910            | 8,070              | 8,230            | 8,390            | 8,560            |
| Labour Charges                                   | 157,236          | 131,741          | 157,566          | 10,030          | -              | 167,596          | 176,111            | 179,637          | 183,244          | 186,922          |
| Contribution Composting Facility Operation       | -                | -                | -                | 5,000           | -              | 5,000            | 5,000              | 5,000            | 5,000            | 5,000            |
| Other Operating Expenses                         | 13,500           | 20,780           | 13,870           | 1,200           | -              | 15,070           | 15,420             | 15,770           | 16,120           | 16,490           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>791,892</b>   | <b>826,917</b>   | <b>832,092</b>   | <b>16,230</b>   | <b>9,000</b>   | <b>857,322</b>   | <b>870,406</b>     | <b>887,750</b>   | <b>905,442</b>   | <b>923,511</b>   |
| *Percentage Increase over prior year             |                  |                  | 5.1%             | 2.0%            | 1.1%           | 8.3%             | 1.5%               | 2.0%             | 2.0%             | 2.0%             |
| <u>DEBT / RESERVES</u>                           |                  |                  |                  |                 |                |                  |                    |                  |                  |                  |
| MFA Debt Reserve                                 | 560              | 560              | 470              | -               | -              | 470              | 470                | 470              | 470              | 470              |
| MFA Debt Principal                               | 107,308          | 107,308          | 107,308          | -               | -              | 107,308          | 107,308            | 73,348           | 38,455           | 38,455           |
| MFA Debt Interest                                | 53,265           | 53,265           | 53,265           | -               | -              | 53,265           | 50,115             | 33,805           | 29,645           | 29,645           |
| Transfer to Operating Reserve Fund               | 4,000            | 25,000           | 10,000           | -               | -              | 10,000           | 15,000             | 25,000           | 40,000           | 40,000           |
| Transfer to Capital Reserve Fund                 | 34,500           | 21,700           | 10,000           | -               | -              | 10,000           | 13,701             | 59,756           | 89,767           | 95,868           |
| <b>TOTAL DEBT / RESERVES</b>                     | <b>199,633</b>   | <b>207,833</b>   | <b>181,043</b>   | -               | -              | <b>181,043</b>   | <b>186,594</b>     | <b>192,379</b>   | <b>198,337</b>   | <b>204,438</b>   |
| <b>TOTAL COSTS</b>                               | <b>991,525</b>   | <b>1,034,750</b> | <b>1,013,135</b> | <b>16,230</b>   | <b>9,000</b>   | <b>1,038,365</b> | <b>1,057,000</b>   | <b>1,080,129</b> | <b>1,103,779</b> | <b>1,127,949</b> |
| *Percentage Increase over prior year             |                  |                  | 2.2%             | 1.6%            | 0.9%           | 4.7%             | 1.8%               | 2.2%             | 2.2%             | 2.2%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |                 |                |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund             | -                | -                | -                | -               | (9,000)        | (9,000)          | -                  | -                | -                | -                |
| Sale - Septage Sludge                            | (409,500)        | (420,875)        | (432,000)        | -               | -              | (432,000)        | (440,640)          | (449,450)        | (458,440)        | (467,610)        |
| Sale - Sewage Sludge                             | (204,750)        | (236,600)        | (209,250)        | -               | -              | (209,250)        | (213,440)          | (217,710)        | (222,060)        | (226,500)        |
| Grants in Lieu of Taxes                          | (460)            | (460)            | (470)            | -               | -              | (470)            | (480)              | (490)            | (500)            | (510)            |
| Recoveries                                       | -                | -                | -                | -               | -              | -                | -                  | -                | -                | -                |
| Other Revenue                                    | (1,070)          | (1,070)          | (670)            | -               | -              | (670)            | (670)              | (670)            | (670)            | (670)            |
| <b>TOTAL REVENUE</b>                             | <b>(615,780)</b> | <b>(659,005)</b> | <b>(642,390)</b> | -               | <b>(9,000)</b> | <b>(651,390)</b> | <b>(655,230)</b>   | <b>(668,320)</b> | <b>(681,670)</b> | <b>(695,290)</b> |
| <b>REQUISITION - PARCEL TAX</b>                  | <b>(375,745)</b> | <b>(375,745)</b> | <b>(370,745)</b> | <b>(16,230)</b> | -              | <b>(386,975)</b> | <b>(401,770)</b>   | <b>(411,809)</b> | <b>(422,109)</b> | <b>(432,659)</b> |
| *Percentage increase over prior year Requisition |                  |                  | -1.3%            | 4.3%            |                | 3.0%             | 3.8%               | 2.5%             | 2.5%             | 2.5%             |



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                 |                                |             |             |             |             |             |              |
|--------------------|---------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>3.705</b>                    | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>SSI Septage / Composting</b> |                                |             |             |             |             |             |              |

**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 | \$409,158        | \$35,000        | \$344,158        | \$0        | \$50,000        | \$0        | \$429,158        |
| Vehicles              | V | \$0              | \$0             | \$0              | \$0        | \$0             | \$0        | \$0              |
|                       |   | <b>\$409,158</b> | <b>\$35,000</b> | <b>\$344,158</b> | <b>\$0</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$429,158</b> |
|                       |   | <b>\$409,158</b> | <b>\$35,000</b> | <b>\$344,158</b> | <b>\$0</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$429,158</b> |

**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 | \$343,462        | \$0             | \$303,462        | \$0        | \$40,000        | \$0        | \$343,462        |
| Donations / Third Party Funding | Other | \$33,196         | \$0             | \$33,196         | \$0        | \$0             | \$0        | \$33,196         |
| Reserve Fund                    | Res   | \$32,500         | \$35,000        | \$7,500          | \$0        | \$10,000        | \$0        | \$52,500         |
|                                 |       | <b>\$409,158</b> | <b>\$35,000</b> | <b>\$344,158</b> | <b>\$0</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$429,158</b> |
|                                 |       | <b>\$409,158</b> | <b>\$35,000</b> | <b>\$344,158</b> | <b>\$0</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$429,158</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

**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, 23-01 is a project planned to start in 2023.  
  
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.

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

**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.

**Carryforward from 2022**  
Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.

**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 #:** 3.705  
**Service Name:** SSI Septage / Composting

| Project List and Budget |                          |                                 |  |                      |             |                |                        |                 |                  |            |                 |            |                  |
|-------------------------|--------------------------|---------------------------------|--|----------------------|-------------|----------------|------------------------|-----------------|------------------|------------|-----------------|------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title           | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024             | 2025       | 2026            | 2027       | 5 - Year Total   |
| 20-01                   | Replacement              | Lagoon Closure                  | Lagoon Closure   | \$82,500             | S           | Grant          | \$75,000               | \$0             | \$75,000         | \$0        | \$0             | \$0        | \$75,000         |
| 20-01                   | Replacement              |                                 |  |                      | S           | Res            | \$7,500                | \$0             | \$7,500          | \$0        | \$0             | \$0        | \$7,500          |
| 21-01                   | Study                    | Strategic Asset management plan | Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. | \$50,000             | S           | Grant          | \$40,000               | \$0             | \$0              | \$0        | \$40,000        | \$0        | \$40,000         |
| 21-01                   | Study                    |                                 |  |                      | S           | Res            | \$10,000               | \$0             | \$0              | \$0        | \$10,000        | \$0        | \$10,000         |
| 22-01                   | New                      | Composting Facility             | Composter and composting infrastructure  | \$261,658            | S           | Grant          | \$168,462              | \$0             | \$168,462        | \$0        | \$0             | \$0        | \$168,462        |
| 22-01                   | New                      |                                 |  |                      | S           | Other          | \$33,196               | \$0             | \$33,196         | \$0        | \$0             | \$0        | \$33,196         |
| 22-01                   | New                      |                                 |  |                      | S           | Grant          | \$60,000               | \$0             | \$60,000         | \$0        | \$0             | \$0        | \$60,000         |
| 23-01                   | New                      | Grit Chamber                    | Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs.   | \$20,000             | S           | Res            | \$0                    | \$20,000        | \$0              | \$0        | \$0             | \$0        | \$20,000         |
| 23-02                   | New                      | Abattoir Purchase of Assets     | To purchase assets from Abattoir Society to reimburse them.  | \$15,000             | S           | Res            | \$15,000               | \$15,000        | \$0              | \$0        | \$0             | \$0        | \$15,000         |
|                         |                          |                                 |  |                      |             |                |                        |                 |                  |            |                 |            |                  |
|                         |                          |                                 | <b>GRAND TOTAL</b>   | <b>\$429,158</b>     |             |                | <b>\$409,158</b>       | <b>\$35,000</b> | <b>\$344,158</b> | <b>\$0</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$429,158</b> |

**Service:** 3.705 SSI Septage / Composting

**Project Number** 20-01

**Capital Project Title** Lagoon Closure

**Capital Project Description** Lagoon Closure

**Project Rationale** Old lagoons that may not be used in the new facility design. Will wait until the options analysis is complete to ensure they will not be used in the new facility.

**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** Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. Will be done after the new facilities are constructed.

**Project Number** 22-01

**Capital Project Title** Composting Facility

**Capital Project Description** Composter and composting infrastructure

**Project Rationale** Engineering, design and construction of a composting facility to serve abattoirs and other organic waste producers to reduce the amount hauled off island and to create a local source of valuable compost.

**Project Number** 23-01

**Capital Project Title** Grit Chamber

**Capital Project Description** Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs.

**Project Rationale** Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs.

**Project Number** 23-02

**Capital Project Title** Abattoir Purchase of Assets

**Capital Project Description** To purchase assets from Abattoir Society to reimburse them.

**Project Rationale** To purchase assets from Abattoir Society to reimburse them.

SSI Septage/Composting  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 37,475           | 38,475         | 53,475         | 78,475         | 118,475        | 158,475        |
| Capital Reserve Fund   | 123,556          | 98,556         | 104,757        | 164,513        | 244,280        | 340,148        |
| <b>Total</b>           | <b>161,031</b>   | <b>137,031</b> | <b>158,232</b> | <b>242,988</b> | <b>362,755</b> | <b>498,623</b> |

## 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:                           | 1500   | Estimated     | Budget                    |               |               |                |                |
|---------------------------------|--------|---------------|---------------------------|---------------|---------------|----------------|----------------|
| Fund Centre:                    | 105209 | 2022          | 2023                      | 2024          | 2025          | 2026           | 2027           |
| <b>Beginning Balance</b>        |        | 12,475        | 37,475                    | 38,475        | 53,475        | 78,475         | 118,475        |
| <b>Transfer from Ops Budget</b> |        | 25,000        | 10,000                    | 15,000        | 25,000        | 40,000         | 40,000         |
| <b>Transfer to Ops Budget</b>   |        | -             |                           |               |               |                |                |
| <b>Expenditures</b>             |        | -             | (9,000)                   | -             | -             | -              | -              |
| Planned Maintenance Activity    |        |               | Power Line<br>Maintenance |               |               |                |                |
| <b>Interest Income</b>          |        | -             |                           |               |               |                |                |
| <b>Ending Balance \$</b>        |        | <b>37,475</b> | <b>38,475</b>             | <b>53,475</b> | <b>78,475</b> | <b>118,475</b> | <b>158,475</b> |

### Assumptions/Background:

**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:<br>Fund Centre:           | 1087<br>102146 | Estimated      | Budget        |                |                |                |                |
|---------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|
|                                 |                | 2022           | 2023          | 2024           | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>        |                | 171,856        | 123,556       | 98,556         | 104,757        | 164,513        | 244,280        |
| <b>Transfer from Ops Budget</b> |                | 21,700         | 10,000        | 13,701         | 59,756         | 89,767         | 95,868         |
| <b>Transfer to Cap Fund</b>     |                | (70,000)       | (35,000)      | (7,500)        | -              | (10,000)       | -              |
| <b>Interest Income</b>          |                | -              |               |                |                |                |                |
| <b>Ending Balance \$</b>        |                | <b>123,556</b> | <b>98,556</b> | <b>104,757</b> | <b>164,513</b> | <b>244,280</b> | <b>340,148</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Ganges Sewer (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Committee:** Electoral Areas

**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 \$2,861,265.

**MAXIMUM CAPITAL DEBT:**

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

**COMMISSION:**

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

**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)



**Change in Budget 2022 to 2023**  
**Service: 3.810 Ganges Sewer**

**Total Expenditure**

**Comments**

**2022 Budget**

**1,085,199**

**Other Changes:**

|                            |                |   |
|----------------------------|----------------|---|
| 2023 Repairs & Maintenance | 80,000         | Sanitary Sewer Flushing and Inspection - onetime cyclical             |
| 2022 Repairs & Maintenance | (10,000)       | Outfall Inspection - onetime cyclical                                 |
| IWS Labour Allocation      | 23,230         | 2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS)               |
| Transfer to ORF & CRF      | (48,275)       | Transfer to ORF \$28,000 decrease and CRF \$12,263 decrease           |
| Transfer to ERF            | 50,000         | Transfer to fund membrane replacement, cyclical \$500K every 10 years |
| Other                      | 7,109          |   |
| <b>Total Other Changes</b> | <b>102,064</b> |   |

**2023 Budget**

**1,187,263**

Summary of % Expense Increase

|                                      |             |
|--------------------------------------|-------------|
| 2023 one-time costs                  | 7.4%        |
| 2023 IBC expense                     | 2.1%        |
| Reduction in 2022 one-time costs     | -0.9%       |
| Balance of increase                  | 0.8%        |
| <b>% expense increase from 2022:</b> | <b>9.4%</b> |

*% Requisition increase from 2022 (if applicable):*

**3.0%**

*Requisition funding is 5.0% of service revenue*

**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

*Revenue is projected at \$10,000 (1.0%) higher than budget due to an increase to the one-time transfer from the Operating Reserve Fund to fund cyclical maintenance. Operating expenses are projected at \$108,704 higher than budget mainly due to repairs and maintenance for emergency response and waste sludge disposal costs during ongoing MBR optimization adjustments. The \$98,704 unfavourable variance will be balanced on the Operating Reserve Fund (\$48,704), which has an expected year end balance of \$123,603 before this transfer; and the Capital Reserve Fund (\$50,000), which has an expected year end balance of \$619,806 before this transfer.*

| 3.810 - Ganges Sewer (SSI)               | 2022               |                    | BUDGET REQUEST     |                 |                 |                    | FUTURE PROJECTIONS |                    |                    |                    |
|--|--------------------|--------------------|--------------------|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | BOARD BUDGET       | ESTIMATED ACTUAL   | CORE BUDGET        | ONGOING         | ONE-TIME        | TOTAL              | 2024               | 2025               | 2026               | 2027               |
| <u>OPERATING COSTS</u>                   |                    |                    |                    |                 |                 |                    |                    |                    |                    |                    |
| Sludge Hauling Contracts                 | 30,080             | 38,900             | 30,980             | -               | -               | 30,980             | 31,600             | 32,230             | 32,870             | 33,530             |
| Screenings, Grit & Waste Sludge Disposal | 124,740            | 172,900            | 128,490            | -               | -               | 128,490            | 131,060            | 133,680            | 136,350            | 139,070            |
| Repairs & Maintenance                    | 24,320             | 61,200             | 14,750             | -               | 80,000          | 94,750             | 45,040             | 15,350             | 15,660             | 40,970             |
| Allocations                              | 48,481             | 48,481             | 49,469             | -               | -               | 49,469             | 50,459             | 51,462             | 52,491             | 53,544             |
| Electricity                              | 61,850             | 55,650             | 63,710             | -               | -               | 63,710             | 64,980             | 66,280             | 67,610             | 68,970             |
| Water                                    | 7,750              | 3,195              | 3,260              | -               | -               | 3,260              | 3,330              | 3,400              | 3,470              | 3,540              |
| Supplies                                 | 16,210             | 16,860             | 16,710             | -               | -               | 16,710             | 17,050             | 17,390             | 17,740             | 18,100             |
| Labour Charges                           | 374,535            | 396,034            | 375,266            | 23,230          | -               | 398,496            | 418,358            | 426,748            | 435,288            | 444,007            |
| Other Operating Expenses                 | 30,590             | 34,040             | 33,160             | -               | -               | 33,160             | 34,020             | 34,900             | 35,810             | 36,750             |
| <b>TOTAL OPERATING COSTS</b>             | <b>718,556</b>     | <b>827,260</b>     | <b>715,795</b>     | <b>23,230</b>   | <b>80,000</b>   | <b>819,025</b>     | <b>795,897</b>     | <b>781,440</b>     | <b>797,289</b>     | <b>838,481</b>     |
| *Percentage Increase over prior year     |                    |                    | -0.4%              | 3.2%            | 11.1%           | 14.0%              | -2.8%              | -1.8%              | 2.0%               | 5.2%               |
| <u>DEBT / RESERVES</u>                   |                    |                    |                    |                 |                 |                    |                    |                    |                    |                    |
| Transfer to Operating Reserve Fund       | 70,000             | 21,296             | 42,000             | -               | -               | 42,000             | 45,000             | 39,000             | 10,000             | 15,000             |
| Transfer to Capital Reserve Fund         | 50,000             | -                  | 29,725             | -               | -               | 29,725             | 33,020             | 39,470             | 13,685             | 29,395             |
| Transfer to Equipment Replacement Fund   | -                  | -                  | 50,000             | -               | -               | 50,000             | 50,000             | 50,000             | 50,000             | 50,000             |
| MFA Principal Payment                    | 128,013            | 128,013            | 128,013            | -               | -               | 128,013            | 128,013            | 128,013            | 180,078            | 180,078            |
| MFA Interest Payment                     | 117,800            | 117,800            | 117,800            | -               | -               | 117,800            | 117,800            | 133,428            | 180,310            | 180,310            |
| MFA Debt Reserve Fund                    | 830                | 830                | 700                | -               | -               | 700                | 700                | 14,000             | 700                | 700                |
| <b>TOTAL DEBT / RESERVES</b>             | <b>366,643</b>     | <b>267,939</b>     | <b>368,238</b>     | <b>-</b>        | <b>-</b>        | <b>368,238</b>     | <b>374,533</b>     | <b>403,911</b>     | <b>434,773</b>     | <b>455,483</b>     |
| <b>TOTAL COSTS</b>                       | <b>1,085,199</b>   | <b>1,095,199</b>   | <b>1,084,033</b>   | <b>23,230</b>   | <b>80,000</b>   | <b>1,187,263</b>   | <b>1,170,430</b>   | <b>1,185,351</b>   | <b>1,232,062</b>   | <b>1,293,964</b>   |
| *Percentage Increase over prior year     |                    |                    | -0.1%              | 2.1%            | 7.4%            | 9.4%               | -1.4%              | 1.3%               | 3.9%               | 5.0%               |
| <u>FUNDING SOURCES (REVENUE)</u>         |                    |                    |                    |                 |                 |                    |                    |                    |                    |                    |
| Transfer from Operating Reserve Fund     | (10,000)           | (20,000)           | -                  | -               | (80,000)        | (80,000)           | (30,000)           | -                  | -                  | (25,000)           |
| User Charges                             | (1,015,009)        | (1,015,009)        | (1,022,222)        | (23,230)        | -               | (1,045,452)        | (1,076,820)        | (1,119,891)        | (1,164,692)        | (1,199,634)        |
| Other Revenue                            | (2,043)            | (2,043)            | (1,920)            | -               | -               | (1,920)            | (1,920)            | (1,920)            | (1,920)            | (1,920)            |
| <b>TOTAL REVENUE</b>                     | <b>(1,027,052)</b> | <b>(1,037,052)</b> | <b>(1,024,142)</b> | <b>(23,230)</b> | <b>(80,000)</b> | <b>(1,127,372)</b> | <b>(1,108,740)</b> | <b>(1,121,811)</b> | <b>(1,166,612)</b> | <b>(1,226,554)</b> |
| <b>REQUISITION - PARCEL TAX</b>          | <b>(58,147)</b>    | <b>(58,147)</b>    | <b>(59,891)</b>    | <b>-</b>        | <b>-</b>        | <b>(59,891)</b>    | <b>(61,690)</b>    | <b>(63,540)</b>    | <b>(65,450)</b>    | <b>(67,410)</b>    |
| *Percentage increase over prior year     |                    |                    |                    |                 |                 |                    |                    |                    |                    |                    |
| User Fee                                 |                    |                    | 0.7%               | 2.3%            |                 | 3.0%               | 3.0%               | 4.0%               | 4.0%               | 3.0%               |
| Requisition                              |                    |                    | 3.0%               |                 |                 | 3.0%               | 3.0%               | 3.0%               | 3.0%               | 3.0%               |
| <b>Combined</b>                          |                    |                    | <b>0.8%</b>        | <b>2.2%</b>     |                 | <b>3.0%</b>        | <b>3.0%</b>        | <b>3.9%</b>        | <b>3.9%</b>        | <b>3.0%</b>        |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                   |                                |             |             |             |             |             |              |
|--------------------|-----------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>3.810</b>                      | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Ganges Sewer Utility (SSI)</b> |                                |             |             |             |             |             |              |

**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 | \$1,347,500        | \$235,000        | \$58,000        | \$1,737,500        | \$0        | \$0        | \$2,030,500        |
| Vehicles              | V | \$0                | \$77,000         | \$0             | \$0                | \$0        | \$0        | \$77,000           |
|                       |   | <b>\$1,347,500</b> | <b>\$312,000</b> | <b>\$58,000</b> | <b>\$1,737,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,107,500</b> |

**SOURCE OF FUNDS**

|                                 |       |                    |                  |                 |                    |            |            |                    |
|---------------------------------|-------|--------------------|------------------|-----------------|--------------------|------------|------------|--------------------|
| Capital Funds on Hand           | Cap   | \$107,500          | \$50,000         | \$0             | \$57,500           | \$0        | \$0        | \$107,500          |
| Debenture Debt (New Debt Only)  | Debt  | \$800,000          | \$0              | \$0             | \$1,330,000        | \$0        | \$0        | \$1,330,000        |
| Equipment Replacement Fund      | ERF   | \$0                | \$0              | \$0             | \$0                | \$0        | \$0        | \$0                |
| Grants (Federal, Provincial)    | Grant | \$140,000          | \$182,000        | \$25,000        | \$140,000          | \$0        | \$0        | \$347,000          |
| Donations / Third Party Funding | Other | \$0                | \$0              | \$0             | \$0                | \$0        | \$0        | \$0                |
| Reserve Fund                    | Res   | \$300,000          | \$80,000         | \$33,000        | \$210,000          | \$0        | \$0        | \$323,000          |
|                                 |       | <b>\$1,347,500</b> | <b>\$312,000</b> | <b>\$58,000</b> | <b>\$1,737,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,107,500</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|  |  |   |   |
|--|--|---|---|
| <b>Project Number</b><br>Project number format is "yy-##"<br>"yy" is the last two digits of the year the project is planned to start.<br>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br><br>For projects in previous capital plans, use the same project numbers previously assigned.         | <b>Capital Project Description</b><br>Briefly describe project scope and service benefits.<br>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". | <b>Carryforward from 2022</b><br>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.  | <b>Project Drivers</b><br>Maintain Level of Service = Project maintains existing or improved level of service.<br>Advance Board or Corporate Priority = Project is a Board or Corporate priority.<br>Emergency = Project is required for health or safety reasons.<br>Cost Benefit = Economic benefit to the organization.  |
| <b>Capital Expenditure Type</b><br>Study - Expenditure for Feasibility and business case report.<br>New - Expenditure for new asset only<br>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br>Replacement - Expenditure replaces an existing asset | <b>Total Project Budget</b><br>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.   | <b>Funding Source Codes</b><br>Debt = Debenture Debt (new debt only)<br>ERF = Equipment Replacement Fund<br>Grant = Grants (Federal, Provincial)<br>Cap = Capital Funds on Hand<br>Other = Donations / Third Party Funding<br>Res = Reserve Fund<br>STLoan = Short Term Loans<br>WU = Water Utility<br>If there is more than one funding source, use additional rows for the project.   | <b>Long-term Planning</b><br>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.<br>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.<br>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br>Condition Assessment = Assessment that identifies asset replacements based on asset condition. |
| <b>Capital Project Title</b><br>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".  | <b>Asset Class</b><br>L - Land<br>S - Engineering Structure<br>B - Buildings<br>V - Vehicles   | <b>Cost Estimate Class</b><br>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br>Class D (+50%) = Estimate based on little/no site information; used for long-term planning. |   |

Service #: 3.810  
 Service Name: Ganges Sewer Utility (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 2022 | 2023             | 2024            | 2025               | 2026       | 2027       | 5 - Year Total     |
| 21-01                   | New                      | Strategic Asset Management Plan   | Identify condition of assets, develop prioritized list of infrastructure replacement.  | \$50,000             | S           | Grant          | \$40,000               | \$0              | \$0             | \$40,000           | \$0        | \$0        | \$40,000           |
| 21-01                   | New                      |   |  |                      | S           | Res            | \$10,000               | \$0              | \$0             | \$10,000           | \$0        | \$0        | \$10,000           |
| 21-02                   | New                      | Reclaimed Water Study   | Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water. | \$57,500             | S           | Cap            | \$57,500               | \$0              | \$0             | \$57,500           | \$0        | \$0        | \$57,500           |
| 21-03                   | New                      | VFD installation for EQ Tank  | Installation of VFD for EQ pumps to equalize feed rate for the plant   | \$55,000             | S           | Cap            | \$50,000               | \$50,000         | \$0             | \$0                | \$0        | \$0        | \$50,000           |
| 21-03                   | New                      |   |  |                      | S           | Res            | \$0                    | \$5,000          | \$0             | \$0                | \$0        | \$0        | \$5,000            |
| 21-04                   | New                      | Ganges WWTP Lab Room, Crew Room, blower room design, and chemical storage | Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP   | \$1,060,000          | S           | Res            | \$60,000               | \$60,000         | \$0             | \$0                | \$0        | \$0        | \$60,000           |
| 21-04                   | New                      |   | Construction of chemical storage, lab, crew room facilities  |                      | S           | Res            | \$200,000              | \$0              | \$0             | \$200,000          | \$0        | \$0        | \$200,000          |
| 21-04                   | New                      |   | Construction of chemical storage, lab, crew room facilities  |                      | S           | Debt           | \$800,000              | \$0              | \$0             | \$800,000          | \$0        | \$0        | \$800,000          |
| 22-01                   | Replacement              | Electorate Assent for Borrowing   | Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities                      | \$20,000             | S           | Res            | \$20,000               | \$0              | \$20,000        | \$0                | \$0        | \$0        | \$20,000           |
| 22-02                   | Replacement              | Public Engagement   | Inform and engage public within service area on upcoming works required for borrowing to fund.   | \$10,000             | S           | Res            | \$10,000               | \$0              | \$10,000        | \$0                | \$0        | \$0        | \$10,000           |
| 22-03                   | New                      | Aeration system improvement construction                                  | Construction of aeration system improvements including blowers, diffusers and piping systems.  | \$630,000            | S           | Grant          | \$100,000              | \$0              | \$0             | \$100,000          | \$0        | \$0        | \$100,000          |
| 22-03                   | New                      |   |  |                      | S           | Debt           | \$0                    | \$0              | \$0             | \$530,000          | \$0        | \$0        | \$530,000          |
| 23-01                   | Replacement              | Replace Generator Trailer   | Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer  | \$77,000             | V           | Grant          | \$0                    | \$77,000         | \$0             | \$0                | \$0        | \$0        | \$77,000           |
| 23-02                   | New                      | MBR Cassette lifting brackets   | Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.                                       | \$65,000             | S           | Grant          | \$0                    | \$55,000         | \$0             | \$0                | \$0        | \$0        | \$55,000           |
| 23-02                   |                          |   |  |                      | S           | Res            | \$0                    | \$10,000         | \$0             | \$0                | \$0        | \$0        | \$10,000           |
| 23-03                   | New                      | Key components and spares replacement schedule                            | Provisional allowance for the supply and installation of key components and critical spares.   | \$55,000             | S           | Grant          | \$0                    | \$50,000         | \$0             | \$0                | \$0        | \$0        | \$50,000           |
| 23-03                   |                          |   |  |                      | S           | Res            | \$0                    | \$5,000          | \$0             | \$0                | \$0        | \$0        | \$5,000            |
| 24-01                   | New                      | Electrical upgrades   | Installation of additional lighting and HMI upgrade.   | \$28,000             | S           | Grant          | \$0                    | \$0              | \$25,000        | \$0                | \$0        | \$0        | \$25,000           |
| 24-01                   |                          |   |  |                      | S           | Res            | \$0                    | \$0              | \$3,000         | \$0                | \$0        | \$0        | \$3,000            |
| <b>GRAND TOTAL</b>      |                          |   |  | <b>\$2,107,500</b>   |             |                | <b>\$1,347,500</b>     | <b>\$312,000</b> | <b>\$58,000</b> | <b>\$1,737,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,107,500</b> |

**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** Identify condition of assets, develop prioritized list of infrastructure replacement.

**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, blower room design, and chemical storage

**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** 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** Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities

|   |   |   |
|---|---|---|
| <b>Project Number</b> 22-02   | <b>Capital Project Title</b> Public Engagement                              | <b>Capital Project Description</b> Inform and engage public within service area on upcoming works required for borrowing to fund.           |
| <b>Project Rationale</b> Inform and engage public within service area on upcoming works required for borrowing to fund.           |   |   |
| <b>Project Number</b> 22-03   | <b>Capital Project Title</b> Aeration system improvement construction       | <b>Capital Project Description</b> Construction of aeration system improvements including blowers, diffusers and piping systems.            |
| <b>Project Rationale</b> Required to maintain and improve the process performance of the WWTP.                                    |   |   |
| <b>Project Number</b> 23-01   | <b>Capital Project Title</b> Replace Generator Trailer                      | <b>Capital Project Description</b> Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer                |
| <b>Project Rationale</b> Need to replace aging compressors before they fail.  |   |   |
| <b>Project Number</b> 23-02   | <b>Capital Project Title</b> MBR Cassette lifting brackets                  | <b>Capital Project Description</b> Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff. |
| <b>Project Rationale</b> Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff. |   |   |
| <b>Project Number</b> 23-03   | <b>Capital Project Title</b> Key components and spares replacement schedule | <b>Capital Project Description</b> Provisional allowance for the supply and installation of key components and critical spares.             |
| <b>Project Rationale</b> Provisional allowance for the supply and installation of key components and critical spares.             |   |   |
| <b>Project Number</b> 24-01   | <b>Capital Project Title</b> Electrical upgrades                            | <b>Capital Project Description</b> Installation of additional lighting and HMI upgrade.   |
| <b>Project Rationale</b> Installation of additional lighting and HMI upgrade.   |   |   |

**Ganges Sewer (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund     | 74,899           | 36,899         | 51,899         | 90,899         | 100,899        | 90,899         |
| Total Capital Reserve Fund | 567,125          | 516,850        | 516,870        | 346,340        | 360,025        | 389,420        |
| Equipment Replacement Fund | 100,000          | 150,000        | 200,000        | 250,000        | 300,000        | 350,000        |
| <b>Total</b>               | <b>742,025</b>   | <b>703,750</b> | <b>768,770</b> | <b>687,240</b> | <b>760,925</b> | <b>830,320</b> |

## 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   | Estimated             | Budget  |  |               |                |                       |
|---------------------------------|--------|-----------------------|---|--|---------------|----------------|-----------------------|
| Fund Centre:                    | 105210 | 2022                  | 2023  | 2024   | 2025          | 2026           | 2027                  |
| <b>Beginning Balance</b>        |        | 73,603                | 74,899  | 36,899   | 51,899        | 90,899         | 100,899               |
| <b>Transfer from Ops Budget</b> |        | 21,296                | 42,000  | 45,000   | 39,000        | 10,000         | 15,000                |
| <b>Expenditures</b>             |        | (20,000)              | (80,000)                                      | (30,000)   | -             | -              | (25,000)              |
| Planned Maintenance Activity    |        | Outfall<br>Inspection | Sanitary sewer<br>flushing and<br>inspections | WWTP tank<br>draining,<br>cleaning and<br>inspection |               |                | Outfall<br>Inspection |
| <b>Interest Income</b>          |        | -                     |   |  |               |                |                       |
| <b>Ending Balance \$</b>        |        | <b>74,899</b>         | <b>36,899</b>                                 | <b>51,899</b>  | <b>90,899</b> | <b>100,899</b> | <b>90,899</b>         |

### Assumptions/Background:



**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   | Estimated      | Budget         |                |                |                |                |
|---------------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                 |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:                    | 101836 |                |                |                |                |                |                |
| <b>Beginning Balance</b>        |        | 797,869        | 500,369        | 450,094        | 450,114        | 279,584        | 293,269        |
| <b>Transfer from Ops Budget</b> |        | -              | 29,725         | 33,020         | 39,470         | 13,685         | 29,395         |
| <b>Transfer from Cap Fund</b>   |        | -              |                |                |                |                |                |
| <b>Transfer to Cap Fund</b>     |        | (197,500)      | (80,000)       | (33,000)       | (210,000)      | -              | -              |
| <b>Transfer to ERF</b>          |        | (100,000)      | -              | -              | -              | -              | -              |
| <b>Interest Income</b>          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>        |        | <b>500,369</b> | <b>450,094</b> | <b>450,114</b> | <b>279,584</b> | <b>293,269</b> | <b>322,664</b> |

**Assumptions/Background:**

**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   | Estimated     | Budget        |               |               |               |               |
|---------------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                 |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:                    | 101900 |               |               |               |               |               |               |
| <b>Beginning Balance</b>        |        | 66,757        | 66,757        | 66,757        | 66,757        | 66,757        | 66,757        |
| <b>Transfer from Ops Budget</b> |        | -             | -             | -             | -             | -             | -             |
| <b>Transfer from Cap Fund</b>   |        | -             |               |               |               |               |               |
| <b>Transfer to Cap Fund</b>     |        | -             | -             | -             | -             | -             | -             |
| <b>Interest Income</b>          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>66,757</b> | <b>66,757</b> | <b>66,757</b> | <b>66,757</b> | <b>66,757</b> | <b>66,757</b> |

**Assumptions/Background:**

For use only to fund costs resulting from expansion of service

**Reserve Schedule**

**Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund**

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated      | Budget         |                |                |                |                |
|--------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101458 |                |                |                |                |                |                |
| Beginning Balance        |        | -              | 100,000        | 150,000        | 200,000        | 250,000        | 300,000        |
| Transfer from Ops Budget |        | -              | 50,000         | 50,000         | 50,000         | 50,000         | 50,000         |
| Transfer from CRF        |        | 100,000        | -              | -              | -              | -              | -              |
| Expenditures             |        | -              | -              | -              | -              | -              | -              |
| Interest Income          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>100,000</b> | <b>150,000</b> | <b>200,000</b> | <b>250,000</b> | <b>300,000</b> | <b>350,000</b> |

**Assumptions/Background:**

Membrane replacement at \$500K every 10 years, anticipated next replacement in 2030.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Maliview Sewer Utility (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Committee:** Electoral Areas

**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 \$160,653.

**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>               |

**COMMISSION:**

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

**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.

|                            |   |
|----------------------------|---|
| <b>User Charge:</b>        | Annual Fixed Fee per water service connection   |
| <b>Parcel Tax:</b>         | Annual, levied only on properties capable of being connected to the system.   |
| <b>Consumption Charge:</b> | \$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 |
| <b>Connection Charge:</b>  | 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    | 2022             |                  | BUDGET REQUEST   |                |                |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------------|----------------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING        | ONE-TIME       | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                   |                  |                  |                  |                |                |                  |                    |                  |                  |                  |
| Sludge Hauling Contracts                 | 23,460           | 23,460           | 24,160           | -              | -              | 24,160           | 24,640             | 25,130           | 25,630           | 26,140           |
| Screenings, Grit & Waste Sludge Disposal | 36,720           | 39,400           | 37,820           | -              | -              | 37,820           | 38,580             | 39,350           | 40,140           | 40,940           |
| Repairs & Maintenance                    | 8,820            | 15,500           | 3,950            | -              | 7,000          | 10,950           | 44,020             | 4,090            | 4,160            | 4,230            |
| Allocations                              | 21,422           | 21,422           | 21,716           | -              | -              | 21,716           | 22,157             | 22,603           | 23,057           | 23,517           |
| Electricity                              | 3,260            | 3,300            | 3,360            | -              | -              | 3,360            | 3,430              | 3,500            | 3,570            | 3,640            |
| Water                                    | 1,380            | 1,380            | 1,420            | -              | -              | 1,420            | 1,450              | 1,480            | 1,510            | 1,540            |
| Supplies                                 | 1,140            | 800              | 1,180            | -              | -              | 1,180            | 1,200              | 1,220            | 1,240            | 1,260            |
| Labour Charges                           | 45,023           | 47,500           | 45,080           | 2,900          | -              | 47,980           | 50,400             | 51,410           | 52,440           | 53,490           |
| Other Operating Expenses                 | 9,160            | 9,690            | 9,500            | -              | -              | 9,500            | 9,730              | 9,960            | 10,200           | 10,450           |
| <b>TOTAL OPERATING COSTS</b>             | <b>150,385</b>   | <b>162,452</b>   | <b>148,186</b>   | <b>2,900</b>   | <b>7,000</b>   | <b>158,086</b>   | <b>195,607</b>     | <b>158,743</b>   | <b>161,947</b>   | <b>165,207</b>   |
| *Percentage Increase over prior year     |                  |                  | -1.5%            | 1.9%           | 4.7%           | 5.1%             | 23.7%              | -18.8%           | 2.0%             | 2.0%             |
| <u>DEBT / RESERVES</u>                   |                  |                  |                  |                |                |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund         | 49,515           | 40,628           | 39,650           | -              | -              | 39,650           | 31,205             | 34,860           | 38,685           | 42,686           |
| Transfer to Operating Reserve Fund       | 13,000           | 13,000           | 13,000           | -              | -              | 13,000           | 13,000             | 13,000           | 13,000           | 13,000           |
| Debt Reserve Fund                        | 3,000            | -                | 3,410            | -              | -              | 3,410            | -                  | -                | -                | -                |
| MFA Principal Payment                    | -                | -                | -                | -              | -              | -                | 9,983              | 9,983            | 9,983            | 9,983            |
| MFA Interest Payment                     | 1,680            | -                | 11,765           | -              | -              | 11,765           | 15,686             | 15,686           | 15,686           | 15,686           |
| <b>TOTAL DEBT / RESERVES</b>             | <b>67,195</b>    | <b>53,628</b>    | <b>67,825</b>    | <b>-</b>       | <b>-</b>       | <b>67,825</b>    | <b>69,874</b>      | <b>73,529</b>    | <b>77,354</b>    | <b>81,355</b>    |
| <b>TOTAL COSTS</b>                       | <b>217,580</b>   | <b>216,080</b>   | <b>216,011</b>   | <b>2,900</b>   | <b>7,000</b>   | <b>225,911</b>   | <b>265,481</b>     | <b>232,272</b>   | <b>239,301</b>   | <b>246,562</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>         |                  |                  |                  |                |                |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund     | (5,000)          | (5,000)          | -                | -              | (7,000)        | (7,000)          | (40,000)           | -                | -                | -                |
| Sales - Sewer Use                        | (25,000)         | (23,500)         | (25,000)         | -              | -              | (25,000)         | (25,000)           | (25,000)         | (25,000)         | (25,000)         |
| User Charges                             | (182,670)        | (182,670)        | (185,961)        | (2,900)        | -              | (188,861)        | (195,281)          | (201,922)        | (208,791)        | (215,892)        |
| Other Revenue                            | (150)            | (150)            | (150)            | -              | -              | (150)            | (150)              | (150)            | (150)            | (150)            |
| <b>TOTAL REVENUE</b>                     | <b>(212,820)</b> | <b>(211,320)</b> | <b>(211,111)</b> | <b>(2,900)</b> | <b>(7,000)</b> | <b>(221,011)</b> | <b>(260,431)</b>   | <b>(227,072)</b> | <b>(233,941)</b> | <b>(241,042)</b> |
| <b>REQUISITION - PARCEL TAX</b>          | <b>(4,760)</b>   | <b>(4,760)</b>   | <b>(4,900)</b>   | <b>-</b>       | <b>-</b>       | <b>(4,900)</b>   | <b>(5,050)</b>     | <b>(5,200)</b>   | <b>(5,360)</b>   | <b>(5,520)</b>   |
| *Percentage increase over prior year     |                  |                  |                  |                |                |                  |                    |                  |                  |                  |
| Sales                                    |                  |                  | 0.0%             |                |                | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |
| User Fees                                |                  |                  | 1.8%             | 1.6%           |                | 3.4%             | 3.4%               | 3.4%             | 3.4%             | 3.4%             |
| Requisition                              |                  |                  | 2.9%             |                |                | 2.9%             | 3.1%               | 3.0%             | 3.1%             | 3.0%             |
| <b>Combined</b>                          |                  |                  | <b>1.6%</b>      | <b>1.4%</b>    |                | <b>3.0%</b>      | <b>3.0%</b>        | <b>3.0%</b>      | <b>3.0%</b>      | <b>3.0%</b>      |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                     |                                |             |             |             |             |             |              |
|--------------------|-------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>3.820</b>                        | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Maliview Sewer Utility (SSI)</b> |                                |             |             |             |             |             |              |

**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        | \$2,330,000        | \$41,000        | \$0        | \$0        | \$0        | \$2,371,000        |
| Vehicles              | V | \$0        | \$0                | \$0             | \$0        | \$0        | \$0        | \$0                |
|                       |   | <b>\$0</b> | <b>\$2,330,000</b> | <b>\$41,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,371,000</b> |
|                       |   | <b>\$0</b> | <b>\$2,330,000</b> | <b>\$41,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,371,000</b> |

