

Appendix B-6: 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-6: 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

FINAL BUDGET

MARCH 2023

Service: 1.103 Elections

Committee: Electoral Area

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
TOTAL OPERATING COSTS	237,432	237,432	380	-	-	380	400	420	272,528	460
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	25,500	25,500	65,380	-	-	65,380	65,200	65,200	-	65,200
TOTAL COSTS	262,932	262,932	65,760	-	-	65,760	65,600	65,620	272,528	65,660
<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)	(270)	-	-	(270)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(197,441)	(197,441)	(270)	-	-	(270)	(90)	(90)	(206,998)	(90)
REQUISITION	(65,491)	(65,491)	(65,490)	-	-	(65,490)	(65,510)	(65,530)	(65,530)	(65,570)
*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: Fund Centre:	1500 105515	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		103,359	125,101	190,481	255,681	320,881	195,843
Transfer from Op Budget		143,037	65,380	65,200	65,200	-	65,200
Transfer to Op Budget		(122,457)	-	-	-	(125,038)	-
Interest Income		1,162					
Ending Balance \$		125,101	190,481	255,681	320,881	195,843	261,043

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

UBCM

FINAL BUDGET

MARCH 2023

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

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	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Membership Fee	12,945	12,121	12,958	-	-	12,958	13,260	13,523	13,797	14,071
TOTAL COSTS	12,945	12,121	12,958	-	-	12,958	13,260	13,523	13,797	14,071
*Percentage Increase over prior year						0.1%	2.3%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	792	(792)	-	-	(792)	-	-	-	-
Balance c/fwd from 2021 to 2022	(1,147)	(1,147)	-	-	-	-	-	-	-	-
Other Revenue	(76)	(44)	(92)	-	-	(92)	(80)	(80)	(80)	(80)
TOTAL REVENUE	(1,223)	(399)	(884)	-	-	(884)	(80)	(80)	(80)	(80)
REQUISITION	(11,722)	(11,722)	(12,074)	-	-	(12,074)	(13,180)	(13,443)	(13,717)	(13,991)
*Percentage increase over prior year Requisition						3.0%	9.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Building Inspection

FINAL BUDGET

MARCH 2023

Service: 1.318 Building Inspection

Committee: Electoral Area

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

1.318 - Building Inspection

	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	1,197,922	1,092,247	1,274,746	114,130	-	1,388,876	1,418,541	1,448,834	1,479,775	1,511,388
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
TOTAL OPERATING COSTS	1,748,701	1,600,766	1,869,295	114,130	-	1,983,425	2,029,010	2,074,732	2,120,803	2,167,957
*Percentage Increase over prior year						13.4%	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	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	20,000	317,575	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	1,792,001	1,941,641	1,912,595	114,130	-	2,026,725	2,072,310	2,118,032	2,164,103	2,211,257
*Percentage Increase over prior year						13.1%	2.2%	2.2%	2.2%	2.2%
Internal Recoveries	(30,076)	(30,076)	(30,980)	-	-	(30,980)	(31,600)	(32,230)	(32,870)	(33,530)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,761,925	1,911,565	1,881,615	114,130	-	1,995,745	2,040,710	2,085,802	2,131,233	2,177,727
<u>FUNDING SOURCES (REVENUE)</u>										
						13.3%	2.3%	2.2%	2.2%	2.2%
Transfer from Operating Reserve Fund	(66,235)	(66,235)	(7,014)	(114,130)	-	(121,144)	(114,090)	(105,162)	(94,713)	(83,377)
Permit Fees Revenue	(1,200,000)	(1,350,000)	(1,340,000)	-	-	(1,340,000)	(1,366,800)	(1,394,140)	(1,422,020)	(1,450,460)
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)	(1,921)	-	-	(1,921)	(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)
TOTAL REVENUE	(1,308,157)	(1,457,797)	(1,390,235)	(114,130)	-	(1,504,365)	(1,524,760)	(1,544,052)	(1,562,393)	(1,580,447)
REQUISITION	(453,768)	(453,768)	(491,380)	-	-	(491,380)	(515,950)	(541,750)	(568,840)	(597,280)
*Percentage increase over prior year						8.3%	5.0%	5.0%	5.0%	5.0%
Requisition						11.7%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
AUTHORIZED POSITIONS										
Salaries FTE	10.2		10.2	1.0		11.2	11.2	11.2	11.2	11.2

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

Service No.	1.318							
	Building Inspection	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$27,300	\$90,300	\$5,500	\$4,500	\$6,000	\$6,000	\$112,300
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$45,000	\$95,000	\$0	\$0	\$50,000	\$0	\$145,000
		\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300
		\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300

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	\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300
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
		\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300
		\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300

CAPITAL REGIONAL DISTRICT
 5 YEAR CAPITAL PLAN
 2023 - 2027

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

Service #: 1.318
 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	\$45,000	\$95,000	\$0	\$0	\$50,000	\$0	\$145,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	\$30,600	E	ERF	\$0	\$8,000	\$5,500	\$4,500	\$6,000	\$6,000	\$30,000
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
22-01	Replacement	Phone System	Salt Spring Island phone system replacement	\$16,000	E	ERF	\$16,000	\$16,000	\$0	\$0	\$0	\$0	\$16,000
22-05	Replacement	Photocopier	Replace Photocopier in Pender Island Office	\$10,000	E	ERF	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
23-01	Replacement	Storage Room Shelving	Replace Storage Room Shelving	\$30,000	E	ERF	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
GRAND TOTAL				\$232,900			\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	612,699	491,555	377,465	272,303	177,590	94,213
Equipment Replacement Fund	223,756	58,456	72,956	88,456	52,456	66,456
Total	836,455	550,011	450,421	360,759	230,046	160,669

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: Fund Centre:	1500 105544	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		292,078	612,699	491,555	377,465	272,303	177,590
Transfer from Ops Budget		379,262	-	-	-	-	-
Transfer to Ops Budget		(66,235)	(121,144)	(114,090)	(105,162)	(94,713)	(83,377)
Interest Income		7,594					
Ending Balance \$		612,699	491,555	377,465	272,303	177,590	94,213

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101425	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		208,730	223,756	58,456	72,956	88,456	52,456
Transfer from Ops Budget		70,000	20,000	20,000	20,000	20,000	20,000
Proceeds from Equipment Disposal		6,800					
Planned Purchase		(63,333)	(185,300)	(5,500)	(4,500)	(56,000)	(6,000)
Interest Income		1,559					
Ending Balance \$		223,756	58,456	72,956	88,456	52,456	66,456

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Noise Control

FINAL BUDGET

MARCH 2023

Service: 1.320 Noise Control

Committee: Electoral Area

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
TOTAL OPERATING COSTS	40,021	34,636	41,228	-	-	41,228	42,051	42,882	43,744	44,606
*Percentage Increase over prior year						3.0%	2.0%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	5,335	-	-	-	-	-	-	-	-
TOTAL COSTS	40,021	39,971	41,228	-	-	41,228	42,051	42,882	43,744	44,606
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(160)	(160)	(168)	-	-	(168)	(160)	(160)	(160)	(160)
Revenue - Other	(150)	(100)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(310)	(260)	(318)	-	-	(318)	(310)	(310)	(310)	(310)
REQUISITION	(39,711)	(39,711)	(40,910)	-	-	(40,910)	(41,741)	(42,572)	(43,434)	(44,296)
*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: Fund Centre:	1500 105406	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		15,454	21,805	21,805	21,805	21,805	21,805
Transfer from Ops Budget		5,920	-	-	-	-	-
Interest Income		431					
Ending Balance \$		21,805	21,805	21,805	21,805	21,805	21,805

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Nuisance & Unsightly Premises

FINAL BUDGET

MARCH 2023

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

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
TOTAL OPERATING COSTS	53,375	51,745	54,986	-	-	54,986	56,062	57,167	58,302	59,459
*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	(213)	(213)	(225)	-	-	(225)	(220)	(220)	(220)	(220)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(313)	(313)	(325)	-	-	(325)	(320)	(320)	(320)	(320)
REQUISITION	(53,062)	(53,062)	(54,661)	-	-	(54,661)	(55,742)	(56,847)	(57,982)	(59,139)
*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: Fund Centre:	1500 105403	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		11,693	19,000	19,000	19,000	19,000	19,000
Transfer from Ops Budget		6,980	-	-	-	-	-
Interest Income		326					
Ending Balance \$		19,000	19,000	19,000	19,000	19,000	19,000

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Electoral Area Emergency Planning Coordination

FINAL BUDGET

MARCH 2023

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & 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	578,160	-	-	578,160	590,591	603,293	616,259	629,506
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	9,276	-	-	9,276	9,450	9,640	9,830	10,020
TOTAL OPERATING COSTS	622,764	612,932	663,899	-	-	663,899	678,226	692,888	707,643	722,709
*Percentage Increase over prior year						6.6%	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
TOTAL CAPITAL / RESERVES	7,500	17,332	7,500	-	-	7,500	7,500	7,500	7,500	7,500
TOTAL COSTS	630,264	630,264	671,399	-	-	671,399	685,726	700,388	715,143	730,209
Internal Recoveries	(468,860)	(468,860)	(492,300)	-	-	(492,300)	(512,966)	(529,381)	(545,262)	(557,735)
OPERATING COSTS LESS INTERNAL RECOVERIES	161,404	161,404	179,099	-	-	179,099	172,760	171,007	169,881	172,474
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(12,674)	(12,674)	(22,939)	-	-	(22,939)	(11,174)	(6,198)	(1,785)	(1,025)
Grants in Lieu of Taxes	(597)	(597)	(626)	-	-	(626)	(620)	(630)	(640)	(650)
Revenue - Other	(320)	(320)	(330)	-	-	(330)	(330)	(330)	(330)	(330)
TOTAL REVENUE	(13,591)	(13,591)	(23,895)	-	-	(23,895)	(12,124)	(7,158)	(2,755)	(2,005)
REQUISITION	(147,813)	(147,813)	(155,204)	-	-	(155,204)	(160,636)	(163,849)	(167,126)	(170,469)
*Percentage increase over prior year Requisition						5.0%	3.5%	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

Service No.	1.372	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Emergency Planning Coordination							

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	
		\$0	\$0	\$2,500	\$0	\$0	\$70,000	\$72,500	

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Replacement Fund	ERF	\$0	\$0	\$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	
		\$0	\$0	\$2,500	\$0	\$0	\$70,000	\$72,500	

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	60,373	37,434	26,260	20,062	18,277	17,252
Equipment Replacement Fund	53,804	61,304	66,304	73,804	81,304	18,804
Total	114,177	98,738	92,564	93,866	99,581	36,056

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: Fund Centre:	1500 105545	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		61,439	60,373	37,434	26,260	20,062	18,277
Transfer from Ops Budget		10,000	-	-	-	-	-
Transfer to Ops Budget		(12,674)	(22,939)	(11,174)	(6,198)	(1,785)	(1,025)
Interest Income		1,608					
Ending Balance \$		60,373	37,434	26,260	20,062	18,277	17,252

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101985	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		32,255	53,804	61,304	66,304	73,804	81,304
Transfer from Op Budget		25,042	7,500	7,500	7,500	7,500	7,500
Planned Purchase		(3,815)	-	(2,500)	-	-	(70,000)
Interest Income		323					
Ending Balance \$		53,804	61,304	66,304	73,804	81,304	18,804

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2023 Budget

Admin Expenditures (SSI)

FINAL BUDGET

MARCH 2023

Service: 1.111 SSI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated.