**SOURCE OF FUNDS**

|                                 |       |            |                    |                 |            |            |            |                    |
|---------------------------------|-------|------------|--------------------|-----------------|------------|------------|------------|--------------------|
| Capital Funds on Hand           | Cap   | \$0        | \$0                | \$0             | \$0        | \$0        | \$0        | \$0                |
| Debenture Debt (New Debt Only)  | Debt  | \$0        | \$341,000          | \$0             | \$0        | \$0        | \$0        | \$341,000          |
| Equipment Replacement Fund      | ERF   | \$0        | \$0                | \$0             | \$0        | \$0        | \$0        | \$0                |
| Grants (Federal, Provincial)    | Grant | \$0        | \$1,989,000        | \$32,000        | \$0        | \$0        | \$0        | \$2,021,000        |
| Donations / Third Party Funding | Other | \$0        | \$0                | \$0             | \$0        | \$0        | \$0        | \$0                |
| Reserve Fund                    | Res   | \$0        | \$0                | \$9,000         | \$0        | \$0        | \$0        | \$9,000            |
|                                 |       | <b>\$0</b> | <b>\$2,330,000</b> | <b>\$41,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,371,000</b> |
|                                 |       | <b>\$0</b> | <b>\$2,330,000</b> | <b>\$41,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,371,000</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent Forecast this spending in 2023 to 2027.</p>  | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 3.820  
Service Name: Malview Sewer Utility (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 2022 | 2023               | 2024            | 2025       | 2026       | 2027       | 5 - Year Total     |
| 21-03                   | Replacement              | Wastewater Treatment Plant Upgrade       | Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements         | \$2,010,000          | S           | Grant          | \$0                    | \$1,809,000        | \$0             | \$0        | \$0        | \$0        | \$1,809,000        |
| 21-03                   | Replacement              |  |  |                      | S           | Debt           | \$0                    | \$201,000          | \$0             | \$0        | \$0        | \$0        | \$201,000          |
| 22-02                   | Renewal                  | Collection system repairs and/or renewal | Replacement/repair of collection pipe and manholes.  | \$200,000            | S           | Grant          | \$0                    | \$180,000          | \$0             | \$0        | \$0        | \$0        | \$180,000          |
| 22-02                   | Renewal                  |  |  |                      | S           | Debt           | \$0                    | \$20,000           | \$0             | \$0        | \$0        | \$0        | \$20,000           |
| 23-01                   | New                      | SAMP Development                         | Develop an asset management plan for the facility.   | \$41,000             | S           | Res            | \$0                    | \$0                | \$9,000         | \$0        | \$0        | \$0        | \$9,000            |
| 23-01                   | New                      |  |  |                      | S           | Grant          | \$0                    | \$0                | \$32,000        | \$0        | \$0        | \$0        | \$32,000           |
| 23-02                   | Study                    | I&I program (MOE Requirement)            | Clean, CCTV, smoke test & report, review and develop defects list and repair requirements. | \$120,000            | S           | Debt           | \$0                    | \$120,000          | \$0             | \$0        | \$0        | \$0        | \$120,000          |
|                         |                          |  |  |                      |             |                |                        |                    |                 |            |            |            |                    |
|                         |                          |  |  |                      |             |                |                        |                    |                 |            |            |            |                    |
|                         |                          |  |  |                      |             |                |                        |                    |                 |            |            |            |                    |
|                         |                          |  | <b>GRAND TOTAL</b>   | <b>\$2,371,000</b>   |             |                | <b>\$0</b>             | <b>\$2,330,000</b> | <b>\$41,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,371,000</b> |



**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 and/or renewal

**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

**Project Number** 23-02

**Capital Project Title** I&I program (MOE Requirement)

**Capital Project Description** Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.

**Project Rationale** The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

**Maliview Estates Sewer System  
 Summary Schedule  
 2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 37,082           | 43,082         | 16,082         | 29,082         | 42,082         | 55,082         |
| Capital Reserve Fund   | 67,017           | 106,667        | 128,872        | 163,732        | 202,417        | 245,103        |
| <b>Total</b>           | <b>104,099</b>   | <b>149,749</b> | <b>144,954</b> | <b>192,814</b> | <b>244,499</b> | <b>300,185</b> |

## 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.

## Reserve Cash Flow

| Fund: 1500<br>Fund Centre: 105211 | Estimated                   | Budget             |  |               |               |               |
|-----------------------------------|-----------------------------|--------------------|--|---------------|---------------|---------------|
|                                   | 2022                        | 2023               | 2024   | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>          | 29,082                      | 37,082             | 43,082   | 16,082        | 29,082        | 42,082        |
| <b>Transfer from Ops Budget</b>   | 13,000                      | 13,000             | 13,000   | 13,000        | 13,000        | 13,000        |
| <b>Expenditures</b>               | (5,000)                     | (7,000)            | (40,000)                                       | -             | -             | -             |
| Planned Maintenance Activity      | Biofilter media replacement | Outfall Inspection | Sanitary sewer system flushing and inspections |               |               |               |
| <b>Interest Income</b>            | -                           |                    |  |               |               |               |
| <b>Ending Balance \$</b>          | <b>37,082</b>               | <b>43,082</b>      | <b>16,082</b>                                  | <b>29,082</b> | <b>42,082</b> | <b>55,082</b> |

### Assumptions/Background:

**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<br>Fund Centre: 101385 | Estimated     | Budget         |                |                |                |                |
|-----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
|                                   | 2022          | 2023           | 2024           | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>          | 26,389        | 67,017         | 106,667        | 128,872        | 163,732        | 202,417        |
| <b>Transfer from Ops Budget</b>   | 40,628        | 39,650         | 31,205         | 34,860         | 38,685         | 42,686         |
| <b>Transfer from Cap Fund</b>     | -             |                |                |                |                |                |
| <b>Transfer to Cap Fund</b>       | -             | -              | (9,000)        | -              | -              | -              |
| <b>Interest Income</b>            | -             |                |                |                |                |                |
| <b>Ending Balance \$</b>          | <b>67,017</b> | <b>106,667</b> | <b>128,872</b> | <b>163,732</b> | <b>202,417</b> | <b>245,103</b> |

**Assumptions/Background:**

**Appendix C-1: Requisition Summary (SGI)**

| Electoral Area  | Provisional<br>2023 | Cost per Avg.<br>Res Asst/<br>Parcel | 2022               | Cost per Avg.<br>Res Asst/<br>Parcel | Change in Requisition |             | Change in cost per avg<br>household/Parcel |             |
|---|---------------------|--------------------------------------|--------------------|--------------------------------------|-----------------------|-------------|--|-------------|
|   |                     |                                      |                    |                                      | \$                    | %           | \$   | %           |
| <b>Southern Gulf Islands</b>                            |                     |                                      |                    |                                      |                       |             |  |             |
| 1.010 Legislative & General Government                  | 281,244             | 40.93                                | 274,492            | 39.95                                | 6,752                 | 2.5%        | 0.98                                       | 2.5%        |
| 1.101 G.I.S.  | 3,215               | 0.47                                 | 3,132              | 0.46                                 | 83                    | 2.7%        | 0.01                                       | 2.7%        |
| 1.112 Regional Grant in Aid                             | 391                 | 0.06                                 | -                  | -                                    | 391                   | 100.0%      | 0.06                                       | 100.0%      |
| 1.224 Community Health - Homeless Sec.                  | 12,269              | 1.79                                 | 15,861             | 2.31                                 | (3,591)               | -22.6%      | (0.52)                                     | -22.6%      |
| 1.280 Regional Parks                                    | 414,904             | 60.39                                | 402,789            | 58.62                                | 12,115                | 3.0%        | 1.76                                       | 3.0%        |
| 1.280A Regional Parks - Land Acquisition                | -                   | -                                    | 2,085              | 0.30                                 | (2,085)               | -100.0%     | (0.30)                                     | -100.0%     |
| 1.309 Climate Action and Adaptation                     | 32,874              | 4.78                                 | 26,899             | 3.92                                 | 5,975                 | 22.2%       | 0.87                                       | 22.2%       |
| 1.310 Land Banking & Housing                            | 38,568              | 5.61                                 | 37,651             | 5.48                                 | 917                   | 2.4%        | 0.13                                       | 2.4%        |
| 1.324 Regional Planning Service                         | 32,005              | 4.66                                 | 31,113             | 4.53                                 | 892                   | 2.9%        | 0.13                                       | 2.9%        |
| 1.335 Geo-Spatial Referencing System                    | 4,205               | 0.61                                 | 4,127              | 0.60                                 | 78                    | 1.9%        | 0.01                                       | 1.9%        |
| 1.374 Regional Emergency Program Support                | 2,602               | 0.38                                 | 2,526              | 0.37                                 | 76                    | 3.0%        | 0.01                                       | 3.0%        |
| 1.375 Hazardous Material Incident Response              | 6,374               | 0.93                                 | 6,188              | 0.90                                 | 186                   | 3.0%        | 0.03                                       | 3.0%        |
| 1.911 Call Answer                                       | 2,222               | 0.32                                 | 2,157              | 0.31                                 | 65                    | 3.0%        | 0.01                                       | 3.0%        |
| 1.921 Regional CREST Contribution                       | 21,105              | 3.07                                 | 20,490             | 2.98                                 | 615                   | 3.0%        | 0.09                                       | 3.0%        |
| <b>Total Regional</b>                                   | <b>\$851,979</b>    | <b>\$124.00</b>                      | <b>\$829,512</b>   | <b>\$120.73</b>                      | <b>\$22,467</b>       | <b>2.7%</b> | <b>\$3.27</b>                              | <b>2.7%</b> |
| 1.230 Traffic Safety Commission                         | 1,983               | 0.29                                 | 1,983              | 0.29                                 | -                     | 0.0%        | -  | 0.0%        |
| 1.297 Arts Grants                                       | 25,624              | 3.73                                 | 24,881             | 3.62                                 | 743                   | 3.0%        | 0.11                                       | 3.0%        |
| 1.311 Regional Housing Trust Fund                       | 22,842              | 3.32                                 | 21,803             | 3.17                                 | 1,039                 | 4.8%        | 0.15                                       | 4.8%        |
| 1.313 Animal Care Services                              | 97,706              | 14.22                                | 94,860             | 13.81                                | 2,846                 | 3.0%        | 0.41                                       | 3.0%        |
| 1.913 Fire Dispatch                                     | 33,012              | 4.80                                 | 32,074             | 4.67                                 | 938                   | 2.9%        | 0.14                                       | 2.9%        |
| <b>Total Sub-Regional</b>                               | <b>\$181,167</b>    | <b>\$26.37</b>                       | <b>\$175,601</b>   | <b>\$25.56</b>                       | <b>\$5,566</b>        | <b>3.2%</b> | <b>\$0.81</b>                              | <b>3.2%</b> |
| 1.103 Elections   | 21,307              | 3.10                                 | 21,307             | 3.10                                 | (0)                   | 0.0%        | (0.00)                                     | 0.0%        |
| 1.104 U.B.C.M.  | 4,028               | 0.59                                 | 3,911              | 0.57                                 | 117                   | 3.0%        | 0.02                                       | 3.0%        |
| 1.318 Building Inspection                               | 155,942             | 22.70                                | 151,400            | 22.04                                | 4,542                 | 3.0%        | 0.66                                       | 3.0%        |
| 1.320 Noise Control                                     | 13,652              | 1.99                                 | 13,250             | 1.93                                 | 403                   | 3.0%        | 0.06                                       | 3.0%        |
| 1.322 Nuisances & Unightly Premises                     | 18,242              | 2.65                                 | 17,704             | 2.58                                 | 538                   | 3.0%        | 0.08                                       | 3.0%        |
| 1.372 Electoral Area Emergency Program                  | 50,798              | 7.39                                 | 49,318             | 7.18                                 | 1,480                 | 3.0%        | 0.22                                       | 3.0%        |
| <b>Total Joint Electoral Area</b>                       | <b>\$263,969</b>    | <b>\$38.42</b>                       | <b>\$256,890</b>   | <b>\$37.39</b>                       | <b>\$7,079</b>        | <b>2.8%</b> | <b>\$1.03</b>                              | <b>2.8%</b> |
| 1.110 Electoral Area Admin Exp-SGI                      | 400,086             | 58.23                                | 388,379            | 56.53                                | 11,707                | 3.0%        | 1.70                                       | 3.0%        |
| 1.117 Grants in Aid - Southern Gulf Islands             | 105,004             | 15.28                                | 104,585            | 15.22                                | 419                   | 0.4%        | 0.06                                       | 0.4%        |
| 1.125 SGI Economic Development Commission               | 122,618             | 17.85                                | 119,047            | 17.33                                | 3,571                 | 3.0%        | 0.52                                       | 3.0%        |
| 1.138 Southern Gulf Islands - Public Library            | 235,946             | 34.34                                | 229,073            | 33.34                                | 6,873                 | 3.0%        | 1.00                                       | 3.0%        |
| 1.235 SGI Small Craft Harbour Facilities**              | 309,533             | 51.03                                | 301,288            | 49.67                                | 8,245                 | 2.7%        | 1.36                                       | 2.7%        |
| 1.314 SGI House Numbering                               | 9,654               | 1.41                                 | 9,335              | 1.36                                 | 319                   | 3.4%        | 0.05                                       | 3.4%        |
| 1.341 SGI Livestock Injury Compensation                 | 3,158               | 0.46                                 | 3,150              | 0.46                                 | 8                     | 0.3%        | 0.00                                       | 0.3%        |
| 1.373 Southern Gulf Islands. Emergency Program          | 247,378             | 36.00                                | 247,378            | 36.00                                | -                     | 0.0%        | -  | 0.0%        |
| 1.533 Stormwater Quality Management - Southern Gulf Is. | 39,811              | 5.79                                 | 38,699             | 5.63                                 | 1,112                 | 2.9%        | 0.16                                       | 2.9%        |
| 1.923 Emergency Comm - Crest - S.G.I.                   | 182,088             | 26.50                                | 177,612            | 25.85                                | 4,476                 | 2.5%        | 0.65                                       | 2.5%        |
| <b>Total SGI Electoral Area</b>                         | <b>1,655,276</b>    | <b>246.89</b>                        | <b>1,618,546</b>   | <b>241.39</b>                        | <b>36,730</b>         | <b>2.3%</b> | <b>\$5.51</b>                              | <b>2.3%</b> |
| <b>Total Capital Regional District</b>                  | <b>\$2,952,391</b>  | <b>\$435.68</b>                      | <b>\$2,880,548</b> | <b>\$425.06</b>                      | <b>\$71,842</b>       | <b>2.5%</b> | <b>\$10.62</b>                             | <b>2.5%</b> |
| Cost/average residential property                       | \$435.68            |                                      | \$425.06           |                                      | \$10.62               |             |  |             |
| CRHD Capital Regional Hospital District                 | 689,927             | 100.41                               | 689,722            | 100.38                               | 205                   | 0.0%        | 0.03                                       | 0.0%        |
| <b>Total CRD and CRHD</b>                               | <b>\$3,642,317</b>  | <b>\$536.09</b>                      | <b>\$3,570,270</b> | <b>\$525.45</b>                      | <b>\$72,047</b>       | <b>2.0%</b> | <b>\$10.65</b>                             | <b>2.0%</b> |

Average residential assessment - 2022                      \$713,841                      \$713,841

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

|   | Change in Requisition |             | Change in Avg HH |             |
|---|-----------------------|-------------|------------------|-------------|
|   | \$                    | %           | \$               | %           |
| <b>REGIONAL</b>                           |                       |             |                  |             |
| Regional Parks                            | 12,115                | 0.3%        | 1.76             | 0.3%        |
| <b>SGI EA</b>                             |                       |             |                  |             |
| Electoral Area Admin Exp-SGI              | 11,707                | 0.3%        | 1.70             | 0.3%        |
| Southern Gulf Islands - Public Library    | 6,873                 | 0.2%        | 1.00             | 0.2%        |
| SGI Small Craft Harbour Facilities**      | 8,245                 | 0.2%        | 1.36             | 0.3%        |
| <b>Capital Regional Hospital District</b> | 205                   | 0.0%        | 0.03             | 0.0%        |
| Other                                     | 32,902                | 0.9%        | 4.79             | 0.9%        |
| <b>Total</b>                              | <b>72,047</b>         | <b>2.0%</b> | <b>10.65</b>     | <b>2.0%</b> |

| Southern Gulf Islands<br>Local/Specified/Defined Services |  | Provisional        |                                      | Cost per Avg.      |                                      | Change in Requisition |       | Change in cost per avg |       |
|---|--|--------------------|--------------------------------------|--------------------|--------------------------------------|-----------------------|-------|------------------------|-------|
|   |  | 2023               | Cost per Avg.<br>Res Asst/<br>Parcel | 2022               | Cost per Avg.<br>Res Asst/<br>Parcel | \$                    | %     | \$                     | %     |
| 1.137   | Galiano Island Community Use Building        | 64,770             | 42.75                                | 62,929             | 41.54                                | 1,841                 | 2.9%  | 1.22                   | 2.9%  |
| 1.170   | Gossip Island Electric Power Supply          | 56,684             | 1,070.31                             | 56,585             | 1,068.44                             | 99                    | 0.2%  | 1.87                   | 0.2%  |
| 1.227   | Saturna Island Medical Clinic                | 32,331             | 49.88                                | 31,389             | 48.43                                | 942                   | 3.0%  | 1.45                   | 3.0%  |
| 1.228   | Galiano Health Service                       | 139,666            | 92.19                                | 135,596            | 89.50                                | 4,070                 | 3.0%  | 2.69                   | 3.0%  |
| 1.229   | Pender Islands Health Care Centre            | 217,840            | 87.32                                | 225,987            | 90.58                                | (8,147)               | -3.6% | (3.27)                 | -3.6% |
| 1.352   | South Galiano Fire Protection                | 578,378            | 632.96                               | 491,705            | 538.10                               | 86,673                | 17.6% | 94.85                  | 17.6% |
| 1.356   | Pender Fire Protection                       | 1,121,867          | 452.01                               | 1,091,973          | 439.97                               | 29,894                | 2.7%  | 12.04                  | 2.7%  |
| 1.359   | N. Galiano Fire Protection                   | 211,489            | 525.84                               | 206,437            | 513.28                               | 5,052                 | 2.4%  | 12.56                  | 2.4%  |
| 1.363   | Saturna Is. Fire Protection                  | 183,130            | 281.20                               | 177,796            | 273.01                               | 5,334                 | 3.0%  | 8.19                   | 3.0%  |
| 1.465   | Saturna Is Community Parks                   | 23,825             | 36.58                                | 23,323             | 35.81                                | 502                   | 2.2%  | 0.77                   | 2.2%  |
| 1.468   | Saturna Is Community Recreation              | 9,996              | 15.35                                | 9,891              | 15.19                                | 105                   | 1.1%  | 0.16                   | 1.1%  |
| 1.475   | Mayne Is Community Parks                     | 93,012             | 54.63                                | 90,403             | 53.10                                | 2,609                 | 2.9%  | 1.53                   | 2.9%  |
| 1.478   | Mayne Is Community Rec                       | 35,740             | 20.99                                | 34,890             | 20.49                                | 850                   | 2.4%  | 0.50                   | 2.4%  |
| 1.485   | N & S Pender Community Parks                 | 167,354            | 66.89                                | 163,654            | 65.41                                | 3,700                 | 2.3%  | 1.48                   | 2.3%  |
| 1.488   | N & S Pender Community Rec                   | 67,240             | 26.88                                | 65,283             | 26.09                                | 1,957                 | 3.0%  | 0.78                   | 3.0%  |
| 1.495   | Galiano Parks                                | 97,561             | 74.51                                | 94,724             | 72.34                                | 2,837                 | 3.0%  | 2.17                   | 3.0%  |
| 1.498   | Galiano Community Recreation                 | 38,317             | 29.26                                | 37,427             | 28.58                                | 890                   | 2.4%  | 0.68                   | 2.4%  |
| 2.630   | Magic Lakes Estate Water System              | 580,000            | 498.12                               | 579,148            | 497.39                               | 852                   | 0.1%  | 0.73                   | 0.1%  |
| 2.640   | Lyll Harbour/Boot Cove Water                 | 133,030            | 784.28                               | 131,060            | 772.67                               | 1,970                 | 1.5%  | 11.61                  | 1.5%  |
| 2.642   | Skana Water                                  | 24,480             | 336.55                               | 24,000             | 329.95                               | 480                   | 2.0%  | 6.60                   | 2.0%  |
| 2.665   | Sticks Allison Water                         | 5,100              | 141.26                               | 5,000              | 138.49                               | 100                   | 2.0%  | 2.77                   | 2.0%  |
| 2.667   | Surfside Park Estates Water                  | 23,790             | 227.11                               | 23,100             | 220.52                               | 690                   | 3.0%  | 6.59                   | 3.0%  |
| 3.755   | Regional Source Control - Magic Lake Estates | 3,982              | 5.60                                 | 3,866              | 5.44                                 | 116                   | 3.0%  | 0.16                   | 3.0%  |
| 3.830   | Magic Lake Estates Sewer System              | 586,010            | 851.49                               | 586,010            | 851.49                               | -                     | 0.0%  | -                      | 0.0%  |
| 3.830D  | Magic Lake Estates Sewer Debt                | 230,255            | 134.30                               | 211,616            | 123.43                               | 18,639                | 8.8%  | 10.87                  | 8.8%  |
| <b>Total Local/Specified/Defined Services</b>             |  | <b>\$4,725,847</b> |                                      | <b>\$4,563,792</b> |                                      | <b>\$162,055</b>      |       |                        |       |

Average residential assessment - 2022

\$713,841

\$713,841

## Appendix C-2

### Southern Gulf Islands - Operating Budget Highlights - Gross Expenditure (+/- 3.0% and +/- \$20,000)

| SGI Services +/- 3.0% and +/- \$20,000            | Gross Expenditure 2023 | Gross Expenditure 2022 | Changes \$     | Changes %   | Main Budget Driver   |
|---|------------------------|------------------------|----------------|-------------|--|
| No budget change meets criteria above             | -                      | -                      | -              | -           |  |
| <b>Total Southern Gulf Islands Electoral Area</b> | -                      | -                      | -              | -           |  |
| 1.352 - South Galiano Fire Protection             | 559,541                | 472,448                | 87,093         | 18.4%       | • Increased debt costs- \$2.2M long term borrowing MFA for Firehall Project in 2022  |
| 1.369 - EA Fire Services - SGI                    | 110,937                | 161,115                | (50,178)       | -31.1%      | • One-time Fire Governance Review in 2022 - funded by Operating Reserve Fund (ORF)   |
| 2.630 - Magic Lake Estate Water                   | 999,851                | 962,930                | 36,921         | 3.8%        | • 2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS), \$26K for service delivery<br>• One-time special program costs - funded by Operating Reserve Fund (ORF) |
| <b>Total Local/Specified/Defined Area</b>         | <b>1,670,329</b>       | <b>1,596,493</b>       | <b>73,836</b>  | <b>4.6%</b> |  |
| Other (Services not meeting criteria above)       | 6,228,119              | 6,149,382              | 78,737         | 1.3%        |  |
| <b>Total Southern Gulf Islands</b>                | <b>7,898,448</b>       | <b>7,745,875</b>       | <b>152,573</b> | <b>2.0%</b> |  |

### Southern Gulf Islands - Operating Budget by Expenditure Type (in \$ millions)

| Expenditure Type                   | Provisional Plan \$M 2023 | Financial Plan \$M* 2022 | Changes \$M | Changes %   |
|------------------------------------|---------------------------|--------------------------|-------------|-------------|
| Operations                         | 6.04                      | 6.03                     | 0.01        | 0.2%        |
| Capital Funding                    | 0.01                      | 0.01                     | -           | 0.0%        |
| Debt Servicing                     | 1.11                      | 0.90                     | 0.21        | 23.3%       |
| Transfer to Reserves               | 0.74                      | 0.81                     | (0.07)      | -8.6%       |
| <b>Total Southern Gulf Islands</b> | <b>7.90</b>               | <b>7.75</b>              | <b>0.15</b> | <b>2.0%</b> |

\*Based on Amendment Financial Plan (Bylaw No. 4498)

**Appendix C-3**  
**Southern Gulf Islands 2023 Major Capital Projects ≥ \$100,000**

| SERVICE AREA  | \$(’000) | FUNDING SOURCE          |
|---|----------|-------------------------|
| <b>Protective Services</b>  |          |                         |
| <b>1.356 Pender Fire Protection</b>                                 |          |                         |
| Replace (E27 Unit 746) Rated Mini-Pumper 1500 IGPM                  | 215      | Reserves                |
| <b>Sewer</b>  |          |                         |
| <b>3.830 Magic Lake Estates Sewer</b>                               |          |                         |
| Wastewater Improvements - Sewer Replacement                         | 100      | Capital on hand         |
| Wastewater Improvements - Pump Station and Treatment Plant Upgrades | 6,130    | Grants, Capital on hand |
| <b>Other</b>  |          |                         |
| <b>1.235 SGI Small Craft Harbour Facilities</b>                     |          |                         |
| Upgrades to Retreat Cove dock facility                              | 160      | Capital on hand         |
| Detailed inspections including underwater inspection                | 125      | Reserves                |

|                                    |              |
|------------------------------------|--------------|
| Total Projects ≥ \$100K            | 6,730        |
| Total Projects < \$100K            | 961          |
| <b>Total 2023 Capital Projects</b> | <b>7,691</b> |



## Appendix C-4

| CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SGI<br>2023 |  |                     |                |               |                       |          | Schedule B - Extract |                       |                |                     |                  |                  |          |          |                  |
|--|--|---------------------|----------------|---------------|-----------------------|----------|----------------------|-----------------------|----------------|---------------------|------------------|------------------|----------|----------|------------------|
| Service #  | Service Name                           | CAPITAL EXPENDITURE |                |               |                       |          | TOTAL                | SOURCE OF FUNDING     |                |                     |                  |                  |          |          |                  |
|  |  | Equipment           | Vehicles       | Buildings     | Engineered Structures | Land     |                      | Capital Funds on Hand | Debt           | Equipment Repl Fund | Grants           | Capital Reserves | Other    | TOTAL    |                  |
| 1.110  | SGI Admin. Expenditures                | 4,000               |                |               |                       |          | 4,000                |                       |                | 4,000               |                  |                  |          |          | 4,000            |
| 1.137  | Galiano Island Community Use Building  |                     |                | 10,000        |                       |          | 10,000               |                       |                |                     |                  | 10,000           |          |          | 10,000           |
| 1.235  | SGI Small Craft Harbour Facilities     |                     |                |               | 415,000               |          | 415,000              | 240,000               |                |                     |                  | 175,000          |          |          | 415,000          |
| 1.318  | Building Inspection                    | 10,788              | 16,700         |               |                       |          | 27,488               |                       |                | 27,488              |                  |                  |          |          | 27,488           |
| 1.352  | South Galiano Fire                     | 12,800              |                |               |                       |          | 12,800               |                       |                | 12,800              |                  |                  |          |          | 12,800           |
| 1.356  | Pender Island Fire                     | 15,000              | 215,000        | 15,000        |                       |          | 245,000              |                       |                | 230,000             |                  | 15,000           |          |          | 245,000          |
| 1.373  | SGI Emergency Program                  | 60,000              |                |               |                       |          | 60,000               |                       |                |                     |                  | 60,000           |          |          | 60,000           |
| 1.465  | Saturna Island Community Parks         |                     |                |               | 50,000                |          | 50,000               |                       |                |                     |                  | 50,000           |          |          | 50,000           |
| 1.475  | Mayne Island Community Parks           | 7,000               |                | 19,000        | 10,000                |          | 36,000               |                       |                |                     |                  | 36,000           |          |          | 36,000           |
| 1.485  | Pender Island Community Parks          |                     |                |               | 297,990               |          | 297,990              |                       |                |                     |                  | 297,990          |          |          | 297,990          |
| 1.495  | Galiano Community Parks                |                     |                |               | 21,500                |          | 21,500               |                       |                |                     |                  | 21,500           |          |          | 21,500           |
| 2.630  | Magic Lake Estates Water (Pender)      | 7,500               |                |               | 25,000                |          | 32,500               |                       |                |                     | 2,500            | 30,000           |          |          | 32,500           |
| 2.640  | Lyal Harbour Boot Cove Water (Saturna) | 66,000              |                |               | 15,000                |          | 81,000               |                       |                | 58,000              |                  | 23,000           |          |          | 81,000           |
| 2.642  | Skana Water (Mayne)                    | 75,000              |                |               | 55,000                |          | 130,000              | 40,000                | 75,000         |                     |                  | 15,000           |          |          | 130,000          |
| 2.665  | Sticks Allison Water (Galiano)         |                     |                |               | 5,000                 |          | 5,000                |                       |                |                     |                  | 5,000            |          |          | 5,000            |
| 2.667  | Surfside Park Estates (Mayne)          | 25,000              |                |               |                       |          | 25,000               |                       |                |                     |                  | 25,000           |          |          | 25,000           |
| 3.830  | Magic Lake Sewer Utility (Pender)      | 7,500               |                |               | 6,230,000             |          | 6,237,500            | 1,730,000             |                |                     | 4,502,500        | 5,000            |          |          | 6,237,500        |
| <b>TOTAL</b>   |  | <b>290,588</b>      | <b>231,700</b> | <b>44,000</b> | <b>7,124,490</b>      | <b>-</b> | <b>7,690,778</b>     | <b>2,010,000</b>      | <b>133,000</b> | <b>274,288</b>      | <b>4,505,000</b> | <b>768,490</b>   | <b>-</b> | <b>-</b> | <b>7,690,778</b> |

## **Appendix C-5: SGI Service Budgets**

### **JOINTLY FUNDED SERVICES**

**1.103 Elections**

**1.104 UBCM**

**1.318 Building Inspection**

**1.320 Noise Control**

**1.322 Nuisance & Unsightly Premises**

**1.372 EA Emergency Coordination**

### **SOUTHERN GULF ISLANDS**

**1.110 SGI Administration**

**1.117 SGI Grants in Aid**

**1.125 Economic Development**

**1.137 Galiano Island Community Use Building**

**1.138 Southern Gulf Islands Public Library**

**1.170 Gossip Island Electric Power Supply**

**1.227 Saturna Health Service**

**1.228 Galiano Health Service**

**1.229 Pender Health Service**

**1.235 Small Craft Harbour Facilities**

**1.314 SGI House Numbering**

**1.341 Livestock Injury Compensation**

**1.352 South Galiano Island Fire**

**1.356 Pender Island Fire**

## **Appendix C-5: SGI Service Budgets**

**1.359 North Galiano Island Fire**

**1.363 Saturna Island Fire**

**1.369 EA Fire Services - JDF & SGI**

**1.373 SGI Emergency Program**

**1.465 Saturna Island Community Parks**

**1.468 Saturna Island Community Recreation**

**1.475 Mayne Island Community Parks**

**1.476 Mayne Island Community Parks Donations**

**1.478 Mayne Island Community Recreation**

**1.485 Pender Island Community Parks**

**1.488 Pender Island Community Recreation**

**1.495 Galiano Island Community Parks**

**1.498 Galiano Island Community Recreation**

**1.533 Stormwater Quality**

**1.923 Emergency Communications – CREST**

**2.630 Magic Lake Estates Water (Pender Island)**

**2.640 Lyall Harbour/Boot Cove Water (Saturna Island)**

**2.642 Skana Water (Mayne Island)**

**2.665 Sticks Allison Water (Galiano Island)**

**2.667 Surfside Water (Mayne Island)**

**3.830 Magic Lake Estates Sewer System (Pender Island)**

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Elections**

### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.103 Elections**

**Committee: Electoral Areas**

**DEFINITION:**

To maintain voters lists for electoral areas and to undertake elections as required (Sec. 787(b) Municipal Act - SLP February 1, 1966).

**PARTICIPATION:**

All electoral areas on the basis of converted hospital assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition and contribution from Islands Trust.

| 1.103 - Elections                                | 2022             |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                  |                 |
|--|------------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|------------------|-----------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026             | 2027            |
| <u>OPERATING COSTS</u>                           |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Electoral Area Elections                         | 162,500          | 162,500          | -               | -            | -        | -               | -                  | -               | 177,620          | -               |
| Islands Trust                                    | 74,900           | 74,900           | -               | -            | -        | -               | -                  | -               | 81,870           | -               |
| Allocations and Insurance                        | 32               | 32               | 380             | -            | -        | 380             | 400                | 420             | 13,038           | 460             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>237,432</b>   | <b>237,432</b>   | <b>380</b>      | <b>-</b>     | <b>-</b> | <b>380</b>      | <b>400</b>         | <b>420</b>      | <b>272,528</b>   | <b>460</b>      |
| *Percentage Increase over prior year             |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| <u>CAPITAL / RESERVE</u>                         |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Transfer to Operating Reserve Fund               | 25,500           | 25,500           | 65,200          | -            | -        | 65,200          | 65,200             | 65,200          | -                | 65,200          |
| <b>TOTAL COSTS</b>                               | <b>262,932</b>   | <b>262,932</b>   | <b>65,580</b>   | <b>-</b>     | <b>-</b> | <b>65,580</b>   | <b>65,600</b>      | <b>65,620</b>   | <b>272,528</b>   | <b>65,660</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                 |              |          |                 |                    |                 |                  |                 |
| Transfer from Operating Reserve Fund             | (122,457)        | (122,457)        | -               | -            | -        | -               | -                  | -               | (125,038)        | -               |
| Recovery from Islands Trust                      | (74,900)         | (74,900)         | -               | -            | -        | -               | -                  | -               | (81,870)         | -               |
| Other Income                                     | (84)             | (84)             | (90)            | -            | -        | (90)            | (90)               | (90)            | (90)             | (90)            |
| <b>TOTAL REVENUE</b>                             | <b>(197,441)</b> | <b>(197,441)</b> | <b>(90)</b>     | <b>-</b>     | <b>-</b> | <b>(90)</b>     | <b>(90)</b>        | <b>(90)</b>     | <b>(206,998)</b> | <b>(90)</b>     |
| <b>REQUISITION</b>                               | <b>(65,491)</b>  | <b>(65,491)</b>  | <b>(65,490)</b> | <b>-</b>     | <b>-</b> | <b>(65,490)</b> | <b>(65,510)</b>    | <b>(65,530)</b> | <b>(65,530)</b>  | <b>(65,570)</b> |
| *Percentage increase over prior year Requisition |                  |                  | 0.0%            |              |          | 0.0%            | 0.0%               | 0.0%            | 0.0%             | 0.1%            |

**Reserve Schedule**

**Reserve Fund: 1.103 Elections - Operating Reserve Fund**

To stabilize requisition for Electoral Area Elections held every 4th year

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105515 | Estimated    | Budget        |                |                |               |                |
|--------------------------|----------------|--------------|---------------|----------------|----------------|---------------|----------------|
|                          |                | 2022         | 2023          | 2024           | 2025           | 2026          | 2027           |
| Beginning Balance        |                | 103,359      | 6,402         | 71,602         | 136,802        | 202,002       | 76,964         |
| Transfer from Op Budget  |                | 25,500       | 65,200        | 65,200         | 65,200         | -             | 65,200         |
| Transfer to Op Budget    |                | (122,457)    | -             | -              | -              | (125,038)     | -              |
| Interest Income          |                | -            |               |                |                |               |                |
| <b>Ending Balance \$</b> |                | <b>6,402</b> | <b>71,602</b> | <b>136,802</b> | <b>202,002</b> | <b>76,964</b> | <b>142,164</b> |

**Assumptions/Background:**

Budgeted transfers to reserve will provide funding for elections every 4 years

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **UBCM**

### **EAC REVIEW**

SEPTEMBER 2022



**Service:** 1.104 Union of B.C. Municipalities

**Committee:** Electoral Areas

**DEFINITION:**

To provide for membership dues and convention expenses. Section 787 (b) - SLP - February 1, 1966.

**PARTICIPATION:**

All electoral areas and those municipalities not maintaining their own membership (currently electoral areas only) on the basis of converted hospital assessed value of land and improvements.

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition

**GENERAL INFORMATION:**

Association of Vancouver Island and Coastal Communities (AVICC)

Commencing 1982 costs relating to AVICC, which are incurred solely on behalf of the electoral areas, are included in the UBCM budget rather than Legislative and General Government.

| 1.104 - UBCM                                     | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Membership Fee                                   | 12,945          | 12,067           | 13,002          | -            | -        | 13,002          | 13,260             | 13,523          | 13,797          | 14,071          |
| <b>TOTAL COSTS</b>                               | <b>12,945</b>   | <b>12,067</b>    | <b>13,002</b>   | <b>-</b>     | <b>-</b> | <b>13,002</b>   | <b>13,260</b>      | <b>13,523</b>   | <b>13,797</b>   | <b>14,071</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 0.4%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 848              | (848)           | -            | -        | (848)           | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (1,147)         | (1,147)          | -               | -            | -        | -               | -                  | -               | -               | -               |
| Other Revenue                                    | (76)            | (46)             | (80)            | -            | -        | (80)            | (80)               | (80)            | (80)            | (80)            |
| <b>TOTAL REVENUE</b>                             | <b>(1,223)</b>  | <b>(345)</b>     | <b>(928)</b>    | <b>-</b>     | <b>-</b> | <b>(928)</b>    | <b>(80)</b>        | <b>(80)</b>     | <b>(80)</b>     | <b>(80)</b>     |
| <b>REQUISITION</b>                               | <b>(11,722)</b> | <b>(11,722)</b>  | <b>(12,074)</b> | <b>-</b>     | <b>-</b> | <b>(12,074)</b> | <b>(13,180)</b>    | <b>(13,443)</b> | <b>(13,717)</b> | <b>(13,991)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 9.2%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Building Inspection**

#### **EAC Review**

SEPTEMBER 2022

**Service: 1.318 Building Inspection**

**Committee: Electoral Areas**

**DEFINITION:**

To carry out the Building Regulations function as specified by Section 818 of the Local Government Act (Letters Patent - January 1, 1970).

**SERVICE DESCRIPTION:**

The building inspection department provides building inspection services to homeowners, builders and contractors in compliance with both the BC Building Code and CRD Building Bylaw 3741 (2010), Amendment 3780 (2011), and Amendment 4403 (2021). The Building inspection service includes receiving, reviewing and advising on building permit applications, processing of the applications including code analysis and referrals to other agencies, issuing building permits and verifying conditional requirements, arranging and carrying out site and construction inspections and granting final approval for occupancy. Staff also provides inspection services to other CRD departments on a cost recovery basis.

**PARTICIPATION:**

All Electoral Areas on the basis of converted hospital assessments.

**MAXIMUM LEVY:**

Not stated.

**FUNDING:**

Fees and charges and requisition to all Electoral Areas

**Change in Budget 2022 to 2023**  
**Service: 1.318 Building Inspection**

**Total Expenditure**

**Comments**

**2022 Budget**

**1,792,001**

**Change in Salaries:**

|                                 |               |   |
|---------------------------------|---------------|---|
| Base salary change              | 25,500        | Inclusive of estimated collective agreement changes |
| Step increase/paygrade change   | (4,022)       |   |
| Overtime and auxiliary wages    | 15,886        | Due to increased construction activity              |
| <b>Total Change in Salaries</b> | <b>37,364</b> |   |

**Other Changes:**

|   |               |   |
|---|---------------|---|
| Standard Overhead Allocation                | 10,290        | Increase in 2022 operating costs  |
| Human Resources Allocation                  | 971           |   |
| Building Occupancy Allocation               | 6,581         |   |
| Bylaw Enforcement Allocation                | 5,000         | Cost recovery from Bylaw services to issue fines for building infractions<br>Increase in salaries due to step increase/paygrade change from sender: |
| Emergency Program Allocation                | 1,345         | 1.372 Emergency Planning Coordination   |
| Staff Training and Development              | 2,930         | Wood stove inspection training course   |
| Office Supplies                             | 2,100         | First aid supplies and safety equipment   |
| Equipment Purchases and Vehicle Maintenance | 7,660         | Earth quake equipment, cell phone boosters, and satellite phone   |
| Other (Travel, Licenses, Electricity)       | 6,893         |   |
| <b>Total Other Changes</b>                  | <b>43,770</b> |   |

**2023 Budget**

**1,873,135**

**Summary of % Expense Increase**

|  |             |  |
|--|-------------|--|
| Auxiliary labour due to increased construction activity  | 0.9%        |  |
| Equipment and maintenance                                | 0.4%        |  |
| Building infraction enforcement (Bylaw allocation)       | 0.3%        |  |
| Training and Development                                 | 0.2%        |  |
| Balance of increase                                      | 2.8%        |  |
| <b>% expense increase from 2022:</b>                     | <b>4.5%</b> |  |
| <br>   |             |  |
| <b>% Requisition increase from 2022 (if applicable):</b> | <b>3.0%</b> | <i>Requisition funding is 25.0% of service revenue</i> |

**Overall 2022 Budget Performance**  
 (expected variance to budget and surplus treatment)

*Revenues are projected at \$149,640 (11.4%) higher than budget primarily due to higher permit fee revenues driven by increased construction activity in 2022. Operating expenditures are projected at \$147,935 (-8.5%) lower than budget primarily due to staff vacancies and lower travel expenses. The \$297,575 favourable variance will be transferred to the Operating Reserve Fund (\$247,575), which has an expected year end balance of \$226,999 before this transfer; and the Equipment Replacement Fund (\$50,000), which has an expected year end balance of \$94,830 before this transfer.*

**1.318 - Building Inspection**

|  | 2022               |                    | BUDGET REQUEST     |          |          |                    | FUTURE PROJECTIONS |                    |                    |                    |
|--|--------------------|--------------------|--------------------|----------|----------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | BOARD BUDGET       | ESTIMATED ACTUAL   | CORE BUDGET        | ONGOING  | ONE-TIME | TOTAL              | 2024               | 2025               | 2026               | 2027               |
| <u>OPERATING COSTS</u>                             |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Salaries & Wages                                   | 1,197,922          | 1,092,247          | 1,235,286          | -        | -        | 1,235,286          | 1,261,679          | 1,288,627          | 1,316,163          | 1,344,285          |
| Telecommunications                                 | 36,610             | 21,557             | 37,710             | -        | -        | 37,710             | 38,470             | 39,230             | 40,020             | 40,820             |
| Legal Expenses                                     | 10,600             | 10,600             | 10,920             | -        | -        | 10,920             | 11,140             | 11,360             | 11,590             | 11,820             |
| Building Rent                                      | 34,880             | 34,880             | 35,480             | -        | -        | 35,480             | 36,090             | 36,810             | 37,550             | 38,300             |
| Supplies   | 16,700             | 17,888             | 18,800             | -        | -        | 18,800             | 17,540             | 17,900             | 18,260             | 18,620             |
| Allocations  | 298,869            | 300,410            | 324,529            | -        | -        | 324,529            | 337,519            | 347,458            | 356,968            | 366,799            |
| Other Operating Expenses                           | 153,120            | 123,184            | 167,110            | -        | -        | 167,110            | 169,710            | 173,140            | 176,640            | 180,210            |
| <b>TOTAL OPERATING COSTS</b>                       | <b>1,748,701</b>   | <b>1,600,766</b>   | <b>1,829,835</b>   | <b>-</b> | <b>-</b> | <b>1,829,835</b>   | <b>1,872,148</b>   | <b>1,914,525</b>   | <b>1,957,191</b>   | <b>2,000,854</b>   |
| *Percentage Increase over prior year               |                    |                    |                    |          |          | 4.6%               | 2.3%               | 2.3%               | 2.2%               | 2.2%               |
| <u>CAPITAL / RESERVES</u>                          |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Transfer to Equipment Replacement Fund             | 20,000             | 70,000             | 20,000             | -        | -        | 20,000             | 20,000             | 20,000             | 20,000             | 20,000             |
| Transfer to Operating Reserve Fund                 | -                  | 247,575            | -                  | -        | -        | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL CAPITAL / RESERVES</b>                    | <b>20,000</b>      | <b>317,575</b>     | <b>20,000</b>      | <b>-</b> | <b>-</b> | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      | <b>20,000</b>      |
| Building Borrowing Repayment to Facilities Reserve | 23,300             | 23,300             | 23,300             | -        | -        | 23,300             | 23,300             | 23,300             | 23,300             | 23,300             |
| <b>TOTAL COSTS</b>                                 | <b>1,792,001</b>   | <b>1,941,641</b>   | <b>1,873,135</b>   | <b>-</b> | <b>-</b> | <b>1,873,135</b>   | <b>1,915,448</b>   | <b>1,957,825</b>   | <b>2,000,491</b>   | <b>2,044,154</b>   |
| *Percentage Increase over prior year               |                    |                    |                    |          |          | 4.5%               | 2.3%               | 2.2%               | 2.2%               | 2.2%               |
| Internal Recoveries                                | (30,076)           | (30,076)           | (30,980)           | -        | -        | (30,980)           | (31,600)           | (32,230)           | (32,870)           | (33,530)           |
| <b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>        | <b>1,761,925</b>   | <b>1,911,565</b>   | <b>1,842,155</b>   | <b>-</b> | <b>-</b> | <b>1,842,155</b>   | <b>1,883,848</b>   | <b>1,925,595</b>   | <b>1,967,621</b>   | <b>2,010,624</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                   |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Transfer from Operating Reserve Fund               | (66,235)           | (66,235)           | (51,755)           | -        | -        | (51,755)           | (57,648)           | (62,875)           | (67,621)           | (72,594)           |
| Permit Fees Revenue                                | (1,200,000)        | (1,350,000)        | (1,280,000)        | -        | -        | (1,280,000)        | (1,305,600)        | (1,331,710)        | (1,358,350)        | (1,385,510)        |
| Contract Revenue                                   | (37,510)           | (37,150)           | (38,640)           | -        | -        | (38,640)           | (39,410)           | (40,200)           | (41,010)           | (41,830)           |
| Grants in Lieu of Taxes                            | (1,802)            | (1,802)            | (1,720)            | -        | -        | (1,720)            | (1,750)            | (1,790)            | (1,830)            | (1,880)            |
| Revenue - Other                                    | (2,610)            | (2,610)            | (2,660)            | -        | -        | (2,660)            | (2,710)            | (2,760)            | (2,820)            | (2,900)            |
| <b>TOTAL REVENUE</b>                               | <b>(1,308,157)</b> | <b>(1,457,797)</b> | <b>(1,374,775)</b> | <b>-</b> | <b>-</b> | <b>(1,374,775)</b> | <b>(1,407,118)</b> | <b>(1,439,335)</b> | <b>(1,471,631)</b> | <b>(1,504,714)</b> |
| <b>REQUISITION</b>                                 | <b>(453,768)</b>   | <b>(453,768)</b>   | <b>(467,380)</b>   | <b>-</b> | <b>-</b> | <b>(467,380)</b>   | <b>(476,730)</b>   | <b>(486,260)</b>   | <b>(495,990)</b>   | <b>(505,910)</b>   |
| *Percentage increase over prior year Requisition   |                    |                    |                    |          |          | 3.0%               | 2.0%               | 2.0%               | 2.0%               | 2.0%               |
| <u>AUTHORIZED POSITIONS</u>                        |                    |                    |                    |          |          |                    |                    |                    |                    |                    |
| Salaried FTE                                       | 10.2               |                    | 10.2               |          |          | 10.2               | 10.2               | 10.2               | 10.2               | 10.2               |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                      |                                |             |             |             |             |             |              |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.318<br/>Building Inspection</b> | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|

**EXPENDITURE**

|                       |   |                |                 |                |                |                 |                |                  |
|-----------------------|---|----------------|-----------------|----------------|----------------|-----------------|----------------|------------------|
| Buildings             | B | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Equipment             | E | \$1,300        | \$32,300        | \$5,500        | \$4,500        | \$6,000         | \$6,000        | \$54,300         |
| Land                  | L | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Engineered Structures | S | \$0            | \$0             | \$0            | \$0            | \$0             | \$0            | \$0              |
| Vehicles              | V | \$0            | \$50,000        | \$0            | \$0            | \$50,000        | \$0            | \$100,000        |
|                       |   | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |
|                       |   | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |

**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   | \$1,300        | \$82,300        | \$5,500        | \$4,500        | \$56,000        | \$6,000        | \$154,300        |
| 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              |
|                                 |       | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |
|                                 |       | <b>\$1,300</b> | <b>\$82,300</b> | <b>\$5,500</b> | <b>\$4,500</b> | <b>\$56,000</b> | <b>\$6,000</b> | <b>\$154,300</b> |





**Service:** 1.318 Building Inspection

**Project Number** 18-01 **Capital Project Title** Vehicle Replacement **Capital Project Description** Vehicle Replacement

**Project Rationale** Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.

**Project Number** 19-01 **Capital Project Title** Computer Replacement **Capital Project Description** Replacement of Computer equipment

**Project Rationale** As per IT's replacement schedule for department computers.

**Project Number** 21-01 **Capital Project Title** Furniture Replacement **Capital Project Description** Salt Spring Island furniture replacement

**Project Rationale** Replace desks, chairs, shelving, cabinetry and other furniture that has become worn and requires replacement.

**Project Number** 22-03 **Capital Project Title** Microfiche Computer **Capital Project Description** New pc and monitor for microfiche reader used for FOI requests at Fisgard

**Project Rationale** Add new pc for microfiche reader used for FOI requests at Fisgard. Volume of FOI's have substantially increased that a stand-alone pc is required.

**Building Inspection  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund     | 473,418          | 421,663        | 364,015        | 301,140        | 233,519        | 160,925        |
| Equipment Replacement Fund | 144,830          | 82,530         | 97,030         | 112,530        | 76,530         | 90,530         |
| <b>Total</b>               | <b>618,247</b>   | <b>504,192</b> | <b>461,044</b> | <b>413,669</b> | <b>310,048</b> | <b>251,454</b> |

**Reserve Schedule**

**Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating permit fee revenues.

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105544 | Estimated      | Budget         |                |                |                |                |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance        |                | 292,078        | 473,418        | 421,663        | 364,015        | 301,140        | 233,519        |
| Transfer from Ops Budget |                | 247,575        | -              | -              | -              | -              | -              |
| Transfer to Ops Budget   |                | (66,235)       | (51,755)       | (57,648)       | (62,875)       | (67,621)       | (72,594)       |
| Interest Income          |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |                | <b>473,418</b> | <b>421,663</b> | <b>364,015</b> | <b>301,140</b> | <b>233,519</b> | <b>160,925</b> |

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund**

ERF Group: BLDINS.ERF

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1022<br>101425 | Estimated      | Budget        |               |                |               |               |
|---------------------------------|----------------|----------------|---------------|---------------|----------------|---------------|---------------|
|                                 |                | 2022           | 2023          | 2024          | 2025           | 2026          | 2027          |
| <b>Beginning Balance</b>        |                | 208,730        | 144,830       | 82,530        | 97,030         | 112,530       | 76,530        |
| <b>Transfer from Ops Budget</b> |                | 70,000         | 20,000        | 20,000        | 20,000         | 20,000        | 20,000        |
| <b>Planned Purchase</b>         |                | (133,900)      | (82,300)      | (5,500)       | (4,500)        | (56,000)      | (6,000)       |
| <b>Interest Income</b>          |                | -              |               |               |                |               |               |
| <b>Ending Balance \$</b>        |                | <b>144,830</b> | <b>82,530</b> | <b>97,030</b> | <b>112,530</b> | <b>76,530</b> | <b>90,530</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **NOISE CONTROL**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.320 Noise Control

**Committee:** Electoral Areas

**DEFINITION:**

To provide noise control to member electoral areas of the Capital Regional District (Letter Patent - September 3, 1981; amended January 18, 1984; Supplementary Letters Patent - January 22, 1987). This function is performed by Bylaw officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Administration and enforcement of the Noise Bylaws for the three Electoral Areas.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

**FUNDING:**

Requisition

| 1.320 - Noise Control                            | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Legal  | 6,900           | 1,500            | 7,110           | -            | -        | 7,110           | 7,250              | 7,400           | 7,550           | 7,700           |
| Allocations                                      | 2,597           | 2,597            | 2,678           | -            | -        | 2,678           | 2,731              | 2,782           | 2,834           | 2,886           |
| Internal Time Charges                            | 30,474          | 30,474           | 31,390          | -            | -        | 31,390          | 32,020             | 32,650          | 33,310          | 33,970          |
| Other Operating Expenses                         | 50              | 65               | 50              | -            | -        | 50              | 50                 | 50              | 50              | 50              |
| <b>TOTAL OPERATING COSTS</b>                     | <b>40,021</b>   | <b>34,636</b>    | <b>41,228</b>   | -            | -        | <b>41,228</b>   | <b>42,051</b>      | <b>42,882</b>   | <b>43,744</b>   | <b>44,606</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| Transfer to Operating Reserve Fund               | -               | 5,335            | -               | -            | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL COSTS</b>                               | <b>40,021</b>   | <b>39,971</b>    | <b>41,228</b>   | -            | -        | <b>41,228</b>   | <b>42,051</b>      | <b>42,882</b>   | <b>43,744</b>   | <b>44,606</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (160)           | (160)            | (160)           | -            | -        | (160)           | (160)              | (160)           | (160)           | (160)           |
| Revenue - Other                                  | (150)           | (100)            | (150)           | -            | -        | (150)           | (150)              | (150)           | (150)           | (150)           |
| <b>TOTAL REVENUE</b>                             | <b>(310)</b>    | <b>(260)</b>     | <b>(310)</b>    | -            | -        | <b>(310)</b>    | <b>(310)</b>       | <b>(310)</b>    | <b>(310)</b>    | <b>(310)</b>    |
| <b>REQUISITION</b>                               | <b>(39,711)</b> | <b>(39,711)</b>  | <b>(40,918)</b> | -            | -        | <b>(40,918)</b> | <b>(41,741)</b>    | <b>(42,572)</b> | <b>(43,434)</b> | <b>(44,296)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

## Reserve Schedule

### Reserve Fund: 1.320 Noise Control - Operating Reserve Fund - Bylaw 4146

- Capital Regional District Operating Reserve Fund was established in 2016 under Bylaw No. 4146. The funds in this reserve shall be expended for unforeseen legal expense or other operating costs. Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1500<br>105406 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 15,454        | 20,789        | 20,789        | 20,789        | 20,789        | 20,789        |
| Transfer from Ops Budget |                | 5,335         | -             | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> | <b>20,789</b> |

#### Assumptions/Background:

Maintain balance at reasonable level to cover unexpected operating expenses such as legal.



# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Nuisance & Unsightly Premises**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.322 Nuisance & Unsightly Premises

**Committee:** Electoral Areas

**DEFINITION:**

To provide regulation of nuisances and unsightly premises to the participating electoral areas (Letters Patent - May 19, 1977). This function is performed by Bylaw Officers from the CRD's Langford and Salt Spring Island offices.

**SERVICE DESCRIPTION:**

Enforce the Nuisance and Unsightly Premises Bylaw for the three Electoral Areas as in accordance with procedures and provisions of the Local Government Act.

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed \$1.00 / \$1,000 overall.

**FUNDING:**

Requisition

| 1.322 - Nuisance & Unsightly Premises            | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Legal  | 2,130           | 500              | 2,190           | -        | -        | 2,190           | 2,230              | 2,270           | 2,320           | 2,370           |
| Allocations                                      | 3,240           | 3,240            | 3,346           | -        | -        | 3,346           | 3,412              | 3,477           | 3,542           | 3,609           |
| Internal Time Charges                            | 47,685          | 47,685           | 49,130          | -        | -        | 49,130          | 50,100             | 51,100          | 52,120          | 53,160          |
| Other Operating Expenses                         | 320             | 320              | 320             | -        | -        | 320             | 320                | 320             | 320             | 320             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>53,375</b>   | <b>51,745</b>    | <b>54,986</b>   | <b>-</b> | <b>-</b> | <b>54,986</b>   | <b>56,062</b>      | <b>57,167</b>   | <b>58,302</b>   | <b>59,459</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Operating Reserve Fund               | -               | 1,630            | -               | -        | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>-</b>        | <b>1,630</b>     | <b>-</b>        | <b>-</b> | <b>-</b> | <b>-</b>        | <b>-</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>TOTAL COSTS</b>                               | <b>53,375</b>   | <b>53,375</b>    | <b>54,986</b>   | <b>-</b> | <b>-</b> | <b>54,986</b>   | <b>56,062</b>      | <b>57,167</b>   | <b>58,302</b>   | <b>59,459</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (213)           | (213)            | (213)           | -        | -        | (213)           | (220)              | (220)           | (220)           | (220)           |
| Other Revenue                                    | (100)           | (100)            | (100)           | -        | -        | (100)           | (100)              | (100)           | (100)           | (100)           |
| <b>TOTAL REVENUE</b>                             | <b>(313)</b>    | <b>(313)</b>     | <b>(313)</b>    | <b>-</b> | <b>-</b> | <b>(313)</b>    | <b>(320)</b>       | <b>(320)</b>    | <b>(320)</b>    | <b>(320)</b>    |
| <b>REQUISITION</b>                               | <b>(53,062)</b> | <b>(53,062)</b>  | <b>(54,673)</b> | <b>-</b> | <b>-</b> | <b>(54,673)</b> | <b>(55,742)</b>    | <b>(56,847)</b> | <b>(57,982)</b> | <b>(59,139)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

**Reserve Schedule**

**Reserve Fund: 1.322 Nuisances & Unsightly Premises - Operating Reserve Fund**

For unforeseen legal expenses

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105403 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 11,693        | 13,323        | 13,323        | 13,323        | 13,323        | 13,323        |
| Transfer from Ops Budget |                | 1,630         | -             | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> | <b>13,323</b> |

Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Electoral Area Emergency Planning Coordination**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.372 Emergency Planning Coordination

**Committee:** Planning and Protective Services

**DEFINITION:**

No establishment bylaw. Service is provided by CRD staff for coordination of emergency operations for the CRD.

**SERVICE DESCRIPTION:**

This service provides support to a range of Protective Services responsibilities and to carry out the responsibilities legislated under the *Emergency Program Act*. Costs for staff are placed in this budget and allocated based on percentages to the other services, such as 911, hazmat, and emergency management.

**FUNDING:**

Allocations from protection services and requisition.

| 1.372 - Electoral Area Emergency Planning Coordination | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaries   | 538,896          | 528,836          | 567,137          | -        | -        | 567,137          | 579,331            | 591,790          | 604,508          | 617,502          |
| Travel Expenses  | 1,860            | 1,000            | 1,920            | -        | -        | 1,920            | 1,960              | 2,000            | 2,040            | 2,080            |
| Telecommunications                                     | 6,950            | 6,950            | 7,160            | -        | -        | 7,160            | 7,300              | 7,450            | 7,600            | 7,750            |
| Staff Training & Development                           | 1,650            | 2,537            | 1,700            | -        | -        | 1,700            | 1,730              | 1,760            | 1,800            | 1,840            |
| Supplies   | 2,050            | 1,900            | 2,110            | -        | -        | 2,110            | 2,150              | 2,190            | 2,230            | 2,270            |
| Allocations  | 62,608           | 62,608           | 63,573           | -        | -        | 63,573           | 65,045             | 66,555           | 67,884           | 69,243           |
| Other Operating Expenses                               | 8,750            | 9,101            | 9,260            | -        | -        | 9,260            | 9,450              | 9,640            | 9,830            | 10,020           |
| <b>TOTAL OPERATING COSTS</b>                           | <b>622,764</b>   | <b>612,932</b>   | <b>652,860</b>   | <b>-</b> | <b>-</b> | <b>652,860</b>   | <b>666,966</b>     | <b>681,385</b>   | <b>695,892</b>   | <b>710,705</b>   |
| *Percentage Increase over prior year                   |                  |                  |                  |          |          | 4.8%             | 2.2%               | 2.2%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVES</u>                              |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Equipment Replacement Fund                 | 7,500            | 17,332           | 7,500            | -        | -        | 7,500            | 7,500              | 7,500            | 7,500            | 7,500            |
| <b>TOTAL CAPITAL / RESERVES</b>                        | <b>7,500</b>     | <b>17,332</b>    | <b>7,500</b>     | <b>-</b> | <b>-</b> | <b>7,500</b>     | <b>7,500</b>       | <b>7,500</b>     | <b>7,500</b>     | <b>7,500</b>     |
| <b>TOTAL COSTS</b>                                     | <b>630,264</b>   | <b>630,264</b>   | <b>660,360</b>   | <b>-</b> | <b>-</b> | <b>660,360</b>   | <b>674,466</b>     | <b>688,885</b>   | <b>703,392</b>   | <b>718,205</b>   |
| Internal Recoveries                                    | (468,860)        | (468,860)        | (492,300)        | -        | -        | (492,300)        | (507,070)          | (522,280)        | (537,950)        | (551,400)        |
| <b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>        | <b>161,404</b>   | <b>161,404</b>   | <b>168,060</b>   | <b>-</b> | <b>-</b> | <b>168,060</b>   | <b>167,396</b>     | <b>166,605</b>   | <b>165,442</b>   | <b>166,805</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                       |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund                   | (12,674)         | (12,674)         | (14,870)         | -        | -        | (14,870)         | (11,174)           | (7,241)          | (2,900)          | (1,025)          |
| Grants in Lieu of Taxes                                | (597)            | (597)            | (610)            | -        | -        | (610)            | (620)              | (630)            | (640)            | (650)            |
| Revenue - Other  | (320)            | (320)            | (330)            | -        | -        | (330)            | (330)              | (330)            | (330)            | (330)            |
| <b>TOTAL REVENUE</b>                                   | <b>(13,591)</b>  | <b>(13,591)</b>  | <b>(15,810)</b>  | <b>-</b> | <b>-</b> | <b>(15,810)</b>  | <b>(12,124)</b>    | <b>(8,201)</b>   | <b>(3,870)</b>   | <b>(2,005)</b>   |
| <b>REQUISITION</b>                                     | <b>(147,813)</b> | <b>(147,813)</b> | <b>(152,250)</b> | <b>-</b> | <b>-</b> | <b>(152,250)</b> | <b>(155,272)</b>   | <b>(158,404)</b> | <b>(161,572)</b> | <b>(164,800)</b> |
| *Percentage increase over prior year<br>Requisition    |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>AUTHORIZED POSITIONS</u>                            |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Salaried FTE   | 4.0              | 4.0              | 4.0              |          |          | 4.0              | 4.0                | 4.0              | 4.0              | 4.0              |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |  |                                |             |             |             |             |             |              |
|--------------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.372</b>                           | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Emergency Planning Coordination</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |            |            |                |            |            |                 |                 |  |
|-----------------------|---|------------|------------|----------------|------------|------------|-----------------|-----------------|--|
| Buildings             | B | \$0        | \$0        | \$0            | \$0        | \$0        | \$0             | \$0             |  |
| Equipment             | E | \$0        | \$0        | \$2,500        | \$0        | \$0        | \$0             | \$2,500         |  |
| 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        | \$70,000        | \$70,000        |  |
|                       |   |            |            |                |            |            |                 |                 |  |
|                       |   | <b>\$0</b> | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |  |
|                       |   |            |            |                |            |            |                 |                 |  |

**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        | \$2,500        | \$0        | \$0        | \$70,000        | \$72,500        |  |
| 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             |  |
|                                 |       |            |            |                |            |            |                 |                 |  |
|                                 |       | <b>\$0</b> | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |  |
|                                 |       |            |            |                |            |            |                 |                 |  |



CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

**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, 23-01 is a project planned to start in 2023.  
  
 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 2022**  
 Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.

**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 #:** 1.372  
**Service Name:** Emergency Planning Coordination

| Project List and Budget |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|-------------------------|--------------------------|--------------------------------|--------------------------------|----------------------|-------------|----------------|------------------------|------------|----------------|------------|------------|-----------------|-----------------|
| Project Number          | Capital Expenditure Type | Capital Project Title          | Capital Project Description    | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023       | 2024           | 2025       | 2026       | 2027            | 5 - Year Total  |
| 20-01                   | Replacement              | Computer Equipment Replacement | Computer Equipment Replacement | \$2,500              | E           | ERF            | \$0                    | \$0        | \$2,500        | \$0        | \$0        | \$0             | \$2,500         |
| 23-01                   | Replacement              | Vehicle Replacement            | Vehicle replacement            | \$70,000             | V           | ERF            | \$0                    | \$0        | \$0            | \$0        | \$0        | \$70,000        | \$70,000        |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                |                                |                      |             |                |                        |            |                |            |            |                 |                 |
|                         |                          |                                | <b>GRAND TOTAL</b>             | <b>\$72,500</b>      |             |                | <b>\$0</b>             | <b>\$0</b> | <b>\$2,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$70,000</b> | <b>\$72,500</b> |

Electoral Area Emergency Planning Coordination  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|----------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                            | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund     | 48,765           | 33,895        | 22,721        | 15,480        | 12,580        | 11,555        |
| Equipment Replacement Fund | 49,587           | 57,087        | 62,087        | 69,587        | 77,087        | 14,587        |
| <b>Total</b>               | <b>98,352</b>    | <b>90,982</b> | <b>84,808</b> | <b>85,067</b> | <b>89,667</b> | <b>26,142</b> |

## Reserve Schedule

### Reserve Fund: 1.372 Emergency Planning Coordination - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to to enable one-time programs and to cover unforeseen emergency response costs.

## Reserve Cash Flow

| Fund:                    | 1500   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
| Fund Centre:             | 105545 | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |        | 61,439        | 48,765        | 33,895        | 22,721        | 15,480        | 12,580        |
| Transfer from Ops Budget |        | -             | -             | -             | -             | -             | -             |
| Transfer to Ops Budget   |        | (12,674)      | (14,870)      | (11,174)      | (7,241)       | (2,900)       | (1,025)       |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>48,765</b> | <b>33,895</b> | <b>22,721</b> | <b>15,480</b> | <b>12,580</b> | <b>11,555</b> |

### Assumptions/Background:

**Reserve Schedule**

**Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund**

ERF Group: EMERGCOORD.ERF

**Reserve Cash Flow**

| Fund:                          | 1022   | Estimated     | Budget        |               |               |               |               |
|--------------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:                   | 101985 |               |               |               |               |               |               |
| <b>Beginning Balance</b>       |        | 32,255        | 49,587        | 57,087        | 62,087        | 69,587        | 77,087        |
| <b>Transfer from Op Budget</b> |        | 17,332        | 7,500         | 7,500         | 7,500         | 7,500         | 7,500         |
| <b>Planned Purchase</b>        |        | -             | -             | (2,500)       | -             | -             | (70,000)      |
| <b>Interest Income</b>         |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>       |        | <b>49,587</b> | <b>57,087</b> | <b>62,087</b> | <b>69,587</b> | <b>77,087</b> | <b>14,587</b> |

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Admin Expenditures (SGI)**

**EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.110 SGI Admin. Expenditures

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Electoral Area of Southern Gulf Islands

**MAXIMUM LEVY:**

None Stated

**FUNDING:**

Requisition

| 1.110 - Admin Expenditures (SGI)<br>Director & Management | 2022             |                     | BUDGET REQUEST   |          |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|---------------------|------------------|----------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD<br>BUDGET  | ESTIMATED<br>ACTUAL | CORE<br>BUDGET   | ONGOING  | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                                    |                  |                     |                  |          |                 |                  |                    |                  |                  |                  |
| Director Admin  | 110,915          | 105,946             | 115,040          | -        | -               | 115,040          | 117,305            | 119,621          | 121,986          | 124,401          |
| Management Services                                       | 354,390          | 331,945             | 327,033          | -        | 23,000          | 350,033          | 334,258            | 341,420          | 348,665          | 356,090          |
| <b>TOTAL OPERATING COSTS</b>                              | <b>465,305</b>   | <b>437,891</b>      | <b>442,073</b>   | <b>-</b> | <b>23,000</b>   | <b>465,073</b>   | <b>451,563</b>     | <b>461,041</b>   | <b>470,651</b>   | <b>480,491</b>   |
| *Percentage Increase over prior year                      |                  |                     | -5.0%            |          |                 | 0.0%             | -2.9%              | 2.1%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVES</u>                                 |                  |                     |                  |          |                 |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund                        | -                | 8,148               | -                | -        | -               | -                | -                  | -                | 6,000            | 15,000           |
| Transfer to Equipment Replacement Fund                    | 1,020            | 1,020               | 1,100            | -        | -               | 1,100            | 1,100              | 1,100            | 5,300            | 10,100           |
| <b>TOTAL CAPITAL / RESERVES</b>                           | <b>1,020</b>     | <b>9,168</b>        | <b>1,100</b>     | <b>-</b> | <b>-</b>        | <b>1,100</b>     | <b>1,100</b>       | <b>1,100</b>     | <b>11,300</b>    | <b>25,100</b>    |
| <b>TOTAL COSTS</b>  | <b>466,325</b>   | <b>447,059</b>      | <b>443,173</b>   | <b>-</b> | <b>23,000</b>   | <b>466,173</b>   | <b>452,663</b>     | <b>462,141</b>   | <b>481,951</b>   | <b>505,591</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                          |                  |                     |                  |          |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund                      | (60,250)         | (45,250)            | (25,014)         | -        | (23,000)        | (48,014)         | (14,260)           | (2,490)          | -                | -                |
| Cost Recovery   | (13,884)         | (9,618)             | (14,063)         | -        | -               | (14,063)         | (14,284)           | (14,510)         | (14,740)         | (14,975)         |
| Grants in Lieu of Taxes                                   | (3,612)          | (3,612)             | (3,720)          | -        | -               | (3,720)          | (3,790)            | (3,860)          | (3,930)          | (4,000)          |
| Other Revenue   | (200)            | (200)               | (290)            | -        | -               | (290)            | (310)              | (310)            | (310)            | (310)            |
| <b>TOTAL REVENUE</b>                                      | <b>(77,946)</b>  | <b>(58,680)</b>     | <b>(43,087)</b>  | <b>-</b> | <b>(23,000)</b> | <b>(66,087)</b>  | <b>(32,644)</b>    | <b>(21,170)</b>  | <b>(18,980)</b>  | <b>(19,285)</b>  |
| <b>REQUISITION</b>  | <b>(388,379)</b> | <b>(388,379)</b>    | <b>(400,086)</b> | <b>-</b> | <b>-</b>        | <b>(400,086)</b> | <b>(420,019)</b>   | <b>(440,971)</b> | <b>(462,971)</b> | <b>(486,306)</b> |
| *Percentage increase over prior year<br>Requisition       |                  |                     |                  |          |                 | 3.0%             | 5.0%               | 5.0%             | 5.0%             | 5.0%             |
| AUTHORIZED POSITIONS                                      |                  |                     |                  |          |                 |                  |                    |                  |                  |                  |
| Salaried FTE  | 1                | 1                   | 1                |          |                 | 1                | 1                  | 1                | 1                | 1                |

| 1.110 - Admin Expenditures (SGI)<br>Director Admin  | 2022            |                     | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|-----------------|---------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD<br>BUDGET | ESTIMATED<br>ACTUAL | CORE<br>BUDGET   | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                              |                 |                     |                  |          |          |                  |                    |                  |                  |                  |
| Director's Remuneration                             | 44,689          | 44,400              | 46,030           | -        | -        | 46,030           | 46,950             | 47,890           | 48,850           | 49,830           |
| Contract for Services                               | 20,560          | 20,560              | 21,180           | -        | -        | 21,180           | 21,600             | 22,030           | 22,470           | 22,920           |
| Travel  | 6,000           | 3,300               | 6,180            | -        | -        | 6,180            | 6,300              | 6,430            | 6,560            | 6,690            |
| Allocations   | 12,902          | 12,902              | 14,257           | -        | -        | 14,257           | 14,541             | 14,831           | 15,126           | 15,426           |
| Other Operating Expenses                            | 26,764          | 24,784              | 27,393           | -        | -        | 27,393           | 27,914             | 28,440           | 28,980           | 29,535           |
| <b>TOTAL OPERATING COSTS</b>                        | <b>110,915</b>  | <b>105,946</b>      | <b>115,040</b>   | <b>-</b> | <b>-</b> | <b>115,040</b>   | <b>117,305</b>     | <b>119,621</b>   | <b>121,986</b>   | <b>124,401</b>   |
| *Percentage Increase over prior year                |                 |                     |                  |          |          | 3.7%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>CAPITAL / RESERVES</u>                           |                 |                     |                  |          |          |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund                  | -               | 1,753               | -                | -        | -        | -                | -                  | -                | -                | -                |
| Transfer to Equipment Replacement Fund              | 1,020           | 1,020               | 1,100            | -        | -        | 1,100            | 1,100              | 1,100            | 1,100            | 1,100            |
| <b>TOTAL CAPITAL / RESERVES</b>                     | <b>1,020</b>    | <b>2,773</b>        | <b>1,100</b>     | <b>-</b> | <b>-</b> | <b>1,100</b>     | <b>1,100</b>       | <b>1,100</b>     | <b>1,100</b>     | <b>1,100</b>     |
| <b>TOTAL COSTS</b>                                  | <b>111,935</b>  | <b>108,719</b>      | <b>116,140</b>   | <b>-</b> | <b>-</b> | <b>116,140</b>   | <b>118,405</b>     | <b>120,721</b>   | <b>123,086</b>   | <b>125,501</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                 |                     |                  |          |          |                  |                    |                  |                  |                  |
| Cost Recovery                                       | (11,184)        | (7,968)             | (11,363)         | -        | -        | (11,363)         | (11,584)           | (11,810)         | (12,040)         | (12,275)         |
| Grants in Lieu of Taxes                             | (1,139)         | (1,139)             | (1,170)          | -        | -        | (1,170)          | (1,190)            | (1,210)          | (1,230)          | (1,250)          |
| Interest Income                                     | (200)           | (200)               | (290)            | -        | -        | (290)            | (310)              | (310)            | (310)            | (310)            |
| <b>TOTAL REVENUE</b>                                | <b>(12,523)</b> | <b>(9,307)</b>      | <b>(12,823)</b>  | <b>-</b> | <b>-</b> | <b>(12,823)</b>  | <b>(13,084)</b>    | <b>(13,330)</b>  | <b>(13,580)</b>  | <b>(13,835)</b>  |
| <b>REQUISITION</b>                                  | <b>(99,412)</b> | <b>(99,412)</b>     | <b>(103,317)</b> | <b>-</b> | <b>-</b> | <b>(103,317)</b> | <b>(105,321)</b>   | <b>(107,391)</b> | <b>(109,506)</b> | <b>(111,666)</b> |
| *Percentage increase over prior year<br>Requisition |                 |                     |                  |          |          | 3.9%             | 1.9%               | 2.0%             | 2.0%             | 2.0%             |



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

|   | 2022             |                  | BUDGET REQUEST   |          |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|------------------|------------------|----------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                              |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Salaries & Wages                                    | 160,456          | 160,456          | 168,026          | -        | -               | 168,026          | 171,646            | 175,343          | 179,120          | 182,978          |
| Contract for Services                               | 69,400           | 69,400           | 71,480           | -        | 8,000           | 79,480           | 72,910             | 74,370           | 75,860           | 77,380           |
| Travel  | 2,910            | 2,910            | 3,000            | -        | -               | 3,000            | 3,060              | 3,120            | 3,180            | 3,240            |
| Memberships & Professional Dues                     | 830              | 605              | 850              | -        | -               | 850              | 870                | 890              | 910              | 930              |
| Allocations   | 39,774           | 39,774           | 41,957           | -        | -               | 41,957           | 43,212             | 44,297           | 45,335           | 46,402           |
| Referendum Costs to establish new SGI Service       | 35,000           | 20,000           | -                | -        | 15,000          | 15,000           | -                  | -                | -                | -                |
| Other Operating Expenses                            | 46,020           | 38,800           | 41,720           | -        | -               | 41,720           | 42,560             | 43,400           | 44,260           | 45,160           |
| <b>TOTAL OPERATING COSTS</b>                        | <b>354,390</b>   | <b>331,945</b>   | <b>327,033</b>   | <b>-</b> | <b>23,000</b>   | <b>350,033</b>   | <b>334,258</b>     | <b>341,420</b>   | <b>348,665</b>   | <b>356,090</b>   |
| *Percentage Increase over prior year                |                  |                  | -7.7%            |          |                 | -1.2%            | -4.5%              | 2.1%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVE</u>                            |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund                  | -                | 6,395            | -                | -        | -               | -                | -                  | -                | 6,000            | 15,000           |
| Transfer to Equipment Replacement Fund              | -                | -                | -                | -        | -               | -                | -                  | -                | 4,200            | 9,000            |
| <b>TOTAL CAPITAL / RESERVES</b>                     | <b>-</b>         | <b>6,395</b>     | <b>-</b>         | <b>-</b> | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>10,200</b>    | <b>24,000</b>    |
| <b>TOTAL COSTS</b>                                  | <b>354,390</b>   | <b>338,340</b>   | <b>327,033</b>   | <b>-</b> | <b>23,000</b>   | <b>350,033</b>   | <b>334,258</b>     | <b>341,420</b>   | <b>358,865</b>   | <b>380,090</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund                | (60,250)         | (45,250)         | (25,014)         | -        | (23,000)        | (48,014)         | (14,260)           | (2,490)          | -                | -                |
| Sub-lease Recovery                                  | (2,700)          | (1,650)          | (2,700)          | -        | -               | (2,700)          | (2,700)            | (2,700)          | (2,700)          | (2,700)          |
| Grants in Lieu of Taxes                             | (2,473)          | (2,473)          | (2,550)          | -        | -               | (2,550)          | (2,600)            | (2,650)          | (2,700)          | (2,750)          |
| <b>TOTAL REVENUE</b>                                | <b>(65,423)</b>  | <b>(49,373)</b>  | <b>(30,264)</b>  | <b>-</b> | <b>(23,000)</b> | <b>(53,264)</b>  | <b>(19,560)</b>    | <b>(7,840)</b>   | <b>(5,400)</b>   | <b>(5,450)</b>   |
| <b>REQUISITION</b>                                  | <b>(288,967)</b> | <b>(288,967)</b> | <b>(296,769)</b> | <b>-</b> | <b>-</b>        | <b>(296,769)</b> | <b>(314,698)</b>   | <b>(333,580)</b> | <b>(353,465)</b> | <b>(374,640)</b> |
| *Percentage increase over prior year<br>Requisition |                  |                  |                  |          |                 | 2.7%             | 6.0%               | 6.0%             | 6.0%             | 6.0%             |
| <b>AUTHORIZED POSITIONS</b>                         |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Salaried FTE  | 1                | 1                | 1                |          |                 | 1                | 1                  | 1                | 1                | 1                |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

| Service No. | 1.110<br>SGI Admin. Expenditures | Carry<br>Forward<br>from 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
|-------------|----------------------------------|-------------------------------|------|------|------|------|------|-------|
|-------------|----------------------------------|-------------------------------|------|------|------|------|------|-------|

**EXPENDITURE**

|                       |   |     |         |         |     |         |         |          |
|-----------------------|---|-----|---------|---------|-----|---------|---------|----------|
| Buildings             | B | \$0 | \$0     | \$0     | \$0 | \$0     | \$0     | \$0      |
| Equipment             | E | \$0 | \$4,000 | \$5,000 | \$0 | \$4,000 | \$2,000 | \$15,000 |
| 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 | \$4,000 | \$5,000 | \$0 | \$4,000 | \$2,000 | \$15,000 |

**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 | \$4,000 | \$5,000 | \$0 | \$4,000 | \$2,000 | \$15,000 |
| 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 | \$4,000 | \$5,000 | \$0 | \$4,000 | \$2,000 | \$15,000 |



Admin Expenditures (SGI)  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|----------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                            | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund     | 75,038           | 27,024        | 12,764        | 10,274        | 16,274        | 31,274        |
| Equipment Replacement Fund | 9,506            | 6,606         | 2,706         | 3,806         | 5,106         | 13,206        |
| <b>Total</b>               | <b>84,544</b>    | <b>33,630</b> | <b>15,470</b> | <b>14,080</b> | <b>21,380</b> | <b>44,480</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:                          | 1500<br>105546 | Estimated     | Budget        |               |               |               |               |
|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>                       |                | 97,705        | 75,038        | 27,024        | 12,764        | 10,274        | 16,274        |
| <b>Transfer from Ops Budget</b>                |                | 8,148         | -             | -             | -             | 6,000         | 15,000        |
| <b>Transfer to Ops Budget</b>                  |                | (45,250)      | (48,014)      | (14,260)      | (2,490)       | -             | -             |
| <b>Pender Health Referendum Costs Recovery</b> |                | 14,435        |               |               |               |               |               |
| <b>Interest Income</b>                         |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>                       |                | <b>75,038</b> | <b>27,024</b> | <b>12,764</b> | <b>10,274</b> | <b>16,274</b> | <b>31,274</b> |

**Assumptions/Background:**

**Reserve Schedule**

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

ERF Group: SGIADMIN.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Estimated    | Budget       |              |              |              |               |
|--------------------------|--------|--------------|--------------|--------------|--------------|--------------|---------------|
|                          |        | 2022         | 2023         | 2024         | 2025         | 2026         | 2027          |
| Fund Centre:             | 101838 |              |              |              |              |              |               |
| Beginning Balance        |        | 9,986        | 9,506        | 6,606        | 2,706        | 3,806        | 5,106         |
| Transfer from Ops Budget |        | 1,020        | 1,100        | 1,100        | 1,100        | 5,300        | 10,100        |
| Planned Purchase         |        | (1,500)      | (4,000)      | (5,000)      | -            | (4,000)      | (2,000)       |
| Interest Income          |        | -            |              |              |              |              |               |
| <b>Ending Balance \$</b> |        | <b>9,506</b> | <b>6,606</b> | <b>2,706</b> | <b>3,806</b> | <b>5,106</b> | <b>13,206</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SGL Grants in Aid**

#### **EAC REVIEW**

SEPTEMBER 2022

Service: 1.117 SGI Grants in Aid

Committee: Electoral Areas

**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:**

Southern Gulf Islands Electoral Area.

**MAXIMUM LEVY:**

Greater of \$129,912 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$238,760.

**COMMITTEE:**

Electoral Areas Committee

**FUNDING:**

Requisition



| 1.117 - SGI Grants in Aid                        | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Grants in Aid                                    | 102,514          | 102,514          | 100,000          | -        | -        | 100,000          | 100,000            | 100,000          | 100,000          | 100,000          |
| Allocations                                      | 5,174            | 5,174            | 5,424            | -        | -        | 5,424            | 5,533              | 5,644            | 5,756            | 5,872            |
| Other Expenses                                   | 800              | 800              | 800              | -        | -        | 800              | 800                | 800              | 800              | 800              |
| <b>TOTAL COSTS</b>                               | <b>108,488</b>   | <b>108,488</b>   | <b>106,224</b>   | <b>-</b> | <b>-</b> | <b>106,224</b>   | <b>106,333</b>     | <b>106,444</b>   | <b>106,556</b>   | <b>106,672</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | -2.1%            | 0.1%               | 0.1%             | 0.1%             | 0.1%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Balance c/fwd from 2021 to 2022                  | (2,714)          | (2,714)          | -                | -        | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (1,089)          | (1,089)          | (1,120)          | -        | -        | (1,120)          | (1,140)            | (1,160)          | (1,180)          | (1,200)          |
| Other Revenue                                    | (100)            | (100)            | (100)            | -        | -        | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                             | <b>(3,903)</b>   | <b>(3,903)</b>   | <b>(1,220)</b>   | <b>-</b> | <b>-</b> | <b>(1,220)</b>   | <b>(1,240)</b>     | <b>(1,260)</b>   | <b>(1,280)</b>   | <b>(1,300)</b>   |
| <b>REQUISITION</b>                               | <b>(104,585)</b> | <b>(104,585)</b> | <b>(105,004)</b> | <b>-</b> | <b>-</b> | <b>(105,004)</b> | <b>(105,093)</b>   | <b>(105,184)</b> | <b>(105,276)</b> | <b>(105,372)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 0.4%             | 0.1%               | 0.1%             | 0.1%             | 0.1%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SGI Economic Development**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.125 SGI Economic Development

**Committee:** Electoral Areas

**DEFINITION:**

Economic Development Commission Establishing Bylaw No. 3803, 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 Southern Gulf Islands.

**MAXIMUM LEVY:**

None

**COMMISSION:**

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

**FUNDING:**

Requisition

**1.125 - SGI Economic Development**

|  | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Contract for Services                            | 73,440           | 73,440           | 75,640           | -        | -        | 75,640           | 77,150             | 78,690           | 80,260           | 81,870           |
| Program Development                              | 29,820           | 29,820           | 30,110           | -        | -        | 30,110           | 30,310             | 30,520           | 30,730           | 30,940           |
| Internal Allocations                             | 5,986            | 5,986            | 6,158            | -        | -        | 6,158            | 6,281              | 6,407            | 6,535            | 6,665            |
| Building Rent                                    | 8,810            | 8,810            | 8,990            | -        | -        | 8,990            | 9,140              | 9,300            | 9,420            | 9,530            |
| Operating - Other                                | 5,100            | 3,720            | 4,520            | -        | -        | 4,520            | 4,610              | 4,710            | 4,810            | 4,910            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>123,156</b>   | <b>121,776</b>   | <b>125,418</b>   | <b>-</b> | <b>-</b> | <b>125,418</b>   | <b>127,491</b>     | <b>129,627</b>   | <b>131,755</b>   | <b>133,915</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 1.8%             | 1.7%               | 1.7%             | 1.6%             | 1.6%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023        | -                | 1,430            | (1,430)          | -        | -        | (1,430)          | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                  | (2,772)          | (2,772)          | -                | -        | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (1,237)          | (1,237)          | (1,270)          | -        | -        | (1,270)          | (1,300)            | (1,330)          | (1,360)          | (1,390)          |
| Interest Income                                  | (100)            | (150)            | (100)            | -        | -        | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                             | <b>(4,109)</b>   | <b>(2,729)</b>   | <b>(2,800)</b>   | <b>-</b> | <b>-</b> | <b>(2,800)</b>   | <b>(1,400)</b>     | <b>(1,430)</b>   | <b>(1,460)</b>   | <b>(1,490)</b>   |
| <b>REQUISITION</b>                               | <b>(119,047)</b> | <b>(119,047)</b> | <b>(122,618)</b> | <b>-</b> | <b>-</b> | <b>(122,618)</b> | <b>(126,091)</b>   | <b>(128,197)</b> | <b>(130,295)</b> | <b>(132,425)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 3.0%             | 2.8%               | 1.7%             | 1.6%             | 1.6%             |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                    | 1500   | Estimated    | Budget       |              |              |              |              |
|--------------------------|--------|--------------|--------------|--------------|--------------|--------------|--------------|
|                          |        | 2022         | 2023         | 2024         | 2025         | 2026         | 2027         |
| Fund Centre:             | 105547 |              |              |              |              |              |              |
| Beginning Balance        |        | 6,493        | 6,493        | 6,493        | 6,493        | 6,493        | 6,493        |
| Transfer from Ops Budget |        | -            | -            | -            | -            | -            | -            |
| Transfer to Ops Budget   |        | -            | -            | -            | -            | -            | -            |
| Interest Income          |        | -            |              |              |              |              |              |
| <b>Ending Balance \$</b> |        | <b>6,493</b> | <b>6,493</b> | <b>6,493</b> | <b>6,493</b> | <b>6,493</b> | <b>6,493</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Galiano Island Community Use Building**

**EAC REVIEW**

SEPTEMBER 2022

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

**Committee: Electoral Areas**

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

A portion of the Electoral Area of Southern Gulf Islands.