FUNDING:

Requisition and internal allocation

1.111 - Admin Expenditures (SSI) Director, Management & LCC	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Director Admin	101,837	86,657	84,776	-	-	84,776	86,499	88,258	90,049	91,868
Management Services	886,608	835,347	944,184	3,059	22,000	969,243	967,622	997,403	1,009,336	1,030,741
Local Community Commission (LCC)	-	-	-	26,333	80,000	106,333	138,520	141,290	144,110	206,990
TOTAL OPERATING COSTS	988,445	922,004	1,028,960	29,392	102,000	1,160,352	1,192,641	1,226,951	1,243,495	1,329,599
*Percentage Increase over prior year			4.1%	3.0%		17.4%	2.8%	2.9%	1.3%	6.9%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	500	1,815	1,118	-	-	1,118	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	5,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	500	1,815	1,118	-	-	1,118	21,000	36,000	36,000	36,000
TOTAL COSTS	988,945	923,819	1,030,078	29,392	102,000	1,161,470	1,213,641	1,262,951	1,279,495	1,365,599
Labour Recovery	(245,510)	(242,066)	(256,910)	-	-	(256,910)	(262,430)	(268,070)	(273,770)	(279,610)
Internal Allocations	(205,206)	(205,206)	(209,531)	(3,059)	-	(212,590)	(217,090)	(221,710)	(226,350)	(231,040)
TOTAL RECOVERIES	(450,716)	(447,272)	(466,441)	(3,059)	-	(469,500)	(479,520)	(489,780)	(500,120)	(510,650)
COSTS LESS INTERNAL RECOVERIES	538,229	476,547	563,637	26,333	102,000	691,970	734,121	773,171	779,375	854,949
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2022 to 2023	-	64,245	(26,476)	-	(37,769)	(64,245)	-	-	-	-
Balance C/F from 2021 to 2022	(20,050)	(20,050)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	(60,000)
Grants in Lieu of Taxes	(369)	(369)	(384)	-	-	(384)	(390)	(400)	(410)	(420)
Provincial Grant (For LCC)	-	-	-	(5,000)	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(320)	(2,883)	(330)	-	-	(330)	(340)	(350)	(360)	(370)
TOTAL REVENUE	(20,739)	40,943	(27,190)	(5,000)	(37,769)	(69,959)	(5,730)	(5,750)	(5,770)	(65,790)
REQUISITION	(517,490)	(517,490)	(536,447)	(21,333)	(64,231)	(622,011)	(728,391)	(767,421)	(773,605)	(789,159)
*Percentage increase over prior year Requisition			3.7%			20.2%	17.1%	5.4%	0.8%	2.0%
FTE's	5.8	5.8	5.8	0.2		6.0	7.0	7.0	7.0	7.0

1.111 - Admin Expenditures (SSI) Director Admin	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	55,829	57,483	60,134	-	-	60,134	61,354	62,605	63,883	65,185
Contract for Services	15,000	1,250	-	-	-	-	-	-	-	-
Allocations	11,843	11,843	11,662	-	-	11,662	11,895	12,133	12,376	12,623
Travel & Training	5,660	863	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Building Rental	7,045	436	7,260	-	-	7,260	7,410	7,560	7,710	7,860
Operating - Other	6,460	14,782	3,720	-	-	3,720	3,800	3,880	3,960	4,040
TOTAL OPERATING COSTS	101,837	86,657	84,776	-	-	84,776	86,499	88,258	90,049	91,868
*Percentage Increase over prior year						-16.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	500	500	1,118	-	-	1,118	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	500	500	1,118	-	-	1,118	1,000	1,000	1,000	1,000
TOTAL COSTS	102,337	87,157	85,894	-	-	85,894	87,499	89,258	91,049	92,868
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2022 to 2023	-	17,743	(1,974)	-	-	(1,974)	-	-	-	-
Balance C/F from 2021 to 2022	(20,050)	(20,050)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(62)	(62)	(61)	-	-	(61)	(60)	(60)	(60)	(60)
Other Income	(320)	(2,883)	(330)	-	-	(330)	(340)	(350)	(360)	(370)
TOTAL REVENUE	(20,432)	(5,252)	(2,365)	-	-	(2,365)	(400)	(410)	(420)	(430)
REQUISITION	(81,905)	(81,905)	(83,529)	-	-	(83,529)	(87,099)	(88,848)	(90,629)	(92,438)
*Percentage increase over prior year Requisition						2.0%	4.3%	2.0%	2.0%	2.0%

1.111 - Admin Expenditures (SSI) Management Services	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	697,281	666,927	749,035	3,059	-	752,094	768,295	784,843	801,743	819,004
Allocations	50,527	50,527	49,591	-	-	49,591	50,867	52,170	53,213	54,277
Vehicles & Travel	9,060	6,197	9,500	-	13,000	22,500	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	2,313	15,000	-	-	15,000	15,300	15,600	15,900	16,220
Operating - Other	110,740	109,383	116,058	-	9,000	125,058	118,370	129,710	123,110	125,560
TOTAL OPERATING COSTS	886,608	835,347	944,184	3,059	22,000	969,243	967,622	997,403	1,009,336	1,030,741
*Percentage Increase over prior year			6.5%	0.3%		9.3%	-0.2%	3.1%	1.2%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	1,315	-	-	-	-	10,000	10,000	10,000	10,000
TOTAL CAPITAL / RESERVES	-	1,315	-	-	-	-	10,000	10,000	10,000	10,000
TOTAL COSTS	886,608	836,662	944,184	3,059	22,000	969,243	977,622	1,007,403	1,019,336	1,040,741
Labour Recovery	(245,510)	(242,066)	(256,910)	-	-	(256,910)	(262,430)	(268,070)	(273,770)	(279,610)
Internal Allocations	(205,206)	(205,206)	(209,531)	(3,059)	-	(212,590)	(217,090)	(221,710)	(226,350)	(231,040)
TOTAL RECOVERIES	(450,716)	(447,272)	(466,441)	(3,059)	-	(469,500)	(479,520)	(489,780)	(500,120)	(510,650)
COSTS LESS INTERNAL RECOVERIES	435,892	389,390	477,743	-	22,000	499,743	498,102	517,623	519,216	530,091
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2022 to 2023	-	46,502	(24,502)	-	(22,000)	(46,502)	-	-	-	-
Grants in Lieu of Taxes	(307)	(307)	(323)	-	-	(323)	(330)	(340)	(350)	(360)
TOTAL REVENUE	(307)	46,195	(24,825)	-	(22,000)	(46,825)	(330)	(340)	(350)	(360)
REQUISITION	(435,585)	(435,585)	(452,918)	-	-	(452,918)	(497,772)	(517,283)	(518,866)	(529,731)
*Percentage increase over prior year Requisition			4.0%			4.0%	9.9%	3.9%	0.3%	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)
Local Community Commission**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	-	-	-	-	-	-	94,660	96,550	98,480	100,450
Director Remuneration	-	-	-	23,333	-	23,333	40,800	41,620	42,450	43,300
Election Costs	-	-	-	-	70,000	70,000	-	-	-	60,000
Other Operating	-	-	-	3,000	10,000	13,000	3,060	3,120	3,180	3,240
TOTAL OPERATING COSTS	-	-	-	26,333	80,000	106,333	138,520	141,290	144,110	206,990
*Percentage Increase over prior year						N/A	30.3%	2.0%	2.0%	43.6%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	5,000	20,000	20,000	20,000
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	10,000	25,000	25,000	25,000
TOTAL COSTS	-	-	-	26,333	80,000	106,333	148,520	166,290	169,110	231,990
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2022 to 2023 (Allocated From Director's Budget)	-	-	-	-	(15,769)	(15,769)	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	-	-	-	-	-	(60,000)
Provincial Grant for LCC	-	-	-	(5,000)	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL REVENUE	-	-	-	(5,000)	(15,769)	(20,769)	(5,000)	(5,000)	(5,000)	(65,000)
REQUISITION	-	-	-	(21,333)	(64,231)	(85,564)	(143,520)	(161,290)	(164,110)	(166,990)
*Percentage increase over prior year Requisition						N/A	67.7%	12.4%	1.7%	1.8%
FTE's							1.0	1.0	1.0	1.0

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

Service No.	1.111	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Admin. Expenditures							

EXPENDITURE

Buildings	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Equipment	\$0	\$17,900	\$7,400	\$4,000	\$9,400	\$0	\$0	\$38,700
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
	\$0	\$25,900	\$7,400	\$54,000	\$9,400	\$0	\$0	\$96,700

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	\$25,900	\$7,400	\$54,000	\$9,400	\$0	\$0	\$96,700
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
	\$0	\$25,900	\$7,400	\$54,000	\$9,400	\$0	\$0	\$96,700

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund - Local Community Commission	-	-	5,000	25,000	45,000	5,000
Equipment Replacement Fund - Management	72,671	50,871	53,471	9,471	10,071	20,071
Equipment Replacement Fund - Director	12,545	9,563	10,563	11,563	12,563	13,563
Total	85,216	60,434	69,034	46,034	67,634	38,634

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Operating Reserve Fund - Local Community Commission

To be Created in 2023

Reserve Cash Flow

Fund: Fund Centre:	1500 TBD	Budget					
		2022	2023	2024	2025	2026	2027
Beginning Balance		-	-	-	5,000	25,000	45,000
Transfer from Ops Budget		-	-	5,000	20,000	20,000	20,000
Transfer to Ops Budget		-	-	-	-	-	(60,000)
Interest Income		-					
Ending Balance \$		-	-	5,000	25,000	45,000	5,000

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102119	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		70,786	72,671	50,871	53,471	9,471	10,071
Transfer from Ops Budget		1,315	-	10,000	10,000	10,000	10,000
Planned Purchase		-	(21,800)	(7,400)	(54,000)	(9,400)	-
Interest Income		570					
Ending Balance \$		72,671	50,871	53,471	9,471	10,071	20,071

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: Fund Centre:	1022 101837	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		12,223	12,545	9,563	10,563	11,563	12,563
Transfer from Ops Budget		500	1,118	1,000	1,000	1,000	1,000
Planned Purchase		(276)	(4,100)	-	-	-	-
Interest Income		99					
Ending Balance \$		12,545	9,563	10,563	11,563	12,563	13,563

Assumptions/Background:

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Grants in Aid

FINAL BUDGET

MARCH 2023

Service: 1.116 SSI Grants in Aid

Committee: Electoral Area

DEFINITION:

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area (Letters Patent - March 24, 1977; April 17, 1985).

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of \$152,452 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$348,188.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Grants in Aid	104,127	71,039	38,484	-	10,000	48,484	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
TOTAL OPERATING COSTS	106,961	73,873	43,832	1,940	10,000	55,772	57,435	57,584	57,745	57,899
*Percentage Increase over prior year			-59.0%	1.8%		-47.9%	3.0%	0.3%	0.3%	0.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	33,964	(23,964)	-	(10,000)	(33,964)	-	-	-	-
Balance c/fwd from 2021 to 2022	(56,669)	(56,669)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(36)	(36)	(37)	-	-	(37)	(40)	(40)	(40)	(40)
Other Revenue	(200)	(1,076)	(213)	-	-	(213)	(210)	(210)	(210)	(210)
TOTAL REVENUE	(56,905)	(23,817)	(24,214)	-	(10,000)	(34,214)	(250)	(250)	(250)	(250)
REQUISITION	(50,056)	(50,056)	(19,618)	(1,940)	-	(21,558)	(57,185)	(57,334)	(57,495)	(57,649)
*Percentage increase over prior year Requisition			-60.8%	3.9%		-56.9%	165.3%	0.3%	0.3%	0.3%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Economic Sustainability

FINAL BUDGET

MARCH 2023

Service: 1.124 SSI Economic Development

Committee: Electoral Area

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:

Salt Spring Island Community Economic Sustainability Commission

FUNDING:

Requisition

1.124 - SSI Economic Sustainability

	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	25,000	20,000	-	-	-	-	-	-	-	-
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	40,000	40,000	40,000	40,000
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
TOTAL OPERATING COSTS	100,822	83,847	76,581	20,000	-	96,581	97,032	97,475	97,940	98,397
*Percentage Increase over prior year			-24.0%	19.8%	0.0%	-4.2%	0.5%	0.5%	0.5%	0.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	16,975	-	-	-	-	1,478	3,005	4,550	6,145
TOTAL COSTS	100,822	100,822	76,581	20,000	-	96,581	98,510	100,480	102,490	104,542
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(2,000)	(2,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(55)	(55)	(73)	-	-	(73)	(60)	(60)	(60)	(60)
Other Income	(530)	(530)	(550)	-	-	(550)	(560)	(570)	(580)	(590)
TOTAL REVENUE	(2,585)	(2,585)	(623)	-	-	(623)	(620)	(630)	(640)	(650)
REQUISITION	(98,237)	(98,237)	(75,958)	(20,000)	-	(95,958)	(97,890)	(99,850)	(101,850)	(103,892)
*Percentage increase over prior year Requisition			-22.7%	20.4%		-2.3%	2.0%	2.0%	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: Fund Centre:	1500 105534	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		8,680	25,197	25,197	26,675	29,680	34,230
Transfer from Ops Budget		18,292	-	1,478	3,005	4,550	6,145
Transfer to Ops Budget - Project		-	-	-	-	-	-
Interest Income		225					
Ending Balance \$		25,197	25,197	26,675	29,680	34,230	40,375

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Public Library

FINAL BUDGET

MARCH 2023

Service: 1.141 SSI Public Library

Committee: Electoral Area

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 \$1,295,259.