**MAXIMUM LEVY:**

Greater of \$100,100 or \$0.165 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$185,228.

**MAXIMUM CAPITAL DEBT:**

|                         |                                 |                   |
|-------------------------|---------------------------------|-------------------|
| AUTHORIZED:             | LA Bylaw No. 3793 (2013)        | \$ 440,000        |
| BORROWED:               | LA Bylaw No. 3793A (2014,3.85%) | (310,000)         |
| REMAINING AUTHORIZATION |                                 | <u>\$ 130,000</u> |

**FUNDING:**

Requisition

**1.137 - Galiano Island Community Use Building**

|  | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Allocations                                      | 16,165          | 15,903           | 20,459          | -        | -        | 20,459          | 20,868             | 21,285          | 21,711          | 22,145          |
| Insurance  | 1,190           | 1,190            | 1,320           | -        | -        | 1,320           | 1,380              | 1,450           | 1,520           | 1,590           |
| Building Maintenance                             | 5,000           | 4,400            | 5,150           | -        | -        | 5,150           | 5,260              | 5,370           | 5,480           | 5,590           |
| Utilities  | 3,800           | 4,100            | 3,910           | -        | -        | 3,910           | 3,990              | 4,070           | 4,150           | 4,230           |
| Contingency                                      | 1,500           | -                | 1,550           | -        | -        | 1,550           | 1,580              | 1,610           | 1,640           | 1,670           |
| Other Operating Expenses                         | 5,050           | 4,070            | 5,200           | -        | -        | 5,200           | 5,300              | 5,400           | 5,500           | 5,600           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>32,705</b>   | <b>29,663</b>    | <b>37,589</b>   | <b>-</b> | <b>-</b> | <b>37,589</b>   | <b>38,378</b>      | <b>39,185</b>   | <b>40,001</b>   | <b>40,825</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 14.9%           | 2.1%               | 2.1%            | 2.1%            | 2.1%            |
| <u>DEBT / RESERVE</u>                            |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Capital Reserve Fund                 | 3,000           | 3,000            | 3,000           | -        | -        | 3,000           | 3,000              | 3,000           | 3,000           | 3,000           |
| MFA Debt Reserve Fund                            | 80              | 80               | 60              | -        | -        | 60              | 60                 | 60              | 60              | 60              |
| MFA Principal Payment                            | 15,482          | 15,482           | 15,482          | -        | -        | 15,482          | 15,482             | 15,482          | 15,482          | 15,482          |
| MFA Interest Payment                             | 11,935          | 11,935           | 11,935          | -        | -        | 11,935          | 11,935             | 11,935          | 11,935          | 11,935          |
| <b>TOTAL DEBT / RESERVE</b>                      | <b>30,497</b>   | <b>30,497</b>    | <b>30,477</b>   | <b>-</b> | <b>-</b> | <b>30,477</b>   | <b>30,477</b>      | <b>30,477</b>   | <b>30,477</b>   | <b>30,477</b>   |
| <b>TOTAL COSTS</b>                               | <b>63,202</b>   | <b>60,160</b>    | <b>68,066</b>   | <b>-</b> | <b>-</b> | <b>68,066</b>   | <b>68,855</b>      | <b>69,662</b>   | <b>70,478</b>   | <b>71,302</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Surplus C/Fwd 2022 to 2023                       | -               | 3,042            | (3,042)         | -        | -        | (3,042)         | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (43)            | (43)             | (44)            | -        | -        | (44)            | (45)               | (50)            | (50)            | (50)            |
| Other Income                                     | (150)           | (150)            | (150)           | -        | -        | (150)           | (150)              | (150)           | (150)           | (150)           |
| MFA Debt Resv FundEarnings                       | (80)            | (80)             | (60)            | -        | -        | (60)            | (60)               | (60)            | (60)            | (60)            |
| <b>TOTAL REVENUE</b>                             | <b>(273)</b>    | <b>2,769</b>     | <b>(3,296)</b>  | <b>-</b> | <b>-</b> | <b>(3,296)</b>  | <b>(255)</b>       | <b>(260)</b>    | <b>(260)</b>    | <b>(260)</b>    |
| <b>REQUISITION</b>                               | <b>(62,929)</b> | <b>(62,929)</b>  | <b>(64,770)</b> | <b>-</b> | <b>-</b> | <b>(64,770)</b> | <b>(68,600)</b>    | <b>(69,402)</b> | <b>(70,218)</b> | <b>(71,042)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 2.9%            | 5.9%               | 1.2%            | 1.2%            | 1.2%            |







## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1083<br>102135 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 79,756        | 62,756        | 55,756        | 58,756        | 61,756        | 64,756        |
| Transfer from Ops Budget |                | 3,000         | 3,000         | 3,000         | 3,000         | 3,000         | 3,000         |
| Transfer from Cap Fund   |                | -             | -             | -             | -             | -             | -             |
| Transfer to Cap Fund     |                | (20,000)      | (10,000)      | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>62,756</b> | <b>55,756</b> | <b>58,756</b> | <b>61,756</b> | <b>64,756</b> | <b>67,756</b> |

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SGI Regional Library**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.138 SGI Regional Library

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

The Electoral Area of Southern Gulf Islands.

**MAXIMUM LEVY:**

Greater of \$165,391 or \$0.07 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$328,295.

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.138 - SGI Regional Library                     | 2022             |                  | BUDGET REQUEST   |              |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|--------------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Contribution to Library                          | 226,370          | 226,370          | 233,160          | -            | -        | 233,160          | 237,820            | 242,580          | 247,430          | 252,380          |
| Allocations                                      | 4,558            | 4,558            | 4,656            | -            | -        | 4,656            | 4,749              | 4,844            | 4,941            | 5,040            |
| Insurance  | 120              | 120              | 140              | -            | -        | 140              | 150                | 160              | 170              | 180              |
| Other Operating Expenses                         | 1,760            | 480              | 1,740            | -            | -        | 1,740            | 1,775              | 1,810            | 1,850            | 1,890            |
| <b>TOTAL COSTS</b>                               | <b>232,808</b>   | <b>231,528</b>   | <b>239,696</b>   | -            | -        | <b>239,696</b>   | <b>244,494</b>     | <b>249,394</b>   | <b>254,391</b>   | <b>259,490</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |              |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023        | -                | 1,280            | (1,280)          | -            | -        | (1,280)          | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                  | (1,335)          | (1,335)          | -                | -            | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (2,370)          | (2,370)          | (2,440)          | -            | -        | (2,440)          | (2,490)            | (2,540)          | (2,590)          | (2,640)          |
| Other Income                                     | (30)             | (30)             | (30)             | -            | -        | (30)             | (30)               | (30)             | (30)             | (30)             |
| <b>TOTAL REVENUE</b>                             | <b>(3,735)</b>   | <b>(2,455)</b>   | <b>(3,750)</b>   | -            | -        | <b>(3,750)</b>   | <b>(2,520)</b>     | <b>(2,570)</b>   | <b>(2,620)</b>   | <b>(2,670)</b>   |
| <b>REQUISITION</b>                               | <b>(229,073)</b> | <b>(229,073)</b> | <b>(235,946)</b> | -            | -        | <b>(235,946)</b> | <b>(241,974)</b>   | <b>(246,824)</b> | <b>(251,771)</b> | <b>(256,820)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |              |          | 3.0%             | 2.6%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Gossip Island Electric Power Supply**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.170 Gossip Island Electric Power Supply

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

56 of 66 parcels on Gossip Island

**MAXIMUM LEVY:**

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

**MAXIMUM CAPITAL DEBT:**

|                         |                                  |                  |
|-------------------------|----------------------------------|------------------|
| AUTHORIZED:             | LA Bylaw No. 3579 (2012)         | \$ 770,000       |
| BORROWED:               | S.I. Bylaw No. 3579 (2012, 2.9%) | (715,000)        |
| REMAINING AUTHORIZATION |                                  | <u>\$ 55,000</u> |

**FUNDING:**

Parcel tax



**1.170 - Gossip Island Electric Power Supply**

|  | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Allocations                                      | 155             | 155              | 111             | -        | -        | 111             | 113                | 115             | 118             | 120             |
| Other Operating Expenses                         | 220             | 220              | 220             | -        | -        | 220             | 220                | 220             | 220             | 220             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>375</b>      | <b>375</b>       | <b>331</b>      | <b>-</b> | <b>-</b> | <b>331</b>      | <b>333</b>         | <b>335</b>      | <b>338</b>      | <b>340</b>      |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | -11.7%          | 0.6%               | 0.6%            | 0.9%            | 0.6%            |
| <u>DEBT</u>                                      |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| MFA Debt Reserve Fund                            | 180             | 180              | 150             | -        | -        | 150             | 150                | 150             | 150             | 150             |
| MFA Principal Payment                            | 35,708          | 35,708           | 35,708          | -        | -        | 35,708          | 35,708             | 35,708          | 35,708          | 35,708          |
| MFA Interest Payment                             | 20,735          | 20,735           | 20,735          | -        | -        | 20,735          | 20,735             | 20,735          | 20,735          | 20,735          |
| <b>TOTAL DEBT</b>                                | <b>56,623</b>   | <b>56,623</b>    | <b>56,593</b>   | <b>-</b> | <b>-</b> | <b>56,593</b>   | <b>56,593</b>      | <b>56,593</b>   | <b>56,593</b>   | <b>56,593</b>   |
| <b>TOTAL COSTS</b>                               | <b>56,998</b>   | <b>56,998</b>    | <b>56,924</b>   | <b>-</b> | <b>-</b> | <b>56,924</b>   | <b>56,926</b>      | <b>56,928</b>   | <b>56,931</b>   | <b>56,933</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Balance c/fwd from 2021 to 2022                  | (143)           | (143)            | -               | -        | -        | -               | -                  | -               | -               | -               |
| Interest Income                                  | (90)            | (90)             | (90)            | -        | -        | (90)            | (90)               | (90)            | (90)            | (90)            |
| MFA Debt Reserve Fund Earnings                   | (180)           | (180)            | (150)           | -        | -        | (150)           | (150)              | (150)           | (150)           | (150)           |
| <b>TOTAL REVENUE</b>                             | <b>(413)</b>    | <b>(413)</b>     | <b>(240)</b>    | <b>-</b> | <b>-</b> | <b>(240)</b>    | <b>(240)</b>       | <b>(240)</b>    | <b>(240)</b>    | <b>(240)</b>    |
| <b>REQUISITION - PARCEL TAX</b>                  | <b>(56,585)</b> | <b>(56,585)</b>  | <b>(56,684)</b> | <b>-</b> | <b>-</b> | <b>(56,684)</b> | <b>(56,686)</b>    | <b>(56,688)</b> | <b>(56,691)</b> | <b>(56,693)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 0.2%            | 0.0%               | 0.0%            | 0.0%            | 0.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Saturna Health Service**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.227 Saturna Health Service

**Committee:** Electoral Areas

**DEFINITION:**

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.  
Bylaw No. 4231 Saturna Health Service Establishment Bylaw adopted in 2018

**PARTICIPATION:**

Southern Gulf Islands

**MAXIMUM LEVY:**

Greater of \$40,000 or \$0.17 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$62,209.

**FUNDING:**

Requisition

| 1.227 - Saturna Health Service                   | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Payment to Saturna Island Meduical Clinic        | 32,890          | 32,890           | 33,880          | -        | -        | 33,880          | 34,560             | 35,250          | 35,960          | 36,680          |
| Other Operating Expenses                         | 651             | 651              | 671             | -        | -        | 671             | 684                | 698             | 712             | 726             |
| <b>TOTAL COSTS</b>                               | <b>33,541</b>   | <b>33,541</b>    | <b>34,551</b>   | <b>-</b> | <b>-</b> | <b>34,551</b>   | <b>35,244</b>      | <b>35,948</b>   | <b>36,672</b>   | <b>37,406</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (2,152)         | (2,152)          | (2,220)         | -        | -        | (2,220)         | (2,260)            | (2,310)         | (2,360)         | (2,410)         |
| <b>TOTAL REVENUE</b>                             | <b>(2,152)</b>  | <b>(2,152)</b>   | <b>(2,220)</b>  | <b>-</b> | <b>-</b> | <b>(2,220)</b>  | <b>(2,260)</b>     | <b>(2,310)</b>  | <b>(2,360)</b>  | <b>(2,410)</b>  |
| <b>REQUISITION</b>                               | <b>(31,389)</b> | <b>(31,389)</b>  | <b>(32,331)</b> | <b>-</b> | <b>-</b> | <b>(32,331)</b> | <b>(32,984)</b>    | <b>(33,638)</b> | <b>(34,312)</b> | <b>(34,996)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Galiano Health Service**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.228 Galiano Health Service**

**Committee: Electoral Areas**

**DEFINITION:**

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

**PARTICIPATION:**

Galiano Island

**MAXIMUM LEVY:**

Greater of \$86,550 or \$0.19 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$213,293.

**FUNDING:**

Requisition

| 1.228 - Galiano Health Service                   | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Payment to Galiano Health Society                | 133,127          | 133,127          | 137,120          | -        | -        | 137,120          | 139,860            | 142,660          | 145,510          | 148,420          |
| Operating - Other                                | 2,685            | 2,585            | 2,766            | -        | -        | 2,766            | 2,821              | 2,876            | 2,932            | 2,990            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>135,812</b>   | <b>135,712</b>   | <b>139,886</b>   | <b>-</b> | <b>-</b> | <b>139,886</b>   | <b>142,681</b>     | <b>145,536</b>   | <b>148,442</b>   | <b>151,410</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023        | -                | 130              | (130)            | -        | -        | (130)            | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                  | (126)            | (126)            | -                | -        | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (90)             | (90)             | (90)             | -        | -        | (90)             | (90)               | (90)             | (90)             | (90)             |
| Other Revenue                                    | -                | (30)             | -                | -        | -        | -                | -                  | -                | -                | -                |
| <b>TOTAL REVENUE</b>                             | <b>(216.00)</b>  | <b>(116)</b>     | <b>(220)</b>     | <b>-</b> | <b>-</b> | <b>(220)</b>     | <b>(90)</b>        | <b>(90)</b>      | <b>(90)</b>      | <b>(90)</b>      |
| <b>REQUISITION</b>                               | <b>(135,596)</b> | <b>(135,596)</b> | <b>(139,666)</b> | <b>-</b> | <b>-</b> | <b>(139,666)</b> | <b>(142,591)</b>   | <b>(145,446)</b> | <b>(148,352)</b> | <b>(151,320)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 3.0%             | 2.1%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Pender Island Health Care Service**

#### **EAC Review**

SEPTEMBER 2022



**Service: 1.229 Pender Islands Health Care Service**

**Committee: Electoral Areas**

**DEFINITION:**

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

**PARTICIPATION:**

Pender Island

**MAXIMUM LEVY:**

\$0.1803 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$321,261.

**FUNDING:**

Requisition

**1.229 - Pender Island Health Care Service**

|  | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Payment to Pender Health Society                 | 206,551          | 206,551          | 212,750          | -        | -        | 212,750          | 217,010            | 221,350          | 225,780          | 230,300          |
| Service Establishment Referendum Costs           | 14,435           | 14,435           | -                | -        | -        | -                | -                  | -                | -                | -                |
| Operating - Other                                | 5,001            | 5,001            | 5,090            | -        | -        | 5,090            | 5,180              | 5,272            | 5,366            | 5,462            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>225,987</b>   | <b>225,987</b>   | <b>217,840</b>   | <b>-</b> | <b>-</b> | <b>217,840</b>   | <b>222,190</b>     | <b>226,622</b>   | <b>231,146</b>   | <b>235,762</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | -3.6%            | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| <b>REQUISITION</b>                               | <b>(225,987)</b> | <b>(225,987)</b> | <b>(217,840)</b> | <b>-</b> | <b>-</b> | <b>(217,840)</b> | <b>(222,190)</b>   | <b>(226,622)</b> | <b>(231,146)</b> | <b>(235,762)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | -3.6%            | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**SGL Small Craft Harbour Facilities**

**EAC REVIEW**

SEPTEMBER 2022

**Service:**     **1.235**   **SGI Small Craft Harbour Facilities**

**Committee: Electoral Areas**

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**MAXIMUM LEVY:**

Greater of \$112,878 or \$0.10 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$477,519.

**COMMISSION:**

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

**FUNDING:**

Parcel Tax  
Moorage Fees

| 1.235 - SGI Small Craft Harbour Facilities       | 2022             |                  | BUDGET REQUEST   |          |                 |                  | FUTURE PROJECTIONS (Revised) |                  |                  |                  |
|--|------------------|------------------|------------------|----------|-----------------|------------------|------------------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME        | TOTAL            | 2024                         | 2025             | 2026             | 2027             |
| <b>OPERATING COSTS</b>                           |                  |                  |                  |          |                 |                  |                              |                  |                  |                  |
| <b>Management Expenditures:</b>                  |                  |                  |                  |          |                 |                  |                              |                  |                  |                  |
| Contract for Services                            | 10,370           | 7,000            | 10,680           | -        | -               | 10,680           | 10,890                       | 11,110           | 11,330           | 11,560           |
| Supplies, Advertising                            | 1,100            | 1,100            | 1,140            | -        | -               | 1,140            | 1,160                        | 1,180            | 1,200            | 1,220            |
| Travel and Training                              | 7,570            | 3,500            | 7,790            | -        | -               | 7,790            | 7,826                        | 7,966            | 7,965            | 8,058            |
| Internal Allocations                             | 28,100           | 29,010           | 30,304           | -        | 16,600          | 46,904           | 30,915                       | 31,532           | 32,164           | 32,811           |
| Insurance  | 10,710           | 10,710           | 11,950           | -        | -               | 11,950           | 12,550                       | 13,180           | 13,840           | 14,530           |
| Other Operating Expenses                         | 3,180            | 1,041            | 1,590            | -        | -               | 1,590            | 1,610                        | 1,630            | 1,650            | 1,670            |
| <b>TOTAL MANAGEMENT EXPENDITURES</b>             | <b>61,030</b>    | <b>52,361</b>    | <b>63,454</b>    | <b>-</b> | <b>16,600</b>   | <b>80,054</b>    | <b>64,951</b>                | <b>66,598</b>    | <b>68,149</b>    | <b>69,849</b>    |
| *Percentage Increase over prior year             |                  |                  | 4.0%             |          |                 | 31.2%            | -18.9%                       | 2.5%             | 2.3%             | 2.5%             |
| <b>Dock Expenditures:</b>                        |                  |                  |                  |          |                 |                  |                              |                  |                  |                  |
| Repairs and Maintenance                          | 64,620           | 46,050           | 64,780           | -        | -               | 64,780           | 66,020                       | 67,310           | 68,630           | 69,960           |
| Wharfinger Compensation and Travel               | 64,880           | 47,750           | 56,400           | -        | -               | 56,400           | 57,550                       | 58,710           | 59,880           | 61,080           |
| Insurance  | 31,200           | 31,200           | 29,600           | -        | -               | 29,600           | 31,080                       | 32,640           | 34,320           | 36,000           |
| Electricity                                      | 2,870            | 2,330            | 2,710            | -        | -               | 2,710            | 2,760                        | 2,810            | 2,860            | 2,910            |
| Supplies   | 4,960            | 3,480            | 4,800            | -        | -               | 4,800            | 4,920                        | 5,040            | 5,160            | 5,280            |
| Operating - Other                                | 18,760           | 14,500           | 4,380            | -        | -               | 4,380            | 4,500                        | 4,620            | 4,740            | 4,860            |
| <b>TOTAL DOCK EXPENDITURES</b>                   | <b>187,290</b>   | <b>145,310</b>   | <b>162,670</b>   | <b>-</b> | <b>-</b>        | <b>162,670</b>   | <b>166,830</b>               | <b>171,130</b>   | <b>175,590</b>   | <b>180,090</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |                 | -13.1%           | 2.6%                         | 2.6%             | 2.6%             | 2.6%             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>248,320</b>   | <b>197,671</b>   | <b>226,124</b>   | <b>-</b> | <b>16,600</b>   | <b>242,724</b>   | <b>231,781</b>               | <b>237,728</b>   | <b>243,739</b>   | <b>249,939</b>   |
| <b>DEBT / RESERVE</b>                            |                  |                  |                  |          |                 |                  |                              |                  |                  |                  |
| Transfer to Capital Reserve Fund                 | 173,600          | 193,409          | 123,150          | -        | -               | 123,150          | 142,950                      | 146,250          | 149,540          | 152,830          |
| MFA Debt Reserve Fund                            | 11,800           | 11,800           | 140              | -        | -               | 140              | 140                          | 140              | 140              | 140              |
| MFA Interest                                     | 15,600           | 7,700            | 42,515           | -        | -               | 42,515           | 42,515                       | 42,515           | 42,515           | 42,515           |
| MFA Principal                                    | -                | -                | 46,194           | -        | -               | 46,194           | 46,194                       | 46,194           | 46,194           | 46,194           |
| <b>TOTAL DEBT / RESERVE</b>                      | <b>201,000</b>   | <b>212,909</b>   | <b>211,999</b>   | <b>-</b> | <b>-</b>        | <b>211,999</b>   | <b>231,799</b>               | <b>235,099</b>   | <b>238,389</b>   | <b>241,679</b>   |
| <b>TOTAL COSTS</b>                               | <b>449,320</b>   | <b>410,580</b>   | <b>438,123</b>   | <b>-</b> | <b>16,600</b>   | <b>454,723</b>   | <b>463,580</b>               | <b>472,827</b>   | <b>482,128</b>   | <b>491,618</b>   |
| <b>FUNDING SOURCES (REVENUE)</b>                 |                  |                  |                  |          |                 |                  |                              |                  |                  |                  |
| Revenue- Fees                                    | (141,240)        | (102,500)        | (138,050)        | -        | -               | (138,050)        | (140,660)                    | (143,340)        | (146,060)        | (148,840)        |
| Grants in Lieu of Taxes                          | (6,592)          | (6,592)          | (6,790)          | -        | -               | (6,790)          | (6,930)                      | (7,070)          | (7,210)          | (7,350)          |
| Other Income                                     | (200)            | (200)            | (350)            | -        | -               | (350)            | (350)                        | (350)            | (350)            | (350)            |
| <b>TOTAL REVENUE</b>                             | <b>(148,032)</b> | <b>(109,292)</b> | <b>(145,190)</b> | <b>-</b> | <b>-</b>        | <b>(145,190)</b> | <b>(147,940)</b>             | <b>(150,760)</b> | <b>(153,620)</b> | <b>(156,540)</b> |
| <b>REQUISITION - PARCEL TAX</b>                  | <b>(301,288)</b> | <b>(301,288)</b> | <b>(292,933)</b> | <b>-</b> | <b>(16,600)</b> | <b>(309,533)</b> | <b>(315,640)</b>             | <b>(322,067)</b> | <b>(328,508)</b> | <b>(335,078)</b> |
| *Percentage increase over prior year Requisition |                  |                  | -2.8%            |          |                 | 2.7%             | 2.0%                         | 2.0%             | 2.0%             | 2.0%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |   |                                |             |             |             |             |             |              |
|--------------------|---|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.235</b>                              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>SGI Small Craft Harbour Facilities</b> |                                |             |             |             |             |             |              |

**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 | \$240,000        | \$415,000        | \$50,000        | \$125,000        | \$50,000        | \$0        | \$640,000        |
| Vehicles              | V | \$0              | \$0              | \$0             | \$0              | \$0             | \$0        | \$0              |
|                       |   | <b>\$240,000</b> | <b>\$415,000</b> | <b>\$50,000</b> | <b>\$125,000</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$640,000</b> |
|                       |   | <b>\$240,000</b> | <b>\$415,000</b> | <b>\$50,000</b> | <b>\$125,000</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$640,000</b> |

**SOURCE OF FUNDS**

|                                 |       |                  |                  |                 |                  |                 |            |                  |
|---------------------------------|-------|------------------|------------------|-----------------|------------------|-----------------|------------|------------------|
| Capital Funds on Hand           | Cap   | \$240,000        | \$240,000        | \$0             | \$0              | \$0             | \$0        | \$240,000        |
| 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              | \$0             | \$0              | \$0             | \$0        | \$0              |
| Donations / Third Party Funding | Other | \$0              | \$0              | \$0             | \$0              | \$0             | \$0        | \$0              |
| Reserve Fund                    | Res   | \$0              | \$175,000        | \$50,000        | \$125,000        | \$50,000        | \$0        | \$400,000        |
|                                 |       | <b>\$240,000</b> | <b>\$415,000</b> | <b>\$50,000</b> | <b>\$125,000</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$640,000</b> |
|                                 |       | <b>\$240,000</b> | <b>\$415,000</b> | <b>\$50,000</b> | <b>\$125,000</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$640,000</b> |



Service: 1.235 SGI Small Craft Harbour Facilities

**Project Number** 19-02 **Capital Project Title** Retreat Cove **Capital Project Description** Upgrades to the Retreat Cove Dock Facility to maintain level of service.

**Project Rationale** This project includes works to maintain the current level of service as recommended in the Moffatt & Nichol Summary Report for Southern Gulf Islands Harbour Commission (SGIHC) Facilities December 11, 2015 and Stantec's 2018 top-side inspection. Recommended works include repairs to the approach piles, and repairs to the floats.

**Project Number** 19-03 **Capital Project Title** Horton Bay **Capital Project Description** Decommission the Horton Bay dock after construction of the Anson Road facility.

**Project Rationale** This project is for decommissioning of the Horton Bay facility after construction of the Anson Road dock. Funds are required to carry out the required archeological investigation and retain a contractor to remove the infrastructure.

**Project Number** 21-02 **Capital Project Title** Inspections **Capital Project Description** Detailed inspections including underwater inspection.

**Project Rationale** Dock inspection, repair and maintenance is an iterative process that requires periodic review of the facilities and re-evaluation of proposed work plans and residual life estimates. This budget is for a "Top Side and Underwater " inspection and will be used to re-evaluate the 5 Year capital Program. Due to recent inspections and resulting works this project has been deferred until 2023.

**Project Number** 21-03 **Capital Project Title** ANNUAL PROVISIONAL: Dock Improvements **Capital Project Description** An annual provisional fund is required to address unplanned dock safety issues.

**Project Rationale** Funds are required for unplanned & minor repairs such as minor board replacement, painting, emergency repairs, and electrical repairs.

**Project Number** 22-02 **Capital Project Title** Swartz Bay Improvements & Dock Replacement **Capital Project Description** Dock improvements outlined from the 18-01 Inspection project with dock replacement happening in 2022.

**Project Rationale** This project includes works to maintain the current level of service as recommended in Stantec's 2018 inspection. Recommended works include approach decking, bull rail, and hand rail repair and replacements, float and gangway repairs. Funds are required for staff to retain a contractor to carry out the works. In 2020 it was noted that float B had rotting frame indicating requirement to replace the float.



**Reserve Schedule (Revised)**

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

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

**Reserve Cash Flow**

| Fund: 1054<br>Fund Centre: 101467 | Estimated      | Budget         |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                   | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance                 | 186,129        | 183,738        | 131,888        | 224,838        | 246,088        | 345,628        |
| Transfer from Ops Budget          | 193,409        | 123,150        | 142,950        | 146,250        | 149,540        | 152,830        |
| Transfer from Cap Fund            | -              | -              | -              | -              | -              | -              |
| Transfer to Cap Fund              | (195,800)      | (175,000)      | (50,000)       | (125,000)      | (50,000)       | -              |
| Interest Income                   | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>          | <b>183,738</b> | <b>131,888</b> | <b>224,838</b> | <b>246,088</b> | <b>345,628</b> | <b>498,458</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**SGI House Numbering**

**EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.314 SGI Building Numbering

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

Southern Gulf Islands

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

| 1.314 - SGI House Numbering                      | 2022           |                  | BUDGET REQUEST |              |          |                | FUTURE PROJECTIONS |                 |                 |                 |
|--|----------------|------------------|----------------|--------------|----------|----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | 2023 ONGOING | ONE-TIME | TOTAL          | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                |                  |                |              |          |                |                    |                 |                 |                 |
| Building Inspection                              | 8,948          | 8,948            | 9,220          | -            | -        | 9,220          | 9,400              | 9,590           | 9,780           | 9,980           |
| Allocations                                      | 467            | 467              | 474            | -            | -        | 474            | 484                | 493             | 503             | 513             |
| Other Operating Expenses                         | 70             | 70               | 70             | -            | -        | 70             | 70                 | 70              | 70              | 70              |
| <b>TOTAL COSTS</b>                               | <b>9,485</b>   | <b>9,485</b>     | <b>9,764</b>   | <b>-</b>     | <b>-</b> | <b>9,764</b>   | <b>9,954</b>       | <b>10,153</b>   | <b>10,353</b>   | <b>10,563</b>   |
| *Percentage Increase over prior year             |                |                  |                |              |          | 2.9%           | 1.9%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                |                  |                |              |          |                |                    |                 |                 |                 |
| Balance c/fwd from 2021 to 2022                  | (43)           | (43)             | -              | -            | -        | -              | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (97)           | (97)             | (100)          | -            | -        | (100)          | (100)              | (100)           | (100)           | (100)           |
| Interest Income                                  | (10)           | (10)             | (10)           | -            | -        | (10)           | (10)               | (10)            | (10)            | (10)            |
| <b>TOTAL REVENUE</b>                             | <b>(150)</b>   | <b>(150)</b>     | <b>(110)</b>   | <b>-</b>     | <b>-</b> | <b>(110)</b>   | <b>(110)</b>       | <b>(110)</b>    | <b>(110)</b>    | <b>(110)</b>    |
| <b>REQUISITION</b>                               | <b>(9,335)</b> | <b>(9,335)</b>   | <b>(9,654)</b> | <b>-</b>     | <b>-</b> | <b>(9,654)</b> | <b>(9,844)</b>     | <b>(10,043)</b> | <b>(10,243)</b> | <b>(10,453)</b> |
| *Percentage increase over prior year Requisition |                |                  |                |              |          | 3.4%           | 2.0%               | 2.0%            | 2.0%            | 2.1%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SGI Livestock Injury Compensation**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.341 SGI Livestock Injury Compensation

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

Southern Gulf Islands Electoral Area.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

| 1.341 - SGI Livestock Injury Compensation        | 2022           |                  | BUDGET REQUEST |          |          |                | FUTURE PROJECTIONS |                |                |                |
|--|----------------|------------------|----------------|----------|----------|----------------|--------------------|----------------|----------------|----------------|
|  | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | ONGOING  | ONE-TIME | TOTAL          | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                           |                |                  |                |          |          |                |                    |                |                |                |
| Allocations                                      | 150            | 150              | 158            | -        | -        | 158            | 161                | 164            | 167            | 170            |
| Compensation Claim Payments                      | 3,000          | 3,000            | 3,000          | -        | -        | 3,000          | 3,000              | 3,000          | 3,000          | 3,000          |
| <b>TOTAL COSTS</b>                               | <b>3,150</b>   | <b>3,150</b>     | <b>3,158</b>   | <b>-</b> | <b>-</b> | <b>3,158</b>   | <b>3,161</b>       | <b>3,164</b>   | <b>3,167</b>   | <b>3,170</b>   |
| *Percentage Increase over prior year             |                |                  |                |          |          | 0.3%           | 0.1%               | 0.1%           | 0.1%           | 0.1%           |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                |                  |                |          |          |                |                    |                |                |                |
| <b>REQUISITION</b>                               | <b>(3,150)</b> | <b>(3,150)</b>   | <b>(3,158)</b> | <b>-</b> | <b>-</b> | <b>(3,158)</b> | <b>(3,161)</b>     | <b>(3,164)</b> | <b>(3,167)</b> | <b>(3,170)</b> |
| *Percentage increase over prior year Requisition |                |                  |                |          |          | 0.3%           | 0.1%               | 0.1%           | 0.1%           | 0.1%           |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **South Galiano Fire Protection**

#### **EAC REVIEW**

SEPTEMBER 2022



**Service:** 1.352 South Galiano Fire

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$470,000 or \$1.157 / \$1,000 of actual assessments. To a maximum of \$815,211.

**FUNDING:**

Requisition

**Change in Budget 2022 to 2023**  
**Service: 1.352 South Galiano Fire**

**Total Expenditure**

**Comments**

**2022 Budget**

**472,448**

**Other Changes:**

Standard Overhead Allocation  
Honoraria Payment  
Insurance Costs  
Debt Servicing Cost  
Other

2,289  
3,820  
2,340  
75,084  
3,560

Increase in 2022 operating costs  
  
\$2.2M long term borrowing MFA for Firehall Project  
Expenses such as travel, insurance, supplies, etc.

Total Other Changes

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87,093

**2023 Budget**

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**559,541**

Summary of % Expense Increase

Increase debt expense 15.9%  
Balance of increase 2.5%  
*% expense increase from 2022:* **18.4%**

*% Requisition increase from 2022:* **3.0%**  
*% Parcel Tax increase from 2022 - fund Debt Servicing* **112.0%**

*Requisition funding is 74.5% of service revenue*  
*Parcel Tax funding is 25.3% of service revenue*

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**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

*There is an estimated favourable variance of \$10,992 mainly due to lower staff training/development, supplies, and vehicle costs. This variance will be transferred to the Equipment Replacement Fund, which has an expected year end balance of \$472,925 before this transfer.*

**1.352 - South Galiano Fire Protection**

|  | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Honorarium and Call Out Pay            | 191,150          | 194,000          | 194,970          | -        | -        | 194,970          | 198,870            | 202,850          | 206,910          | 211,050          |
| Travel - Vehicles                      | 29,600           | 18,000           | 30,430           | -        | -        | 30,430           | 31,000             | 31,580           | 32,170           | 32,780           |
| Insurance                              | 5,450            | 12,790           | 7,790            | -        | -        | 7,790            | 8,030              | 8,270            | 8,530            | 8,800            |
| Staff Development                      | 31,120           | 24,000           | 32,050           | -        | -        | 32,050           | 32,690             | 33,340           | 34,010           | 34,690           |
| Maintenance                            | 9,350            | 14,680           | 9,630            | -        | -        | 9,630            | 9,820              | 10,010           | 10,210           | 10,420           |
| Internal Allocations                   | 14,660           | 14,660           | 16,949           | -        | -        | 16,949           | 17,287             | 17,633           | 17,986           | 18,346           |
| Operating Supplies and Other           | 35,020           | 28,038           | 35,970           | -        | -        | 35,970           | 36,640             | 37,340           | 38,070           | 38,810           |
| <b>TOTAL OPERATING COSTS</b>           | <b>316,350</b>   | <b>306,168</b>   | <b>327,789</b>   | <b>-</b> | <b>-</b> | <b>327,789</b>   | <b>334,337</b>     | <b>341,023</b>   | <b>347,886</b>   | <b>354,896</b>   |
| *Percentage Increase over prior year   |                  |                  |                  |          |          | 3.6%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>CAPITAL / RESERVE</u>               |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Capital Equipment Purchases            | 5,810            | 5,000            | 5,980            | -        | -        | 5,980            | 6,100              | 6,220            | 6,340            | 6,470            |
| Transfer to Capital Reserve Fund       | -                | -                | -                | -        | -        | -                | 2,500              | 5,000            | 9,000            | 13,000           |
| Transfer to Equipment Replacement Fund | 83,600           | 94,592           | 84,000           | -        | -        | 84,000           | 86,000             | 88,000           | 88,500           | 89,000           |
| <b>TOTAL CAPITAL / RESERVE</b>         | <b>89,410</b>    | <b>99,592</b>    | <b>89,980</b>    | <b>-</b> | <b>-</b> | <b>89,980</b>    | <b>94,600</b>      | <b>99,220</b>    | <b>103,840</b>   | <b>108,470</b>   |
| <u>MFA DEBT</u>                        |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| MFA Debt Reserve Fund                  | 22,620           | 22,620           | 420              | -        | -        | 420              | 420                | 420              | 420              | 420              |
| Principal Payment                      | -                | -                | 65,432           | -        | -        | 65,432           | 65,432             | 65,432           | 65,432           | 65,432           |
| Interest Payment                       | 44,068           | 44,068           | 75,920           | -        | -        | 75,920           | 75,920             | 75,920           | 75,920           | 75,920           |
| <b>TOTAL MFA DEBT</b>                  | <b>66,688</b>    | <b>66,688</b>    | <b>141,772</b>   | <b>-</b> | <b>-</b> | <b>141,772</b>   | <b>141,772</b>     | <b>141,772</b>   | <b>141,772</b>   | <b>141,772</b>   |
| <b>TOTAL COSTS</b>                     | <b>472,448</b>   | <b>472,448</b>   | <b>559,541</b>   | <b>-</b> | <b>-</b> | <b>559,541</b>   | <b>570,709</b>     | <b>582,015</b>   | <b>593,498</b>   | <b>605,138</b>   |
| *Percentage Increase over prior year   |                  |                  |                  |          |          | 18.4%            | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>       |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Parcel Tax                             | (66,688)         | (66,688)         | (141,352)        | -        | -        | (141,352)        | (141,352)          | (141,352)        | (141,352)        | (141,352)        |
| Other Income                           | (700)            | (700)            | (1,120)          | -        | -        | (1,120)          | (1,120)            | (1,120)          | (1,120)          | (1,120)          |
| <b>TOTAL REVENUE</b>                   | <b>(67,388)</b>  | <b>(67,388)</b>  | <b>(142,472)</b> | <b>-</b> | <b>-</b> | <b>(142,472)</b> | <b>(142,472)</b>   | <b>(142,472)</b> | <b>(142,472)</b> | <b>(142,472)</b> |
| <b>REQUISITION</b>                     | <b>(405,060)</b> | <b>(405,060)</b> | <b>(417,069)</b> | <b>-</b> | <b>-</b> | <b>(417,069)</b> | <b>(428,237)</b>   | <b>(439,543)</b> | <b>(451,026)</b> | <b>(462,666)</b> |
| *Percentage increase over prior year   |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Requisition                            |                  |                  |                  |          |          | 3.0%             | 2.7%               | 2.6%             | 2.6%             | 2.6%             |
| Parcel Tax                             |                  |                  |                  |          |          | 112.0%           | 0.0%               | 0.0%             | 0.0%             | 0.0%             |
| <b>Combined</b>                        |                  |                  |                  |          |          | <b>18.4%</b>     | <b>2.0%</b>        | <b>2.0%</b>      | <b>2.0%</b>      | <b>2.0%</b>      |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                           |                                |             |             |             |             |             |              |
|--------------------|---------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.352</b>              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>South Galiano Fire</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |            |                 |                  |                 |                 |                |                  |  |
|-----------------------|---|------------|-----------------|------------------|-----------------|-----------------|----------------|------------------|--|
| Buildings             | B | \$0        | \$0             | \$0              | \$0             | \$0             | \$0            | \$0              |  |
| Equipment             | E | \$0        | \$12,800        | \$4,400          | \$4,500         | \$11,800        | \$6,500        | \$40,000         |  |
| Land                  | L | \$0        | \$0             | \$0              | \$0             | \$0             | \$0            | \$0              |  |
| Engineered Structures | S | \$0        | \$0             | \$0              | \$0             | \$0             | \$0            | \$0              |  |
| Vehicles              | V | \$0        | \$0             | \$585,000        | \$85,000        | \$85,000        | \$0            | \$755,000        |  |
|                       |   |            |                 |                  |                 |                 |                |                  |  |
|                       |   | <b>\$0</b> | <b>\$12,800</b> | <b>\$589,400</b> | <b>\$89,500</b> | <b>\$96,800</b> | <b>\$6,500</b> | <b>\$795,000</b> |  |
|                       |   |            |                 |                  |                 |                 |                |                  |  |

**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        | \$12,800        | \$589,400        | \$89,500        | \$96,800        | \$6,500        | \$795,000        |  |
| 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              |  |
|                                 |       |            |                 |                  |                 |                 |                |                  |  |
|                                 |       | <b>\$0</b> | <b>\$12,800</b> | <b>\$589,400</b> | <b>\$89,500</b> | <b>\$96,800</b> | <b>\$6,500</b> | <b>\$795,000</b> |  |
|                                 |       |            |                 |                  |                 |                 |                |                  |  |



**South Galiano Fire Protection**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |               |               |               |                |
|----------------------------|------------------|----------------|---------------|---------------|---------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>    |
| Equipment Replacement Fund | 483,917          | 555,117        | 51,717        | 50,217        | 41,917        | 124,417        |
| Capital Reserve Fund       | -                | -              | 2,500         | 7,500         | 16,500        | 29,500         |
| <b>Total</b>               | <b>483,917</b>   | <b>555,117</b> | <b>54,217</b> | <b>57,717</b> | <b>58,417</b> | <b>153,917</b> |

**Reserve Schedule**

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

ERF Group: SGALFIRE.ERF

**Reserve Cash Flow**

| Fund:                           | 1022   | Estimated      | Budget         |               |               |               |                |      |
|---------------------------------|--------|----------------|----------------|---------------|---------------|---------------|----------------|------|
|                                 |        |                | 2022           | 2023          | 2024          | 2025          | 2026           | 2027 |
| Fund Centre:                    | 101431 |                |                |               |               |               |                |      |
| <b>Beginning Balance</b>        |        | 467,825        | 483,917        | 555,117       | 51,717        | 50,217        | 41,917         |      |
| <b>Transfer from Ops Budget</b> |        | 94,592         | 84,000         | 86,000        | 88,000        | 88,500        | 89,000         |      |
| <b>Planned Purchase</b>         |        | (78,500)       | (12,800)       | (589,400)     | (89,500)      | (96,800)      | (6,500)        |      |
| <b>Interest Income</b>          |        | -              |                |               |               |               |                |      |
| <b>Ending Balance \$</b>        |        | <b>483,917</b> | <b>555,117</b> | <b>51,717</b> | <b>50,217</b> | <b>41,917</b> | <b>124,417</b> |      |

**Assumptions/Background:**

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

**Reserve Schedule**

**Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund (to be created)**

**TO BE CREATED**

**Reserve Cash Flow**

| Fund:                    | TBD | Budget   |          |              |              |               |               |
|--------------------------|-----|----------|----------|--------------|--------------|---------------|---------------|
|                          |     | 2022     | 2023     | 2024         | 2025         | 2026          | 2027          |
| Fund Centre:             | TBD |          |          |              |              |               |               |
| Beginning Balance        |     | -        | -        | -            | 2,500        | 7,500         | 16,500        |
| Transfer from Ops Budget |     | -        | -        | 2,500        | 5,000        | 9,000         | 13,000        |
| Planned Purchase         |     | -        | -        | -            | -            | -             | -             |
| Interest Income          |     | -        |          |              |              |               |               |
| <b>Ending Balance \$</b> |     | <b>-</b> | <b>-</b> | <b>2,500</b> | <b>7,500</b> | <b>16,500</b> | <b>29,500</b> |

**Assumptions/Background:**



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Pender Fire Protection**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.356 Pender Island Fire Protection & Emergency Response Service

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Bylaw No. 3994 states "Greater of \$918,000 or \$0.998 / \$1,000" to a maximum of \$1,767,385.