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
TOTAL OPERATING COSTS	492,231	487,731	507,837	-	-	507,837	518,135	528,648	539,380	550,344
*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	-	(10,000)	23,255	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
TOTAL DEBT / RESERVE	173,037	177,537	179,402	-	(10,000)	169,402	182,847	186,337	189,892	193,504
TOTAL COSTS	665,268	665,268	687,239	-	(10,000)	677,239	700,982	714,985	729,272	743,848
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(472)	(472)	(492)	-	-	(492)	(500)	(510)	(520)	(530)
MFA Debt reserve fund earnings	(650)	(650)	(540)	-	-	(540)	(540)	(540)	(540)	(540)
Other Income	(526)	(526)	(524)	-	-	(524)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(1,648)	(1,648)	(1,556)	-	-	(1,556)	(1,580)	(1,600)	(1,620)	(1,640)
REQUISITION	(663,620)	(663,620)	(685,683)	-	10,000	(675,683)	(699,402)	(713,385)	(727,652)	(742,208)
*Percentage increase over prior year Requisition			3.3%			1.8%	3.5%	2.0%	2.0%	2.0%

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

Service No.	1.141	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Public Library							

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
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$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
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1084	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102136						
Beginning Balance		64,670	56,881	70,136	106,836	147,026	190,771
Transfer from Ops Budget		31,733	23,255	36,700	40,190	43,745	184,120
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(41,150)	(10,000)	-	-	-	-
Interest Income		1,629					
Ending Balance \$		56,881	70,136	106,836	147,026	190,771	374,891

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

FINAL BUDGET

MARCH 2023

Service: 1.234 SSI Street Lighting

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$24,370 or \$0.0075 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$51,158.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Electricity	24,900	25,708	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
Other Operating Expenses	-	151	-	-	-	-	-	-	-	-
TOTAL COSTS	26,200	27,160	26,960	-	-	26,960	27,496	28,043	28,600	29,168
*Percentage Increase over prior year						2.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(922)	922	-	-	922	-	-	-	-
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)	(57)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	468	(492)	882	-	-	882	(40)	(40)	(40)	(40)
REQUISITION	(26,668)	(26,668)	(27,842)	-	-	(27,842)	(27,456)	(28,003)	(28,560)	(29,128)
*Percentage increase over prior year Requisition						4.4%	-1.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Fernwood Dock (SSI)

FINAL BUDGET

MARCH 2023

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 \$348,188.

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	2,257	-	-	2,257	2,300	2,340	2,380	2,420
TOTAL OPERATING COSTS	15,847	15,847	16,055	-	-	16,055	16,468	16,884	17,321	17,758
*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
TOTAL CAPITAL / RESERVE	10,000	10,000	10,000	-	(10,000)	-	10,000	10,000	10,000	10,000
TOTAL COSTS	25,847	25,847	26,055	-	(10,000)	16,055	26,468	26,884	27,321	27,758
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(38)	(38)	(37)	-	-	(37)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(168)	(168)	(167)	-	-	(167)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(25,679)	(25,679)	(25,888)	-	10,000	(15,888)	(26,298)	(26,714)	(27,151)	(27,588)
*Percentage increase over prior year Requisition						-38.1%	65.5%	1.6%	1.6%	1.6%

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

Service No.	1.236	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Small Craft Harbour (Fernwood							

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
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$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
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000

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:	1080	Actual	Budget				
Fund Centre:	102111	2022	2023	2024	2025	2026	2027
Beginning Balance		192,539	215,513	162,513	72,513	82,513	92,513
Transfer from Ops Budget		17,427	-	10,000	10,000	10,000	10,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(53,000)	(100,000)	-	-	-
Interest Income		5,547					
Ending Balance \$		215,513	162,513	72,513	82,513	92,513	102,513

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Community Transit (SSI)

FINAL BUDGET

MARCH 2023

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 \$529,246.

COMMISSION:

Salt Spring Island Transportation Commission

FUNDING:

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

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	490,020	537,754	-	-	537,754	564,068	581,487	593,117	604,979
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
TOTAL OPERATING COSTS	492,996	513,645	564,884	-	-	564,884	591,761	609,763	621,986	634,451
*Percentage Increase over prior year						14.6%	4.8%	3.0%	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	-	13,265	-	-	-	-	-	-	26,036	29,503
TOTAL CAPITAL / RESERVES	15,000	28,265	15,000	20,000	-	35,000	35,000	35,000	61,036	64,503
TOTAL COSTS	507,996	541,910	579,884	20,000	-	599,884	626,761	644,763	683,022	698,954
*Percentage Increase over prior year						18.1%	4.5%	2.9%	5.9%	2.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(130,000)	(130,000)	(120,000)	-	-	(120,000)	(65,000)	-	-	-
Transit Pass Revenue	(154,591)	(190,000)	(195,482)	-	-	(195,482)	(210,631)	(221,178)	(225,602)	(230,114)
Safe Restart Funding Allocation (2021)	(28,044)	(78,047)	-	-	(22,476)	(22,476)	-	-	-	-
Other Income	(520)	(520)	(520)	-	-	(520)	(520)	(520)	(520)	(520)
Grants in Lieu of Taxes	(130)	(130)	(144)	-	-	(144)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(313,285)	(398,697)	(316,146)	-	(22,476)	(338,622)	(276,311)	(221,858)	(226,282)	(230,794)
REQUISITION	(194,711)	(194,711)	(263,738)	(20,000)	22,476	(261,262)	(350,450)	(422,905)	(456,740)	(468,160)
*Percentage increase over prior year Requisition			35.5%	10.3%	-11.5%	34.2%	34.1%	20.7%	8.0%	2.5%

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

Service No.	1.238A	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Community Transit (SSI)							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000
		\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$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
		\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000
		\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	192,796	72,796	7,796	7,796	33,832	63,335
Capital Reserve Fund	23,915	8,915	8,915	8,915	8,915	8,915
Total	216,711	81,711	16,711	16,711	42,747	72,250

Reserve Schedule

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		302,186	192,796	72,796	7,796	7,796	33,832
Transfer from Ops Budget		13,265	-	-	-	26,036	29,503
Transfer to Ops Budget		(130,000)	(120,000)	(65,000)	-	-	-
Interest Income		7,345					
Ending Balance \$		192,796	72,796	7,796	7,796	33,832	63,335

Assumptions/Background:

To fund service expansions & bus leasing costs

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1091 102201	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		43,324	23,915	8,915	8,915	8,915	8,915
Transfer from Ops Budget		15,000	35,000	35,000	35,000	35,000	35,000
Planned Purchase		(35,000)	(50,000)	(35,000)	(35,000)	(35,000)	(35,000)
Interest Income		590					
Ending Balance \$		23,915	8,915	8,915	8,915	8,915	8,915

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)

FINAL BUDGET

MARCH 2023

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 \$306,405.

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	1,662	-	-	1,662	1,670	1,700	1,730	1,760
TOTAL OPERATING COSTS	82,206	81,696	80,993	-	-	80,993	82,665	84,393	86,144	87,898
*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	-	(10,000)	68,000	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
TOTAL DEBT / RESERVES	90,000	90,510	83,000	-	(15,000)	68,000	85,000	86,500	88,000	89,500
TOTAL COSTS	172,206	172,206	163,993	-	(15,000)	148,993	167,665	170,893	174,144	177,398
<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)	(127)	-	-	(127)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(1,161)	(1,161)	(1,167)	-	-	(1,167)	(1,170)	(1,170)	(1,170)	(1,170)
REQUISITION	(171,045)	(171,045)	(162,826)	-	15,000	(147,826)	(166,495)	(169,723)	(172,974)	(176,228)
*Percentage increase over prior year Requisition						-13.6%	12.6%	1.9%	1.9%	1.9%

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

Service No.	1.238B							
	Community Transportation (SSI)	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL

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	\$330,000	\$302,500	\$30,000	\$96,000	\$106,000	\$864,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$260,000	\$375,000	\$302,500	\$30,000	\$96,000	\$106,000	\$909,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$200,000	\$200,000	\$275,000	\$0	\$60,000	\$60,000	\$595,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$60,000	\$175,000	\$27,500	\$30,000	\$36,000	\$46,000	\$314,500
		\$260,000	\$375,000	\$302,500	\$30,000	\$96,000	\$106,000	\$909,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.238B
 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	\$75,000	\$0	\$0	\$0	\$75,000
22-14	New				S	Res	\$0	\$0	\$7,500	\$0	\$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
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	\$60,000	\$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	\$40,000	\$40,000
22-09	New	Pathway Standards and Maintenance 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	Pathway Maintenance Equipment	Purchase of equipment for snow removal and pathway repairs and maintenance.	\$45,000	E	Res	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
GRAND TOTAL				\$1,149,500			\$260,000	\$375,000	\$302,500	\$30,000	\$96,000	\$106,000	\$905,500

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.		
Project Number 23-01	Capital Project Title Design and Construction of Pathway	Capital Project Description Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management
Project Rationale 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.		

Project Number	23-03	Capital Project Title	Design Pathway along harbour side on Lower Ganges Road.	Capital Project Description	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.
Project Rationale	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 Rain:				

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

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

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

Project Number	23-05	Capital Project Title	Pathway Maintenance Equipment	Capital Project Description	Purchase of equipment for snow removal and pathway repairs and maintenance.
Project Rationale	Purchase of equipment for snow removal and pathway repairs and maintenance.				

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	19,068	19,068	24,068	29,068	34,068	39,068
Pathways CRF	391,522	284,522	337,022	388,522	435,522	474,022
Sidewalks CRF-Closed	-	-	-	-	-	-
North Ganges Transportation Plan-Closed	-	-	-	-	-	-
Total	410,590	303,590	361,090	417,590	469,590	513,090

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		13,600	19,068	19,068	24,068	29,068	34,068
Transfer from Ops Budget		5,000	-	5,000	5,000	5,000	5,000
Interest Income		468					
Ending Balance \$		19,068	19,068	24,068	29,068	34,068	39,068

Assumptions/Background:

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund:	1086	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102142						
Beginning Balance		69,767	391,522	284,522	337,022	388,522	435,522
Transfer from Ops Budget		83,108	68,000	80,000	81,500	83,000	84,500
Transfer from Capital Fund		35,769	-	-	-	-	-
Transfer from N. Ganges Transportation Fund		277,896	-	-	-	-	-
Planned Purchase		(83,066)	(175,000)	(27,500)	(30,000)	(36,000)	(46,000)
Interest Income		8,047	-	-	-	-	-
Ending Balance \$		391,522	284,522	337,022	388,522	435,522	474,022

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

CLOSED at 2022 YE

Reserve Cash Flow

Fund:	1086	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102147						
Beginning Balance		27,444	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(28,209)	-	-	-	-	-
Transfer to Capital Reserve Fund - Pathways CRF		-					
Interest Income		765					
Ending Balance \$		-	-	-	-	-	-

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

CLOSED at 2022 YE

Reserve Cash Flow

Fund:	1086	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102148						
Beginning Balance		6,181	-	-	-	-	-
Transfer from Capital Fund		271,543					
Transfer to Capital Reserve Fund - Pathways CRF		(277,896)	-	-	-	-	-
Interest Income		172					
Ending Balance \$		-	-	-	-	-	-

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island Arts

FINAL BUDGET

MARCH 2023

Service: 1.299 SSI Arts

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$93,050 or \$0.031 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$215,877.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Art Centre Society	82,348	82,271	83,993	-	-	83,993	85,673	87,388	89,138	90,923
Gulf Islands Community Arts Council	35,292	35,259	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	886	210	-	-	210	210	210	210	210
TOTAL COSTS	120,210	120,786	122,604	-	-	122,604	125,052	127,551	130,101	132,702
*Percentage Increase over prior year						2.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(576)	576	-	-	576	-	-	-	-
Balance c/fwd from 2021 to 2022	1,552	1,552	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(85)	(85)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	1,467	891	486	-	-	486	(90)	(90)	(90)	(90)
REQUISITION	(121,677)	(121,677)	(123,090)	-	-	(123,090)	(124,962)	(127,461)	(130,011)	(132,612)
*Percentage increase over prior year Requisition						1.2%	1.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Building Numbering

FINAL BUDGET

MARCH 2023

Service: 1.316 SSI Building Numbering

Committee: Electoral Area

DEFINITION:

To provide the extended service of numbering of buildings within the Electoral Area of Salt Spring Island.
Bylaw No. 2082, adopted February 1993.

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	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	46	20	-	-	20	20	20	20	20
TOTAL COSTS	9,587	9,613	9,869	-	-	9,869	10,069	10,269	10,469	10,679
*Percentage Increase over prior year						2.9%	2.0%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(22)	22	-	-	22	-	-	-	-
Balance c/fwd from 2021 to 2022	19	19	-	-	-	-	-	-	-	-
Other Revenue	(20)	(24)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(1)	(27)	2	-	-	2	(20)	(20)	(20)	(20)
REQUISITION	(9,586)	(9,586)	(9,871)	-	-	(9,871)	(10,049)	(10,249)	(10,449)	(10,659)
*Percentage increase over prior year Requisition						3.0%	1.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Livestock Injury Compensation

FINAL BUDGET

MARCH 2023

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	ACTUAL	CORE BUDGET	2023 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
TOTAL COSTS	3,150	150	3,158	-	-	3,158	3,161	3,164	3,167	3,170
*Percentage Increase over prior year						0.3%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Other Income	-	(53)	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	3,000	(3,053)	-	-	(3,053)	-	-	-	-
REQUISITION	(3,150)	(3,150)	(105)	-	-	(105)	(3,161)	(3,164)	(3,167)	(3,170)
*Percentage increase over prior year Requisition						-96.7%	2910.5%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Emergency Program

FINAL BUDGET

MARCH 2023

Service: 1.371 SSI Emergency Program

Committee: Electoral Area

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 BUDGET	ESTIMATED ACTUAL	2023			2024	2025	2026	2027			
			CORE BUDGET	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	8,000	-	93,878	95,760	97,670	99,610	101,610		
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	16,002	-	-	16,002	16,350	16,720	17,100	17,480		
TOTAL OPERATING COSTS	130,103	130,103	134,927	8,000	-	142,927	145,545	148,218	150,943	153,731		
*Percentage Increase over prior year			3.7%	6.1%		9.9%	1.8%	1.8%	1.8%	1.8%		
<u>FUNDING SOURCES (REVENUE)</u>												
Transfer from Operating Reserve	(2,000)	(2,000)	(7,987)	(8,000)	-	(15,987)	(14,169)	(12,250)	(10,223)	(8,092)		
Grants in Lieu of Taxes	(90)	(90)	(95)	-	-	(95)	(90)	(90)	(90)	(90)		
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)		
						-						
TOTAL REVENUE	(2,190)	(2,190)	(8,182)	(8,000)	-	(16,182)	(14,359)	(12,440)	(10,413)	(8,282)		
REQUISITION	(127,913)	(127,913)	(126,745)	-	-	(126,745)	(131,186)	(135,778)	(140,530)	(145,449)		
*Percentage increase over prior year Requisition			-0.9%	0.0%		-0.9%	3.5%	3.5%	3.5%	3.5%		

CAPITAL REGIONAL DISTRICT
 5 YEAR CAPITAL PLAN
 2023 - 2027

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

Service #: 1.371
 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	ERF	\$0	\$7,000	\$0	\$0	\$0	\$0	\$7,000
			GRAND TOTAL	\$19,317			\$0	\$19,317	\$0	\$0	\$0	\$0	\$19,317

SSI Emergency Program
Reserve Summary Schedule
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Capital Reserve Fund	43,760	31,443	31,443	31,443	31,443	31,443
Operating Reserve Fund	72,341	56,354	42,185	29,935	19,712	11,620
Equipment Replacement Fund	12,044	5,044	5,044	5,044	5,044	5,044
Total	128,144	92,840	78,671	66,421	56,198	48,106

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	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101949						
Beginning Balance		42,572	43,760	31,443	31,443	31,443	31,443
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		-	(12,317)	-	-	-	-
Interest Income		1,187					
Ending Balance \$		43,760	31,443	31,443	31,443	31,443	31,443

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:	1500	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	105402						
Beginning Balance		62,611	72,341	56,354	42,185	29,935	19,712
Transfer from Ops Budget		10,000	-	-	-	-	-
Transfer to Ops Budget		(2,000)	(15,987)	(14,169)	(12,250)	(10,223)	(8,092)
Interest Income		1,729					
Ending Balance \$		72,341	56,354	42,185	29,935	19,712	11,620

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101437						
Beginning Balance		853	12,044	5,044	5,044	5,044	5,044
Transfer from Ops Budget		11,162	-	-	-	-	-
Expenditures		-	(7,000)	-	-	-	-
Interest Income		29					
Ending Balance \$		12,044	5,044	5,044	5,044	5,044	5,044

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Search and Rescue

FINAL BUDGET

MARCH 2023

Service: 1.378 SSI Search and Rescue

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$15,000 or \$0.0053 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$36,908.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contribution to SSI SAR Society	31,365	31,317	23,403	-	-	23,403	24,646	25,137	25,638	26,149
Allocations	1,415	1,415	1,639	-	-	1,639	1,672	1,705	1,739	1,774
Other Expenses	-	792	-	-	-	-	-	-	-	-
TOTAL COSTS	32,780	33,524	25,042	-	-	25,042	26,318	26,842	27,377	27,923
*Percentage Increase over prior year						-23.6%	5.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Deficit c/fwd from 2022 to 2023	-	(762)	762	-	-	762	-	-	-	-
Surplus c/fwd from 2021 to 2022	(7,728)	(7,728)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(17)	(17)	(18)	-	-	(18)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(62)	(82)	-	-	(82)	(80)	(80)	(80)	(80)
TOTAL REVENUE	(7,825)	(8,569)	662	-	-	662	(100)	(100)	(100)	(100)
REQUISITION	(24,955)	(24,955)	(25,704)	-	-	(25,704)	(26,218)	(26,742)	(27,277)	(27,823)
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island Parks and Recreation

FINAL BUDGET

MARCH 2023

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	991,033	926,965	20,400	-	947,365	966,965	986,755	1,006,975	1,027,589
Park Land	851,838	941,369	895,280	169,850	-	1,065,130	1,104,416	1,139,233	1,163,070	1,187,412
Community Recreation	264,803	286,850	270,342	15,300	-	285,642	291,525	298,263	304,354	310,574
Community Parks	1,000,496	959,758	984,030	(3,601)	26,500	1,006,929	1,001,091	1,022,189	1,043,604	1,065,448
TOTAL OPERATING COSTS	3,023,270	3,179,010	3,076,617	201,949	26,500	3,305,066	3,363,997	3,446,440	3,518,003	3,591,023

*Percentage Increase

CAPITAL / RESERVE

Swimming Pool	100,000	20,000	111,500	-	(60,000)	51,500	140,000	145,000	150,000	150,000
Park Land	130,359	77,032	81,000	(28,876)	-	52,124	231,000	217,500	217,500	217,500
Community Recreation	-	-	-	-	-	-	-	-	-	-
Community Parks	8,600	8,600	10,000	5,000	-	15,000	25,500	25,500	25,500	25,500
DEBT CHARGES	310	4,028	540	-	-	540	90	90	411,840	933,199
TOTAL CAPITAL / RESERVES	239,269	109,660	203,040	(23,876)	(60,000)	119,164	396,590	388,090	804,840	1,326,199

TOTAL COSTS	3,262,539	3,288,670	3,279,657	178,073	(33,500)	3,424,230	3,760,587	3,834,530	4,322,843	4,917,222
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Internal Recoveries	(498,738)	(455,372)	(476,328)	-	-	(476,328)	(485,860)	(495,556)	(505,454)	(515,560)
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OPERATING LESS RECOVERIES	2,763,801	2,833,298	2,803,329	178,073	(33,500)	2,947,902	3,274,727	3,338,974	3,817,389	4,401,662
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FUNDING SOURCES (REVENUE)

Swimming Pool	(293,915)	(302,533)	(296,302)	(14,610)	41,831	(269,081)	(292,830)	(298,670)	(304,640)	(310,720)
Park Land	(45,850)	(82,054)	(42,324)	(105,330)	-	(147,654)	(148,330)	(151,289)	(151,551)	(154,565)
Community Recreation	(210,221)	(232,268)	(220,739)	(5,000)	17,737	(208,002)	(240,872)	(246,596)	(251,651)	(256,097)
Community Parks	(153,066)	(155,694)	(46,149)	-	(243)	(46,392)	(36,340)	(36,970)	(37,620)	(38,270)
TOTAL REVENUE	(703,052)	(772,549)	(605,514)	(124,940)	59,325	(671,129)	(718,372)	(733,525)	(745,462)	(759,652)

REQUISITION	(2,060,749)	(2,060,749)	(2,197,815)	(53,133)	(25,825)	(2,276,773)	(2,556,355)	(2,605,449)	(3,071,927)	(3,642,010)
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*Percentage increase over prior year requisition

AUTHORIZED POSITIONS: Salaried	12.33	12.33	12.33			12.33	12.33	12.33	12.33	12.33
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**1.45X SSI Pool, Park Land, Community Recreation, Community Parks, and Fernwood Dock
Reserves Summary
2023 - 2027 Financial Plan**

Reserve/Fund Summary						
Reserve/Fund Summary	Actual	Budget				
Projected year end balance	2022	2023	2024	2025	2026	2027
1.459 SSI Pool & Park Land						
Operating Reserve Fund - SSI Pool & Park Land	18,581	421	10,421	25,421	55,421	85,421
Capital Reserve Fund - SSI Pool	98,457	74,957	54,957	24,957	89,957	154,957
Capital Reserve Fund - SSI Park Land	228,847	971	35,971	110,971	175,971	230,971
Capital Reserve Fund - Park Land Acquisition	585,418	585,418	85,418	85,418	85,418	85,418
Equipment Replacement Fund - SSI Pool	27,101	4,601	19,601	39,601	49,601	59,601
Subtotal	958,405	666,369	206,369	286,369	456,369	616,369
1.458 SSI Community Recreation						
Operating Reserve Fund	451	451	451	451	451	451
Capital Reserve Fund - Community Recreation Facilities	138,561	103,561	9,561	11,061	12,561	14,061
Equipment Replacement Fund	6,212	6,212	6,212	6,212	6,212	6,212
Subtotal	145,224	110,224	16,224	17,724	19,224	20,724
1.455 SSI Community Parks						
Operating Reserve Fund	-	5,000	10,000	15,000	20,000	25,000
Capital Reserve Fund - Community Parks	63,699	3,699	23,699	3,699	23,699	23,699
Capital Reserve Fund - Community Park Facilities	3,189	3,189	8,189	28,189	18,189	43,189
Equipment Replacement Fund	71,534	51,534	47,034	3,534	5,034	6,534
Subtotal	138,422	63,422	88,922	50,422	66,922	98,422
Ending Balance \$	1,242,051	840,015	311,515	354,515	542,515	735,515

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island - Community Parks

FINAL BUDGET

MARCH 2023

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 \$1,044,564.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.455 - Salt Spring Island Recreation - Community Parks	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries	462,595	403,347	484,092	3,427	-	487,519	497,987	508,679	519,603	530,761
Maintenance, Security & Insurance	40,830	38,473	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	58,908	39,489	-	-	39,489	40,240	41,020	41,830	42,650
Contract for Services	37,550	66,859	4,795	5,000	26,500	36,295	9,990	10,190	10,400	10,610
Travel - Vehicles	25,060	24,533	24,090	-	-	24,090	24,570	25,060	25,560	26,070
Parks Maintenance Labour	208,370	172,501	195,610	-	-	195,610	199,520	203,500	207,560	211,700
Bylaw Labour	56,865	59,687	58,580	4,984	-	63,564	64,820	66,110	67,440	68,780
TOTAL OPERATING COSTS	1,000,496	959,758	984,030	(3,601)	26,500	1,006,929	1,001,091	1,022,189	1,043,604	1,065,448
*Percentage Increase			-1.6%	-0.4%	2.6%	0.6%	-0.6%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
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
TOTAL CAPITAL / RESERVES	8,600	8,600	10,000	5,000	-	15,000	25,500	25,500	25,500	25,500
DEBT CHARGES	-	-	-	-	-	-	-	-	233,750	358,888
TOTAL COST	1,009,096	968,358	994,030	1,399	26,500	1,021,929	1,026,591	1,047,689	1,302,854	1,449,836
Internal Time Recovery	(397,958)	(354,592)	(390,890)	-	-	(390,890)	(398,700)	(406,650)	(414,770)	(423,060)
TOTAL COSTS NET OF RECOVERIES	611,138	613,766	603,140	1,399	26,500	631,039	627,891	641,039	888,084	1,026,776
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(75,757)	-	-	75,757	75,757	-	-	-	-
Rental Income	(117,200)	(71,282)	(35,100)	-	(76,000)	(111,100)	(25,200)	(25,700)	(26,220)	(26,750)
Other Grant	(9,968)	-	-	-	-	-	-	-	-	-
Revenue-Other	(25,898)	(8,655)	(11,049)	-	-	(11,049)	(11,140)	(11,270)	(11,400)	(11,520)
TOTAL REVENUE	(153,066)	(155,694)	(46,149)	-	(243)	(46,392)	(36,340)	(36,970)	(37,620)	(38,270)
REQUISITION	(458,072)	(458,072)	(556,991)	(1,399)	(26,257)	(584,647)	(591,551)	(604,069)	(850,464)	(988,506)
*Percentage increase over prior year requisition			21.6%	0.3%	5.7%	27.6%	1.2%	2.1%	40.8%	16.2%
AUTHORIZED POSITIONS:										
Salaried	5.1	5.1	5.1			5.1	5.1	5.1	5.1	5.1
User Funding	19.2%					17.6%	4.0%	4.0%	3.0%	2.6%