**FUNDING:**

Requisition

| 1.356 - Pender Fire Protection                   | 2022               |                    | BUDGET REQUEST     |              |          |                    | FUTURE PROJECTIONS |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------|----------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | BOARD BUDGET       | ESTIMATED ACTUAL   | CORE BUDGET        | 2023 ONGOING | ONE-TIME | TOTAL              | 2024               | 2025               | 2026               | 2027               |
| <u>OPERATING COSTS</u>                           |                    |                    |                    |              |          |                    |                    |                    |                    |                    |
| Travel - Vehicles                                | 12,440             | 12,440             | 12,810             | -            | -        | 12,810             | 13,070             | 13,330             | 13,600             | 13,870             |
| Insurance  | 8,660              | 8,660              | 9,720              | -            | -        | 9,720              | 10,200             | 10,710             | 11,240             | 11,800             |
| Payment - Fire Protection Society                | 817,368            | 817,368            | 841,890            | -            | -        | 841,890            | 858,730            | 875,900            | 893,420            | 911,290            |
| Internal Allocations                             | 42,560             | 42,560             | 44,856             | -            | -        | 44,856             | 45,753             | 46,668             | 47,601             | 48,553             |
| Operating - Other                                | 16,090             | 16,090             | 16,490             | -            | -        | 16,490             | 16,770             | 17,050             | 17,340             | 17,630             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>897,118</b>     | <b>897,118</b>     | <b>925,766</b>     | -            | -        | <b>925,766</b>     | <b>944,523</b>     | <b>963,658</b>     | <b>983,201</b>     | <b>1,003,143</b>   |
| *Percentage Increase over prior year             |                    |                    |                    |              |          | 3.2%               | 2.0%               | 2.0%               | 2.0%               | 2.0%               |
| <u>CAPITAL / RESERVE</u>                         |                    |                    |                    |              |          |                    |                    |                    |                    |                    |
| Transfer to Equipment Replacement Fund           | 78,253             | 78,253             | 79,022             | -            | -        | 79,022             | 81,286             | 83,032             | 84,729             | 86,449             |
| Transfer to Capital Reserve Fund                 | 78,253             | 78,253             | 79,022             | -            | -        | 79,022             | 81,286             | 83,032             | 84,729             | 86,449             |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>156,506</b>     | <b>156,506</b>     | <b>158,044</b>     | -            | -        | <b>158,044</b>     | <b>162,572</b>     | <b>166,064</b>     | <b>169,458</b>     | <b>172,898</b>     |
| Debt Costs                                       | 111,596            | 111,596            | 111,596            | -            | -        | 111,596            | 111,596            | 111,596            | 64,503             | -                  |
| <b>TOTAL COSTS</b>                               | <b>1,165,220</b>   | <b>1,165,220</b>   | <b>1,195,406</b>   | -            | -        | <b>1,195,406</b>   | <b>1,218,691</b>   | <b>1,241,318</b>   | <b>1,217,162</b>   | <b>1,176,041</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                    |                    |                    |              |          |                    |                    |                    |                    |                    |
| Transfer from Reserve Fund                       | (111,596)          | (111,596)          | (111,596)          | -            | -        | (111,596)          | (111,596)          | (111,596)          | (64,503)           | -                  |
| Grants in Lieu of Taxes                          | (9,488)            | (9,488)            | (9,770)            | -            | -        | (9,770)            | (9,970)            | (10,170)           | (10,370)           | (10,580)           |
| Other Income                                     | (1,530)            | (1,530)            | (1,540)            | -            | -        | (1,540)            | (1,550)            | (1,560)            | (1,570)            | (1,580)            |
| <b>TOTAL REVENUE</b>                             | <b>(122,614)</b>   | <b>(122,614)</b>   | <b>(122,906)</b>   | -            | -        | <b>(122,906)</b>   | <b>(123,116)</b>   | <b>(123,326)</b>   | <b>(76,443)</b>    | <b>(12,160)</b>    |
| <b>REQUISITION</b>                               | <b>(1,042,606)</b> | <b>(1,042,606)</b> | <b>(1,072,500)</b> | -            | -        | <b>(1,072,500)</b> | <b>(1,095,575)</b> | <b>(1,117,992)</b> | <b>(1,140,719)</b> | <b>(1,163,881)</b> |
| *Percentage increase over prior year Requisition |                    |                    |                    |              |          | 2.9%               | 2.2%               | 2.0%               | 2.0%               | 2.0%               |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                           |                                |             |             |             |             |             |              |
|--------------------|---------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.356</b>              | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Pender Island Fire</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                 |                  |                 |                  |                 |                 |                  |
|-----------------------|---|-----------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| Buildings             | B | \$15,000        | \$15,000         | \$0             | \$0              | \$0             | \$0             | \$15,000         |
| Equipment             | E | \$0             | \$15,000         | \$28,000        | \$105,000        | \$18,000        | \$23,000        | \$189,000        |
| Land                  | L | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Engineered Structures | S | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Vehicles              | V | \$0             | \$215,000        | \$0             | \$0              | \$0             | \$0             | \$215,000        |
|                       |   | <b>\$15,000</b> | <b>\$245,000</b> | <b>\$28,000</b> | <b>\$105,000</b> | <b>\$18,000</b> | <b>\$23,000</b> | <b>\$419,000</b> |
|                       |   | <b>\$15,000</b> | <b>\$245,000</b> | <b>\$28,000</b> | <b>\$105,000</b> | <b>\$18,000</b> | <b>\$23,000</b> | <b>\$419,000</b> |

**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             | \$230,000        | \$28,000        | \$105,000        | \$18,000        | \$23,000        | \$404,000        |
| 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   | \$15,000        | \$15,000         | \$0             | \$0              | \$0             | \$0             | \$15,000         |
|                                 |       | <b>\$15,000</b> | <b>\$245,000</b> | <b>\$28,000</b> | <b>\$105,000</b> | <b>\$18,000</b> | <b>\$23,000</b> | <b>\$419,000</b> |
|                                 |       | <b>\$15,000</b> | <b>\$245,000</b> | <b>\$28,000</b> | <b>\$105,000</b> | <b>\$18,000</b> | <b>\$23,000</b> | <b>\$419,000</b> |



**Pender Fire Protection  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund       | 237,698          | 76,720         | 58,006         | 41,038         | 50,767         | 62,216         |
| Equipment Replacement Fund | 113,501          | 75,927         | 117,617        | 84,053         | 161,279        | 299,728        |
| <b>Total</b>               | <b>351,199</b>   | <b>152,647</b> | <b>175,623</b> | <b>125,091</b> | <b>212,046</b> | <b>361,944</b> |

**Reserve Schedule**

**Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund**

Bylaw 3313

**Reserve Cash Flow**

| Fund:                           | 1013   | Estimated      | Budget        |               |               |               |               |
|---------------------------------|--------|----------------|---------------|---------------|---------------|---------------|---------------|
|                                 |        | 2022           | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:                    | 101357 |                |               |               |               |               |               |
| <b>Beginning Balance</b>        |        | 349,445        | 237,698       | 76,720        | 58,006        | 41,038        | 50,767        |
| <b>Transfer from Ops Budget</b> |        | 78,253         | 79,022        | 81,286        | 83,032        | 84,729        | 86,449        |
| <b>Transfer from Cap Fund</b>   |        | -              | -             | -             | -             | -             | -             |
| <b>Transfer to Cap Fund</b>     |        | (40,000)       | (15,000)      | -             | -             | -             | -             |
| <b>Transfer to ERF</b>          |        | (150,000)      | (225,000)     | (100,000)     | (100,000)     | (75,000)      | (75,000)      |
| <b>Interest Income</b>          |        | -              |               |               |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>237,698</b> | <b>76,720</b> | <b>58,006</b> | <b>41,038</b> | <b>50,767</b> | <b>62,216</b> |

**Assumptions/Background:**

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

## Reserve Schedule

### Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:                       | 1022<br>101433 | Estimated      | Budget        |                |               |                |                |
|---|----------------|----------------|---------------|----------------|---------------|----------------|----------------|
|   |                | 2022           | 2023          | 2024           | 2025          | 2026           | 2027           |
| <b>Beginning Balance</b>                    |                | 425,844        | 113,501       | 75,927         | 117,617       | 84,053         | 161,279        |
| <b>Expenditures (Based on Capital Plan)</b> |                | (429,000)      | (230,000)     | (28,000)       | (105,000)     | (18,000)       | (23,000)       |
| <b>Transfer from Ops Budget</b>             |                | 78,253         | 79,022        | 81,286         | 83,032        | 84,729         | 86,449         |
| <b>Transfer from Capital Reserve Fund</b>   |                | 150,000        | 225,000       | 100,000        | 100,000       | 75,000         | 75,000         |
| <b>Transfer to OPEX to pay ST Loan</b>      |                | (111,596)      | (111,596)     | (111,596)      | (111,596)     | (64,503)       | -              |
| <b>Interest Income</b>                      |                | -              |               |                |               |                |                |
| <b>Ending Balance \$</b>                    |                | <b>113,501</b> | <b>75,927</b> | <b>117,617</b> | <b>84,053</b> | <b>161,279</b> | <b>299,728</b> |

### Assumptions/Background:



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **North Galiano Fire Protection**

#### **EAC REVIEW**

SEPTEMBER 2022

Service: 1.359 North Galiano Fire

Committee: Electoral Areas

**DEFINITION:**

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

**MAXIMUM LEVY:**

Greater of \$267,000 or \$1.60 / \$1,000 to a maximum of \$517,511.

**COMMISSION:**

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

**MAXIMUM CAPITAL DEBT:**

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

**FUNDING:**

Requisition and parcel tax.

**1.359 - North Galiano Fire Protection**

|  | 2022             |                  | BUDGET REQUEST   |         |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|---------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ACTUAL           | CORE BUDGET      | ONGOING | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |         |          |                  |                    |                  |                  |                  |
| Honoraria  | 75,070           | 72,210           | 76,580           | -       | -        | 76,580           | 78,110             | 79,670           | 81,260           | 82,880           |
| Travel - Vehicles                                | 18,280           | 15,720           | 18,830           | -       | -        | 18,830           | 19,200             | 19,580           | 19,980           | 20,380           |
| Insurance  | 6,170            | 6,170            | 6,500            | -       | -        | 6,500            | 6,720              | 6,950            | 7,190            | 7,440            |
| Maintenance                                      | 4,380            | 4,380            | 4,510            | -       | -        | 4,510            | 4,600              | 4,690            | 4,780            | 4,870            |
| Staff Training & Development                     | 12,440           | 12,440           | 12,810           | -       | -        | 12,810           | 13,070             | 13,330           | 13,600           | 13,870           |
| Internal Allocations                             | 7,503            | 7,503            | 8,022            | -       | -        | 8,022            | 8,183              | 8,346            | 8,513            | 8,683            |
| Operating - Supplies                             | 19,830           | 16,790           | 13,710           | -       | -        | 13,710           | 13,980             | 14,260           | 14,550           | 14,840           |
| Operating - Other                                | 16,630           | 14,810           | 17,000           | -       | -        | 17,000           | 17,310             | 17,630           | 17,960           | 18,290           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>160,303</b>   | <b>150,023</b>   | <b>157,962</b>   | -       | -        | <b>157,962</b>   | <b>161,173</b>     | <b>164,456</b>   | <b>167,833</b>   | <b>171,253</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |         |          | -1.5%            | 2.0%               | 2.0%             | 2.1%             | 2.0%             |
| <u>DEBT / CAPITAL / RESERVES</u>                 |                  |                  |                  |         |          |                  |                    |                  |                  |                  |
| Capital Equipment Purchases                      | 6,400            | -                | 5,000            | -       | -        | 5,000            | 5,000              | 5,000            | 5,000            | 5,000            |
| Transfer to Capital Reserve Fund                 | 5,000            | 5,000            | 3,000            | -       | -        | 3,000            | 3,000              | 3,000            | 3,000            | 3,000            |
| Transfer to Equipment Replacement Fund           | -                | -                | 5,000            | -       | -        | 5,000            | 5,000              | 5,000            | 5,000            | 5,000            |
| Debt Principal                                   | 28,467           | 28,467           | 28,467           | -       | -        | 28,467           | 28,467             | 28,467           | 28,467           | 28,467           |
| Debt Interest                                    | 20,545           | 20,545           | 20,545           | -       | -        | 20,545           | 20,545             | 20,545           | 20,545           | 20,545           |
| <b>TOTAL DEBT / RESERVES</b>                     | <b>60,412</b>    | <b>54,012</b>    | <b>62,012</b>    | -       | -        | <b>62,012</b>    | <b>62,012</b>      | <b>62,012</b>    | <b>62,012</b>    | <b>62,012</b>    |
| <b>TOTAL COSTS</b>                               | <b>220,715</b>   | <b>204,035</b>   | <b>219,974</b>   | -       | -        | <b>219,974</b>   | <b>223,185</b>     | <b>226,468</b>   | <b>229,845</b>   | <b>233,265</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |         |          |                  |                    |                  |                  |                  |
| Estimated Balance c/fwd from 2022 to 2023        | -                | 16,680           | (16,680)         | -       | -        | (16,680)         | -                  | -                | -                | -                |
| Balance c/fwd from 2021 to 2022                  | (22,486)         | (22,486)         | -                | -       | -        | -                | -                  | -                | -                | -                |
| Parcel Tax                                       | (24,440)         | (24,440)         | (24,440)         | -       | -        | (24,440)         | (24,440)           | (24,440)         | (24,440)         | (24,440)         |
| Grants in lieu of Taxes                          | (507)            | (507)            | (520)            | -       | -        | (520)            | (530)              | (540)            | (550)            | (560)            |
| Other Income                                     | (400)            | (400)            | (400)            | -       | -        | (400)            | (400)              | (400)            | (400)            | (400)            |
| <b>TOTAL REVENUE</b>                             | <b>(47,833)</b>  | <b>(31,153)</b>  | <b>(42,040)</b>  | -       | -        | <b>(42,040)</b>  | <b>(25,370)</b>    | <b>(25,380)</b>  | <b>(25,390)</b>  | <b>(25,400)</b>  |
| <b>REQUISITION</b>                               | <b>(172,882)</b> | <b>(172,882)</b> | <b>(177,934)</b> | -       | -        | <b>(177,934)</b> | <b>(197,815)</b>   | <b>(201,088)</b> | <b>(204,455)</b> | <b>(207,865)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |         |          | 2.9%             | 11.2%              | 1.7%             | 1.7%             | 1.7%             |

North Galiano Fire Protection  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                            | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                            | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund       | 77,554           | 80,554         | 83,554         | 86,554         | 89,554         | 92,554         |
| Equipment Replacement Fund | 181,409          | 186,409        | 191,409        | 196,409        | 201,409        | 206,409        |
| <b>Total</b>               | <b>258,963</b>   | <b>266,963</b> | <b>274,963</b> | <b>282,963</b> | <b>290,963</b> | <b>298,963</b> |

## Reserve Schedule

### Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3944

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

## Reserve Cash Flow

| Fund:                    | 1085   | Estimated     | Budget        |               |               |               |               |
|--------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |        | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Fund Centre:             | 102137 |               |               |               |               |               |               |
| Beginning Balance        |        | 72,554        | 77,554        | 80,554        | 83,554        | 86,554        | 89,554        |
| Transfer from Ops Budget |        | 5,000         | 3,000         | 3,000         | 3,000         | 3,000         | 3,000         |
| Transfer to Cap Fund     |        | -             | -             | -             | -             | -             | -             |
| Interest Income          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |        | <b>77,554</b> | <b>80,554</b> | <b>83,554</b> | <b>86,554</b> | <b>89,554</b> | <b>92,554</b> |

### **Assumptions/Background:**

Gradual increase in fund as per long term plan

**Reserve Schedule**

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

ERF Group: NGALFIRE.ERF

**Reserve Cash Flow**

| Fund:                    | 1022   | Actual         | Budget         |                |                |                |                |
|--------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:             | 101435 |                |                |                |                |                |                |
| Beginning Balance        |        | 181,409        | 181,409        | 186,409        | 191,409        | 196,409        | 201,409        |
| Transfer from Ops Budget |        | -              | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| Planned Purchase         |        | -              | -              | -              | -              | -              | -              |
| Interest Income          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |        | <b>181,409</b> | <b>186,409</b> | <b>191,409</b> | <b>196,409</b> | <b>201,409</b> | <b>206,409</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Saturna Fire Protection**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.363 Saturna Fire Protection**

**Committee: Electoral Areas**

**DEFINITION:**

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999).

**MAXIMUM LEVY:**

Greater of \$73,500 or \$0.85 / \$1,000 to a maximum of \$311,463.

**FUNDING:**

Requisition



| 1.363 - Saturna Fire Protection                  | 2022             |                  | BUDGET REQUEST   |              |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|--------------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Payment - Fire Protection Society                | 184,740          | 178,236          | 189,208          | -            | -        | 189,208          | 192,990            | 196,850          | 200,790          | 204,810          |
| Operating - Other                                | 3,365            | 9,869            | 4,792            | -            | -        | 4,792            | 4,917              | 5,044            | 5,182            | 5,322            |
| <b>TOTAL COSTS</b>                               | <b>188,105</b>   | <b>188,105</b>   | <b>194,000</b>   | <b>-</b>     | <b>-</b> | <b>194,000</b>   | <b>197,907</b>     | <b>201,894</b>   | <b>205,972</b>   | <b>210,132</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |              |          | 3.1%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Balance c/fwd from 2021 to 2022                  | 260              | 260              | -                | -            | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (10,509)         | (10,509)         | (10,820)         | -            | -        | (10,820)         | (11,040)           | (11,260)         | (11,490)         | (11,720)         |
| Interest Income                                  | (60)             | (60)             | (50)             | -            | -        | (50)             | (50)               | (50)             | (50)             | (50)             |
| <b>TOTAL REVENUE</b>                             | <b>(10,309)</b>  | <b>(10,309)</b>  | <b>(10,870)</b>  | <b>-</b>     | <b>-</b> | <b>(10,870)</b>  | <b>(11,090)</b>    | <b>(11,310)</b>  | <b>(11,540)</b>  | <b>(11,770)</b>  |
| <b>REQUISITION</b>                               | <b>(177,796)</b> | <b>(177,796)</b> | <b>(183,130)</b> | <b>-</b>     | <b>-</b> | <b>(183,130)</b> | <b>(186,817)</b>   | <b>(190,584)</b> | <b>(194,432)</b> | <b>(198,362)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |              |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Electoral Area Fire Services**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.369 Electoral Area Fire Services

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

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

**CAPITAL DEBT:**

N/A

**COMMISSION:**

N/A

**MAXIMUM LEVY:**

Supplementary LP's dated July 7, 1983 provide a maximum levy of \$0.246 per \$1,000.

**FUNDING:**

Requisition

**1.369 - Electoral Area Fire Services**

|  | 2022             |                  | BUDGET REQUEST   |          |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING  | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Fire Services Compliance and Coordination        | 76,310           | 68,679           | -                | -        | 77,840          | 77,840           | -                  | -                | -                | -                |
| Contract for Service                             | 115,640          | 113,000          | 26,500           | -        | -               | 26,500           | 27,030             | 27,570           | 28,120           | 28,680           |
| Staff Training & Development                     | 5,210            | 4,689            | 5,370            | -        | -               | 5,370            | 5,477              | 5,590            | 5,700            | 5,810            |
| Software Licenses                                | 11,840           | 10,656           | 2,000            | -        | -               | 2,000            | 2,040              | 2,080            | 2,120            | 2,160            |
| Allocations                                      | 85,773           | 85,773           | 90,126           | -        | -               | 90,126           | 92,725             | 95,408           | 98,165           | 100,566          |
| Contingency                                      | 2,070            | -                | 2,000            | -        | -               | 2,000            | 1,304              | 560              | -                | -                |
| Operating - Other                                | 2,080            | 1,975            | 2,130            | -        | -               | 2,130            | 2,160              | 2,190            | 2,220            | 2,250            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>298,923</b>   | <b>284,772</b>   | <b>128,126</b>   | <b>-</b> | <b>77,840</b>   | <b>205,966</b>   | <b>130,736</b>     | <b>133,398</b>   | <b>136,325</b>   | <b>139,466</b>   |
| *Percentage Increase over prior year             |                  |                  | -57.1%           |          |                 | -31.1%           | -36.5%             | 2.0%             | 2.2%             | 2.3%             |
| <u>CAPITAL / RESERVE</u>                         |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Equipment Purchases                              | 3,760            | -                | 2,500            | -        | -               | 2,500            | 2,500              | 2,500            | 2,289            | 1,918            |
| Transfer to Operating Reserve Fund               | -                | 17,911           | -                | -        | -               | -                | 14,197             | 11,535           | 8,819            | 6,049            |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>3,760</b>     | <b>17,911</b>    | <b>2,500</b>     | <b>-</b> | <b>-</b>        | <b>2,500</b>     | <b>16,697</b>      | <b>14,035</b>    | <b>11,108</b>    | <b>7,967</b>     |
| <b>TOTAL COSTS</b>                               | <b>302,683</b>   | <b>302,683</b>   | <b>130,626</b>   | <b>-</b> | <b>77,840</b>   | <b>208,466</b>   | <b>147,433</b>     | <b>147,433</b>   | <b>147,433</b>   | <b>147,433</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund             | (155,270)        | (155,270)        | -                | -        | (61,033)        | (61,033)         | -                  | -                | -                | -                |
| Interest Income                                  | (100)            | (100)            | (120)            | -        | -               | (120)            | (120)              | (120)            | (120)            | (120)            |
| <b>TOTAL REVENUE</b>                             | <b>(155,370)</b> | <b>(155,370)</b> | <b>(120)</b>     | <b>-</b> | <b>(61,033)</b> | <b>(61,153)</b>  | <b>(120)</b>       | <b>(120)</b>     | <b>(120)</b>     | <b>(120)</b>     |
| <b>REQUISITION</b>                               | <b>(147,313)</b> | <b>(147,313)</b> | <b>(130,506)</b> | <b>-</b> | <b>(16,807)</b> | <b>(147,313)</b> | <b>(147,313)</b>   | <b>(147,313)</b> | <b>(147,313)</b> | <b>(147,313)</b> |
| *Percentage increase over prior year Requisition |                  |                  | -11.4%           |          |                 | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |

**Reserve Schedule**

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

For Consulting, FDM Upgrades, Training

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1500<br>105404 | Estimated      | Budget         |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                 |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>        |                | 336,571        | 199,212        | 138,179        | 152,376        | 163,911        | 172,730        |
| <b>Transfer from Ops Budget</b> |                | 17,911         | -              | 14,197         | 11,535         | 8,819          | 6,049          |
| <b>Transfer to Ops Budget</b>   |                | (155,270)      | (61,033)       | -              | -              | -              | -              |
| <b>Planned Expenditures</b>     |                | -              | -              | -              | -              | -              | -              |
| <b>Interest Income</b>          |                | -              | -              | -              | -              | -              | -              |
| <b>Ending Balance \$</b>        |                | <b>199,212</b> | <b>138,179</b> | <b>152,376</b> | <b>163,911</b> | <b>172,730</b> | <b>178,779</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Emergency Program (SGI)**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.373 SGI Emergency Program**

**Committee: Electoral Areas**

**DEFINITION:**

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

Establishment Bylaw No. 2656 (November, 1998).

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

**SERVICE DESCRIPTION:**

Governed by Bylaw #3445, this service provides planning and management of an emergency response plan for the Southern Gulf Islands Electoral Area. The service was started in 1998 in response to the *Provincial Emergency Program Act*. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

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

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

**PARTICIPATION:**

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

**FUNDING:**

Requisition

| 1.373 - Emergency Program (SGI)                     | 2022             |                     | BUDGET REQUEST   |         |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|---|------------------|---------------------|------------------|---------|----------|------------------|--------------------|------------------|------------------|------------------|
|   | BOARD<br>BUDGET  | ESTIMATED<br>ACTUAL | 2023             |         |          | TOTAL            | 2024               | 2025             | 2026             | 2027             |
|   |                  |                     | CORE<br>BUDGET   | ONGOING | ONE-TIME |                  |                    |                  |                  |                  |
| <u>OPERATING COSTS</u>                              |                  |                     |                  |         |          |                  |                    |                  |                  |                  |
| Travel Expense                                      | 11,610           | 6,150               | 8,965            | -       | -        | 8,965            | 9,140              | 9,320            | 9,500            | 9,680            |
| Contract for Services                               | 65,990           | 65,990              | 65,890           | -       | -        | 65,890           | 65,990             | 66,090           | 66,190           | 66,300           |
| Staff Training & Development                        | 6,320            | 5,580               | 6,260            | -       | -        | 6,260            | 6,390              | 6,520            | 6,650            | 6,780            |
| Educational Material                                | 16,320           | 9,000               | -                | -       | -        | -                | -                  | -                | -                | -                |
| Payments to 3rd Parties                             | 10,160           | 3,000               | 31,130           | -       | -        | 31,130           | 31,760             | 32,400           | 33,050           | 33,710           |
| Supplies  | 19,870           | 16,400              | 20,430           | -       | -        | 20,430           | 20,850             | 21,270           | 21,690           | 22,130           |
| Allocations   | 12,856           | 12,856              | 11,812           | -       | -        | 11,812           | 12,049             | 12,290           | 12,535           | 12,786           |
| Property Taxes                                      | 770              | 770                 | 790              | -       | -        | 790              | 810                | 830              | 850              | 870              |
| Other Operating Expenses                            | 92,352           | 83,906              | 92,701           | -       | -        | 92,701           | 94,576             | 96,550           | 98,538           | 100,559          |
| <b>TOTAL OPERATING COSTS</b>                        | <b>236,248</b>   | <b>203,652</b>      | <b>237,978</b>   | -       | -        | <b>237,978</b>   | <b>241,565</b>     | <b>245,270</b>   | <b>249,003</b>   | <b>252,815</b>   |
| *Percentage Increase over prior year                |                  |                     |                  |         |          | 0.7%             | 1.5%               | 1.5%             | 1.5%             | 1.5%             |
| <u>CAPITAL / RESERVES</u>                           |                  |                     |                  |         |          |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund                    | 8,800            | 8,800               | 5,000            | -       | -        | 5,000            | 5,000              | -                | -                | -                |
| Transfer to Operating Reserve Fund                  | 5,000            | 37,596              | 7,150            | -       | -        | 7,150            | 3,613              | 4,958            | 1,285            | -                |
| <b>TOTAL CAPITAL / RESERVES</b>                     | <b>13,800</b>    | <b>46,396</b>       | <b>12,150</b>    | -       | -        | <b>12,150</b>    | <b>8,613</b>       | <b>4,958</b>     | <b>1,285</b>     | -                |
| <b>TOTAL COSTS</b>                                  | <b>250,048</b>   | <b>250,048</b>      | <b>250,128</b>   | -       | -        | <b>250,128</b>   | <b>250,178</b>     | <b>250,228</b>   | <b>250,288</b>   | <b>252,815</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                  |                     |                  |         |          |                  |                    |                  |                  |                  |
| Grants in Lieu of Taxes                             | (2,570)          | (2,570)             | (2,650)          | -       | -        | (2,650)          | (2,700)            | (2,750)          | (2,810)          | (2,870)          |
| Revenue - Other                                     | (100)            | (100)               | (100)            | -       | -        | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                                | <b>(2,670)</b>   | <b>(2,670)</b>      | <b>(2,750)</b>   | -       | -        | <b>(2,750)</b>   | <b>(2,800)</b>     | <b>(2,850)</b>   | <b>(2,910)</b>   | <b>(2,970)</b>   |
| <b>REQUISITION</b>                                  | <b>(247,378)</b> | <b>(247,378)</b>    | <b>(247,378)</b> | -       | -        | <b>(247,378)</b> | <b>(247,378)</b>   | <b>(247,378)</b> | <b>(247,378)</b> | <b>(249,845)</b> |
| *Percentage increase over prior year<br>Requisition |                  |                     |                  |         |          | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 1.0%             |







Emergency Program (SGI)  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund   | 258,625          | 203,625        | 208,625        | 208,625        | 208,625        | 208,625        |
| Operating Reserve Fund | 212,819          | 219,969        | 223,582        | 228,540        | 229,825        | 229,825        |
| <b>Total</b>           | <b>471,444</b>   | <b>423,594</b> | <b>432,207</b> | <b>437,165</b> | <b>438,450</b> | <b>438,450</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                             | 1063   | Estimated      | Budget         |                |                |                |                |
|-----------------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                   |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:                      | 101723 |                |                |                |                |                |                |
| <b>Beginning Balance</b>          |        | 261,825        | 258,625        | 203,625        | 208,625        | 208,625        | 208,625        |
| <b>Transfer from Ops Budget</b>   |        | 8,800          | 5,000          | 5,000          | -              | -              | -              |
| <b>Transfer from Capital Fund</b> |        | -              |                |                |                |                |                |
| <b>Planned Expenditures</b>       |        | (12,000)       | (60,000)       | -              | -              | -              | -              |
| <b>Interest Income</b>            |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>          |        | <b>258,625</b> | <b>203,625</b> | <b>208,625</b> | <b>208,625</b> | <b>208,625</b> | <b>208,625</b> |

**Assumptions/Backgrounds:**

Require sufficient funding to meet long range capital plan

**Reserve Schedule**

**Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund**

**Reserve Cash Flow**

| Fund: 1500<br>Fund Centre: 105401 | Estimated      | Budget         |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                   | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance                 | 175,223        | 212,819        | 219,969        | 223,582        | 228,540        | 229,825        |
| Transfer from Ops Budget          | 37,596         | 7,150          | 3,613          | 4,958          | 1,285          | -              |
| Transfer to Ops Budget            | -              | -              | -              | -              | -              | -              |
| Interest Income                   | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>          | <b>212,819</b> | <b>219,969</b> | <b>223,582</b> | <b>228,540</b> | <b>229,825</b> | <b>229,825</b> |

**Assumptions/Backgrounds:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Saturna Island Comm. Parks**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.465 Saturna Island Community Parks**

**Committee: Saturna Island Parks & Recreation**

**DEFINITION:**

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Saturna Island (Bylaw No. 2080, December 16, 1992).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

[\\$0.15 / \\$1,000](#) on actual assessed value of land and improvements. To a maximum of [\\$54,916](#). (Bylaw 4088 - Amends 2080 - March, 2016)

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.465 - Saturna Island Comm. Parks               | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Contract for Services                            | 1,560           | 1,560            | 1,610           | -        | -        | 1,610           | 1,640              | 1,670           | 1,700           | 1,730           |
| Supplies   | 400             | 400              | 420             | -        | -        | 420             | 420                | 420             | 420             | 420             |
| Repairs & Maintenance                            | 9,850           | 9,850            | 10,150          | -        | -        | 10,150          | 10,350             | 10,560          | 10,770          | 10,980          |
| Allocations                                      | 929             | 929              | 945             | -        | -        | 945             | 964                | 983             | 1,003           | 1,023           |
| Contingency                                      | 3,000           | 3,000            | 3,090           | -        | -        | 3,090           | 3,150              | 3,210           | 3,270           | 3,340           |
| Other Operating Expenses                         | 3,160           | 3,160            | 3,230           | -        | -        | 3,230           | 3,300              | 3,370           | 3,440           | 3,510           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>18,899</b>   | <b>18,899</b>    | <b>19,445</b>   | <b>-</b> | <b>-</b> | <b>19,445</b>   | <b>19,824</b>      | <b>20,213</b>   | <b>20,603</b>   | <b>21,003</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 2.9%            | 1.9%               | 2.0%            | 1.9%            | 1.9%            |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Transfer to Capital Reserve Fund                 | 6,000           | 6,000            | 6,000           | -        | -        | 6,000           | 6,000              | 6,000           | 6,000           | 6,000           |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>6,000</b>    | <b>6,000</b>     | <b>6,000</b>    | <b>-</b> | <b>-</b> | <b>6,000</b>    | <b>6,000</b>       | <b>6,000</b>    | <b>6,000</b>    | <b>6,000</b>    |
| <b>TOTAL COSTS</b>                               | <b>24,899</b>   | <b>24,899</b>    | <b>25,445</b>   | <b>-</b> | <b>-</b> | <b>25,445</b>   | <b>25,824</b>      | <b>26,213</b>   | <b>26,603</b>   | <b>27,003</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                          | (1,526)         | (1,526)          | (1,570)         | -        | -        | (1,570)         | (1,600)            | (1,630)         | (1,660)         | (1,690)         |
| Revenue - Other                                  | (50)            | (50)             | (50)            | -        | -        | (50)            | (50)               | (50)            | (50)            | (50)            |
| <b>TOTAL REVENUE</b>                             | <b>(1,576)</b>  | <b>(1,576)</b>   | <b>(1,620)</b>  | <b>-</b> | <b>-</b> | <b>(1,620)</b>  | <b>(1,650)</b>     | <b>(1,680)</b>  | <b>(1,710)</b>  | <b>(1,740)</b>  |
| <b>REQUISITION</b>                               | <b>(23,323)</b> | <b>(23,323)</b>  | <b>(23,825)</b> | <b>-</b> | <b>-</b> | <b>(23,825)</b> | <b>(24,174)</b>    | <b>(24,533)</b> | <b>(24,893)</b> | <b>(25,263)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 2.2%            | 1.5%               | 1.5%            | 1.5%            | 1.5%            |



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                       |                                |             |             |             |             |             |              |
|--------------------|---------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.465</b>                          | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Saturna Island Community Parks</b> |                                |             |             |             |             |             |              |

**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 | \$37,000        | \$50,000        | \$6,000        | \$6,000        | \$0        | \$0        | \$62,000        |
| Vehicles              | V | \$0             | \$0             | \$0            | \$0            | \$0        | \$0        | \$0             |
|                       |   | <b>\$37,000</b> | <b>\$50,000</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$62,000</b> |
|                       |   | <b>\$37,000</b> | <b>\$50,000</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$62,000</b> |

**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             | \$0            | \$0            | \$0        | \$0        | \$0             |
| Donations / Third Party Funding | Other | \$0             | \$0             | \$0            | \$0            | \$0        | \$0        | \$0             |
| Reserve Fund                    | Res   | \$37,000        | \$50,000        | \$6,000        | \$6,000        | \$0        | \$0        | \$62,000        |
|                                 |       | <b>\$37,000</b> | <b>\$50,000</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$62,000</b> |
|                                 |       | <b>\$37,000</b> | <b>\$50,000</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$62,000</b> |



Saturna Island Comm. Parks  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

|                      | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|----------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                      | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Capital Reserve Fund | 77,693           | 33,693        | 33,693        | 33,693        | 39,693        | 45,693        |
| Land Reserve Fund    | 3,244            | 3,244         | 3,244         | 3,244         | 3,244         | 3,244         |
| <b>Total</b>         | <b>80,937</b>    | <b>36,937</b> | <b>36,937</b> | <b>36,937</b> | <b>42,937</b> | <b>48,937</b> |

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:           | 1036<br>101380 | Estimated     | Budget        |               |               |               |               |
|---------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                 |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>        |                | 74,693        | 77,693        | 33,693        | 33,693        | 33,693        | 39,693        |
| <b>Transfer from Ops Budget</b> |                | 6,000         | 6,000         | 6,000         | 6,000         | 6,000         | 6,000         |
| <b>Transfer to Cap Fund</b>     |                | (3,000)       | (50,000)      | (6,000)       | (6,000)       | -             | -             |
| <b>Interest Income</b>          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>        |                | <b>77,693</b> | <b>33,693</b> | <b>33,693</b> | <b>33,693</b> | <b>39,693</b> | <b>45,693</b> |

### Assumptions/Background:

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:                    | 1018   | Estimated    | Budget       |              |              |              |              |
|--------------------------|--------|--------------|--------------|--------------|--------------|--------------|--------------|
|                          |        | 2022         | 2023         | 2024         | 2025         | 2026         | 2027         |
| Fund Centre:             | 101361 |              |              |              |              |              |              |
| Beginning Balance        |        | 3,244        | 3,244        | 3,244        | 3,244        | 3,244        | 3,244        |
| Transfer from Ops Budget |        | -            | -            | -            | -            | -            | -            |
| Interest Income          |        | -            |              |              |              |              |              |
| <b>Ending Balance \$</b> |        | <b>3,244</b> | <b>3,244</b> | <b>3,244</b> | <b>3,244</b> | <b>3,244</b> | <b>3,244</b> |

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Saturna Island Comm. Recreation**

**EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.468 Saturna Island Community Recreation

**Committee:** Saturna Island Parks & Recreation

**DEFINITION:**

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Saturna Island (Bylaw No. 1463, June 25, 1986).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$17,237 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$28,922.

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.468 - Saturna Island Comm. Recreation          | 2022            |                  | BUDGET REQUEST |              |          |                | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|----------------|--------------|----------|----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET    | 2023 ONGOING | ONE-TIME | TOTAL          | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                |              |          |                |                    |                 |                 |                 |
| Recreation Programs                              | 15,922          | 12,100           | 9,260          | -            | -        | 9,260          | 9,450              | 9,640           | 9,830           | 10,030          |
| Special Events                                   | 2,280           | 2,280            | 2,350          | -            | -        | 2,350          | 2,400              | 2,450           | 2,500           | 2,550           |
| Allocations                                      | 1,005           | 1,005            | 1,058          | -            | -        | 1,058          | 1,080              | 1,101           | 1,123           | 1,146           |
| Other Operating Expenses                         | 1,960           | 1,960            | 2,060          | -            | -        | 2,060          | 2,110              | 2,160           | 2,210           | 2,260           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>21,167</b>   | <b>17,345</b>    | <b>14,728</b>  | <b>-</b>     | <b>-</b> | <b>14,728</b>  | <b>15,040</b>      | <b>15,351</b>   | <b>15,663</b>   | <b>15,986</b>   |
| *Percentage Increase over prior year             |                 |                  |                |              |          | -30.4%         | 2.1%               | 2.1%            | 2.0%            | 2.1%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                |              |          |                |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 3,822            | (3,822)        | -            | -        | (3,822)        | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (10,390)        | (10,390)         | -              | -            | -        | -              | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (866)           | (866)            | (890)          | -            | -        | (890)          | (910)              | (930)           | (950)           | (970)           |
| Revenue - Other                                  | (20)            | (20)             | (20)           | -            | -        | (20)           | (20)               | (20)            | (20)            | (20)            |
| <b>TOTAL REVENUE</b>                             | <b>(11,276)</b> | <b>(7,454)</b>   | <b>(4,732)</b> | <b>-</b>     | <b>-</b> | <b>(4,732)</b> | <b>(930)</b>       | <b>(950)</b>    | <b>(970)</b>    | <b>(990)</b>    |
| <b>REQUISITION</b>                               | <b>(9,891)</b>  | <b>(9,891)</b>   | <b>(9,996)</b> | <b>-</b>     | <b>-</b> | <b>(9,996)</b> | <b>(14,110)</b>    | <b>(14,401)</b> | <b>(14,693)</b> | <b>(14,996)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                |              |          | 1.1%           | 41.2%              | 2.1%            | 2.0%            | 2.1%            |



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Mayne Island Community Parks**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.475 Mayne Island Community Parks

**Committee:** Mayne Island Parks & Recreation

**DEFINITION:**

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Mayne Island (Bylaw No. 1602, January 13, 1988).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

\$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$162,014.