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

Service No.	1.455	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Community Parks							

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	\$340,000	\$105,000	\$70,000	\$5,095,000	\$40,000	\$5,650,000
Vehicles	V	\$0	\$75,000	\$0	\$130,000	\$0	\$20,000	\$225,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000

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	\$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	\$305,000	\$75,000	\$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	\$110,000	\$30,000	\$55,000	\$45,000	\$30,000	\$270,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000

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

Project Number 21-01 **Capital Project Title** Linear Park Development **Capital Project Description** Trail and parking upgrades or development
Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number 21-05 **Capital Project Title** Vehicle Replacement **Capital Project Description** Replace maintenance truck with EV
Project Rationale Additional vehicle required for park maintenance

Project Number 21-06 **Capital Project Title** New Maintenance Machinery **Capital Project Description** 2022 EV mower, 2023 gator, 2025 tractor, 2027 skid steer
Project Rationale

Project Number 21-08 **Capital Project Title** New Park Maintenance Truck **Capital Project Description** Partial funding for new EV truck. Additional funding in ParkLand CRF
Project Rationale Additional vehicle required for park maintenance

Project Number 22-03 **Capital Project Title** Playground Upgrades **Capital Project Description** Upgrade and replace gravel at Portlock and Drummond Playground
Project Rationale

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2022	2023	2024	2025	2026	2027
1.455 SSI Community Parks						
Operating Reserve Fund	-	5,000	10,000	15,000	20,000	25,000
Capital Reserve Fund - Community Parks	63,699	3,699	23,699	3,699	23,699	23,699
Capital Reserve Fund - Community Park Facilities	3,189	3,189	8,189	28,189	18,189	43,189
Equipment Replacement Fund	71,534	51,534	47,034	3,534	5,034	6,534
Ending Balance \$	138,422	63,422	88,922	50,422	66,922	98,422

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 Fund Centre: 105548	Actual	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	-					
Ending Balance \$	-	5,000	10,000	15,000	20,000	25,000

Assumptions/Background:

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund: 1064 Fund Centre: 101792	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	77,459	63,699	3,699	23,699	3,699	23,699
Transfer from Ops Budget	13,600	20,000	30,000	30,000	30,000	30,000
Expenditures (Based on Capital Plan)	(29,308)	(80,000)	(10,000)	(50,000)	(10,000)	(30,000)
Interest Income	1,948					
Ending Balance \$	63,699	3,699	23,699	3,699	23,699	23,699

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 Fund Centre: 102030	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	11,953	3,189	3,189	8,189	28,189	18,189
Transfer from Ops Budget	10,000	20,000	25,000	25,000	25,000	25,000
Surplus Return from Closed Project	1,100	-	-	-	-	-
Expenditures (Based on Capital Plan)	(20,000)	(20,000)	(20,000)	(5,000)	(35,000)	-
Interest Income	136					
Ending Balance \$	3,189	3,189	8,189	28,189	18,189	43,189

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

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: 1022 Fund Centre: 101444	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	102,582	71,534	51,534	47,034	3,534	5,034
Transfer from Ops Budget	12,500	10,000	15,500	16,500	16,500	16,500
Expenditures (Based on Capital Plan)	(44,176)	(30,000)	(20,000)	(60,000)	(15,000)	(15,000)
Interest Income	627					
Ending Balance \$	71,534	51,534	47,034	3,534	5,034	6,534

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island - Community Recreation

FINAL BUDGET

MARCH 2023

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 \$550,137.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

1.458 - Salt Spring Island - Community
Recreation Programs

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Salaries and Wages	118,098	131,603	133,768	15,300	-	149,068	152,142	155,284	158,485	161,748
Recreation Programs	95,004	99,530	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	15,406	11,930	-	-	11,930	12,180	12,430	12,680	12,940
TOTAL OPERATING COSTS	264,803	286,850	270,342	15,300	-	285,642	291,525	298,263	304,354	310,574
*Percentage Increase			2.1%	5.3%		7.9%	2.1%	2.3%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	264,803	286,850	270,342	15,300	-	285,642	291,525	298,263	304,354	310,574
FUNDING SOURCES (REVENUE)										
Deficit c/fwd from 2022 to 2023	-	(27,737)	-	-	27,737	27,737	-	-	-	-
Transfer from Operating Reserve Fund	-	(8,000)	-	-	-	-	-	-	-	-
Revenue - Fees	(210,183)	(192,516)	(220,699)	(5,000)	-	(225,699)	(240,832)	(246,556)	(251,611)	(256,057)
Grants in Lieu of Taxes	(38)	(38)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	-	-	-	-	(10,000)	(10,000)	-	-	-	-
Provincial Grant	-	(952)	-	-	-	-	-	-	-	-
Revenue - Other	-	(3,025)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(210,221)	(232,268)	(220,739)	(5,000)	17,737	(208,002)	(240,872)	(246,596)	(251,651)	(256,097)
REQUISITION	(54,582)	(54,582)	(49,603)	(10,300)	(17,737)	(77,640)	(50,653)	(51,667)	(52,703)	(54,477)
*Percentage increase over prior year requisition			-9.1%	18.87%	32.50%	42.2%	-34.8%	2.0%	2.0%	3.4%
AUTHORIZED POSITIONS:										
Salaried	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7
User Funding %	79.4%					79.0%	82.6%	82.7%	82.7%	82.4%

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

Service No.	1.458	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Community Recreation							

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
		\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000
		\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	Other	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
Reserve Fund	Res	\$30,000	\$35,000	\$100,000	\$5,000	\$5,000	\$5,000	\$150,000
		\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000
		\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.458
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	\$0	\$5,000	\$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	Multisport Court / Pickleball Courts	Installation of a covered multisport court with four pickleball courts	\$500,000	S	Other	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
GRAND TOTAL				\$890,000			\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000

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** Multisport Court / Pickleball Courts **Capital Project Description** Installation of a covered multisport court with four pickleball courts
Project Rationale

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2022	2023	2024	2025	2026	2027
1.458 SSI Community Recreation						
Operating Reserve Fund	451	451	451	451	451	451
Capital Reserve Fund - Community Recreation Facilities	138,561	103,561	9,561	11,061	12,561	14,061
Equipment Replacement Fund	6,212	6,212	6,212	6,212	6,212	6,212
Ending Balance \$	145,224	110,224	16,224	17,724	19,224	20,724

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 Fund Centre: 105549	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	8,222	451	451	451	451	451
Transfer from Ops Budget	-	-	-	-	-	-
Expenditures	(8,000)	-	-	-	-	-
Interest Income	229					
Ending Balance \$	451	451	451	451	451	451

Assumptions/Background:

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 101786	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		134,698	138,561	103,561	9,561	11,061	12,561
Transfer from Ops Budget		-	-	6,000	6,500	6,500	6,500
Expenditures (Based on Capital Plan)		-	(35,000)	(100,000)	(5,000)	(5,000)	(5,000)
Interest Income		3,863					
Ending Balance \$		138,561	103,561	9,561	11,061	12,561	14,061

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: Fund Centre:	1022 101445	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		10,362	6,212	6,212	6,212	6,212	6,212
Transfer from Ops Budget		5,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)		(9,227)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income		77	-	-	-	-	-
Ending Balance \$		6,212	6,212	6,212	6,212	6,212	6,212

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

FINAL BUDGET

MARCH 2023

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 \$4,404,578.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.459 - Salt Spring Island - Pool & Park Land	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	991,033	926,965	20,400	-	947,365	966,965	986,755	1,006,975	1,027,589
Park Land	851,838	941,369	895,280	169,850	-	1,065,130	1,104,416	1,139,233	1,163,070	1,187,412
TOTAL OPERATING COSTS	1,757,971	1,932,402	1,822,245	190,250	-	2,012,495	2,071,381	2,125,988	2,170,045	2,215,001
*Percentage Increase			3.7%	10.8%		14.5%	2.9%	2.6%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	65,000	-	67,500	-	(60,000)	7,500	80,000	85,000	90,000	90,000
Transfer to Pool ERF	35,000	20,000	40,000	-	-	40,000	50,000	50,000	50,000	50,000
Transfer to Pool ORF	-	-	4,000	-	-	4,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	112,859	59,532	71,000	(28,876)	-	42,124	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	5,000	-	-	-	-	-	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	230,359	97,032	192,500	(28,876)	(60,000)	103,624	371,000	362,500	367,500	367,500
DEBT CHARGES	310	4,028	540	-	-	540	90	90	178,090	574,311
TOTAL COSTS	1,988,640	2,033,462	2,015,285	161,374	(60,000)	2,116,659	2,442,471	2,488,578	2,715,635	3,156,812
*Percentage Increase			1.3%	8.1%	-3.0%	6.4%	15.4%	1.9%	9.1%	16.2%
Internal Recoveries	(100,780)	(100,780)	(85,438)	-	-	(85,438)	(87,160)	(88,906)	(90,684)	(92,500)
OPERATING LESS RECOVERIES	1,887,860	1,932,682	1,929,847	161,374	(60,000)	2,031,221	2,355,311	2,399,672	2,624,951	3,064,312
<u>FUNDING SOURCES (REVENUE)</u>										
Deficit c/fwd from 2022 to 2023	-	(41,831)	-	-	41,831	41,831	-	-	-	-
Transfer from Operating Reserve	(28,083)	(23,083)	(22,160)	-	-	(22,160)	-	-	-	-
Pool Fees	(260,000)	(226,011)	(269,200)	(14,610)	-	(283,810)	(285,410)	(291,110)	(296,930)	(302,870)
Provincial Grant	-	(1,400)	-	-	-	-	-	-	-	-
Lease and Rental Income	(44,284)	(53,668)	(38,460)	(100,900)	-	(139,360)	(142,150)	(144,989)	(145,241)	(148,145)
Payments in Lieu	(1,048)	(1,048)	(1,146)	-	-	(1,146)	(1,270)	(1,290)	(1,310)	(1,310)
Revenue - Other	(6,350)	(37,546)	(7,660)	(4,430)	-	(12,090)	(12,330)	(12,570)	(12,710)	(12,960)
TOTAL REVENUE	(339,765)	(384,587)	(338,626)	(119,940)	41,831	(416,735)	(441,160)	(449,959)	(456,191)	(465,285)
REQUISITION	(1,548,095)	(1,548,095)	(1,591,221)	(41,434)	18,169	(1,614,486)	(1,914,151)	(1,949,713)	(2,168,760)	(2,599,027)
*Percentage increase over prior year requisition			2.8%	2.7%	-1.2%	4.3%	18.6%	1.9%	11.2%	19.8%
AUTHORIZED POSITIONS:										
Salaried	6.53	6.53	6.53			6.53	6.53	6.53	6.53	6.53
User Funding %	13.1%					13.4%	11.7%	11.7%	10.9%	9.6%