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.475 - Mayne Island Community Parks             | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                  |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|------------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027             |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                  |
| Supplies   | 2,760           | 2,760            | 2,850           | -        | -        | 2,850           | 2,900              | 2,950           | 3,000           | 3,060            |
| Repairs, Maintenance, & Improvements             | 47,300          | 47,300           | 48,720          | -        | -        | 48,720          | 49,700             | 50,690          | 51,710          | 52,740           |
| Allocations                                      | 5,863           | 5,863            | 5,852           | -        | -        | 5,852           | 5,967              | 6,084           | 6,202           | 6,321            |
| First Nations Cultural Monitor Contingency       | 5,000           | 5,000            | 5,150           | -        | -        | 5,150           | 5,250              | 5,360           | 5,470           | 5,580            |
| Other Operating Expenses                         | 14,120          | 14,120           | 14,800          | -        | -        | 14,800          | 15,160             | 15,560          | 15,960          | 16,370           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>75,043</b>   | <b>75,043</b>    | <b>77,372</b>   | <b>-</b> | <b>-</b> | <b>77,372</b>   | <b>78,977</b>      | <b>80,644</b>   | <b>82,342</b>   | <b>84,071</b>    |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | 3.1%            | 2.1%               | 2.1%            | 2.1%            | 2.1%             |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |          |          |                 |                    |                 |                 |                  |
| Transfer to Capital Reserve Fund                 | 18,130          | 18,130           | 18,500          | -        | -        | 18,500          | 19,000             | 19,000          | 19,000          | 19,000           |
| <b>TOTAL COSTS</b>                               | <b>93,173</b>   | <b>93,173</b>    | <b>95,872</b>   | <b>-</b> | <b>-</b> | <b>95,872</b>   | <b>97,977</b>      | <b>99,644</b>   | <b>101,342</b>  | <b>103,071</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                  |
| Grants in Lieu of Taxes                          | (70)            | (70)             | (70)            | -        | -        | (70)            | (70)               | (70)            | (70)            | (70)             |
| Revenue - Other                                  | (2,700)         | (2,700)          | (2,790)         | -        | -        | (2,790)         | (2,840)            | (2,890)         | (2,940)         | (2,990)          |
| <b>TOTAL REVENUE</b>                             | <b>(2,770)</b>  | <b>(2,770)</b>   | <b>(2,860)</b>  | <b>-</b> | <b>-</b> | <b>(2,860)</b>  | <b>(2,910)</b>     | <b>(2,960)</b>  | <b>(3,010)</b>  | <b>(3,060)</b>   |
| <b>REQUISITION</b>                               | <b>(90,403)</b> | <b>(90,403)</b>  | <b>(93,012)</b> | <b>-</b> | <b>-</b> | <b>(93,012)</b> | <b>(95,067)</b>    | <b>(96,684)</b> | <b>(98,332)</b> | <b>(100,011)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 2.9%            | 2.2%               | 1.7%            | 1.7%            | 1.7%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                     |                                |             |             |             |             |             |              |
|--------------------|-------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.475</b>                        | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Mayne Island Community Parks</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                 |                 |                 |                 |            |            |                 |
|-----------------------|---|-----------------|-----------------|-----------------|-----------------|------------|------------|-----------------|
| Buildings             | B | \$14,000        | \$19,000        | \$0             | \$0             | \$0        | \$0        | \$19,000        |
| Equipment             | E | \$7,000         | \$7,000         | \$0             | \$0             | \$0        | \$0        | \$7,000         |
| Land                  | L | \$0             | \$0             | \$0             | \$0             | \$0        | \$0        | \$0             |
| Engineered Structures | S | \$0             | \$10,000        | \$10,000        | \$15,000        | \$0        | \$0        | \$35,000        |
| Vehicles              | V | \$0             | \$0             | \$0             | \$0             | \$0        | \$0        | \$0             |
|                       |   | <b>\$21,000</b> | <b>\$36,000</b> | <b>\$10,000</b> | <b>\$15,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$61,000</b> |
|                       |   | <b>\$21,000</b> | <b>\$36,000</b> | <b>\$10,000</b> | <b>\$15,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$61,000</b> |

**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             | \$0             | \$0             | \$0        | \$0        | \$0             |
| Donations / Third Party Funding | Other | \$0             | \$0             | \$0             | \$0             | \$0        | \$0        | \$0             |
| Reserve Fund                    | Res   | \$21,000        | \$36,000        | \$10,000        | \$15,000        | \$0        | \$0        | \$61,000        |
|                                 |       | <b>\$21,000</b> | <b>\$36,000</b> | <b>\$10,000</b> | <b>\$15,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$61,000</b> |
|                                 |       | <b>\$21,000</b> | <b>\$36,000</b> | <b>\$10,000</b> | <b>\$15,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$61,000</b> |



**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:                           | 1061   | Estimated      | Budget         |                |                |                |                |
|---------------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                 |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:                    | 101611 |                |                |                |                |                |                |
| <b>Beginning Balance</b>        |        | 110,463        | 128,593        | 111,093        | 120,093        | 124,093        | 143,093        |
| <b>Transfer from Ops Budget</b> |        | 18,130         | 18,500         | 19,000         | 19,000         | 19,000         | 19,000         |
| <b>Transfer from Cap Fund</b>   |        | -              |                |                |                |                |                |
| <b>Transfer to Cap Fund</b>     |        | -              | (36,000)       | (10,000)       | (15,000)       | -              | -              |
| <b>Interest Income</b>          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>        |        | <b>128,593</b> | <b>111,093</b> | <b>120,093</b> | <b>124,093</b> | <b>143,093</b> | <b>162,093</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Mayne Island Community Parks-Donations**

**EAC REVIEW**

SEPTEMBER 2022

| 1.476 - Mayne Island Community Parks<br>Donations   | 2022            |                     | BUDGET REQUEST  |                 |          |                 | FUTURE PROJECTIONS |                |                |                |
|---|-----------------|---------------------|-----------------|-----------------|----------|-----------------|--------------------|----------------|----------------|----------------|
|   | BOARD<br>BUDGET | ESTIMATED<br>ACTUAL | CORE<br>BUDGET  | 2023<br>ONGOING | ONE-TIME | TOTAL           | 2024               | 2025           | 2026           | 2027           |
| <u>OPERATING COSTS</u>                              |                 |                     |                 |                 |          |                 |                    |                |                |                |
| Japanese Garden                                     | 22,141          | 11,266              | 18,390          | -               | -        | 18,390          | 6,400              | 6,530          | 6,660          | 6,790          |
| Dinner Bay  | 410             | 410                 | 420             | -               | -        | 420             | 430                | 440            | 450            | 460            |
| Putting Green                                       | 150             | 150                 | 150             | -               | -        | 150             | 150                | 150            | 150            | 150            |
| <b>TOTAL COSTS</b>                                  | <b>22,701</b>   | <b>11,826</b>       | <b>18,960</b>   | <b>-</b>        | <b>-</b> | <b>18,960</b>   | <b>6,980</b>       | <b>7,120</b>   | <b>7,260</b>   | <b>7,400</b>   |
| *Percentage Increase over prior year                |                 |                     |                 |                 |          | -16.5%          | -63.2%             | 2.0%           | 2.0%           | 1.9%           |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                 |                     |                 |                 |          |                 |                    |                |                |                |
| Estimated Balance c/fwd from 2022 to 2023           | -               | 12,110              | (12,110)        | -               | -        | (12,110)        | -                  | -              | -              | -              |
| Balance c/fwd from 2021 to 2022                     | (16,041)        | (16,041)            | -               | -               | -        | -               | -                  | -              | -              | -              |
| Donations & Fees                                    | (6,440)         | (7,675)             | (6,630)         | -               | -        | (6,630)         | (6,760)            | (6,900)        | (7,040)        | (7,180)        |
| Other Income  | (220)           | (220)               | (220)           | -               | -        | (220)           | (220)              | (220)          | (220)          | (220)          |
| <b>TOTAL REVENUE</b>                                | <b>(22,701)</b> | <b>(11,826)</b>     | <b>(18,960)</b> | <b>-</b>        | <b>-</b> | <b>(18,960)</b> | <b>(6,980)</b>     | <b>(7,120)</b> | <b>(7,260)</b> | <b>(7,400)</b> |
| <b>REQUISITION</b>                                  | -               | -                   | -               | -               | -        | -               | -                  | -              | -              | -              |
| *Percentage increase over prior year<br>Requisition |                 |                     |                 |                 |          | 0.0%            | 0.0%               | 0.0%           | 0.0%           | 0.0%           |



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Mayne Island Community Rec.**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.478 Mayne Island Community Recreation

**Committee:** Mayne Island Parks & Recreation

**DEFINITION:**

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Mayne Island (Bylaw No. 1463, June 25, 1986).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$46,532 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$85,327. (Bylaw 4153 Sept 13, 2017)

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.478 - Mayne Island Community Rec.              | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Recreation Programs                              | 42,042          | 30,000           | 37,556          | -        | -        | 37,556          | 25,907             | 26,417          | 26,947          | 27,485          |
| Special Events                                   | 2,260           | 2,000            | 5,820           | -        | -        | 5,820           | 5,940              | 6,060           | 6,180           | 6,300           |
| Allocations                                      | 2,122           | 2,122            | 2,434           | -        | -        | 2,434           | 2,483              | 2,533           | 2,583           | 2,635           |
| Other Operating Expenses                         | 2,260           | 2,260            | 2,340           | -        | -        | 2,340           | 2,390              | 2,440           | 2,490           | 2,540           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>48,684</b>   | <b>36,382</b>    | <b>48,150</b>   | <b>-</b> | <b>-</b> | <b>48,150</b>   | <b>36,720</b>      | <b>37,450</b>   | <b>38,200</b>   | <b>38,960</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | -1.1%           | -23.7%             | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Estimated Balance c/fwd from 2022 to 2023        | -               | 12,350           | (12,350)        | -        | -        | (12,350)        | -                  | -               | -               | -               |
| Balance c/fwd from 2021 to 2022                  | (13,734)        | (13,734)         | -               | -        | -        | -               | -                  | -               | -               | -               |
| Revenue - Other                                  | (30)            | (28)             | (30)            | -        | -        | (30)            | (30)               | (30)            | (30)            | (30)            |
| Grants in Lieu of Taxes                          | (30)            | (80)             | (30)            | -        | -        | (30)            | (30)               | (30)            | (30)            | (30)            |
| <b>TOTAL REVENUE</b>                             | <b>(13,794)</b> | <b>(1,492)</b>   | <b>(12,410)</b> | <b>-</b> | <b>-</b> | <b>(12,410)</b> | <b>(60)</b>        | <b>(60)</b>     | <b>(60)</b>     | <b>(60)</b>     |
| <b>REQUISITION</b>                               | <b>(34,890)</b> | <b>(34,890)</b>  | <b>(35,740)</b> | <b>-</b> | <b>-</b> | <b>(35,740)</b> | <b>(36,660)</b>    | <b>(37,390)</b> | <b>(38,140)</b> | <b>(38,900)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 2.4%            | 2.6%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Pender Island Community Parks**

**EAC REVIEW**

SEPTEMBER 2022

**Service: 1.485 Pender Island Community Parks**

**Committee: Pender Islands Parks & Recreation**

**DEFINITION:**

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Pender Island (Bylaw No. 1601, January 13, 1988)

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

**\$0.15 / \$1,000** on actual assessed value of land and improvements. To a maximum of **\$268,074**. (Bylaw 4091 - March, 2016)

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.485 - Pender Island Community Parks            | 2022             |                  | BUDGET REQUEST   |              |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|--------------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | 2023 ONGOING | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Contract for Services                            | 28,170           | 28,170           | 29,020           | -            | -        | 29,020           | 29,600             | 30,190           | 30,790           | 31,410           |
| Supplies   | 12,490           | 12,490           | 12,860           | -            | -        | 12,860           | 13,110             | 13,370           | 13,630           | 13,900           |
| Repairs, Maintenance, & Improvements             | 44,820           | 44,820           | 46,160           | -            | -        | 46,160           | 47,080             | 48,020           | 48,980           | 49,960           |
| Allocations                                      | 10,234           | 10,234           | 10,794           | -            | -        | 10,794           | 11,006             | 11,231           | 11,459           | 11,688           |
| Contingency                                      | 4,000            | 4,000            | 4,000            | -            | -        | 4,000            | 4,000              | 4,000            | 4,000            | 4,000            |
| Other Operating Expenses                         | 22,760           | 22,760           | 23,400           | -            | -        | 23,400           | 23,870             | 24,350           | 24,840           | 25,340           |
| <b>TOTAL OPERATING COSTS</b>                     | <b>122,474</b>   | <b>122,474</b>   | <b>126,234</b>   | <b>-</b>     | <b>-</b> | <b>126,234</b>   | <b>128,666</b>     | <b>131,161</b>   | <b>133,699</b>   | <b>136,298</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |              |          | 3.1%             | 1.9%               | 1.9%             | 1.9%             | 1.9%             |
| <u>CAPITAL / RESERVE</u>                         |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund                 | 43,000           | 43,000           | 43,000           | -            | -        | 43,000           | 43,000             | 43,000           | 43,000           | 43,000           |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>43,000</b>    | <b>43,000</b>    | <b>43,000</b>    | <b>-</b>     | <b>-</b> | <b>43,000</b>    | <b>43,000</b>      | <b>43,000</b>    | <b>43,000</b>    | <b>43,000</b>    |
| <b>TOTAL COSTS</b>                               | <b>165,474</b>   | <b>165,474</b>   | <b>169,234</b>   | <b>-</b>     | <b>-</b> | <b>169,234</b>   | <b>171,666</b>     | <b>174,161</b>   | <b>176,699</b>   | <b>179,298</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |              |          |                  |                    |                  |                  |                  |
| Grants in Lieu of Taxes                          | (1,410)          | (1,410)          | (1,450)          | -            | -        | (1,450)          | (1,480)            | (1,510)          | (1,540)          | (1,570)          |
| Revenue - Other                                  | (410)            | (410)            | (430)            | -            | -        | (430)            | (430)              | (430)            | (430)            | (430)            |
| <b>TOTAL REVENUE</b>                             | <b>(1,820)</b>   | <b>(1,820)</b>   | <b>(1,880)</b>   | <b>-</b>     | <b>-</b> | <b>(1,880)</b>   | <b>(1,910)</b>     | <b>(1,940)</b>   | <b>(1,970)</b>   | <b>(2,000)</b>   |
| <b>REQUISITION</b>                               | <b>(163,654)</b> | <b>(163,654)</b> | <b>(167,354)</b> | <b>-</b>     | <b>-</b> | <b>(167,354)</b> | <b>(169,756)</b>   | <b>(172,221)</b> | <b>(174,729)</b> | <b>(177,298)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |              |          | 2.3%             | 1.4%               | 1.5%             | 1.5%             | 1.5%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                      |                                |             |             |             |             |             |              |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.485</b>                         | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Pender Island Community Parks</b> |                                |             |             |             |             |             |              |

**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 | \$206,990        | \$297,990        | \$31,450        | \$0        | \$0        | \$0        | \$329,440        |
| Vehicles              | V | \$0              | \$0              | \$0             | \$0        | \$0        | \$0        | \$0              |
|                       |   | <b>\$206,990</b> | <b>\$297,990</b> | <b>\$31,450</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$329,440</b> |
|                       |   | <b>\$206,990</b> | <b>\$297,990</b> | <b>\$31,450</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$329,440</b> |

**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              | \$0             | \$0        | \$0        | \$0        | \$0              |
| Donations / Third Party Funding | Other | \$0              | \$0              | \$0             | \$0        | \$0        | \$0        | \$0              |
| Reserve Fund                    | Res   | \$206,990        | \$297,990        | \$31,450        | \$0        | \$0        | \$0        | \$329,440        |
|                                 |       | <b>\$206,990</b> | <b>\$297,990</b> | <b>\$31,450</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$329,440</b> |
|                                 |       | <b>\$206,990</b> | <b>\$297,990</b> | <b>\$31,450</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$329,440</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 1.485  
**Service Name:** Pender Island Community Parks

| Project List and Budget |                          |  |  |                      |             |                |                        |                  |                 |            |            |            |                  |
|-------------------------|--------------------------|--|--|----------------------|-------------|----------------|------------------------|------------------|-----------------|------------|------------|------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                        | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023             | 2024            | 2025       | 2026       | 2027       | 5 - Year Total   |
| 22-01                   | Renewal                  | Shingle Bay Improvements Phase 1             | Resurface Shingle Bay for improved drainage and restore creek  | \$42,660             | S           | Res            | \$42,660               | \$42,660         | \$0             | \$0        | \$0        | \$0        | \$42,660         |
| 22-02                   | Replacement              | Shingle Bay Outhouse Repair                  | Repair or replace the outhouse   | \$9,480              | S           | Res            | \$9,480                | \$9,480          | \$0             | \$0        | \$0        | \$0        | \$9,480          |
| 21-04                   | New                      | Dog Park                                     | clearing, leveling, fencing, and dog waste station. Additional \$20k from alternate sources                          | \$45,500             | S           | Res            | \$27,500               | \$42,500         | \$3,000         | \$0        | \$0        | \$0        | \$45,500         |
| 21-05                   | New                      | Magic Lake MOTI end MOU for dock             | Establish all necessary agreements and licences for future dock installation   | \$4,700              | S           | Res            | \$4,700                | \$4,700          | \$0             | \$0        | \$0        | \$0        | \$4,700          |
| 22-01                   | New                      | Shingle Bay Improvements Phase 2             | Install playground equipment and picnic benches. Additional \$20k from alternate sources                             | \$35,550             | S           | Res            | \$0                    | \$35,550         | \$0             | \$0        | \$0        | \$0        | \$35,550         |
| 22-03                   | Replacement              | Roller Rink/ Pickle Ball Court Refurbishment | Resurface and repair structures  | \$18,950             | S           | Res            | \$18,950               | \$18,950         | \$0             | \$0        | \$0        | \$0        | \$18,950         |
| 22-05                   | New                      | Alice Church Trail                           | Consultation and building of a primitive trail.  | \$28,450             | S           | Res            | \$25,000               | \$28,450         | \$0             | \$0        | \$0        | \$0        | \$28,450         |
| 23-01                   | New                      | Shingle Bay Improvements Phase 3             | Install adult exercise equipment. Additional \$20k from alternate sources  | \$28,450             | S           | Res            | \$0                    | \$0              | \$28,450        | \$0        | \$0        | \$0        | \$28,450         |
| 23-02                   | New                      | Magic Latke MOTI end dock                    | Install floating dock  | \$26,000             | S           | Res            | \$0                    | \$26,000         | \$0             | \$0        | \$0        | \$0        | \$26,000         |
| 23-03                   | New                      | Soccer Field resurfacing                     | Resurface and install irrigation for soccer field  | \$23,700             | S           | Res            | \$23,700               | \$23,700         | \$0             | \$0        | \$0        | \$0        | \$23,700         |
| 23-04                   | Renewal                  | Thieves Bay Improvements                     | Improve outhouses, picnic table shelter and walking trails, memorial garden. Additional \$20k from alternate sources | \$56,000             | S           | Res            | \$45,000               | \$56,000         | \$0             | \$0        | \$0        | \$0        | \$56,000         |
| 23-04                   | Renewal                  | Disc Park T box improvements                 | Improve visibility of tee boxes  | \$10,000             | S           | Res            | \$10,000               | \$10,000         | \$0             | \$0        | \$0        | \$0        | \$10,000         |
|                         |                          |  |  |                      |             |                |                        |                  |                 |            |            |            |                  |
|                         |                          |  | <b>GRAND TOTAL</b>   | <b>\$329,440</b>     |             |                | <b>\$206,990</b>       | <b>\$297,990</b> | <b>\$31,450</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$329,440</b> |



**Pender Island Community Parks  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                      | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|----------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Capital Reserve Fund | 407,079          | 152,089        | 163,639        | 206,639        | 249,639        | 292,639        |
| Land Reserve Fund    | 36,714           | 36,714         | 36,714         | 36,714         | 36,714         | 36,714         |
| <b>Total</b>         | <b>443,793</b>   | <b>188,803</b> | <b>200,353</b> | <b>243,353</b> | <b>286,353</b> | <b>329,353</b> |

## Reserve Schedule

### Reserve Fund: 1.485 Pender Island Community Parks - Capital Reserve Fund - Bylaw 2236

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1038<br>101382 | Estimated      | Budget         |                |                |                |                |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Beginning Balance        |                | 367,005        | 407,079        | 152,089        | 163,639        | 206,639        | 249,639        |
| Transfer from Ops Budget |                | 43,000         | 43,000         | 43,000         | 43,000         | 43,000         | 43,000         |
| Transfer from Cap Fund   |                | 18,574         | -              | -              | -              | -              | -              |
| Transfer to Cap Fund     |                | (21,500)       | (297,990)      | (31,450)       | -              | -              | -              |
| Interest Income          |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b> |                | <b>407,079</b> | <b>152,089</b> | <b>163,639</b> | <b>206,639</b> | <b>249,639</b> | <b>292,639</b> |

### Assumptions/Background:

## Reserve Schedule

### Reserve Fund: 1.485 Pender Island Community Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into the reserve fund.

## Reserve Cash Flow

| Fund:                    | 1019   | Actual | Budget |        |        |        |        |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|
|                          |        | 2022   | 2023   | 2024   | 2025   | 2026   | 2027   |
| Fund Centre:             | 101362 |        |        |        |        |        |        |
| Beginning Balance        |        | 36,714 | 36,714 | 36,714 | 36,714 | 36,714 | 36,714 |
| Transfer from Ops Budget |        | -      | -      | -      | -      | -      | -      |
| Interest Income          |        | -      |        |        |        |        |        |
| Ending Balance \$        |        | 36,714 | 36,714 | 36,714 | 36,714 | 36,714 | 36,714 |

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Pender Island Community Rec.**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.488 Pender Island Community Rec

**Committee:** Pender Islands Parks & Recreation

**DEFINITION:**

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Pender Island (Bylaw No. 1360, June 26, 1985).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$71,560 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$141,186.

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.488 - Pender Island Community Rec              | 2022            |                  | BUDGET REQUEST  |          |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|----------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING  | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Recreation Programs                              | 63,072          | 63,072           | 61,735          | -        | -        | 61,735          | 62,956             | 64,205          | 65,483          | 66,790          |
| Allocations                                      | 3,215           | 3,215            | 3,455           | -        | -        | 3,455           | 3,524              | 3,595           | 3,667           | 3,740           |
| Other Operating Expenses                         | 2,820           | 2,820            | 2,900           | -        | -        | 2,900           | 2,960              | 3,020           | 3,080           | 3,140           |
|  |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| <b>TOTAL OPERATING COSTS</b>                     | <b>69,107</b>   | <b>69,107</b>    | <b>68,090</b>   | <b>-</b> | <b>-</b> | <b>68,090</b>   | <b>69,440</b>      | <b>70,820</b>   | <b>72,230</b>   | <b>73,670</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |          |          | -1.5%           | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| Balance c/fwd from 2021 to 2022                  | (2,972)         | (2,972)          | -               | -        | -        | -               | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (582)           | (582)            | (600)           | -        | -        | (600)           | (610)              | (620)           | (630)           | (640)           |
| Revenue - Other                                  | (270)           | (270)            | (250)           | -        | -        | (250)           | (250)              | (250)           | (250)           | (250)           |
|  |                 |                  |                 |          |          |                 |                    |                 |                 |                 |
| <b>TOTAL REVENUE</b>                             | <b>(3,824)</b>  | <b>(3,824)</b>   | <b>(850)</b>    | <b>-</b> | <b>-</b> | <b>(850)</b>    | <b>(860)</b>       | <b>(870)</b>    | <b>(880)</b>    | <b>(890)</b>    |
| <b>REQUISITION</b>                               | <b>(65,283)</b> | <b>(65,283)</b>  | <b>(67,240)</b> | <b>-</b> | <b>-</b> | <b>(67,240)</b> | <b>(68,580)</b>    | <b>(69,950)</b> | <b>(71,350)</b> | <b>(72,780)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |          |          | 3.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Galiano Island Community Parks**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service: 1.495 Galiano Community Parks**

**Committee: Galiano Island Parks & Recreation**

**DEFINITION:**

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Galiano Island (Bylaw No. 2294, February 22, 1995).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

**\$0.15 / \$1,000** on actual assessed value of land and improvements. To a maximum of **\$154,203**.

**COMMISSION:**

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

**FUNDING:**

Requisition



| 1.495 - Galiano Island Community Parks           | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                  |                  |                  |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                  |                  |                  |
| Repairs, Maintenance, & Improvements             | 70,120          | 70,120           | 72,220          | -            | -        | 72,220          | 73,670             | 75,140           | 76,640           | 78,180           |
| Allocations                                      | 3,883           | 3,883            | 4,241           | -            | -        | 4,241           | 4,326              | 4,412            | 4,501            | 4,591            |
| Contingency                                      | 5,690           | 5,690            | 5,710           | -            | -        | 5,710           | 5,820              | 5,940            | 6,060            | 6,180            |
| Other Operating Expenses                         | 5,130           | 4,190            | 5,510           | -            | -        | 5,510           | 5,690              | 5,870            | 6,060            | 6,260            |
| <b>TOTAL OPERATING COSTS</b>                     | <b>84,823</b>   | <b>83,883</b>    | <b>87,681</b>   | <b>-</b>     | <b>-</b> | <b>87,681</b>   | <b>89,506</b>      | <b>91,362</b>    | <b>93,261</b>    | <b>95,211</b>    |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 3.4%            | 2.1%               | 2.1%             | 2.1%             | 2.1%             |
| <u>CAPITAL / RESERVE</u>                         |                 |                  |                 |              |          |                 |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund                 | 10,000          | 10,940           | 10,000          | -            | -        | 10,000          | 10,000             | 10,000           | 10,000           | 10,000           |
| <b>TOTAL CAPITAL / RESERVE</b>                   | <b>10,000</b>   | <b>10,940</b>    | <b>10,000</b>   | <b>-</b>     | <b>-</b> | <b>10,000</b>   | <b>10,000</b>      | <b>10,000</b>    | <b>10,000</b>    | <b>10,000</b>    |
| <b>TOTAL COSTS</b>                               | <b>94,823</b>   | <b>94,823</b>    | <b>97,681</b>   | <b>-</b>     | <b>-</b> | <b>97,681</b>   | <b>99,506</b>      | <b>101,362</b>   | <b>103,261</b>   | <b>105,211</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                  |                  |                  |
| Grants in Lieu of Taxes                          | (69)            | (69)             | (70)            | -            | -        | (70)            | (70)               | (70)             | (70)             | (70)             |
| Revenue - Other                                  | (30)            | (30)             | (50)            | -            | -        | (50)            | (50)               | (50)             | (50)             | (50)             |
| <b>TOTAL REVENUE</b>                             | <b>(99)</b>     | <b>(99)</b>      | <b>(120)</b>    | <b>-</b>     | <b>-</b> | <b>(120)</b>    | <b>(120)</b>       | <b>(120)</b>     | <b>(120)</b>     | <b>(120)</b>     |
| <b>REQUISITION</b>                               | <b>(94,724)</b> | <b>(94,724)</b>  | <b>(97,561)</b> | <b>-</b>     | <b>-</b> | <b>(97,561)</b> | <b>(99,386)</b>    | <b>(101,242)</b> | <b>(103,141)</b> | <b>(105,091)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 3.0%            | 1.9%               | 1.9%             | 1.9%             | 1.9%             |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                |                                |             |             |             |             |             |              |
|--------------------|--------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>1.495</b>                   | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Galiano Community Parks</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                 |                 |                 |                |                 |            |            |                 |
|-----------------------|-----------------|-----------------|-----------------|----------------|-----------------|------------|------------|-----------------|
| Buildings             | \$0             | \$0             | \$0             | \$0            | \$0             | \$0        | \$0        | \$0             |
| Equipment             | \$0             | \$0             | \$0             | \$0            | \$0             | \$0        | \$0        | \$0             |
| Land                  | \$0             | \$0             | \$0             | \$0            | \$0             | \$0        | \$0        | \$0             |
| Engineered Structures | \$11,500        | \$21,500        | \$15,500        | \$4,900        | \$24,000        | \$0        | \$0        | \$65,900        |
| Vehicles              | \$0             | \$0             | \$0             | \$0            | \$0             | \$0        | \$0        | \$0             |
|                       | <b>\$11,500</b> | <b>\$21,500</b> | <b>\$15,500</b> | <b>\$4,900</b> | <b>\$24,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$65,900</b> |

**SOURCE OF FUNDS**

|                                 |                 |                 |                 |                |                 |            |            |                 |
|---------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|------------|------------|-----------------|
| Capital Funds on Hand           | \$0             | \$0             | \$0             | \$0            | \$0             | \$0        | \$0        | \$0             |
| Debenture Debt (New Debt Only)  | \$0             | \$0             | \$0             | \$0            | \$0             | \$0        | \$0        | \$0             |
| Equipment Replacement Fund      | \$0             | \$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                    | \$11,500        | \$21,500        | \$15,500        | \$4,900        | \$24,000        | \$0        | \$0        | \$65,900        |
|                                 | <b>\$11,500</b> | <b>\$21,500</b> | <b>\$15,500</b> | <b>\$4,900</b> | <b>\$24,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$65,900</b> |



**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1058<br>101604 | Estimated     | Budget        |               |               |              |               |
|---------------------------------|----------------|---------------|---------------|---------------|---------------|--------------|---------------|
|                                 |                | 2022          | 2023          | 2024          | 2025          | 2026         | 2027          |
| <b>Beginning Balance</b>        |                | 64,905        | 32,845        | 21,345        | 15,845        | 20,945       | 6,945         |
| <b>Transfer from Ops Budget</b> |                | 10,940        | 10,000        | 10,000        | 10,000        | 10,000       | 10,000        |
| <b>Transfer from Cap Fund</b>   |                | -             |               |               |               |              |               |
| <b>Transfer to Cap Fund</b>     |                | (43,000)      | (21,500)      | (15,500)      | (4,900)       | (24,000)     | -             |
| <b>Interest Income</b>          |                | -             |               |               |               |              |               |
| <b>Ending Balance \$</b>        |                | <b>32,845</b> | <b>21,345</b> | <b>15,845</b> | <b>20,945</b> | <b>6,945</b> | <b>16,945</b> |

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Galiano Community Recreation**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.498 Galiano Community Recreation

**Committee:** Galiano Island Parks & Recreation

**DEFINITION:**

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Galiano Island (Bylaw No. 2295, February 22, 1995).

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$41,624 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$81,214.

**COMMISSION:**

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

**FUNDING:**

Requisition

| 1.498 - Galiano Community Recreation             | 2022            |                  | BUDGET REQUEST  |              |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--|-----------------|------------------|-----------------|--------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|  | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                           |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Recreation Programs                              | 35,364          | 35,364           | 35,730          | -            | -        | 35,730          | 36,440             | 37,170          | 37,910          | 38,670          |
| Allocations                                      | 2,059           | 2,059            | 1,907           | -            | -        | 1,907           | 1,945              | 1,984           | 2,023           | 2,064           |
| Other Operating Expenses                         | 710             | 710              | 710             | -            | -        | 710             | 720                | 730             | 740             | 750             |
| <b>TOTAL OPERATING COSTS</b>                     | <b>38,133</b>   | <b>38,133</b>    | <b>38,347</b>   | <b>-</b>     | <b>-</b> | <b>38,347</b>   | <b>39,105</b>      | <b>39,884</b>   | <b>40,673</b>   | <b>41,484</b>   |
| *Percentage Increase over prior year             |                 |                  |                 |              |          | 0.6%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                 |                  |                 |              |          |                 |                    |                 |                 |                 |
| Balnace c/fwd from 2021 to 2022                  | (678)           | (678)            | -               | -            | -        | -               | -                  | -               | -               | -               |
| Grants in Lieu of Taxes                          | (28)            | (28)             | (30)            | -            | -        | (30)            | (30)               | (30)            | (30)            | (30)            |
| Other Revenue                                    | -               | -                | -               | -            | -        | -               | -                  | -               | -               | -               |
| <b>TOTAL REVENUE</b>                             | <b>(706)</b>    | <b>(706)</b>     | <b>(30)</b>     | <b>-</b>     | <b>-</b> | <b>(30)</b>     | <b>(30)</b>        | <b>(30)</b>     | <b>(30)</b>     | <b>(30)</b>     |
| <b>REQUISITION</b>                               | <b>(37,427)</b> | <b>(37,427)</b>  | <b>(38,317)</b> | <b>-</b>     | <b>-</b> | <b>(38,317)</b> | <b>(39,075)</b>    | <b>(39,854)</b> | <b>(40,643)</b> | <b>(41,454)</b> |
| *Percentage increase over prior year Requisition |                 |                  |                 |              |          | 2.4%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Storm Water Quality Management (SGI)**

#### **EAC REVIEW**

SEPTEMBER 2022



**Service:** 1.533 SGI Stormwater Quality Management

**Committee:** Electoral Areas

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

The Electoral Area of the Southern Gulf Islands.

**MAXIMUM LEVY:**

None stated

**FUNDING:**

Requisition

| 1.533 - Storm Water Quality Management<br>(SGI)     | 2022            |                     | BUDGET REQUEST  |                 |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|---|-----------------|---------------------|-----------------|-----------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|   | BOARD<br>BUDGET | ESTIMATED<br>ACTUAL | CORE<br>BUDGET  | 2023<br>ONGOING | ONE-TIME | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>                              |                 |                     |                 |                 |          |                 |                    |                 |                 |                 |
| Contract for Services & Consulting                  | 5,583           | 8,906               | 6,076           | -               | -        | 6,076           | 6,194              | 6,307           | 6,426           | 6,547           |
| Allocations   | 33,467          | 30,144              | 34,095          | -               | -        | 34,095          | 34,777             | 35,472          | 36,182          | 36,905          |
| Other Operating Expenses                            | 50              | 50                  | 50              | -               | -        | 50              | 50                 | 50              | 50              | 50              |
| <b>TOTAL COSTS</b>                                  | <b>39,100</b>   | <b>39,100</b>       | <b>40,221</b>   | <b>-</b>        | <b>-</b> | <b>40,221</b>   | <b>41,021</b>      | <b>41,829</b>   | <b>42,658</b>   | <b>43,502</b>   |
| *Percentage Increase over prior year                |                 |                     |                 |                 |          | 2.9%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <u>FUNDING SOURCES (REVENUE)</u>                    |                 |                     |                 |                 |          |                 |                    |                 |                 |                 |
| Grants in Lieu of Taxes                             | (401)           | (401)               | (410)           | -               | -        | (410)           | (420)              | (430)           | (440)           | (450)           |
| <b>TOTAL REVENUE</b>                                | <b>(401)</b>    | <b>(401)</b>        | <b>(410)</b>    | <b>-</b>        | <b>-</b> | <b>(410)</b>    | <b>(420)</b>       | <b>(430)</b>    | <b>(440)</b>    | <b>(450)</b>    |
| <b>REQUISITION</b>                                  | <b>(38,699)</b> | <b>(38,699)</b>     | <b>(39,811)</b> | <b>-</b>        | <b>-</b> | <b>(39,811)</b> | <b>(40,601)</b>    | <b>(41,399)</b> | <b>(42,218)</b> | <b>(43,052)</b> |
| *Percentage increase over prior year<br>Requisition |                 |                     |                 |                 |          | 2.9%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:    | 1500<br>105530 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 13,535        | 13,535        | 13,535        | 13,535        | 13,535        | 13,535        |
| Transfer from Ops Budget |                | -             | -             | -             | -             | -             | -             |
| Transfer to Ops Budget   |                | -             | -             | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>13,535</b> | <b>13,535</b> | <b>13,535</b> | <b>13,535</b> | <b>13,535</b> | <b>13,535</b> |

**Assumptions/Background:**

Retain minimum \$7,000 for special investigations and spill response

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SGI Emergency Comm. - CREST**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.923 SGI Emergency Comm. - CREST

**Committee:** Planning and Protective Services

**923 SGI EMERGENCY COMMUNICATIONS CREST**

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

**PARTICIPATION:**

The Electoral Area of Southern Gulf Islands.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

| 1.923 - SGI Emergency Comm. - CREST              | 2022             |                  | BUDGET REQUEST   |          |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--|------------------|------------------|------------------|----------|----------|------------------|--------------------|------------------|------------------|------------------|
|  | BOARD BUDGET     | ACTUAL           | CORE BUDGET      | ONGOING  | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>                           |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Payments to CREST                                | 176,283          | 176,283          | 179,694          | -        | -        | 179,694          | 183,290            | 186,960          | 190,700          | 194,510          |
| Allocations                                      | 3,601            | 3,601            | 3,614            | -        | -        | 3,614            | 3,686              | 3,760            | 3,835            | 3,912            |
| Other Operating Expenses                         | 820              | 820              | 820              | -        | -        | 820              | 820                | 820              | 820              | 820              |
| <b>TOTAL COSTS</b>                               | <b>180,704</b>   | <b>180,704</b>   | <b>184,128</b>   | <b>-</b> | <b>-</b> | <b>184,128</b>   | <b>187,796</b>     | <b>191,540</b>   | <b>195,355</b>   | <b>199,242</b>   |
| *Percentage Increase over prior year             |                  |                  |                  |          |          | 1.9%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <u>FUNDING SOURCES (REVENUE)</u>                 |                  |                  |                  |          |          |                  |                    |                  |                  |                  |
| Balance c/fwd from 2021 to 2022                  | (1,107)          | (1,107)          | -                | -        | -        | -                | -                  | -                | -                | -                |
| Grants in Lieu of Taxes                          | (1,885)          | (1,885)          | (1,940)          | -        | -        | (1,940)          | (1,980)            | (2,020)          | (2,060)          | (2,100)          |
| Other Income                                     | (100)            | (100)            | (100)            | -        | -        | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                             | <b>(3,092)</b>   | <b>(3,092)</b>   | <b>(2,040)</b>   | <b>-</b> | <b>-</b> | <b>(2,040)</b>   | <b>(2,080)</b>     | <b>(2,120)</b>   | <b>(2,160)</b>   | <b>(2,200)</b>   |
| <b>REQUISITION</b>                               | <b>(177,612)</b> | <b>(177,612)</b> | <b>(182,088)</b> | <b>-</b> | <b>-</b> | <b>(182,088)</b> | <b>(185,716)</b>   | <b>(189,420)</b> | <b>(193,195)</b> | <b>(197,042)</b> |
| *Percentage increase over prior year Requisition |                  |                  |                  |          |          | 2.5%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Magic Lake Water**

**EAC Review**

SEPTEMBER 2022

**Service: 2.630 Magic Lake Estates Water**

**Committee: Electoral Areas**

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$160,000 or \$3.50 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$2,653,685.

**MAXIMUM CAPITAL DEBT:**

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

**COMMITTEE:**

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

**FUNDING:**

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

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

- Greater than 50 cubic metres - \$0.50 / cubic metre
- Greater than 80 cubic metres - \$1.00 / cubic metre

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

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

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

**RESERVE FUND:**

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

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



| 2.630 - Magic Lake Water             | 2022             |                  | BUDGET REQUEST   |                 |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING         | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Repairs & Maintenance                | 31,520           | 30,350           | 32,470           | -               | -               | 32,470           | 33,120             | 33,770           | 74,430           | 35,130           |
| Allocations                          | 54,332           | 54,332           | 54,398           | -               | -               | 54,398           | 55,480             | 56,588           | 57,720           | 58,878           |
| Water Testing                        | 19,550           | 17,500           | 19,941           | -               | -               | 19,941           | 20,340             | 20,747           | 21,162           | 21,585           |
| Electricity                          | 49,610           | 49,700           | 51,100           | -               | -               | 51,100           | 52,120             | 53,160           | 54,220           | 55,300           |
| Supplies                             | 55,520           | 55,880           | 57,180           | -               | -               | 57,180           | 58,320             | 59,490           | 60,690           | 61,900           |
| Labour Charges                       | 402,400          | 435,630          | 402,780          | 26,140          | -               | 428,920          | 450,830            | 459,840          | 469,030          | 478,410          |
| Other Operating Expenses             | 53,752           | 56,532           | 54,836           | -               | 10,000          | 64,836           | 56,150             | 57,510           | 58,920           | 60,360           |
| <b>TOTAL OPERATING COSTS</b>         | <b>666,684</b>   | <b>699,924</b>   | <b>672,705</b>   | <b>26,140</b>   | <b>10,000</b>   | <b>708,845</b>   | <b>726,360</b>     | <b>741,105</b>   | <b>796,172</b>   | <b>771,563</b>   |
| *Percentage Increase over prior year |                  |                  | 0.9%             | 3.9%            | 1.5%            | 6.3%             | 2.5%               | 2.0%             | 7.4%             | -3.1%            |
| <u>DEBT / RESERVES</u>               |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund   | 10,000           | 10,000           | 10,000           | -               | -               | 10,000           | 10,000             | 10,000           | 15,000           | 20,000           |
| Transfer to Capital Reserve Fund     | 92,390           | 70,000           | 87,250           | -               | -               | 87,250           | 78,900             | 88,376           | 133,535          | 148,762          |
| MFA Debt Reserve Fund                | 670              | 670              | 570              | -               | -               | 570              | 570                | 570              | 570              | 570              |
| MFA Debt Principal                   | 131,489          | 131,489          | 131,489          | -               | -               | 131,489          | 131,489            | 131,489          | 92,677           | 79,257           |
| MFA Debt Interest                    | 61,697           | 61,697           | 61,697           | -               | -               | 61,697           | 61,697             | 57,070           | 50,606           | 48,768           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>296,246</b>   | <b>273,856</b>   | <b>291,006</b>   | <b>-</b>        | <b>-</b>        | <b>291,006</b>   | <b>282,656</b>     | <b>287,505</b>   | <b>292,388</b>   | <b>297,357</b>   |
| <b>TOTAL COSTS</b>                   | <b>962,930</b>   | <b>973,780</b>   | <b>963,711</b>   | <b>26,140</b>   | <b>10,000</b>   | <b>999,851</b>   | <b>1,009,016</b>   | <b>1,028,610</b> | <b>1,088,560</b> | <b>1,068,920</b> |
| <u>FUNDING SOURCES (REVENUE)</u>     |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund | -                | (15,224)         | -                | -               | (10,000)        | (10,000)         | -                  | -                | (40,000)         | -                |
| Sales - Water                        | (22,000)         | (15,000)         | (22,000)         | -               | -               | (22,000)         | (22,000)           | (22,000)         | (22,000)         | (22,000)         |
| User Charges                         | (351,288)        | (354,300)        | (351,271)        | (26,140)        | -               | (377,411)        | (384,946)          | (392,680)        | (400,530)        | (408,540)        |
| Lease Revenue                        | (8,100)          | (7,714)          | (8,100)          | -               | -               | (8,100)          | (8,100)            | (8,100)          | (8,100)          | (8,100)          |
| Other Revenue                        | (2,394)          | (2,394)          | (2,340)          | -               | -               | (2,340)          | (2,370)            | (2,400)          | (2,430)          | (2,470)          |
| <b>TOTAL REVENUE</b>                 | <b>(383,782)</b> | <b>(394,632)</b> | <b>(383,711)</b> | <b>(26,140)</b> | <b>(10,000)</b> | <b>(419,851)</b> | <b>(417,416)</b>   | <b>(425,180)</b> | <b>(473,060)</b> | <b>(441,110)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(579,148)</b> | <b>(579,148)</b> | <b>(580,000)</b> | <b>-</b>        | <b>-</b>        | <b>(580,000)</b> | <b>(591,600)</b>   | <b>(603,430)</b> | <b>(615,500)</b> | <b>(627,810)</b> |
| *Percentage increase over prior year |                  |                  |                  |                 |                 |                  |                    |                  |                  |                  |
| Sales - Water                        |                  |                  | 0.0%             |                 |                 | 0.0%             | 0.0%               | 0.0%             | 0.0%             | 0.0%             |
| User Fees                            |                  |                  | 0.0%             | 7.4%            |                 | 7.4%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| Requisition                          |                  |                  | 0.1%             |                 |                 | 0.1%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| <b>Combined</b>                      |                  |                  | <b>0.1%</b>      | <b>2.7%</b>     |                 | <b>2.8%</b>      | <b>2.0%</b>        | <b>2.0%</b>      | <b>2.0%</b>      | <b>2.0%</b>      |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |  |                                |             |             |             |             |             |              |
|--------------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.630</b>                             | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Magic Lake Estates Water (Pender)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                |                 |                  |                 |                  |                 |                 |                  |
|-----------------------|----------------|-----------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| Buildings             | \$0            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Equipment             | \$7,500        | \$7,500         | \$0              | \$0             | \$0              | \$0             | \$0             | \$7,500          |
| Land                  | \$0            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Engineered Structures | \$0            | \$25,000        | \$640,000        | \$22,000        | \$145,000        | \$75,000        | \$75,000        | \$907,000        |
| Vehicles              | \$0            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
|                       | <b>\$7,500</b> | <b>\$32,500</b> | <b>\$640,000</b> | <b>\$22,000</b> | <b>\$145,000</b> | <b>\$75,000</b> | <b>\$75,000</b> | <b>\$914,500</b> |

**SOURCE OF FUNDS**

|                                 |                |                 |                  |                 |                  |                 |                 |                  |
|---------------------------------|----------------|-----------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| Capital Funds on Hand           | \$0            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Debenture Debt (New Debt Only)  | \$0            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Equipment Replacement Fund      | \$0            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Grants (Federal, Provincial)    | \$2,500        | \$2,500         | \$0              | \$0             | \$0              | \$0             | \$0             | \$2,500          |
| Donations / Third Party Funding | \$0            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0             | \$0              |
| Reserve Fund                    | \$5,000        | \$30,000        | \$640,000        | \$22,000        | \$145,000        | \$75,000        | \$75,000        | \$912,000        |
|                                 | <b>\$7,500</b> | <b>\$32,500</b> | <b>\$640,000</b> | <b>\$22,000</b> | <b>\$145,000</b> | <b>\$75,000</b> | <b>\$75,000</b> | <b>\$914,500</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |  |  |  |
|---|--|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>                                      | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>For example: <i>"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".</i></p> | <p><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/><b>L</b> - Land<br/><b>S</b> - Engineering Structure<br/><b>B</b> - Buildings<br/><b>V</b> - Vehicles</p>  | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 2.630  
Service Name: Magic Lake Estates Water (Pender)

| Project List and Budget |                          |                                     |  |                      |             |                |                        |                 |                  |                 |                  |                 |                  |
|-------------------------|--------------------------|-------------------------------------|--|----------------------|-------------|----------------|------------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title               | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023            | 2024             | 2025            | 2026             | 2027            | 5 - Year Total   |
| 21-04                   | Renewal                  | Buck Lake Dam Repairs - Phase 1     | Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years. | \$200,000            | S           | Res            | \$0                    | \$25,000        | \$45,000         | \$22,000        | \$0              | \$0             | \$92,000         |
| 22-02                   | New                      | EV Charging Station                 | Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.   | \$7,500              | E           | Res            | \$5,000                | \$5,000         | \$0              | \$0             | \$0              | \$0             | \$5,000          |
| 22-02                   | New                      | EV Charging Station                 | Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.   |                      | E           | Grant          | \$2,500                | \$2,500         | \$0              | \$0             | \$0              | \$0             | \$2,500          |
| 22-03                   | Replacement              | Process Pipe Replacement            | Replace corroded process pipe in the water treatment plant, funding from settlement fund.  | \$500,000            | S           | Res            | \$0                    | \$0             | \$500,000        | \$0             | \$0              | \$0             | \$500,000        |
| 23-01                   | Renewal                  | Decommission Magic Lake old Syphon  | The old syphon is still in place and will require decommissioning to ensure dam performance.   | \$35,000             | S           | Res            | \$0                    | \$0             | \$35,000         | \$0             | \$0              | \$0             | \$35,000         |
| 23-02                   | New                      | ISOPAC Permanent Handling & Storage | Permanant solution to reduce drum waste and reduce handling is required.   | \$60,000             | S           | Res            | \$0                    | \$0             | \$60,000         | \$0             | \$0              | \$0             | \$60,000         |
| 26-01                   | Renewal                  | Buck Lake Dam Repairs - Phase 2     | Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).  | \$360,000            | S           | Res            | \$0                    | \$0             | \$0              | \$0             | \$145,000        | \$75,000        | \$220,000        |
|                         |                          |                                     |  |                      |             |                |                        |                 |                  |                 |                  |                 |                  |
|                         |                          |                                     | <b>GRAND TOTAL</b>   | <b>\$1,162,500</b>   |             |                | <b>\$7,500</b>         | <b>\$32,500</b> | <b>\$640,000</b> | <b>\$22,000</b> | <b>\$145,000</b> | <b>\$75,000</b> | <b>\$914,500</b> |

**Service:** 2.630 Magic Lake Estates Water (Pender)

**Project Number** 21-04 **Capital Project Title** Buck Lake Dam Repairs - Phase 1 **Capital Project Description** Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.

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

**Project Number** 22-02 **Capital Project Title** EV Charging Station **Capital Project Description** Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.

**Project Rationale** Construct a new EV Charging station at the water treatment plan, proejct is to be partially funded through a cost matching grant and the MLE Waste Water Service.

**Project Number** 22-03 **Capital Project Title** Process Pipe Replacement **Capital Project Description** Replace corroded process pipe in the water treatment plant, funding from settlement fund.

**Project Rationale** The water treatment plant has corroded process piping. Funding is required to plan and replace the affected pipe.

**Project Number** 23-01 **Capital Project Title** Decommission Magic Lake old Syphon **Capital Project Description** The old syphon is still in place and will require decommissioning to ensure dam performance.

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

**Project Number** 23-02 **Capital Project Title** ISOPAC Permanent Handling & Storage **Capital Project Description** Permenant solution to reduce drum waste and reduce handing is required.

**Project Rationale** Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily dispos

**Project Number** 26-01 **Capital Project Title** Buck Lake Dam Repairs - Phase 2 **Capital Project Description** Conduct additional geotechnical

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

**Magic Lake Water  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|   | <b>Estimated</b> | <b>Budget</b>    |                |                |                |                |
|---|------------------|------------------|----------------|----------------|----------------|----------------|
|   | <b>2022</b>      | <b>2023</b>      | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund                  | 54,292           | 54,292           | 64,292         | 74,292         | 49,292         | 69,292         |
| Capital Reserve Fund                    | 326,438          | 383,688          | 322,588        | 388,964        | 377,499        | 451,261        |
| Capital Reserve Fund - Settlement Funds | 602,977          | 602,977          | 102,977        | 102,977        | 102,977        | 102,977        |
| <b>Total</b>                            | <b>983,707</b>   | <b>1,040,957</b> | <b>489,857</b> | <b>566,233</b> | <b>529,768</b> | <b>623,530</b> |

**Reserve Schedule**

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1500<br>105212 | Estimated     | Budget                               |               |               |   |               |
|---------------------------------|----------------|---------------|--------------------------------------|---------------|---------------|---|---------------|
|                                 |                | 2022          | 2023                                 | 2024          | 2025          | 2026  | 2027          |
| <b>Beginning Balance</b>        |                | 59,516        | 54,292                               | 54,292        | 64,292        | 74,292  | 49,292        |
| <b>Transfer from Ops Budget</b> |                | 10,000        | 10,000                               | 10,000        | 10,000        | 15,000  | 20,000        |
| <b>Transfer to Ops Budget</b>   |                | (15,224)      | (10,000)                             | -             | -             | (40,000)  | -             |
| Planned Maintenance Activity    |                |               | Acquire SRW<br>over MLE North<br>Dam |               |               | Frigate and<br>Captains<br>Reservoir cleaning<br>& inspection |               |
| <b>Interest Income</b>          |                | -             |                                      |               |               |   |               |
| <b>Ending Balance \$</b>        |                | <b>54,292</b> | <b>54,292</b>                        | <b>64,292</b> | <b>74,292</b> | <b>49,292</b>   | <b>69,292</b> |

**Assumptions/Background:**

**Reserve Schedule**

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

Bylaw 1498

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1024<br>101368 | Estimated      | Budget         |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                 |                | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>        |                | 548,938        | 326,438        | 383,688        | 322,588        | 388,964        | 377,499        |
| <b>Transfer from Ops Budget</b> |                | 70,000         | 87,250         | 78,900         | 88,376         | 133,535        | 148,762        |
| <b>Transfer to Cap Fund</b>     |                | (292,500)      | (30,000)       | (140,000)      | (22,000)       | (145,000)      | (75,000)       |
| <b>Transfer from Cap Fund</b>   |                | -              | -              | -              | -              | -              | -              |
| <b>Interest Income</b>          |                | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>        |                | <b>326,438</b> | <b>383,688</b> | <b>322,588</b> | <b>388,964</b> | <b>377,499</b> | <b>451,261</b> |

**Assumptions/Background:**

**Reserve Schedule**

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

Bylaw 1498

**Reserve Cash Flow**

| Fund:                       | 1024   | Estimated      | Budget         |                |                |                |                |
|-----------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
|                             |        | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| Fund Centre:                | 102245 |                |                |                |                |                |                |
| <b>Beginning Balance</b>    |        | 602,977        | 602,977        | 602,977        | 102,977        | 102,977        | 102,977        |
| <b>Settlement Funds</b>     |        | -              | -              | -              | -              | -              | -              |
| <b>Transfer to Cap Fund</b> |        | -              | -              | (500,000)      | -              | -              | -              |
| <b>Interest Income</b>      |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>    |        | <b>602,977</b> | <b>602,977</b> | <b>102,977</b> | <b>102,977</b> | <b>102,977</b> | <b>102,977</b> |

**Assumptions/Background:**



# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Lyall Harbour Water**

**EAC REVIEW**

SEPTEMBER 2022

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

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

Specified Area #14 - G(764)

**MAXIMUM LEVY:**

Greater of \$150,000 or \$6.90 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$605,437.

**MAXIMUM CAPITAL DEBT:**

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

**COMMITTEE:**

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982  
Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

**FUNDING:**

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

**RESERVE FUND:**

Bylaw No. 1785 (February 14, 1990)

**2.640 - Lyall Harbour Water**

|                                      | 2022             |                  | BUDGET REQUEST   |                |                 |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|----------------|-----------------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING        | ONE-TIME        | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| Repairs & Maintenance                | 15,310           | 20,000           | 5,470            | -              | 15,000          | 20,470           | 25,580             | 5,822            | 5,950            | 6,080            |
| Allocations                          | 12,477           | 12,477           | 12,969           | -              | -               | 12,969           | 13,232             | 13,500           | 13,773           | 14,051           |
| Water Testing                        | 8,450            | 8,450            | 8,619            | -              | -               | 8,619            | 8,791              | 8,968            | 9,146            | 9,329            |
| Electricity                          | 3,550            | 4,800            | 3,660            | -              | -               | 3,660            | 3,730              | 3,800            | 3,880            | 3,960            |
| Supplies                             | 5,790            | 7,730            | 5,970            | -              | -               | 5,970            | 6,090              | 6,210            | 6,330            | 6,450            |
| Labour Charges                       | 112,420          | 148,340          | 112,420          | 7,520          | -               | 119,940          | 126,170            | 128,690          | 131,260          | 133,890          |
| Other Operating Expenses             | 15,400           | 9,960            | 15,870           | -              | -               | 15,870           | 16,230             | 16,600           | 16,980           | 17,370           |
| <b>TOTAL OPERATING COSTS</b>         | <b>173,397</b>   | <b>211,757</b>   | <b>164,978</b>   | <b>7,520</b>   | <b>15,000</b>   | <b>187,498</b>   | <b>199,823</b>     | <b>183,590</b>   | <b>187,319</b>   | <b>191,130</b>   |
| *Percentage Increase over prior year |                  |                  | -4.9%            | 4.3%           | 8.7%            | 8.1%             | 6.6%               | -8.1%            | 2.0%             | 2.0%             |
| <u>DEBT / RESERVES</u>               |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund   | 20,000           | 10,000           | 20,000           | -              | -               | 20,000           | 21,000             | 11,000           | 20,000           | 20,000           |
| Transfer to Capital Reserve Fund     | 26,000           | 1,431            | 30,000           | -              | -               | 30,000           | 22,000             | 13,000           | 18,400           | 20,600           |
| MFA Debt Reserve Fund                | 120              | 120              | 680              | -              | -               | 680              | 7,000              | 100              | 100              | 100              |
| MFA Debt Principal                   | 22,148           | 22,148           | 22,148           | -              | -               | 22,148           | 25,382             | 51,376           | 41,713           | 41,713           |
| MFA Debt Interest                    | 7,929            | 7,929            | 8,538            | -              | -               | 8,538            | 18,128             | 34,638           | 33,486           | 33,486           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>76,197</b>    | <b>41,628</b>    | <b>81,366</b>    | <b>-</b>       | <b>-</b>        | <b>81,366</b>    | <b>93,510</b>      | <b>110,114</b>   | <b>113,699</b>   | <b>115,899</b>   |
| <b>TOTAL COSTS</b>                   | <b>249,594</b>   | <b>253,385</b>   | <b>246,344</b>   | <b>7,520</b>   | <b>15,000</b>   | <b>268,864</b>   | <b>293,333</b>     | <b>293,704</b>   | <b>301,018</b>   | <b>307,029</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| Balance c/fwd from 2021 to 2022      | 4,737            | 4,737            | -                | -              | -               | -                | -                  | -                | -                | -                |
| Transfer from Operating Reserve Fund | (10,000)         | (10,000)         | -                | -              | (15,000)        | (15,000)         | (20,000)           | -                | -                | -                |
| User Charges                         | (112,304)        | (112,304)        | (112,344)        | (7,520)        | -               | (119,864)        | (132,653)          | (146,024)        | (148,918)        | (151,889)        |
| Grants in Lieu of Taxes              | (747)            | (747)            | (770)            | -              | -               | (770)            | (800)              | (820)            | (840)            | (860)            |
| Other Revenue                        | (220)            | (4,011)          | (200)            | -              | -               | (200)            | (200)              | (200)            | (200)            | (200)            |
| <b>TOTAL REVENUE</b>                 | <b>(118,534)</b> | <b>(122,325)</b> | <b>(113,314)</b> | <b>(7,520)</b> | <b>(15,000)</b> | <b>(135,834)</b> | <b>(153,653)</b>   | <b>(147,044)</b> | <b>(149,958)</b> | <b>(152,949)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(131,060)</b> | <b>(131,060)</b> | <b>(133,030)</b> | <b>-</b>       | <b>-</b>        | <b>(133,030)</b> | <b>(139,680)</b>   | <b>(146,660)</b> | <b>(151,060)</b> | <b>(154,080)</b> |
| *Percentage increase over prior year |                  |                  |                  |                |                 |                  |                    |                  |                  |                  |
| User Fees                            |                  |                  | 0.0%             | 6.7%           |                 | 6.7%             | 10.7%              | 10.1%            | 2.0%             | 2.0%             |
| Requisition                          |                  |                  | 1.5%             |                |                 | 1.5%             | 5.0%               | 5.0%             | 3.0%             | 2.0%             |
| <b>Combined</b>                      |                  |                  | <b>0.8%</b>      | <b>3.1%</b>    |                 | <b>3.9%</b>      | <b>7.7%</b>        | <b>7.5%</b>      | <b>2.5%</b>      | <b>2.0%</b>      |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                      |                                |             |             |             |             |             |              |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.640</b>                         | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Lyall Harbour Boot Cove Water</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |            |                 |                  |            |            |            |            |                  |
|-----------------------|------------|-----------------|------------------|------------|------------|------------|------------|------------------|
| Buildings             | \$0        | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Equipment             | \$0        | \$66,000        | \$0              | \$0        | \$0        | \$0        | \$0        | \$66,000         |
| Land                  | \$0        | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Engineered Structures | \$0        | \$15,000        | \$690,000        | \$0        | \$0        | \$0        | \$0        | \$705,000        |
| Vehicles              | \$0        | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
|                       |            |                 |                  |            |            |            |            |                  |
|                       | <b>\$0</b> | <b>\$81,000</b> | <b>\$690,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$771,000</b> |

**SOURCE OF FUNDS**

|                                 |            |                 |                  |            |            |            |            |                  |
|---------------------------------|------------|-----------------|------------------|------------|------------|------------|------------|------------------|
| Capital Funds on Hand           | \$0        | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Debenture Debt (New Debt Only)  | \$0        | \$58,000        | \$690,000        | \$0        | \$0        | \$0        | \$0        | \$748,000        |
| Equipment Replacement Fund      | \$0        | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Grants (Federal, Provincial)    | \$0        | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Donations / Third Party Funding | \$0        | \$0             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Reserve Fund                    | \$0        | \$23,000        | \$0              | \$0        | \$0        | \$0        | \$0        | \$23,000         |
|                                 |            |                 |                  |            |            |            |            |                  |
|                                 | <b>\$0</b> | <b>\$81,000</b> | <b>\$690,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$771,000</b> |



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

**Project Number** 19-01 **Capital Project Title** Air Valve Replacement - Ph 2 **Capital Project Description** Replace aging air valves that are a safety concern.  
**Project Rationale** The air valves are 35 years old and are corroded, giving rise to safety concerns.

**Project Number** 19-02 **Capital Project Title** PRV Bypass Assembly Replacement **Capital Project Description** Construct bypasses on the East Point, Narvaez and Boot Cove PRV stations to maintain system operation while the PRV's undergo maintenance.  
**Project Rationale** The inlet and outlet piping at the East Point, Narvaez and Boot Cove PRV stations are very corroded and there is no way to isolate the stations to replace or maintain the pressure reducing valves. It is proposed that new inlet and outlet piping be installed with 100mm gate valves and bypass piping so that customers are not without water when PRV's are being serviced.

**Project Number** 19-03 **Capital Project Title** Standpipe and Valve Replacement **Capital Project Description** Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable  
**Project Rationale** The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from \$5,000 to \$8,000 to accommodate the required works.

**Project Number** 19-04 **Capital Project Title** Alternative Approval Process **Capital Project Description** Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.  
**Project Rationale** Future required projects to maintain public safety and level of service require funding in excess of current projected reserve balance. Future funding will be for improvements the Water Treatment Plant to increase reliability and optimize for improved operations, conducting a regulatory requirement for a dam safety review and construct a larger supply line to the storage tank. Funding is required to undertake public consultation to inform borrow strategies and conduct a referendum.

**Project Number** 19-05 **Capital Project Title** Autoflush Installation **Capital Project Description** Install 3 autoflushes within the water distribution system to maintain distribution water quality.  
**Project Rationale** Three water mains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.

|                          |   |                              |                           |                                    |  |
|--------------------------|---|------------------------------|---------------------------|------------------------------------|--|
| <b>Project Number</b>    | 20-02   | <b>Capital Project Title</b> | Raw Water Turbidity Meter | <b>Capital Project Description</b> | Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP. |
| <b>Project Rationale</b> | Install a new turbidity meter in the raw water line to aid in operation of the WTP. |                              |                           |                                    |  |

|                          |   |                              |                              |                                    |   |
|--------------------------|---|------------------------------|------------------------------|------------------------------------|---|
| <b>Project Number</b>    | 21-01   | <b>Capital Project Title</b> | Source Water Viability Study | <b>Capital Project Description</b> | Study to determine vulnerability of the source water and its viability. |
| <b>Project Rationale</b> | Study to determine the medium to long term vulnerability of the source water (Money Lake) and its viability as a water source (quantity and quality) for the LHBC system in light of pressures such as projected demand changes and climate change. |                              |                              |                                    |   |

|                          |  |                              |                                    |                                    |   |
|--------------------------|--|------------------------------|------------------------------------|------------------------------------|---|
| <b>Project Number</b>    | 22-01  | <b>Capital Project Title</b> | Install Larger Supply Line to Tank | <b>Capital Project Description</b> | Construct a larger supply line to the tank to improve system reliability and operation. |
| <b>Project Rationale</b> | The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank. |                              |                                    |                                    |   |

|                          |   |                              |              |                                    |  |
|--------------------------|---|------------------------------|--------------|------------------------------------|--|
| <b>Project Number</b>    | 23-01   | <b>Capital Project Title</b> | WTP Upgrades | <b>Capital Project Description</b> | Upgrades to the water treatment plant to meet IHA requirements including ozone upgrades and chlorination upgrades. |
| <b>Project Rationale</b> | Funds are required to upgrade the water treatment plant to meet IHA requirements including ozone upgrades and chlorination works. |                              |              |                                    |  |

**Lyall Harbour Water**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |                |                |
|------------------------|------------------|---------------|---------------|---------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 815              | 5,815         | 6,815         | 17,815        | 37,815         | 57,815         |
| Capital Reserve Fund   | 17,387           | 24,387        | 46,387        | 59,387        | 77,787         | 98,387         |
| <b>Total</b>           | <b>18,202</b>    | <b>30,202</b> | <b>53,202</b> | <b>77,202</b> | <b>115,602</b> | <b>156,202</b> |



## Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc. Optimum minimum balance of \$13,000 (approximately 10%) of the annual operating budget.

## Reserve Cash Flow

| Fund:                           | 1500   | Estimated                              | Budget                                |                             |               |               |               |
|---------------------------------|--------|--|---------------------------------------|-----------------------------|---------------|---------------|---------------|
|                                 |        | 2022                                   | 2023                                  | 2024                        | 2025          | 2026          | 2027          |
| Fund Centre:                    | 105213 |  |                                       |                             |               |               |               |
| <b>Beginning Balance</b>        |        | 815                                    | 815                                   | 5,815                       | 6,815         | 17,815        | 37,815        |
| <b>Transfer from Ops Budget</b> |        | 10,000                                 | 20,000                                | 21,000                      | 11,000        | 20,000        | 20,000        |
| <b>Transfer to Ops Budget</b>   |        | (10,000)                               | (15,000)                              | (20,000)                    | -             | -             | -             |
| Planned Maintenance Activity    |        | Chlorine<br>Contact Tank<br>Inspection | Reservoir<br>Cleaning &<br>inspection | Replace<br>filtration Media |               |               |               |
| <b>Interest Income</b>          |        | -                                      |                                       |                             |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>815</b>                             | <b>5,815</b>                          | <b>6,815</b>                | <b>17,815</b> | <b>37,815</b> | <b>57,815</b> |

### Assumptions/Background:

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

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1025<br>101369 | Estimated     | Budget        |               |               |               |               |
|--------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          |                | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 23,956        | 17,387        | 24,387        | 46,387        | 59,387        | 77,787        |
| Transfer from Ops Budget |                | 1,431         | 30,000        | 22,000        | 13,000        | 18,400        | 20,600        |
| Transfer from Cap Fund   |                | -             |               |               |               |               |               |
| Transfer to Cap Fund     |                | (8,000)       | (23,000)      | -             | -             | -             | -             |
| Interest Income          |                | -             |               |               |               |               |               |
| <b>Ending Balance \$</b> |                | <b>17,387</b> | <b>24,387</b> | <b>46,387</b> | <b>59,387</b> | <b>77,787</b> | <b>98,387</b> |

### Assumptions/Background:

To fully fund capital expenditure plan

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Skana Water (Mayne)**

#### **EAC REVIEW**

SEPTEMBER 2022

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

**Committee:** Electoral Areas

**DEFINITION:**

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.  
Bylaw No. 3090 (November 12, 2003).

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$54,100 or \$9.65 / \$1,000 to a maximum of \$292,729.

**MAXIMUM CAPITAL DEBT:**

|             |                                  |          |       |
|-------------|----------------------------------|----------|-------|
| AUTHORIZED: | LA Bylaw No. 3090 (Nov. 12/03)   | 157,700  |       |
| BORROWED:   | S.I. Bylaw No. 3154 (Apr. 22/04) | -78,850  | 2.40% |
|             | S.I. Bylaw No. 3196              | -39,500  | 2.00% |
|             | S.I. Bylaw No. 3457 (2007)       | -29,200  | 4.82% |
|             | Expired Nov 2008                 | -10,150  |       |
| REMAINING:  |                                  | <u>0</u> |       |

**COMMISSION:**

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

**FUNDING:**

|                            |  |
|----------------------------|--|
| <b>User Charge:</b>        | Annual charge per single family equivalency unit connected to the system.  |
| <b>Parcel Tax:</b>         | Annual charge only on properties capable of being connected to the system. |
| <b>Connection Charges:</b> | At cost or minimum of \$1,000.   |

**RESERVE FUND:**

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

| 2.642 - Skana Water (Mayne)          | 2022            |                     | BUDGET REQUEST  |                |          |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--------------------------------------|-----------------|---------------------|-----------------|----------------|----------|-----------------|--------------------|-----------------|-----------------|-----------------|
|                                      | BOARD<br>BUDGET | ESTIMATED<br>ACTUAL | CORE<br>BUDGET  | 2023           |          | TOTAL           | 2024               | 2025            | 2026            | 2027            |
|                                      |                 |                     |                 | ONGOING        | ONE-TIME |                 |                    |                 |                 |                 |
| <u>OPERATING COSTS</u>               |                 |                     |                 |                |          |                 |                    |                 |                 |                 |
| JLB Services Contract                | 11,490          | 12,000              | 11,830          | -              | -        | 11,830          | 12,070             | 12,310          | 12,560          | 12,810          |
| Repairs & Maintenance                | 1,210           | 650                 | 1,250           | -              | -        | 1,250           | 1,280              | 6,310           | 6,440           | 1,480           |
| Allocations                          | 5,834           | 5,834               | 5,908           | -              | -        | 5,908           | 6,022              | 6,138           | 6,256           | 6,377           |
| Water Testing                        | 2,900           | 3,000               | 2,958           | -              | -        | 2,958           | 3,017              | 3,077           | 3,139           | 3,201           |
| Electricity                          | 2,590           | 3,300               | 3,213           | -              | -        | 3,213           | 3,160              | 3,220           | 3,280           | 3,350           |
| Supplies                             | 720             | 720                 | 750             | -              | -        | 750             | 770                | 780             | 790             | 800             |
| Labour Charges                       | 21,960          | 26,000              | 21,960          | 1,450          | -        | 23,410          | 24,670             | 25,160          | 25,660          | 26,170          |
| Other Operating Expenses             | 3,530           | 2,990               | 3,338           | -              | -        | 3,338           | 3,410              | 3,480           | 3,550           | 3,620           |
| <b>TOTAL OPERATING COSTS</b>         | <b>50,234</b>   | <b>54,494</b>       | <b>51,207</b>   | <b>1,450</b>   | <b>-</b> | <b>52,657</b>   | <b>54,399</b>      | <b>60,475</b>   | <b>61,675</b>   | <b>57,808</b>   |
| *Percentage Increase over prior year |                 |                     | 1.9%            | 2.9%           |          | 4.8%            | 3.3%               | 11.2%           | 2.0%            | -6.3%           |
| <u>DEBT / CAPITAL / RESERVES</u>     |                 |                     |                 |                |          |                 |                    |                 |                 |                 |
| Transfer to Operating Reserve Fund   | 7,000           | 4,887               | 7,000           | -              | -        | 7,000           | 2,000              | 2,000           | 2,000           | 2,000           |
| Transfer to Capital Reserve Fund     | 15,000          | 15,000              | 16,600          | -              | -        | 16,600          | 14,910             | 8,010           | 9,320           | 10,780          |
| MFA Debt Principal                   | 1,458           | 1,458               | -               | -              | -        | -               | 2,196              | 6,507           | 6,507           | 6,507           |
| MFA Debt Interest                    | 1,163           | 1,163               | 863             | -              | -        | 863             | 5,254              | 10,666          | 10,666          | 10,666          |
| MFA Debt Reserve Fund                | 760             | 760                 | 750             | -              | -        | 750             | 1,473              | -               | -               | -               |
| <b>TOTAL DEBT / RESERVES</b>         | <b>25,381</b>   | <b>23,268</b>       | <b>25,213</b>   | <b>-</b>       | <b>-</b> | <b>25,213</b>   | <b>25,833</b>      | <b>27,183</b>   | <b>28,493</b>   | <b>29,953</b>   |
| <b>TOTAL COSTS</b>                   | <b>75,615</b>   | <b>77,762</b>       | <b>76,420</b>   | <b>1,450</b>   | <b>-</b> | <b>77,870</b>   | <b>80,232</b>      | <b>87,658</b>   | <b>90,168</b>   | <b>87,761</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                 |                     |                 |                |          |                 |                    |                 |                 |                 |
| Transfer from Operating Reserve Fund | -               | -                   | -               | -              | -        | -               | -                  | (5,000)         | (5,000)         | -               |
| User Charges                         | (51,505)        | (53,652)            | (51,840)        | (1,450)        | -        | (53,290)        | (55,162)           | (57,088)        | (59,088)        | (61,161)        |
| Other Revenue                        | (110)           | (110)               | (100)           | -              | -        | (100)           | (100)              | (100)           | (100)           | (100)           |
| <b>TOTAL REVENUE</b>                 | <b>(51,615)</b> | <b>(53,762)</b>     | <b>(51,940)</b> | <b>(1,450)</b> | <b>-</b> | <b>(53,390)</b> | <b>(55,262)</b>    | <b>(62,188)</b> | <b>(64,188)</b> | <b>(61,261)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(24,000)</b> | <b>(24,000)</b>     | <b>(24,480)</b> | <b>-</b>       | <b>-</b> | <b>(24,480)</b> | <b>(24,970)</b>    | <b>(25,470)</b> | <b>(25,980)</b> | <b>(26,500)</b> |
| *Percentage increase over prior year |                 |                     |                 |                |          |                 |                    |                 |                 |                 |
| User Fees                            |                 |                     | 0.7%            | 2.8%           |          | 3.5%            | 3.5%               | 3.5%            | 3.5%            | 3.5%            |
| Requisition                          |                 |                     | 2.0%            |                |          | 2.0%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| <b>Combined</b>                      |                 |                     | <b>1.1%</b>     | <b>1.9%</b>    |          | <b>3.0%</b>     | <b>3.0%</b>        | <b>3.0%</b>     | <b>3.0%</b>     | <b>3.0%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                            |                                |             |             |             |             |             |              |
|--------------------|----------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.642</b>               | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Skana Water (Mayne)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                 |                  |                  |            |            |            |            |                  |
|-----------------------|-----------------|------------------|------------------|------------|------------|------------|------------|------------------|
| Buildings             | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Equipment             | \$0             | \$75,000         | \$694,120        | \$0        | \$0        | \$0        | \$0        | \$769,120        |
| Land                  | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Engineered Structures | \$40,000        | \$55,000         | \$35,000         | \$0        | \$0        | \$0        | \$0        | \$90,000         |
| Vehicles              | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
|                       |                 |                  |                  |            |            |            |            |                  |
|                       | <b>\$40,000</b> | <b>\$130,000</b> | <b>\$729,120</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$859,120</b> |

**SOURCE OF FUNDS**

|                                 |                 |                  |                  |            |            |            |            |                  |
|---------------------------------|-----------------|------------------|------------------|------------|------------|------------|------------|------------------|
| Capital Funds on Hand           | \$40,000        | \$40,000         | \$0              | \$0        | \$0        | \$0        | \$0        | \$40,000         |
| Debenture Debt (New Debt Only)  | \$0             | \$75,000         | \$147,262        | \$0        | \$0        | \$0        | \$0        | \$222,262        |
| Equipment Replacement Fund      | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Grants (Federal, Provincial)    | \$0             | \$0              | \$546,858        | \$0        | \$0        | \$0        | \$0        | \$546,858        |
| Donations / Third Party Funding | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0              |
| Reserve Fund                    | \$0             | \$15,000         | \$35,000         | \$0        | \$0        | \$0        | \$0        | \$50,000         |
|                                 |                 |                  |                  |            |            |            |            |                  |
|                                 | <b>\$40,000</b> | <b>\$130,000</b> | <b>\$729,120</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$859,120</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>Project number format is "yy-##"<br/>"yy" is the last two digits of the year the project is planned to start.<br/>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br/><br/>For projects in previous capital plans, use the same project numbers previously</p>  | <p><b>Capital Project Description</b><br/>Briefly describe project scope and service benefits.<br/>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><b>Carryforward from 2022</b><br/>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>   | <p><b>Project Drivers</b><br/><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/><b>Emergency</b> = Project is required for health or safety reasons.<br/><b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/><b>Study</b> - Expenditure for feasibility and business case report.<br/><b>New</b> - Expenditure for new asset only<br/><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/><b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>  | <p><b>Funding Source Codes</b><br/>Debt = Debenture Debt (new debt only)<br/>ERF = Equipment Replacement Fund<br/>Grant = Grants (Federal, Provincial)<br/>Cap = Capital Funds on Hand<br/>Other = Donations / Third Party Funding<br/>Res = Reserve Fund<br/>STLoan = Short Term Loans<br/>WU = Water Utility<br/>If there is more than one funding source, use additional rows for the project.</p>  | <p><b>Long-term Planning</b><br/><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>   | <p><b>Asset Class</b><br/>L - Land<br/>S - Engineering Structure<br/>B - Buildings<br/>V - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

Service #: 2.642  
Service Name: Skana Water (Mayne)

| Project List and Budget |                          |                              |   |                      |             |                |                        |                  |                  |            |            |            |                  |
|-------------------------|--------------------------|------------------------------|---|----------------------|-------------|----------------|------------------------|------------------|------------------|------------|------------|------------|------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title        | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023             | 2024             | 2025       | 2026       | 2027       | 5 - Year Total   |
| 17-03                   | New                      | Alternative Approval Process | Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades. | \$15,000             | S           | Res            | \$0                    | \$15,000         | \$0              | \$0        | \$0        | \$0        | \$15,000         |
| 18-01                   | Replacement              | Storage Tank Replacement     | Replace the existing storage tanks  | \$749,120            | E           | Debt           | \$0                    | \$75,000         | \$127,262        | \$0        | \$0        | \$0        | \$202,262        |
| 18-01                   |                          |                              |   |                      | E           | Grant          | \$0                    | \$0              | \$546,858        | \$0        | \$0        | \$0        | \$546,858        |
| 20-02                   | Decommission             | Well Decommissioning         | Numerous wells are not in use and are required to be decommissioned as per MoE requirements.  | \$50,000             | S           | Cap            | \$40,000               | \$40,000         | \$0              | \$0        | \$0        | \$0        | \$40,000         |
| 23-01                   | Renewal                  | Well Protection Upgrades     | Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.             | \$35,000             | S           | Res            | \$0                    | \$0              | \$35,000         | \$0        | \$0        | \$0        | \$35,000         |
| 24-01                   | New                      | Source Water Surveillance    | Install new well surveillance and water monitoring hardware to record and predict water issues.   | \$20,000             | E           | Debt           | \$0                    | \$0              | \$20,000         | \$0        | \$0        | \$0        | \$20,000         |
|                         |                          |                              |   |                      |             |                |                        |                  |                  |            |            |            |                  |
|                         |                          |                              |   |                      |             |                |                        |                  |                  |            |            |            |                  |
|                         |                          |                              |   |                      |             |                |                        |                  |                  |            |            |            |                  |
|                         |                          |                              | <b>GRAND TOTAL</b>  | <b>\$869,120</b>     |             |                | <b>\$40,000</b>        | <b>\$130,000</b> | <b>\$729,120</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$869,120</b> |

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

**Project Number** 17-03

**Capital Project Title** Alternative Approval Process

**Capital Project Description** Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.

**Project Rationale** A loan will be required to fund the storage tank replacement any other capital work which will not be included under the capital reserve fund. The proposed loan will required public engagement and a referendum.

**Project Number** 18-01

**Capital Project Title** Storage Tank Replacement

**Capital Project Description** Replace the existing storage tanks

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

**Project Number** 20-02

**Capital Project Title** Well Decommissioning

**Capital Project Description** Numerous wells are not in use and are required to be decommissioned as per MoE requirements.

**Project Rationale** Numerous wells are not in use and are required to be decommissioned as per MoE requirements.

**Project Number** 23-01

**Capital Project Title** Well Protection Upgrades

**Capital Project Description** Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

**Project Rationale** Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

**Project Number** 24-01

**Capital Project Title** Source Water Surveillance

**Capital Project Description** Install new well surveillance and water monitoring hardware to record and predict water issues.

**Project Rationale** Install new well surveillance and water monitoring hardware to record and predict water issues.



**Skana Water Reserves**  
**Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund | 5,928            | 12,928        | 14,928        | 11,928        | 8,928         | 10,928        |
| Capital Reserve Fund   | 24,384           | 25,984        | 5,894         | 13,904        | 23,224        | 34,004        |
| <b>Total</b>           | <b>30,312</b>    | <b>38,912</b> | <b>20,822</b> | <b>25,832</b> | <b>32,152</b> | <b>44,932</b> |

**Reserve Schedule**

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

Bylaw 4144

**Reserve Cash Flow**

| Fund: 1500<br>Fund Centre: 105214 | Estimated    | Budget        |               |                    |   |               |
|-----------------------------------|--------------|---------------|---------------|--------------------|---|---------------|
|                                   | 2022         | 2023          | 2024          | 2025               | 2026                                    | 2027          |
| <b>Beginning Balance</b>          | 1,041        | 5,928         | 12,928        | 14,928             | 11,928                                  | 8,928         |
| <b>Transfer from Ops Budget</b>   | 4,887        | 7,000         | 2,000         | 2,000              | 2,000                                   | 2,000         |
| <b>Expenditures</b>               | -            | -             | -             | (5,000)            | (5,000)                                 | -             |
| Planned Maintenance Activity      |              |               |               | Well<br>inspection | Reservoir<br>cleaning and<br>inspection |               |
| <b>Interest Income</b>            | -            |               |               |                    |   |               |
| <b>Ending Balance \$</b>          | <b>5,928</b> | <b>12,928</b> | <b>14,928</b> | <b>11,928</b>      | <b>8,928</b>                            | <b>10,928</b> |

**Assumptions/Backgrounds:**

**Reserve Schedule**

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

Bylaw 3192

**Reserve Cash Flow**

| Fund: 1067<br>Fund Centre: 101849 | Estimated     | Budget        |              |               |               |               |
|-----------------------------------|---------------|---------------|--------------|---------------|---------------|---------------|
|                                   | 2022          | 2023          | 2024         | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>          | 39,384        | 24,384        | 25,984       | 5,894         | 13,904        | 23,224        |
| <b>Transfer from Ops Budget</b>   | 15,000        | 16,600        | 14,910       | 8,010         | 9,320         | 10,780        |
| <b>Transfer to Cap Fund</b>       | (30,000)      | (15,000)      | (35,000)     | -             | -             | -             |
| <b>Transfer from Cap Fund</b>     | -             |               |              |               |               |               |
| <b>Interest Income</b>            | -             |               |              |               |               |               |
| <b>Ending Balance \$</b>          | <b>24,384</b> | <b>25,984</b> | <b>5,894</b> | <b>13,904</b> | <b>23,224</b> | <b>34,004</b> |

**Assumptions/Backgrounds:**

Transfer whatever the operating budget will allow

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Sticks Allison Water**

**EAC REVIEW**

SEPTEMBER 2022

Service: 2.665 Sticks Allison Water (Galiano)

Committee: Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

Local Service Area

**MAXIMUM LEVY:**

Greater of \$18,700 or \$2.27 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$75,814.