1.459 - Salt Spring Island Recreation - Swimming Pool	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2023				2024	2025	2026	2027
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
OPERATING COSTS										
Salaries & Wages	534,317	590,446	557,090	20,400	-	577,490	589,495	601,750	614,256	627,026
Contract for Services	19,150	17,556	4,230	-	-	4,230	4,310	4,400	4,490	4,580
Utilities	128,750	133,451	138,190	-	-	138,190	140,960	143,780	146,660	149,590
Supplies - Chemicals	51,960	60,110	53,000	-	-	53,000	54,060	55,140	56,240	57,360
Programs and Other Operating	64,317	81,775	64,590	-	-	64,590	66,080	67,390	68,750	70,120
Maintenance & Insurance	46,220	32,672	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	55,220	42,860	-	-	42,860	43,720	44,590	45,480	46,390
TOTAL OPERATING COSTS	906,133	991,033	926,965	20,400	-	947,365	966,965	986,755	1,006,975	1,027,589
*Percentage Increase			2.3%	2.3%		4.6%	2.1%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	65,000	-	67,500	-	(60,000)	7,500	80,000	85,000	90,000	90,000
Transfer to Equipment Replacement Fund	35,000	20,000	40,000	-	-	40,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	-	-	4,000	-	-	4,000	10,000	10,000	10,000	10,000
DEBT CHARGES	310	4,028	540	-	-	540	90	90	178,090	574,311
TOTAL CAPITAL / RESERVES	100,310	24,028	112,040	-	(60,000)	52,040	140,090	145,090	328,090	724,311
TOTAL COSTS	1,006,443	1,015,061	1,039,005	20,400	(60,000)	999,405	1,107,055	1,131,845	1,335,065	1,751,900
*Percentage Increase			3.2%	2.0%	-6.0%	-0.7%	10.8%	2.2%	18.0%	31.2%
Internal Recoveries	(20,850)	(20,850)	(21,270)	-	-	(21,270)	(21,700)	(22,130)	(22,570)	(23,020)
OPERATING LESS RECOVERIES	985,593	994,211	1,017,735	20,400	(60,000)	978,135	1,085,355	1,109,715	1,312,495	1,728,880
FUNDING SOURCES (REVENUE)										
Deficit c/fwd from 2022 to 2023	-	(41,831)	-	-	41,831	41,831	-	-	-	-
Transfer from Operating Reserve	(28,083)	(23,083)	(20,000)	-	-	(20,000)	-	-	-	-
Revenue - Fees	(260,000)	(226,011)	(269,200)	(14,610)	-	(283,810)	(285,410)	(291,110)	(296,930)	(302,870)
Grants in Lieu of Taxes	(522)	(522)	(512)	-	-	(512)	(700)	(710)	(720)	(720)
Provincial Grant	-	(1,400)	-	-	-	-	-	-	-	-
Revenue - Other	(5,310)	(9,686)	(6,590)	-	-	(6,590)	(6,720)	(6,850)	(6,990)	(7,130)
TOTAL REVENUE	(293,915)	(302,533)	(296,302)	(14,610)	41,831	(269,081)	(292,830)	(298,670)	(304,640)	(310,720)
REQUISITION	(691,678)	(691,678)	(721,433)	(5,790)	18,169	(709,054)	(792,525)	(811,045)	(1,007,855)	(1,418,160)
*Percentage increase over prior year requisition			4.3%	0.8%	-2.6%	2.5%	11.8%	2.3%	24.3%	40.7%
AUTHORIZED POSITIONS:										
Salaried	3.85	3.85	3.85			3.85	3.85	3.85	3.85	3.85
User Funding %	25.8%					28.4%	25.8%	25.7%	22.2%	17.3%

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
OPERATING COSTS										
Salaries & Wages	319,182	276,031	369,018	62,011	-	431,029	440,241	449,653	459,269	469,091
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	58,941	46,540	36,630	-	83,170	101,510	114,885	117,187	119,516
Utilities	56,512	83,469	49,070	40,990	-	90,060	91,870	93,709	95,592	97,511
Contract for Services, Rent & Legal	51,365	51,881	34,320	2,000	-	36,320	37,040	37,769	38,519	39,280
Advertsing, Promotion & Planning	9,250	6,249	8,340	1,200	-	9,540	9,730	9,924	10,129	10,335
Internal Allocations	86,250	137,224	97,994	4,400	-	102,394	104,765	107,178	109,321	111,503
Travel & Training	5,560	2,600	4,620	-	-	4,620	4,710	4,800	4,900	5,000
Licences, Fees & Insurance	27,060	66,169	30,493	10,300	-	40,793	41,880	43,000	44,148	45,355
Supplies & Other	18,330	23,898	16,954	9,320	-	26,274	26,720	27,245	27,785	28,331
Parks Maintenance Labour	89,505	92,418	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
TOTAL OPERATING COSTS	851,838	941,369	895,280	169,850	-	1,065,130	1,104,416	1,139,233	1,163,070	1,187,412
*Percentage Increase			5.1%	18.0%		25.0%	3.7%	3.2%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund - Parkland	112,859	59,532	71,000	(28,876)	-	42,124	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	5,000	-	-	-	-	-	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	130,359	77,032	81,000	(28,876)	-	52,124	231,000	217,500	217,500	217,500
TOTAL COSTS	982,197	1,018,401	976,280	140,974	-	1,117,254	1,335,416	1,356,733	1,380,570	1,404,912
*Percentage Increase			-0.6%	14.4%		13.8%	19.5%	1.6%	1.8%	1.8%
Internal Recoveries	(79,930)	(79,930)	(64,168)	-	-	(64,168)	(65,460)	(66,776)	(68,114)	(69,480)
OPERATING LESS RECOVERIES	902,267	938,471	912,112	140,974	-	1,053,086	1,269,956	1,289,957	1,312,456	1,335,432
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	-	-	(2,160)	-	-	(2,160)	-	-	-	-
Lease Income	(20,729)	(14,276)	(12,250)	-	-	(12,250)	(12,500)	(12,750)	(12,750)	(13,010)
Rental Income	(23,555)	(39,392)	(26,210)	(100,900)	-	(127,110)	(129,650)	(132,239)	(132,491)	(135,135)
Grants in Lieu of Taxes	(526)	(526)	(634)	-	-	(634)	(570)	(580)	(590)	(590)
Revenue - Other	(1,040)	(27,860)	(1,070)	(4,430)	-	(5,500)	(5,610)	(5,720)	(5,720)	(5,830)
TOTAL REVENUE	(45,850)	(82,054)	(42,324)	(105,330)	-	(147,654)	(148,330)	(151,289)	(151,551)	(154,565)
REQUISITION	(856,417)	(856,417)	(869,788)	(35,644)	-	(905,432)	(1,121,626)	(1,138,668)	(1,160,905)	(1,180,867)
*Percentage increase over prior year requisition			1.6%	4.2%		5.7%	23.9%	1.5%	2.0%	1.7%
AUTHORIZED POSITIONS:										
Salaried	2.68	2.68	2.68			2.68	2.68	2.68	2.68	2.68
User Funding %	2.4%					11.4%	9.7%	9.7%	9.6%	9.6%

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

Service No.	1.459	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Park Land & Rec Programs							

EXPENDITURE

Buildings	B	\$50,000	\$146,000	\$150,000	\$140,000	\$8,070,000	\$2,630,000	\$11,136,000
Equipment	E	\$0	\$422,500	\$35,000	\$50,000	\$40,000	\$40,000	\$587,500
Land	L	\$0	\$45,000	\$585,000	\$50,000	\$50,000	\$0	\$730,000
Engineered Structures	S	\$350,000	\$350,000	\$25,000	\$0	\$0	\$0	\$375,000
Vehicles	V	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
		\$400,000	\$1,003,500	\$795,000	\$240,000	\$8,160,000	\$2,670,000	\$12,868,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$8,000,000	\$0	\$8,000,000
Equipment Replacement Fund	ERF	\$0	\$62,500	\$35,000	\$30,000	\$40,000	\$40,000	\$207,500
Grants (Federal, Provincial)	Grant	\$250,000	\$675,000	\$25,000	\$35,000	\$25,000	\$2,525,000	\$3,285,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$150,000	\$266,000	\$735,000	\$175,000	\$95,000	\$105,000	\$1,376,000
		\$400,000	\$1,003,500	\$795,000	\$240,000	\$8,160,000	\$2,670,000	\$12,868,500

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

Project Number	22-02	Capital Project Title	Firehall Repurpose	Capital Project Description	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale					
Project Number	22-06	Capital Project Title	New EV Maintenance Truck	Capital Project Description	Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding
Project Rationale					
Project Number	21-02	Capital Project Title	Pool expansion	Capital Project Description	Designs and costing for leisure pool expansion
Project Rationale					
Project Number	20-03	Capital Project Title	Pool Tile Grouting & Expansion Joints	Capital Project Description	RegROUT pool bottom tiles and expansion joints
Project Rationale	Lobby flooring is reaching end of useful life				
Project Number	22-04	Capital Project Title	Upgrade Pool Parking Lot	Capital Project Description	Upgrade existing gravel lot to capped, paved or permeable surface.
Project Rationale					
Project Number	19-15	Capital Project Title	Pool equipment replacements	Capital Project Description	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator
Project Rationale					

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

Project Number 25-01	Capital Project Title Life Rings	Capital Project Description Replace four life rings at waterfront access points
Project Rationale		

Project Number 25-02	Capital Project Title Rainbow Road Dog Park	Capital Project Description Upgrade or relocate dog park
Project Rationale		

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

Project Number 23-05	Capital Project Title Pool Mechanical - Heat Pumps	Capital Project Description Replace heatpumps for pool
Project Rationale		

Project Number 23-06	Capital Project Title SIMS Upgrades	Capital Project Description CWF/Grant required for capital improvements to the Salt Spring Island Multi Space (SIMS)
Project Rationale		

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2022	2023	2024	2025	2026	2027
1.459 SSI Pool & Park Land						
Operating Reserve Fund	18,581	421	10,421	25,421	55,421	85,421
Capital Reserve Fund - SSI Pool	98,457	74,957	54,957	24,957	89,957	154,957
Capital Reserve Fund - SSI Park Land	228,847	971	35,971	110,971	175,971	230,971
Park Land Acquisition	585,418	585,418	85,418	85,418	85,418	85,418
Equipment Replacement Fund - SSI Pool	27,101	4,601	19,601	39,601	49,601	59,601
Ending Balance \$	958,405	666,369	206,369	286,369	456,369	616,369

Assumptions/Background:

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Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: Fund Centre:	1500 105550	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		35,689	18,581	421	10,421	25,421	55,421
Transfer from Ops Budget		5,000	4,000	10,000	30,000	30,000	30,000
Expenditures		(23,083)	(22,160)	-	(15,000)	-	-
Interest Income		975					
Ending Balance \$		18,581	421	10,421	25,421	55,421	85,421

Assumptions/Background:

2023 - \$22,160 One-time transfer to Pool and Park Land 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: Fund Centre:	1078 102045	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		97,461	98,457	74,957	54,957	24,957	89,957
Transfer from Ops Budget		-	7,500	80,000	85,000	90,000	90,000
Transfer from Cap Fund		2,199	-	-	-	-	-
Expenditures (Based on Capital Plan)		(5,000)	(31,000)	(100,000)	(115,000)	(25,000)	(25,000)
Interest Income		3,796					
Ending Balance \$		98,457	74,957	54,957	24,957	89,957	154,957

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: Fund Centre:	1060 101603	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		263,563	228,847	971	35,971	110,971	175,971
Transfer from Ops Budget		39,532	7,124	170,000	135,000	135,000	135,000
Transfer from Cap Fund		8,887	-	-	-	-	-
Expenditures (Based on Capital Plan)		(89,875)	(235,000)	(135,000)	(60,000)	(70,000)	(80,000)
Interest Income		6,740					
Ending Balance \$		228,847	971	35,971	110,971	175,971	230,971

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 Fund Centre: 101379	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	912,498	585,418	585,418	85,418	85,418	85,418
Transfer from Ops Budget	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(350,000)	-	(500,000)	-	-	-
Interest Income	22,921					
Ending Balance \$	585,418	585,418	85,418	85,418	85,418	85,418

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: Fund Centre:	1022 101412	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		35,015	27,101	4,601	19,601	39,601	49,601
Transfer from Ops Budget		20,000	40,000	50,000	50,000	50,000	50,000
Expenditures (Based on Capital Plan)		(28,183)	(62,500)	(35,000)	(30,000)	(40,000)	(40,000)
Interest Income		269					
Ending Balance \$		27,101	4,601	19,601	39,601	49,601	59,601

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Emergency Comm - CREST (SSI)

FINAL BUDGET

MARCH 2023

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	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payments to CREST	140,144	140,144	141,855	-	-	141,855	144,690	147,580	150,530	153,540
Allocations	2,842	2,842	2,868	-	-	2,868	2,925	2,984	3,043	3,104
Other Operating Expenses	400	617	400	-	-	400	400	400	400	400
TOTAL COSTS	143,386	143,603	145,123	-	-	145,123	148,015	150,964	153,973	157,044
*Percentage Increase over prior year						1.2%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	292	(292)	-	-	(292)	-	-	-	-
Balance c/fwd from 2021 to 2022	(408)	(408)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(559)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(101)	(101)	(106)	-	-	(106)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(559)	(776)	(448)	-	-	(448)	(150)	(150)	(150)	(150)
REQUISITION	(142,827)	(142,827)	(144,675)	-	-	(144,675)	(147,865)	(150,814)	(153,823)	(156,894)
*Percentage increase over prior year Requisition						1.3%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Highland Water System (SSI)

FINAL BUDGET

MARCH 2023

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

Committee: **Electoral Area**

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

Greater of \$120,000 or \$5.50 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$1,180,873.