**MAXIMUM CAPITAL DEBT:**

|                       |                             |                   |         |            |
|-----------------------|-----------------------------|-------------------|---------|------------|
| AUTHORIZED TO BORROW: | LA Bylaw No. 2557           | 148,000           |         |            |
| BORROWED:             | SI Bylaw No. 2632 - Mar '99 | -20,000           | 15 Year | ended 2013 |
|                       | SI Bylaw No. 2684 - Dec '99 | -81,260           | 15 Year | ended 2014 |
| PREPAYMENT:           | \$3,895 x 12                | -46,740           |         |            |
| REMAINING:            |                             | <u>          </u> |         | \$0        |

**COMMISSION:**

Sticks Allison Local Service Committee established by Bylaw No. 2558

**FUNDING:**

User Charge: Annual charge per single family equivalency unit connected to the system  
Excess Consumption Fee-for metered water use per service connection in excess of 136 cubic meters per three months: \$2.20 per cubic mete

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

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

**RESERVE FUND:**

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

| 2.665 - Sticks Allison Water         | 2022            |                  | BUDGET REQUEST  |                |                |                 | FUTURE PROJECTIONS |                 |                 |                 |
|--------------------------------------|-----------------|------------------|-----------------|----------------|----------------|-----------------|--------------------|-----------------|-----------------|-----------------|
|                                      | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | ONGOING        | ONE-TIME       | TOTAL           | 2024               | 2025            | 2026            | 2027            |
| <u>OPERATING COSTS</u>               |                 |                  |                 |                |                |                 |                    |                 |                 |                 |
| Repairs & Maintenance                | 5,990           | 6,500            | 1,020           | -              | 5,000          | 6,020           | 6,030              | 1,040           | 1,050           | 1,060           |
| Allocations                          | 3,298           | 3,298            | 3,496           | -              | -              | 3,496           | 3,567              | 3,638           | 3,711           | 3,784           |
| Water Testing                        | 2,190           | 800              | 2,233           | -              | -              | 2,233           | 2,278              | 2,324           | 2,371           | 2,418           |
| Electricity                          | 1,390           | 3,000            | 2,500           | -              | -              | 2,500           | 2,550              | 2,600           | 2,650           | 2,700           |
| Supplies                             | 812             | 750              | 710             | -              | -              | 710             | 720                | 730             | 740             | 750             |
| Labour Charges                       | 35,000          | 35,000           | 35,000          | 2,380          | -              | 37,380          | 39,310             | 40,100          | 40,900          | 41,720          |
| Other Operating Expenses             | 3,840           | 3,790            | 4,165           | -              | -              | 4,165           | 4,240              | 4,320           | 4,400           | 4,490           |
| <b>TOTAL OPERATING COSTS</b>         | <b>52,520</b>   | <b>53,138</b>    | <b>49,124</b>   | <b>2,380</b>   | <b>5,000</b>   | <b>56,504</b>   | <b>58,695</b>      | <b>54,752</b>   | <b>55,822</b>   | <b>56,922</b>   |
| *Percentage Increase over prior year | 47,520          |                  | -6.5%           | 4.5%           | 9.5%           | 7.6%            | 3.9%               | -6.7%           | 2.0%            | 2.0%            |
| <u>CAPITAL/RESERVES</u>              |                 |                  |                 |                |                |                 |                    |                 |                 |                 |
| Transfer to Operating Reserve Fund   | 6,000           | 5,382            | 7,500           | -              | -              | 7,500           | 7,000              | 7,000           | 7,000           | 7,000           |
| Transfer to Capital Reserve Fund     | 5,000           | 5,000            | 11,535          | -              | -              | 11,535          | 11,235             | 11,600          | 11,990          | 12,380          |
| <b>TOTAL CAPITAL / RESERVES</b>      | <b>11,000</b>   | <b>10,382</b>    | <b>19,035</b>   | <b>-</b>       | <b>-</b>       | <b>19,035</b>   | <b>18,235</b>      | <b>18,600</b>   | <b>18,990</b>   | <b>19,380</b>   |
| <b>TOTAL COSTS</b>                   | <b>63,520</b>   | <b>63,520</b>    | <b>68,159</b>   | <b>2,380</b>   | <b>5,000</b>   | <b>75,539</b>   | <b>76,930</b>      | <b>73,352</b>   | <b>74,812</b>   | <b>76,302</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                 |                  |                 |                |                |                 |                    |                 |                 |                 |
| Balance CFW from 2021 to 2022        | 9,984           | 9,984            | -               | -              | -              | -               | -                  | -               | -               | -               |
| Transfer from Operating Reserve Fund | (5,000)         | (5,000)          | -               | -              | (5,000)        | (5,000)         | (5,000)            | -               | -               | -               |
| Sales - Water                        | (600)           | (600)            | (600)           | -              | -              | (600)           | (600)              | (600)           | (600)           | (600)           |
| User Charges                         | (62,804)        | (62,804)         | (62,359)        | (2,380)        | -              | (64,739)        | (66,030)           | (67,352)        | (68,702)        | (70,082)        |
| Other Revenue                        | (100)           | (100)            | (100)           | -              | -              | (100)           | (100)              | (100)           | (100)           | (100)           |
| <b>TOTAL REVENUE</b>                 | <b>(58,520)</b> | <b>(58,520)</b>  | <b>(63,059)</b> | <b>(2,380)</b> | <b>(5,000)</b> | <b>(70,439)</b> | <b>(71,730)</b>    | <b>(68,052)</b> | <b>(69,402)</b> | <b>(70,782)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(5,000)</b>  | <b>(5,000)</b>   | <b>(5,100)</b>  | <b>-</b>       | <b>-</b>       | <b>(5,100)</b>  | <b>(5,200)</b>     | <b>(5,300)</b>  | <b>(5,410)</b>  | <b>(5,520)</b>  |
| *Percentage increase over prior year |                 |                  |                 |                |                |                 |                    |                 |                 |                 |
| User Fee                             |                 |                  | -0.7%           | 3.8%           |                | 3.1%            | 2.0%               | 2.0%            | 2.0%            | 2.0%            |
| Requisition                          |                 |                  | 2.0%            |                |                | 2.0%            | 2.0%               | 1.9%            | 2.1%            | 2.0%            |
| <b>Combined</b>                      |                 |                  | <b>-0.5%</b>    | <b>3.5%</b>    |                | <b>3.0%</b>     | <b>2.0%</b>        | <b>2.0%</b>     | <b>2.0%</b>     | <b>2.0%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                       |                                |             |             |             |             |             |              |
|--------------------|---------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.665</b>                          | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Sticks Allison Water (Galiano)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |                |                |                 |            |            |            |            |                 |
|-----------------------|----------------|----------------|-----------------|------------|------------|------------|------------|-----------------|
| Buildings             | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Equipment             | \$0            | \$0            | \$20,000        | \$0        | \$0        | \$0        | \$0        | \$20,000        |
| Land                  | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Engineered Structures | \$5,000        | \$5,000        | \$0             | \$0        | \$0        | \$0        | \$0        | \$5,000         |
| Vehicles              | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
|                       | <b>\$5,000</b> | <b>\$5,000</b> | <b>\$20,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$25,000</b> |

**SOURCE OF FUNDS**

|                                 |                |                |                 |            |            |            |            |                 |
|---------------------------------|----------------|----------------|-----------------|------------|------------|------------|------------|-----------------|
| Capital Funds on Hand           | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Debenture Debt (New Debt Only)  | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Equipment Replacement Fund      | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Grants (Federal, Provincial)    | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Donations / Third Party Funding | \$0            | \$0            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0             |
| Reserve Fund                    | \$5,000        | \$5,000        | \$20,000        | \$0        | \$0        | \$0        | \$0        | \$25,000        |
|                                 | <b>\$5,000</b> | <b>\$5,000</b> | <b>\$20,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$25,000</b> |

CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

|   |   |  |  |
|---|---|--|--|
| <p><b>Project Number</b><br/>         Project number format is "yy-##"<br/>         "yy" is the last two digits of the year the project is planned to start.<br/>         "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.<br/><br/>         For projects in previous capital plans, use the same project numbers previously</p>              | <p><b>Capital Project Description</b><br/>         Briefly describe project scope and service benefits.<br/>         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><b>Carryforward from 2022</b><br/>         Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>  | <p><b>Project Drivers</b><br/> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.<br/> <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.<br/> <b>Emergency</b> = Project is required for health or safety reasons.<br/> <b>Cost Benefit</b> = Economic benefit to the organization.</p>  |
| <p><b>Capital Expenditure Type</b><br/> <b>Study</b> - Expenditure for feasibility and business case report.<br/> <b>New</b> - Expenditure for new asset only<br/> <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service<br/> <b>Replacement</b> - Expenditure replaces an existing asset</p> | <p><b>Total Project Budget</b><br/>         Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>   | <p><b>Funding Source Codes</b><br/>         Debt = Debenture Debt (new debt only)<br/>         ERF = Equipment Replacement Fund<br/>         Grant = Grants (Federal, Provincial)<br/>         Cap = Capital Funds on Hand<br/>         Other = Donations / Third Party Funding<br/>         Res = Reserve Fund<br/>         STLoan = Short Term Loans<br/>         WU = Water Utility<br/>         If there is more than one funding source, use additional rows for the project.</p>         | <p><b>Long-term Planning</b><br/> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.<br/> <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.<br/> <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.<br/> <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p> |
| <p><b>Capital Project Title</b><br/>         Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>  | <p><b>Asset Class</b><br/> <b>L</b> - Land<br/> <b>S</b> - Engineering Structure<br/> <b>B</b> - Buildings<br/> <b>V</b> - Vehicles</p>   | <p><b>Cost Estimate Class</b><br/>         Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.<br/>         Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.<br/>         Class C (+25-40%) = Estimate based on limited site information; used for program planning.<br/>         Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p> |  |

**Service #:** 2.665  
**Service Name:** Sticks Allison Water (Galiano)

| Project List and Budget |                          |  |  |                      |             |                |                        |                |                 |            |            |            |                 |
|-------------------------|--------------------------|--|--|----------------------|-------------|----------------|------------------------|----------------|-----------------|------------|------------|------------|-----------------|
| Project Number          | Capital Expenditure Type | Capital Project Title                  | Capital Project Description  | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023           | 2024            | 2025       | 2026       | 2027       | 5 - Year Total  |
| 22-01                   | New                      | Service Line Replacement (Provisional) | Replace failed/leaking service lines when required                 | \$5,000              | S           | Res            | \$5,000                | \$5,000        | \$0             | \$0        | \$0        | \$0        | \$5,000         |
| 24-01                   | New                      | Source Water Surveillance              | Construct source water surveillance for water quantity monitoring. | \$20,000             | E           | Res            | \$0                    | \$0            | \$20,000        | \$0        | \$0        | \$0        | \$20,000        |
|                         |                          |  |  |                      |             |                |                        |                |                 |            |            |            |                 |
|                         |                          |  | <b>GRAND TOTAL</b>   | <b>\$25,000</b>      |             |                |                        | <b>\$5,000</b> | <b>\$20,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$25,000</b> |



**Service:** 2.665 Sticks Allison Water (Galiano)

**Project Number** 22-01

**Capital Project Title** Service Line Replacement (Provisional)

**Capital Project Description** Replace failed/leaking service lines when required

**Project Rationale** Funds are required to fund replacement of failed/leaking service lines.

**Project Number** 24-01

**Capital Project Title** Source Water Surveillance

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

**Project Rationale** Funds are required to conduct a study with adjoining wells on the impacts to the aquifer to review long and short term viability.

**Sticks Allison Reserves  
 Summary Schedule  
 2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |               |               |               |
|------------------------|------------------|---------------|---------------|---------------|---------------|---------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| Operating Reserve Fund | 1,808            | 4,308         | 6,308         | 13,308        | 20,308        | 27,308        |
| Capital Reserve Fund   | 9,250            | 15,785        | 7,020         | 18,620        | 30,610        | 42,990        |
| <b>Total</b>           | <b>11,059</b>    | <b>20,094</b> | <b>13,329</b> | <b>31,929</b> | <b>50,919</b> | <b>70,299</b> |

**Reserve Schedule**

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

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

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1500<br>105215 | Estimated                           | Budget                                  |                        |               |               |               |
|---------------------------------|----------------|-------------------------------------|---|------------------------|---------------|---------------|---------------|
|                                 |                | 2022                                | 2023                                    | 2024                   | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>        |                | 1,426                               | 1,808                                   | 4,308                  | 6,308         | 13,308        | 20,308        |
| <b>Transfer from Ops Budget</b> |                | 5,382                               | 7,500                                   | 7,000                  | 7,000         | 7,000         | 7,000         |
| <b>Expenditures</b>             |                | (5,000)                             | (5,000)                                 | (5,000)                | -             | -             | -             |
| Planned Maintenance Activity    |                | Well and well<br>pump<br>inspection | Reservoir<br>cleaning and<br>inspection | Hydrant<br>maintenance |               |               |               |
| <b>Interest Income</b>          |                | -                                   |   |                        |               |               |               |
| <b>Ending Balance \$</b>        |                | <b>1,808</b>                        | <b>4,308</b>                            | <b>6,308</b>           | <b>13,308</b> | <b>20,308</b> | <b>27,308</b> |

|  |
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## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:<br>Fund Centre:    | 1068<br>101890 | Estimated    | Budget        |              |               |               |               |
|--------------------------|----------------|--------------|---------------|--------------|---------------|---------------|---------------|
|                          |                | 2022         | 2023          | 2024         | 2025          | 2026          | 2027          |
| Beginning Balance        |                | 4,250        | 9,250         | 15,785       | 7,020         | 18,620        | 30,610        |
| Transfer from Ops Budget |                | 5,000        | 11,535        | 11,235       | 11,600        | 11,990        | 12,380        |
| Transfer from Cap Fund   |                | -            |               |              |               |               |               |
| Transfer to Cap Fund     |                | -            | (5,000)       | (20,000)     | -             | -             | -             |
| Interest Income          |                | -            |               |              |               |               |               |
| <b>Ending Balance \$</b> |                | <b>9,250</b> | <b>15,785</b> | <b>7,020</b> | <b>18,620</b> | <b>30,610</b> | <b>42,990</b> |

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Surfside Park Estates (Mayne)**

#### **EAC REVIEW**

SEPTEMBER 2022

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

**Committee: Electoral Areas**

**DEFINITION:**

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area. Bylaw No. 3088 (November 12, 2003).

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

Greater of \$79,500 or \$13.97 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$395,446.

**COMMISSION:**

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

**FUNDING:**

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

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

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

**RESERVE:**

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004).  
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016).

**2.667 - Surfside Park Estates (Mayne)**

|                                      | 2022            |                  | BUDGET REQUEST  |                |                |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|-----------------|------------------|-----------------|----------------|----------------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET    | ESTIMATED ACTUAL | CORE BUDGET     | 2023 ONGOING   | 2023 ONE-TIME  | 2023 TOTAL       | 2024               | 2025             | 2026             | 2027             |
| <b>OPERATING COSTS</b>               |                 |                  |                 |                |                |                  |                    |                  |                  |                  |
| Operations Services Contract         | 19,350          | 19,000           | 19,930          | -              | -              | 19,930           | 20,330             | 20,740           | 21,150           | 21,570           |
| Repairs & Maintenance                | 4,190           | 4,500            | 4,320           | -              | 1,500          | 5,820            | 4,400              | 4,480            | 9,560            | 4,640            |
| Allocations                          | 7,907           | 7,907            | 8,484           | -              | -              | 8,484            | 8,658              | 8,834            | 9,014            | 9,199            |
| Water Testing                        | 4,040           | 3,700            | 4,121           | -              | -              | 4,121            | 4,203              | 4,287            | 4,373            | 4,461            |
| Electricity                          | 4,100           | 4,250            | 4,220           | -              | -              | 4,220            | 4,300              | 4,390            | 4,480            | 4,570            |
| Supplies                             | 18,980          | 20,350           | 19,560          | -              | -              | 19,560           | 19,960             | 20,370           | 20,790           | 21,210           |
| Labour Charges                       | 32,000          | 40,000           | 32,000          | 2,110          | -              | 34,110           | 35,850             | 36,570           | 37,300           | 38,050           |
| Other Operating Expenses             | 10,440          | 10,540           | 10,590          | -              | -              | 10,590           | 10,820             | 11,060           | 11,300           | 11,550           |
| <b>TOTAL OPERATING COSTS</b>         | <b>101,007</b>  | <b>110,247</b>   | <b>103,225</b>  | <b>2,110</b>   | <b>1,500</b>   | <b>106,835</b>   | <b>108,521</b>     | <b>110,731</b>   | <b>117,967</b>   | <b>115,250</b>   |
| *Percentage Increase over prior year |                 |                  | 2.2%            | 2.1%           | 1.5%           | 5.8%             | 1.6%               | 2.0%             | 6.5%             | -2.3%            |
| <b>DEBT / RESERVES</b>               |                 |                  |                 |                |                |                  |                    |                  |                  |                  |
| Transfer to Operating Reserve Fund   | 2,000           | -                | 2,000           | -              | -              | 2,000            | 2,500              | 3,000            | 2,000            | 2,000            |
| Transfer to Capital Reserve Fund     | 15,000          | 15,000           | 15,000          | -              | -              | 15,000           | 23,540             | 23,155           | 2,000            | 2,000            |
| MFA Debt Principal                   | -               | -                | -               | -              | -              | -                | -                  | -                | 14,638           | 58,552           |
| MFA Debt Interest                    | -               | -                | -               | -              | -              | -                | -                  | 6,125            | 42,875           | 98,000           |
| MFA Debt Reserve Fund                | -               | -                | -               | -              | -              | -                | -                  | 5,000            | 15,000           | -                |
| <b>TOTAL DEBT / RESERVES</b>         | <b>17,000</b>   | <b>15,000</b>    | <b>17,000</b>   | <b>-</b>       | <b>-</b>       | <b>17,000</b>    | <b>26,040</b>      | <b>37,280</b>    | <b>76,513</b>    | <b>160,552</b>   |
| <b>TOTAL COSTS</b>                   | <b>118,007</b>  | <b>125,247</b>   | <b>120,225</b>  | <b>2,110</b>   | <b>1,500</b>   | <b>123,835</b>   | <b>134,561</b>     | <b>148,011</b>   | <b>194,480</b>   | <b>275,802</b>   |
| <b>FUNDING SOURCES (REVENUE)</b>     |                 |                  |                 |                |                |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund | -               | (5,846)          | -               | -              | (1,500)        | (1,500)          | -                  | -                | (5,000)          | -                |
| User Charges                         | (94,807)        | (96,201)         | (96,335)        | (2,110)        | -              | (98,445)         | (108,291)          | (119,121)        | (151,950)        | (227,042)        |
| Other Revenue                        | (100)           | (100)            | (100)           | -              | -              | (100)            | (100)              | (100)            | (100)            | (100)            |
| <b>TOTAL REVENUE</b>                 | <b>(94,907)</b> | <b>(102,147)</b> | <b>(96,435)</b> | <b>(2,110)</b> | <b>(1,500)</b> | <b>(100,045)</b> | <b>(108,391)</b>   | <b>(119,221)</b> | <b>(157,050)</b> | <b>(227,142)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(23,100)</b> | <b>(23,100)</b>  | <b>(23,790)</b> | <b>-</b>       | <b>-</b>       | <b>(23,790)</b>  | <b>(26,170)</b>    | <b>(28,790)</b>  | <b>(37,430)</b>  | <b>(48,660)</b>  |
| *Percentage increase over prior year |                 |                  |                 |                |                |                  |                    |                  |                  |                  |
| User Fee                             |                 |                  | 1.6%            | 2.2%           |                | 3.8%             | 10.0%              | 10.0%            | 27.6%            | 49.4%            |
| Requisition                          |                 |                  | 3.0%            |                |                | 3.0%             | 10.0%              | 10.0%            | 30.0%            | 30.0%            |
| <b>Combined</b>                      |                 |                  | <b>1.9%</b>     | <b>1.8%</b>    |                | <b>3.7%</b>      | <b>10.0%</b>       | <b>10.0%</b>     | <b>28.0%</b>     | <b>45.6%</b>     |

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |                                      |                                |             |             |             |             |             |              |
|--------------------|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>2.667</b>                         | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Surfside Park Estates (Mayne)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |            |                 |                 |                  |                    |            |            |                    |
|-----------------------|------------|-----------------|-----------------|------------------|--------------------|------------|------------|--------------------|
| Buildings             | \$0        | \$0             | \$0             | \$0              | \$0                | \$0        | \$0        | \$0                |
| Equipment             | \$0        | \$25,000        | \$20,000        | \$0              | \$0                | \$0        | \$0        | \$45,000           |
| Land                  | \$0        | \$0             | \$0             | \$0              | \$0                | \$0        | \$0        | \$0                |
| Engineered Structures | \$0        | \$0             | \$15,000        | \$500,000        | \$1,500,000        | \$0        | \$0        | \$2,015,000        |
| Vehicles              | \$0        | \$0             | \$0             | \$0              | \$0                | \$0        | \$0        | \$0                |
|                       |            |                 |                 |                  |                    |            |            |                    |
|                       | <b>\$0</b> | <b>\$25,000</b> | <b>\$35,000</b> | <b>\$500,000</b> | <b>\$1,500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,060,000</b> |

**SOURCE OF FUNDS**

|                                 |            |                 |                 |                  |                    |            |            |                    |
|---------------------------------|------------|-----------------|-----------------|------------------|--------------------|------------|------------|--------------------|
| Capital Funds on Hand           | \$0        | \$0             | \$0             | \$0              | \$0                | \$0        | \$0        | \$0                |
| Debenture Debt (New Debt Only)  | \$0        | \$0             | \$0             | \$500,000        | \$1,500,000        | \$0        | \$0        | \$2,000,000        |
| Equipment Replacement Fund      | \$0        | \$0             | \$0             | \$0              | \$0                | \$0        | \$0        | \$0                |
| Grants (Federal, Provincial)    | \$0        | \$0             | \$0             | \$0              | \$0                | \$0        | \$0        | \$0                |
| Donations / Third Party Funding | \$0        | \$0             | \$0             | \$0              | \$0                | \$0        | \$0        | \$0                |
| Reserve Fund                    | \$0        | \$25,000        | \$35,000        | \$0              | \$0                | \$0        | \$0        | \$60,000           |
|                                 |            |                 |                 |                  |                    |            |            |                    |
|                                 | <b>\$0</b> | <b>\$25,000</b> | <b>\$35,000</b> | <b>\$500,000</b> | <b>\$1,500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,060,000</b> |





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

**Project Number** 21-01

**Capital Project Title** System Review

**Capital Project Description**

Review the system with tank location and accessibility taken into account.

**Project Rationale** Review the location and replacement of the existing tanks, with accessibility taken into account, resulting in recommendations for future improvements.

**Project Number** 23-01

**Capital Project Title** Alternative Approval Process

**Capital Project Description**

Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.

**Project Rationale** Funds are required to conduct an alternative approval process for future funding of water system improvements including water main replacement.

**Project Number** 24-01

**Capital Project Title** Wood Dale Drive Water Main Replacement

**Capital Project Description**

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

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

**Project Number** 24-02

**Capital Project Title** Source Water Surveillance

**Capital Project Description**

Construct source water surveillance for water quantity monitoring.

**Project Rationale** Construct source water surveillance for water quantity monitoring.

**Project Number** 25-01

**Capital Project Title** New Tank & PS

**Capital Project Description**

Design and construction new water storage tank and pump station

**Project Rationale** Design and construction new water storage tank and pump station

**Surfside Park Estates (Mayne)**  
**Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b> |               |                |                |                |
|------------------------|------------------|---------------|---------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>   | <b>2024</b>   | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 18,528           | 19,028        | 21,528        | 24,528         | 21,528         | 23,528         |
| Capital Reserve Fund   | 80,217           | 70,217        | 58,757        | 81,912         | 83,912         | 85,912         |
| <b>Total</b>           | <b>98,745</b>    | <b>89,245</b> | <b>80,285</b> | <b>106,440</b> | <b>105,440</b> | <b>109,440</b> |

## Reserve Schedule

### Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

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

### Reserve Cash Flow

| Fund:                           | 1500   | Estimated     | Budget                 |               |               |   |               |
|---------------------------------|--------|---------------|------------------------|---------------|---------------|---|---------------|
| Fund Centre:                    | 105216 | 2022          | 2023                   | 2024          | 2025          | 2026                                    | 2027          |
| <b>Beginning Balance</b>        |        | 24,374        | 18,528                 | 19,028        | 21,528        | 24,528                                  | 21,528        |
| <b>Transfer from Ops Budget</b> |        | -             | 2,000                  | 2,500         | 3,000         | 2,000                                   | 2,000         |
| <b>Expenditures</b>             |        | -             | (1,500)                | -             | -             | (5,000)                                 | -             |
| Planned Maintenance Activity    |        |               | Hydrant<br>maintenance |               |               | Reservoir<br>cleaning and<br>inspection |               |
| <b>Deficit Recovery</b>         |        | (5,846)       |                        |               |               |   |               |
| <b>Interest Income</b>          |        | -             |                        |               |               |   |               |
| <b>Ending Balance \$</b>        |        | <b>18,528</b> | <b>19,028</b>          | <b>21,528</b> | <b>24,528</b> | <b>21,528</b>                           | <b>23,528</b> |

#### Assumptions/Background:

## Reserve Schedule

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

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

## Reserve Cash Flow

| Fund:                           | 1066   | Estimated     | Budget        |               |               |               |               |
|---------------------------------|--------|---------------|---------------|---------------|---------------|---------------|---------------|
| Fund Centre:                    | 101850 | 2022          | 2023          | 2024          | 2025          | 2026          | 2027          |
| <b>Beginning Balance</b>        |        | 65,217        | 80,217        | 70,217        | 58,757        | 81,912        | 83,912        |
| <b>Transfer from Ops Budget</b> |        | 15,000        | 15,000        | 23,540        | 23,155        | 2,000         | 2,000         |
| <b>Transfer from Cap Fund</b>   |        | -             |               |               |               |               |               |
| <b>Transfer to Cap Fund</b>     |        | -             | (25,000)      | (35,000)      | -             | -             | -             |
| <b>Interest Income</b>          |        | -             |               |               |               |               |               |
| <b>Ending Balance \$</b>        |        | <b>80,217</b> | <b>70,217</b> | <b>58,757</b> | <b>81,912</b> | <b>83,912</b> | <b>85,912</b> |

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

Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Magic Lake Estates Sewer**

**EAC Review**

SEPTEMBER 2022

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

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

Specified Area - B(764) SA#8

**MAXIMUM LEVY:**

Greater of \$200,000 or \$7.10 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$3,284,880.

**MAXIMUM CAPITAL DEBT:**

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

**COMMITTEE:**

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

**FUNDING:**

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

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

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

**RESERVE FUND:**

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

| 3.830 - Magic Lake Estates Sewer     | 2022             |                  | BUDGET REQUEST   |                 |          |                  | FUTURE PROJECTIONS |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|-----------------|----------|------------------|--------------------|------------------|------------------|------------------|
|                                      | BOARD BUDGET     | ESTIMATED ACTUAL | CORE BUDGET      | ONGOING         | ONE-TIME | TOTAL            | 2024               | 2025             | 2026             | 2027             |
| <u>OPERATING COSTS</u>               |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Sludge Hauling Contracts             | 90,720           | 75,000           | 93,440           | -               | -        | 93,440           | 95,310             | 97,220           | 99,160           | 101,140          |
| Grit & Waste Sludge Disposal         | 90,720           | 75,000           | 93,440           | -               | -        | 93,440           | 95,310             | 97,220           | 99,160           | 101,140          |
| Repairs & Maintenance                | 36,600           | 41,180           | 11,940           | -               | -        | 11,940           | 12,190             | 12,440           | 52,690           | 27,950           |
| Allocations                          | 44,220           | 44,220           | 45,735           | -               | -        | 45,735           | 46,655             | 47,588           | 48,534           | 49,505           |
| Electricity                          | 23,660           | 24,000           | 24,370           | -               | -        | 24,370           | 24,860             | 25,360           | 25,870           | 26,390           |
| Supplies                             | 21,940           | 23,510           | 22,590           | -               | -        | 22,590           | 23,030             | 23,500           | 23,970           | 24,460           |
| Labour Charges                       | 280,445          | 343,000          | 280,836          | 17,420          | -        | 298,256          | 313,072            | 319,337          | 325,721          | 332,233          |
| Other Operating Expenses             | 33,822           | 44,022           | 34,830           | -               | -        | 34,830           | 35,660             | 36,512           | 37,382           | 38,281           |
| <b>TOTAL OPERATING COSTS</b>         | <b>622,127</b>   | <b>669,932</b>   | <b>607,181</b>   | <b>17,420</b>   | <b>-</b> | <b>624,601</b>   | <b>646,087</b>     | <b>659,177</b>   | <b>712,487</b>   | <b>701,099</b>   |
| *Percentage Increase over prior year |                  |                  | -2.4%            | 2.8%            |          | 0.4%             | 3.4%               | 2.0%             | 8.1%             | -1.6%            |
| <u>DEBT / RESERVES</u>               |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Transfer to Capital Reserve Fund     | 75,000           | 28,411           | 55,735           | -               | -        | 55,735           | 39,800             | 32,400           | 24,890           | 67,830           |
| Transfer to Operating Reserve Fund   | 13,260           | 13,260           | 13,260           | -               | -        | 13,260           | 13,260             | 13,260           | 13,260           | 13,260           |
| Debt Reserve Fund                    | 320              | 320              | 290              | -               | -        | 290              | 290                | 290              | 290              | 290              |
| MFA Principal Payment                | 133,463          | 133,463          | 133,463          | -               | -        | 133,463          | 133,463            | 133,463          | 133,463          | 68,476           |
| MFA Interest Payment                 | 40,640           | 40,640           | 40,640           | -               | -        | 40,640           | 40,640             | 40,640           | 40,640           | 24,995           |
| <b>TOTAL DEBT / RESERVES</b>         | <b>262,683</b>   | <b>216,094</b>   | <b>243,388</b>   | <b>-</b>        | <b>-</b> | <b>243,388</b>   | <b>227,453</b>     | <b>220,053</b>   | <b>212,543</b>   | <b>174,851</b>   |
| <b>TOTAL COSTS</b>                   | <b>884,810</b>   | <b>886,026</b>   | <b>850,569</b>   | <b>17,420</b>   | <b>-</b> | <b>867,989</b>   | <b>873,540</b>     | <b>879,230</b>   | <b>925,030</b>   | <b>875,950</b>   |
| <b>Sludge Disposal Recovery</b>      | <b>(10,870)</b>  | <b>(10,870)</b>  | <b>(11,200)</b>  | <b>-</b>        | <b>-</b> | <b>(11,200)</b>  | <b>(11,420)</b>    | <b>(11,650)</b>  | <b>(11,880)</b>  | <b>(12,120)</b>  |
| <b>TOTAL COSTS NET OF RECOVERIES</b> | <b>873,940</b>   | <b>875,156</b>   | <b>839,369</b>   | <b>17,420</b>   | <b>-</b> | <b>856,789</b>   | <b>862,120</b>     | <b>867,580</b>   | <b>913,150</b>   | <b>863,830</b>   |
| <u>FUNDING SOURCES (REVENUE)</u>     |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| Transfer from Operating Reserve Fund | (25,000)         | (25,000)         | -                | -               | -        | -                | -                  | -                | (40,000)         | (15,000)         |
| User Charges                         | (259,320)        | (260,536)        | (249,679)        | (17,420)        | -        | (267,099)        | (272,440)          | (277,890)        | (283,450)        | (289,120)        |
| Grants in Lieu of Taxes              | (2,450)          | (2,450)          | (2,520)          | -               | -        | (2,520)          | (2,500)            | (2,500)          | (2,500)          | (2,500)          |
| Other Revenue                        | (1,160)          | (1,160)          | (1,160)          | -               | -        | (1,160)          | (1,170)            | (1,180)          | (1,190)          | (1,200)          |
| <b>TOTAL REVENUE</b>                 | <b>(287,930)</b> | <b>(289,146)</b> | <b>(253,359)</b> | <b>(17,420)</b> | <b>-</b> | <b>(270,779)</b> | <b>(276,110)</b>   | <b>(281,570)</b> | <b>(327,140)</b> | <b>(307,820)</b> |
| <b>REQUISITION - PARCEL TAX</b>      | <b>(586,010)</b> | <b>(586,010)</b> | <b>(586,010)</b> | <b>-</b>        | <b>-</b> | <b>(586,010)</b> | <b>(586,010)</b>   | <b>(586,010)</b> | <b>(586,010)</b> | <b>(556,010)</b> |
| *Percentage increase over prior year |                  |                  |                  |                 |          |                  |                    |                  |                  |                  |
| User Fees                            |                  |                  | -3.7%            | 6.7%            |          | 3.0%             | 2.0%               | 2.0%             | 2.0%             | 2.0%             |
| Requisition                          |                  |                  | 0.0%             |                 |          | 0.0%             | 0.0%               | 0.0%             | 0.0%             | -5.1%            |
| <b>Combined</b>                      |                  |                  | <b>-1.1%</b>     | <b>2.1%</b>     |          | <b>0.9%</b>      | <b>0.6%</b>        | <b>0.6%</b>      | <b>0.6%</b>      | <b>-2.8%</b>     |



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

DEBT

|                       | 2022           |                  | BUDGET REQUEST |              |          |                | FUTURE PROJECTIONS |                |                |                |
|-----------------------|----------------|------------------|----------------|--------------|----------|----------------|--------------------|----------------|----------------|----------------|
|                       | BOARD BUDGET   | ESTIMATED ACTUAL | CORE BUDGET    | 2023 ONGOING | ONE-TIME | TOTAL          | 2024               | 2025           | 2026           | 2027           |
| Debt Reserve Fund     | 10,500         | 10,500           | 570            | -            | -        | 570            | 570                | 570            | 570            | 570            |
| MFA Principal Payment | 89,110         | 89,110           | 111,887        | -            | -        | 111,887        | 111,887            | 111,887        | 111,887        | 111,887        |
| MFA Interest Payment  | 105,148        | 105,148          | 118,798        | -            | -        | 118,798        | 118,798            | 118,798        | 118,798        | 118,798        |
| <b>TOTAL DEBT</b>     | <b>204,758</b> | <b>204,758</b>   | <b>231,255</b> | <b>-</b>     | <b>-</b> | <b>231,255</b> | <b>231,255</b>     | <b>231,255</b> | <b>231,255</b> | <b>231,255</b> |

FUNDING SOURCES (REVENUE)

|                                 |                |                |                |          |          |                |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------|----------|----------------|----------------|----------------|----------------|----------------|
| Deficit c/fwd from 2021 to 2022 | 7,772          | 7,772          | -              | -        | -        | -              | -              | -              | -              | -              |
| MFA Debt Reserve Earning        | (500)          | (500)          | (570)          | -        | -        | (570)          | (570)          | (570)          | (570)          | (570)          |
| Grants in Lieu of Taxes         | (414)          | (414)          | (430)          | -        | -        | (430)          | (440)          | (450)          | (460)          | (470)          |
| <b>REQUISITION - PARCEL TAX</b> | <b>211,616</b> | <b>211,616</b> | <b>230,255</b> | <b>-</b> | <b>-</b> | <b>230,255</b> | <b>230,245</b> | <b>230,235</b> | <b>230,225</b> | <b>230,215</b> |

\*Percentage increase over prior year Requisition

8.8%

0.0%

0.0%

0.0%

0.0%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

|                    |  |                                |             |             |             |             |             |              |
|--------------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Service No.</b> | <b>3.830</b>                             | <b>Carry Forward from 2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>TOTAL</b> |
|                    | <b>Magic Lake Sewer Utility (Pender)</b> |                                |             |             |             |             |             |              |

**EXPENDITURE**

|                       |   |                    |                    |                    |            |            |            |                    |
|-----------------------|---|--------------------|--------------------|--------------------|------------|------------|------------|--------------------|
| Buildings             | B | \$0                | \$0                | \$0                | \$0        | \$0        | \$0        | \$0                |
| Equipment             | E | \$5,000            | \$7,500            | \$60,000           | \$0        | \$0        | \$0        | \$67,500           |
| Land                  | L | \$0                | \$0                | \$0                | \$0        | \$0        | \$0        | \$0                |
| Engineered Structures | S | \$8,600,000        | \$6,230,000        | \$2,370,000        | \$0        | \$0        | \$0        | \$8,600,000        |
| Vehicles              | V | \$0                | \$0                | \$0                | \$0        | \$0        | \$0        | \$0                |
|                       |   | <b>\$8,605,000</b> | <b>\$6,237,500</b> | <b>\$2,430,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$8,667,500</b> |

**SOURCE OF FUNDS**

|                                 |       |                    |                    |                    |            |            |            |                    |
|---------------------------------|-------|--------------------|--------------------|--------------------|------------|------------|------------|--------------------|
| Capital Funds on Hand           | Cap   | \$3,247,000        | \$1,730,000        | \$1,517,000        | \$0        | \$0        | \$0        | \$3,247,000        |
| 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 | \$5,355,500        | \$4,502,500        | \$853,000          | \$0        | \$0        | \$0        | \$5,355,500        |
| Donations / Third Party Funding | Other | \$0                | \$0                | \$0                | \$0        | \$0        | \$0        | \$0                |
| Reserve Fund                    | Res   | \$2,500            | \$5,000            | \$60,000           | \$0        | \$0        | \$0        | \$65,000           |
|                                 |       | <b>\$8,605,000</b> | <b>\$6,237,500</b> | <b>\$2,430,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$8,667,500</b> |

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

**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, 23-01 is a project planned to start in 2023.  
  
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.

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

**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.

**Carryforward from 2022**  
Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.

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

| Project List and Budget |                          |   |   |                      |             |                |                        |                    |                    |            |            |            |                    |
|-------------------------|--------------------------|---|---|----------------------|-------------|----------------|------------------------|--------------------|--------------------|------------|------------|------------|--------------------|
| Project Number          | Capital Expenditure Type | Capital Project Title   | Capital Project Description   | Total Project Budget | Asset Class | Funding Source | Carryforward from 2022 | 2023               | 2024               | 2025       | 2026       | 2027       | 5 - Year Total     |
| 21-01                   | Renewal                  | Wastewater Improvements - Sewer Replacement                         | 1. Replace about 3km of failing AC pipe and install Cannon forcemain pipe (2021)<br>2. Replace as much failing AC pipe as possible with remaining funds left from \$6M loan (2023-2)  | \$3,943,916          | S           | Cap            | \$1,300,000            | \$100,000          | \$1,200,000        | \$0        | \$0        | \$0        | \$1,300,000        |
| 21-02                   | Renewal                  | Wastewater Improvements - Pump Station and Treatment Plant Upgrades | 1. Renew Bucaaneer, Gallean, Schooner, Capstern, Cutlass and Masthead Pump Sta<br>2. Replace Cannon WWTP with a new pump station<br>3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/gens) | \$7,709,350          | S           | Cap            | \$1,947,000            | \$1,630,000        | \$317,000          | \$0        | \$0        | \$0        | \$1,947,000        |
| 21-02                   |                          |   |   |                      | S           | Grant          | \$5,353,000            | \$4,500,000        | \$853,000          | \$0        | \$0        | \$0        | \$5,353,000        |
| 22-01                   | New                      | EV Charging Station   | Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant   | \$5,000              | E           | Res            | \$2,500                | \$5,000            | \$0                | \$0        | \$0        | \$0        | \$5,000            |
| 22-01                   |                          |   |   |                      | E           | Grant          | \$2,500                | \$2,500            | \$0                | \$0        | \$0        | \$0        | \$2,500            |
| 24-01                   | Replacement              | Towable Genset Replacement  | Replacement of the towable genset as it is nearing the end of life.   | \$60,000             | E           | Res            | \$0                    | \$0                | \$60,000           | \$0        | \$0        | \$0        | \$60,000           |
|                         |                          |   |   |                      |             |                |                        |                    |                    |            |            |            |                    |
|                         |                          |   | <b>GRAND TOTAL</b>  | <b>\$11,718,266</b>  |             |                | <b>\$8,605,000</b>     | <b>\$6,237,500</b> | <b>\$2,430,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$8,667,500</b> |

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

**Project Number** 21-01

**Capital Project Title** Wastewater Improvements - Sewer Replacement

**Capital Project Description**

1. Replace about 3km of failing AC pipe and install Cannon forcemain pipe (2021)
2. Replace as much failing AC pipe as possible with remaining funds left from \$6M loan (2023-24).

**Project Rationale** Successfully received an Infrastructure Canada grant to complete upgrades on six pump stations, install a new pump station at Cannon to pump to Schooner WWTP, and upgrade Schooner WWTP to treat flow from Cannon and renew many components to bring the wastewater system into compliance with environmental regulations. Also, several km of failing AC sewer pipe requires replacement (to be completed over 3 years from 2021-2023).

**Project Number** 21-02

**Capital Project Title** Wastewater Improvements - Pump Station and Treatment Plant Upgrades

**Capital Project Description**

1. Renew Buccaneer, Galleon, Schooner, Capstan, Cutlass and Masthead Pump Stns
2. Replace Cannon WWTP with a new pump station
3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)

**Project Rationale** Wastewater Improvements - Pump Station and Treatment Plant Upgrades

**Project Number** 22-01

**Capital Project Title** EV Charging Station

**Capital Project Description**

Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.

**Project Rationale** Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.

**Project Number** 24-01

**Capital Project Title** Towable Genset Replacement

**Capital Project Description**

Replacement of the towable genset as it is nearing the end of life.

**Project Rationale** Replacement of the towable genset as it is nearing the end of life.

**Magic Lake Estates Sewer  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

|                        | <b>Estimated</b> | <b>Budget</b>  |                |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>2022</b>      | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    |
| Operating Reserve Fund | 22,085           | 35,345         | 48,605         | 61,865         | 35,125         | 33,385         |
| Capital Reserve Fund   | 353,218          | 403,953        | 383,753        | 416,153        | 441,043        | 508,873        |
| <b>Total</b>           | <b>375,303</b>   | <b>439,298</b> | <b>432,358</b> | <b>478,018</b> | <b>476,168</b> | <b>542,258</b> |

**Reserve Schedule**

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

**Reserve Cash Flow**

| Fund:<br>Fund Centre:           | 1500<br>105217 | Estimated  | Budget        |               |               |                          |                    |
|---------------------------------|----------------|--|---------------|---------------|---------------|--------------------------|--------------------|
|                                 |                | 2022   | 2023          | 2024          | 2025          | 2026                     | 2027               |
| <b>Beginning Balance</b>        |                | 33,825   | 22,085        | 35,345        | 48,605        | 61,865                   | 35,125             |
| <b>Transfer from Ops Budget</b> |                | 13,260   | 13,260        | 13,260        | 13,260        | 13,260                   | 13,260             |
| <b>Planned Expenditures</b>     |                | (25,000)   | -             | -             | -             | (40,000)                 | (15,000)           |
| Planned Maintenance Activity    |                | Outfall inspection<br>& Clean Schooner<br>aeration ditch |               |               |               | Sewer System<br>Flushing | Outfall Inspection |
| <b>Interest Income</b>          |                | -  |               |               |               |                          |                    |
| <b>Ending Balance \$</b>        |                | <b>22,085</b>  | <b>35,345</b> | <b>48,605</b> | <b>61,865</b> | <b>35,125</b>            | <b>33,385</b>      |

**Assumptions/Background:**

**Reserve Schedule**

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

Bylaw 1497

**Reserve Cash Flow**

| Fund:                           | 1042   | Estimated      | Budget         |                |                |                |                |
|---------------------------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|
| Fund Centre:                    | 101386 | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           |
| <b>Beginning Balance</b>        |        | 306,661        | 353,218        | 403,953        | 383,753        | 416,153        | 441,043        |
| <b>Transfer from Ops Budget</b> |        | 28,411         | 55,735         | 39,800         | 32,400         | 24,890         | 67,830         |
| <b>Transfer to Cap Fund</b>     |        | (2,500)        | (5,000)        | (60,000)       | -              | -              | -              |
| <b>Transfer from Cap Fund</b>   |        | 20,646         |                |                |                |                |                |
| <b>Interest Income</b>          |        | -              |                |                |                |                |                |
| <b>Ending Balance \$</b>        |        | <b>353,218</b> | <b>403,953</b> | <b>383,753</b> | <b>416,153</b> | <b>441,043</b> | <b>508,873</b> |

**Assumptions/Background:**

**Appendix D: January 2023 Approvals**

Purpose: To summarize the budget items that require implementation as of January 2023 before final budget approval in March 2023.

| Electoral Area                      | Service Type                   | Service Area                                | Project Description  | Operating Budget | Capital Budget   | Funding Source   | IBC (if applicable) |
|-------------------------------------|--------------------------------|---|--|------------------|------------------|------------------|---------------------|
| Juan de Fuca                        | Protective Services            | 1.357 East Sooke Fire Service               | Fire truck (Water Tender 2) replacement  |                  | 300,000          | Reserves         |                     |
| <b>Total: Juan de Fuca</b>          |                                |   |  | <b>-</b>         | <b>300,000</b>   |                  |                     |
| Salt Spring Island                  | Executive Services             | 1.111 SSI Admin                             | SSI Admin Support  | 2,999            |                  | Allocation       | 15a-1.1             |
|                                     | Recreation & Cultural Services | 1.238A SSI Community Transit                | O&M facility plan with secure parking and battery electric bus (BEB) charging infrastructure |                  | 50,000           | Reserves         |                     |
|                                     |                                | 1.459 Salt Spring Island - Pool & Park Land | Repairs to pool structure and other capital  |                  | 90,000           | Grants, Reserves |                     |
|                                     |                                |   | Design and replacement of pool electrical  |                  | 250,000          | Grants, Reserves |                     |
|                                     |                                |   | Replace heat pumps for pool  |                  | 80,000           | Grants, Reserves |                     |
|                                     | Water                          | 2.621 Highland/Fernwood Water               | Undertake a referendum or AAP  |                  | 40,000           | Reserves         |                     |
|                                     |                                |   | Design and construction of back up power system  |                  | 240,000          | Grants           |                     |
|                                     |                                | 2.626 Fulford Water                         | Develop strategy, phased program, and detailed designs to replace aging AC water mains       |                  | 200,000          | Grants           |                     |
|                                     | Sewer                          | 3.705 SSI Septage/Composting                | Design review, sizing, and installation of grit chamber                                      |                  | 20,000           | Reserves         |                     |
|                                     |                                | 3.810 Ganges Sewer                          | Purchase and install MBR cassette lifting brackets   |                  | 65,000           | Grants, Reserves |                     |
|                                     |                                | 3.820 Maliview Estates Sewer System         | Upgrade WWTP RBC process to MBBR process to meet regulatory requirements                     |                  | 2,010,000        | Grants, Debt     |                     |
|                                     |                                |   | Replace or repair collection pipe and manholes   |                  | 200,000          | Grants, Debt     |                     |
| <b>Total: Salt Spring Island</b>    |                                |   |  | <b>2,999</b>     | <b>3,245,000</b> |                  |                     |
| Southern Gulf Islands               | Corporate Services             | 1.110 SGI Admin                             | SGI Housing Strategy   | 8,000            |                  | Reserves         | 1a-11               |
|                                     | Protective Services            | 1.356 Pender Island Fire Service            | Replace (E27 Unit 746) Rated Mini-Pumper 1500 IGPM (2022)-ERF2                               |                  | 215,000          | Reserves         |                     |
| <b>Total: Southern Gulf Islands</b> |                                |   |  | <b>8,000</b>     | <b>215,000</b>   |                  |                     |
| <b>Grand Total</b>                  |                                |   |  | <b>10,999</b>    | <b>3,760,000</b> |                  |                     |