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	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
TOTAL OPERATING COSTS	103	103	43	-	-	43	43	44	45	46
*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	21,138	-	-	21,138	21,138	8,653	8,653	8,653
MFA Debt Interest	10,748	10,738	10,733	-	-	10,733	10,733	5,108	5,108	2,554
MFA Debt Reserve Fund	110	121	90	-	-	90	90	90	90	90
TOTAL DEBT	30,868	30,869	31,961	-	-	31,961	31,961	13,851	13,851	11,297
TOTAL COSTS	30,971	30,972	32,004	-	-	32,004	32,004	13,895	13,896	11,343
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	119	(119)	-	-	(119)	-	-	-	-
Balance c/fwd from 2021 to 2022	(29)	(29)	-	-	-	-	-	-	-	-
Other Income	(110)	(230)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(139)	(140)	(209)	-	-	(209)	(90)	(90)	(90)	(90)
REQUISITION - PARCEL TAX	(30,832)	(30,832)	(31,795)	-	-	(31,795)	(31,914)	(13,805)	(13,806)	(11,253)
*Percentage increase over prior year Requisition						3.1%	0.4%	-56.7%	0.0%	-18.5%

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)

FINAL BUDGET

MARCH 2023

Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Area

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 \$796,208.

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	12,140	-	195,460	199,380	203,380	207,450	211,600
Other Operating Expenses	18,220	17,490	18,906	-	-	18,906	19,360	19,820	20,300	20,780
TOTAL OPERATING COSTS	338,854	377,840	316,994	12,140	20,000	349,134	355,793	342,593	349,526	356,571
*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	38,533	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
TOTAL DEBT / RESERVES	159,354	115,368	197,301	-	-	197,301	202,287	206,047	209,934	269,173
TOTAL COSTS	498,208	493,208	514,295	12,140	20,000	546,435	558,080	548,640	559,460	625,744
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/FW from 2021 to 2022	44,133	44,133	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(27,000)	(27,000)	-	-	(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)
TOTAL REVENUE	(423,208)	(418,208)	(439,295)	(12,140)	(20,000)	(471,435)	(480,580)	(468,590)	(476,760)	(490,120)
REQUISITION - PARCEL TAX	(75,000)	(75,000)	(75,000)	-	-	(75,000)	(77,500)	(80,050)	(82,700)	(135,624)
*Percentage increase over prior year										
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%
Combined			-0.2%	2.4%		2.2%	2.2%	2.0%	2.0%	11.9%

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

Service No.	2.621 Highland & Fernwood Water (SSI)	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
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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	\$2,185,235	\$610,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$2,215,000	\$6,204,235
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,225,235	\$650,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$2,215,000	\$6,244,235

SOURCE OF FUNDS

Capital Funds on Hand	\$165,235	\$165,235	\$0	\$0	\$0	\$0	\$0	\$165,235
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
	\$2,225,235	\$650,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$2,215,000	\$6,244,235

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 2.621
Service Name: Highland & Fernwood 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
19-05	New	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the intake, DAF, back up power and upper reservoir projects.	\$40,000	S	Res	\$20,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
21-01	New	Public Engagement for Future Projects	Public engagement for the intake, DAF, back up power and upper reservoir projects.	\$10,000	S	Res	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
22-01	New	Back up Power	Design and Construction of back up power system.	\$288,000	S	Grant	\$0	\$240,000	\$0	\$0	\$0	\$0	\$240,000
21-03	Replacement	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir	\$665,000	S	Debt	\$390,000	\$0	\$465,000	\$0	\$0	\$0	\$465,000
21-03	Replacement	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir		S	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
21-04	New	Water main replacement strategy and detailed design	Conduct water main replacement assessment and develop a phased replacement strategy and design drawings and specs	\$120,000	S	Res	\$100,000	\$0	\$0	\$22,000	\$0	\$0	\$22,000
23-01	New	Initial phase of Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 10 years)	\$4,680,000	S	Debt	\$1,500,000	\$0	\$0	\$0	\$2,215,000	\$2,215,000	\$4,430,000
23-01					S	Grant	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000
22-03	New	Safety Improvements for the WTF	Design and installation of eyewash, safe access platform, roof access hatch	\$40,000	E	Grant	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
24-01	New	Fernwood PS Hazard Assess and Demolition	Assessment of hazard and demolition.	\$20,000	S	Res	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP	\$50,000	S	Res	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
23-02	New	Electrical Upgrades and Replacements	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.	\$30,000	S	Grant	\$0	\$15,000	\$15,000	\$0	\$0	\$0	\$30,000
23-03	New	Pressure Regulating Valve Station Upgrades	Install inline strainers, screens, access ladder, grout manhole frame.	\$60,000	S	Grant	\$0	\$30,000	\$30,000	\$0	\$0	\$0	\$60,000
23-04	Replacement	Replace DAF waste Pump	Replace DAF waste Pump Construction	\$150,000	S	Cap	\$59,000	\$59,000	\$0	\$0	\$0	\$0	\$59,000
23-04					S	Grant	\$0	\$70,000	\$0	\$0	\$0	\$0	\$70,000
23-05	New	Water Treatment Plant Upgrades and Replacements	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.	\$15,000	S	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
23-06	New	Fernwood Reservoir upgrades and Replacements	Repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank.	\$25,000	S	Grant	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
23-07	Renewal	WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.	\$112,000	S	Grant	\$0	\$0	\$62,000	\$50,000	\$0	\$0	\$112,000
19-01	Replacement	Replace intake	Construct new intake and screen	\$147,000	S	Cap	\$106,235	\$106,235	\$0	\$0	\$0	\$0	\$106,235
GRAND TOTAL				\$6,432,000			\$2,225,235	\$650,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$6,244,235

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).

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

Project Number	24-01	Capital Project Title	Fernwood PS Hazard Assess and Demolition	Capital Project Description	Assessment of hazard and demolition.
Project Rationale	This project will assess the hazards and demolish the obsolete Fernwood Pump Station.				

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

Project Number	23-02	Capital Project Title	Electrical Upgrades and Replacements	Capital Project Description	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.
Project Rationale	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.				

Project Number	23-03	Capital Project Title	Pressure Regulating Valve Station Upgrades	Capital Project Description	Install inline strainers, screens, access ladder, grout manhole frame.
Project Rationale	A variety of work is required on pressure regulating valve stations including the installation of inline strainers, screens, access ladder, grout manhole frame.				

Project Number	23-04	Capital Project Title	Replace DAF waste Pump	Capital Project Description	Replace DAF waste Pump Construction
Project Rationale	The DAF waste pump requires replacement.				

Project Number	23-05	Capital Project Title	Water Treatment Plant Upgrades and Replacements	Capital Project Description	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.
Project Rationale	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.				

Project Number	23-06	Capital Project Title	Fernwood Reservoir upgrades and Replacements	Capital Project Description	Repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank.
Project Rationale	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.				

Project Number	23-07	Capital Project Title	WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.
Project Rationale	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.				

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

Highland/Fernwood Water (SSI)
 Reserve Summary Schedule
 2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	30,566	98,566	156,206	216,554	256,505	261,505
Capital Reserve Fund	41,340	51,340	111,340	114,340	164,340	169,340
Total	71,906	149,906	267,546	330,894	420,845	430,845

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	Actual	Budget				
Fund Centre:	105205	2022	2023	2024	2025	2026	2027
Beginning Balance		22,784	30,566	98,566	156,206	216,554	256,505
Transfer from Ops Budget		34,036	88,000	77,640	60,348	39,951	5,000
Expenditures		(27,000)	(20,000)	(20,000)	-	-	-
Planned Maintenance Activity		Hydrant maintenance & Reservoir cleaning & inspection (Ph2)	Filter media replacement	Reservoir cleaning & inspection			
Interest Income*		746					
Ending Balance \$		30,566	98,566	156,206	216,554	256,505	261,505

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1088 102156	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		52,129	41,340	51,340	111,340	114,340	164,340
Transfer from Ops Budget		38,016	75,000	80,000	75,000	50,000	5,000
Transfer to Cap Fund		(52,000)	(65,000)	(20,000)	(72,000)	-	-
Interest Income*		3,195					
Ending Balance \$		41,340	51,340	111,340	114,340	164,340	169,340

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Cedars of Tuam Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

Greater of \$25,425 or \$6.75 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$114,177.

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 - \$7.00 / cubic metre
 - Greater than 38 cubic metres - \$18.00 / 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
OPERATING COSTS										
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
TOTAL OPERATING COSTS	41,963	35,019	29,880	1,320	10,000	41,200	32,464	33,081	33,711	34,360
*Percentage Increase over prior year			-28.8%	3.1%	23.8%	-1.8%	-21.2%	1.9%	1.9%	1.9%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	5,100	2,431	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
TOTAL DEBT / RESERVES	8,100	5,431	11,478	-	-	11,478	26,728	51,690	68,424	89,258
TOTAL COSTS	50,063	40,450	41,358	1,320	10,000	52,678	59,192	84,771	102,135	123,618
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(12,500)	(2,500)	-	-	(10,000)	(10,000)	-	-	-	-
Sales - Water	(4,513)	(4,900)	(9,628)	-	-	(9,628)	(4,513)	(4,513)	(4,513)	(4,513)
User Charges	(33,000)	(33,000)	(31,680)	(1,320)	-	(33,000)	(54,629)	(80,208)	(97,572)	(119,055)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(50,063)	(40,450)	(41,358)	(1,320)	(10,000)	(52,678)	(59,192)	(84,771)	(102,135)	(123,618)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales			113.3%			113.3%	-53.1%	0.0%	0.0%	0.0%
User Charge			-4.0%	4.0%		0.0%	65.5%	46.8%	21.6%	22.0%
Combined			10.1%	3.5%		13.6%	38.7%	43.3%	20.5%	21.0%

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

Service No.	2.622	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Cedars of Tuam Water (SSI)							

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
	\$15,000	\$270,000	\$1,504,000	\$25,000	\$435,000	\$415,000	\$415,000	\$2,649,000

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
	\$15,000	\$270,000	\$1,504,000	\$25,000	\$435,000	\$415,000	\$415,000	\$2,649,000

CAPITAL REGIONAL DISTRICT
 5 YEAR CAPITAL PLAN
 2023 - 2027

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

Service #: 2.622
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
GRAND TOTAL				\$2,649,000			\$15,000	\$270,000	\$1,504,000	\$25,000	\$435,000	\$415,000	\$2,649,000

Service: 2.622 Cedars of Tuam Water (SSI)

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

Project Number 21-03 **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 pump cables, replace lighting with LED, install CR rated receptacles, install exhasust system. (only required if new well does not go ahead).

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 construction to replace AC pipe.

**Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	7,867	1,367	4,867	6,867	9,867	12,367
Capital Reserve Fund	7,395	13,395	18,395	16,395	5,895	8,395
Total	15,262	14,762	23,262	23,262	15,762	20,762

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: Fund Centre:	1500 105532	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		11,461	7,867	1,367	4,867	6,867	9,867
Transfer from Op Budget		-	3,500	3,500	2,000	3,000	2,500
Transfer to Op Budget		(2,500)	(10,000)	-	-	-	-
Planned Maintenance Activity		Well Inspection	Reservoir cleaning and inspection				
Deficit Recovery		(1,407)					
Interest Income*		313					
Ending Balance \$		7,867	1,367	4,867	6,867	9,867	12,367

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		12,164	7,395	13,395	18,395	16,395	5,895
Transfer from Ops Budget		-	6,000	5,000	3,000	9,500	2,500
Transfer from Cap Fund		-					
Transfer to Cap Fund		(5,000)	-	-	(5,000)	(20,000)	-
Interest Income*		231					
Ending Balance \$		7,395	13,395	18,395	16,395	5,895	8,395

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Beddis Water

FINAL BUDGET

MARCH 2023

Service: 2.624 Beddis Water (SSI)

Committee: Electoral Area

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 \$442,324.

MAXIMUM CAPITAL DEBT:

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

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: <ul style="list-style-type: none">• 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	41,120	-	77,940	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
TOTAL OPERATING COSTS	179,857	176,480	172,491	4,550	14,000	191,041	178,411	182,030	185,718	189,475
*Percentage Increase over prior year			-4.1%	2.5%	7.8%	6.2%	-6.6%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	15,000	15,000	7,830	-	-	7,830	15,899	16,000	10,430	5,492
Transfer to Capital Reserve Fund	32,500	35,877	60,000	-	-	60,000	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
TOTAL DEBT / RESERVES	90,642	94,019	106,137	-	-	106,137	170,899	222,800	285,642	401,645
TOTAL COSTS	270,499	270,499	278,628	4,550	14,000	297,178	349,310	404,830	471,360	591,120
<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)	(126,140)	(4,550)	-	(130,690)	(168,830)	(202,600)	(243,120)	(316,060)
Other Revenue	(280)	(280)	(170)	-	-	(170)	(100)	(170)	(170)	(170)
TOTAL REVENUE	(195,539)	(195,539)	(198,310)	(4,550)	(14,000)	(216,860)	(240,930)	(274,770)	(315,290)	(388,230)
REQUISITION - PARCEL TAX	(74,960)	(74,960)	(80,318)	-	-	(80,318)	(108,380)	(130,060)	(156,070)	(202,890)
*Percentage increase over prior year										
User Fee			9.4%	3.9%		13.4%	29.2%	20.0%	20.0%	30.0%
Requisition			7.1%			7.1%	34.9%	20.0%	20.0%	30.0%
Combined			6.2%	1.7%		7.9%	23.4%	15.9%	16.4%	25.4%

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

Service No.	2.624	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Beddis Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$286,600	\$176,600	\$231,000	\$0	\$0	\$0	\$0	\$407,600
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$443,000	\$115,000	\$53,000	\$2,443,000	\$2,090,000	\$2,422,000	\$2,422,000	\$7,123,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$729,600	\$291,600	\$284,000	\$2,443,000	\$2,090,000	\$2,422,000	\$2,422,000	\$7,530,600

SOURCE OF FUNDS

Capital Funds on Hand	\$126,600	\$126,600	\$0	\$0	\$0	\$0	\$0	\$126,600
Debenture Debt (New Debt Only)	\$180,000	\$0	\$0	\$2,180,000	\$2,000,000	\$2,422,000	\$2,422,000	\$6,602,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$310,000	\$112,000	\$210,000	\$150,000	\$0	\$0	\$0	\$472,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$113,000	\$53,000	\$74,000	\$113,000	\$90,000	\$0	\$0	\$330,000
	\$729,600	\$291,600	\$284,000	\$2,443,000	\$2,090,000	\$2,422,000	\$2,422,000	\$7,530,600

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 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>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>

<p>Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</p>	<p>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 \$Loan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>
<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>

<p>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.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization. Other = Project is not driven by one of the other options provided.</p>
<p>Long-term Planning Asset Management / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>	<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>

Service #: **2.624**
Service Name: **Beddis Water (SSI)**

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$20,000	S	Res	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$20,000
21-03	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$10,000	S	Res	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-01	New	Power generation equipment	Back up power design and construction.	\$176,000	E	Grant	\$160,000	\$0	\$160,000	\$0	\$0	\$0	\$160,000
21-01	New				E	Res	\$0	\$0	\$16,000	\$0	\$0	\$0	\$16,000
21-04	New	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir	\$99,000	S	Res	\$33,000	\$33,000	\$33,000	\$33,000	\$0	\$0	\$99,000
23-01	Decommission	AC Pipe Removal	Remove approximately 50m of abandoned AC water pipe	\$17,000	S	Grant	\$0	\$17,000	\$0	\$0	\$0	\$0	\$17,000
23-02	New	Design and install support for lifting apparatus WTP	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.	\$50,000	S	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-02	New		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. CRD PM	\$5,000	S	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
23-03	New	Electrical Upgrades	Replacement of Variable Frequency Drives.	\$35,000	E	Grant	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000
23-03	New		Replacement of Variable Frequency Drives. CRD PM	\$4,000	E	Res	\$0	\$4,000	\$0	\$0	\$0	\$0	\$4,000
24-01	New	Changes to DAF control panel	Motor overload resets to be external to the controller. Provide support for ultra-sonic probe.	\$50,000	E	Grant	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
24-01	New		Motor overload resets to be external to the controller. Provide support for ultra-sonic probe. CRD PM	\$5,000	E	Res	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
24-02	Study	AC Water main Assessment and Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement and first stage design	\$120,000	S	Res	\$0	\$0	\$0	\$80,000	\$40,000	\$0	\$120,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir	\$50,000	S	Res	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000
25-02	New	Construction of booster pump and second reservoir at Sky Valley lower reservoir	Construction of booster pump and second reservoir at Sky Valley lower reservoir	\$180,000	S	Debt	\$180,000	\$0	\$0	\$180,000	\$0	\$0	\$180,000
25-02	New			\$150,000	S	Grant	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$150,000
25-03	Replacement	AC Water mains Replacement	Replace AC water mains Design for following stage (6500m at 338m/yr.)	\$6,422,000	S	Debt	\$0	\$0	\$2,000,000	\$2,000,000	\$2,422,000	\$2,422,000	\$6,422,000
26-01	New	Install Inline Strainers	Install inline strainer Stewart Rd PRS and Creekside Road PRS.	\$10,000	E	Grant	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
26-01	New			\$1,000	E	Res	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$172,725	E	Cap	\$126,600	\$126,600	\$0	\$0	\$0	\$0	\$126,600
GRAND TOTAL				\$7,576,725			\$729,600	\$291,600	\$284,000	\$2,443,000	\$2,090,000	\$2,422,000	\$7,530,600

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.				

Project Number	24-01	Capital Project Title	Changes to DAF control panel	Capital Project Description	Motor overload resets to be external to the controller. Provide support for ultra-sonic probe.
Project Rationale	Various changes, modifications and upgrades required for the control panel for the DAF unit.				

Project Number	24-02	Capital Project Title	AC Water main Assessment and Replacement Strategy	Capital Project Description	Develop a strategy and phased program for AC pipeline replacement and first stage design
Project Rationale	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.				

Project Number	25-01	Capital Project Title	Decommission of Sky Valley Upper Reservoir	Capital Project Description	Decommission and removal of Sky Valley Upper Reservoir
Project Rationale	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.				

Project Number	25-02	Capital Project Title	Construction of booster pump and second reservoir at Sky Valley lower reservoir	Capital Project Description	Construction of booster pump and second reservoir at Sky Valley lower reservoir
Project Rationale	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.				

Project Number	25-03	Capital Project Title	AC Water mains Replacement	Capital Project Description	Replace AC water mains Design for following stage (6500m at 338m/yr.)
Project Rationale	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.				

Project Number	26-01	Capital Project Title	Install Inline Strainers	Capital Project Description	Install inline strainer Stewart Rd PRS and Creekside Road PRS.
Project Rationale	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.				

Project Number	20-04	Capital Project Title	Beddis Intake and screen	Capital Project Description	Construct and install intake screen and pipe improvements
Project Rationale	To resolve the intermittent operation issue where the Cusheion Lake raw water intake pumps lose their prime (become air-locked) and either pump erratically or completely stop pumping raw water into treatment.				

**Beddis Water Reserves
 Summary Schedule
 2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	17,170	11,000	26,899	42,899	53,329	58,821
Capital Reserve Fund	4,197	11,197	92,197	137,422	107,422	122,422
Total	21,367	22,197	119,096	180,321	160,751	181,243

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: Fund Centre:	1500 105206	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		9,752	17,170	11,000	26,899	42,899	53,329
Transfer from Ops Budget		15,000	7,830	15,899	16,000	10,430	5,492
Expenditures		(8,000)	(14,000)	-	-	-	-
Planned Maintenance Activity		Hydrant Maintenance	Reservoir cleaning and inspection				
Interest Income*		418					
Ending Balance \$		17,170	11,000	26,899	42,899	53,329	58,821

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		23,782	4,197	11,197	92,197	137,422	107,422
Transfer from Ops Budget		33,191	60,000	155,000	158,225	60,000	15,000
Transfer from Cap Fund		10,099	-	-	-	-	-
Transfer to Cap Fund		(62,725)	(53,000)	(74,000)	(113,000)	(90,000)	-
Interest Income (Expense)		(149)					
Ending Balance \$		4,197	11,197	92,197	137,422	107,422	122,422

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Fulford Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.626 Fulford Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of \$156,000 or \$5.46 / \$1,000 to a maximum of \$549,781.

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
TOTAL OPERATING COSTS	168,374	183,042	149,117	1,450	-	150,567	153,626	156,771	159,961	183,218
*Percentage Increase over prior year			-11.4%	0.9%		-10.6%	2.0%	2.0%	2.0%	14.5%
<u>DEBT / RESERVES</u>										
						(17,807.00)				
						-10.6%				
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	17,074	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	9,669	-	-	9,669	9,669	9,669	9,669	52,119
MFA Debt Interest	5,655	5,655	5,763	-	-	5,763	5,763	5,763	23,526	92,118
TOTAL DEBT / RESERVES	59,955	42,029	66,072	-	-	66,072	70,712	75,582	80,755	171,777
TOTAL COSTS	228,329	225,071	215,189	1,450	-	216,639	224,338	232,353	240,716	354,995
<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)	(140,341)	(147,907)	(1,450)	-	(149,357)	(156,080)	(163,100)	(170,439)	(255,660)
Other Revenue	(830)	(830)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
TOTAL REVENUE	(180,829)	(177,571)	(164,977)	(1,450)	-	(166,427)	(173,160)	(180,190)	(187,539)	(292,770)
REQUISITION - PARCEL TAX	(47,500)	(47,500)	(50,212)	-	-	(50,212)	(51,178)	(52,163)	(53,177)	(62,225)
*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			5.7%			5.7%	1.9%	1.9%	1.9%	17.0%
Combined			3.4%	0.7%		4.1%	3.6%	3.6%	3.6%	39.3%

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

Service No.	2.626	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Fulford Water (SSI)							

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
	\$74,000	\$336,100	\$113,000	\$190,000	\$1,450,000	\$1,450,000	\$1,450,000	\$3,539,100

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
	\$74,000	\$336,100	\$113,000	\$190,000	\$1,450,000	\$1,450,000	\$1,450,000	\$3,539,100

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 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>Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</p>	<p>Carryforward from 2022 Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization. Other = Project is not driven by one of the other options provided.</p>
<p>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund SLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 2.626
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	\$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	\$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	\$0	\$4,000
22-02	New				E	Res	\$0	\$500	\$0	\$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	\$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	\$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	\$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	\$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	\$0	\$70,000
22-03	New				S	Grant	\$0	\$200,000	\$0	\$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	\$0	\$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	\$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	\$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	\$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	\$0	\$50,000
23-07	New				E	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
GRAND TOTAL				\$3,569,100			\$74,000	\$336,100	\$113,000	\$190,000	\$1,450,000	\$1,450,000	\$0	\$3,539,100

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.

Project Number 22-03	Capital Project Title Water main assessment and replacement strategy and detailed design.	Capital Project Description 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.
Project Rationale Aging asbestos concrete water lines require replacement.		

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

Project Number 23-02	Capital Project Title Back Up Power Generation Equipment	Capital Project Description Back up power detailed design.
Project Rationale 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.		

Project Number 23-03	Capital Project Title Back Up Power Generation Equipment	Capital Project Description Back up power equipment construction.
Project Rationale 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.		

Project Number 23-07	Capital Project Title Install Support for Lifting apparatus over DAF system.	Capital Project Description 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.
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.		

**Fulford Water (SSI)
Reserve Summary Schedule
2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	4,404	12,404	20,404	28,404	36,404	24,404
Capital Reserve Fund	29,584	66,084	102,324	114,434	139,454	144,454
Total	33,988	78,488	122,728	142,838	175,858	168,858

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: Fund Centre:	1500 105207	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		13,576	4,404	12,404	20,404	28,404	36,404
Transfer from Ops Budget		10,600	8,000	8,000	8,000	8,000	8,000
Expenditures		(20,000)	-	-	-	-	(20,000)
Planned Maintenance Activity		Reservoir cleaning and inspection					Reservoir cleaning and inspection
Interest Income*		227					
Ending Balance \$		4,404	12,404	20,404	28,404	36,404	24,404

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

Fund: Fund Centre:	1070 101897	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		85,499	29,584	66,084	102,324	114,434	139,454
Transfer from Ops Budget		25,319	42,600	47,240	52,110	25,020	5,000
Transfer from Cap Fund		8,979					
Transfer to Cap Fund		(90,500)	(6,100)	(11,000)	(40,000)	-	-
Interest Income*		287					
Ending Balance \$		29,584	66,084	102,324	114,434	139,454	144,454

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Cedar Lane Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of \$54,000 or \$4.76/ \$1,000 of actual assessed value of land and improvements to a maximum of \$154,555.

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
OPERATING COSTS										
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	14,750	-	26,250	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
TOTAL OPERATING COSTS	58,143	53,729	52,731	1,530	-	54,261	54,462	55,546	76,662	57,801
*Percentage Increase over prior year			-9.3%	2.6%		-6.7%	0.4%	2.0%	38.0%	-24.6%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	2,170	6,584	15,000	-	-	15,000	18,000	30,500	28,000	19,100
Transfer to Operating Reserve Fund	3,200	3,200	4,130	-	-	4,130	4,300	6,136	7,437	3,883
MFA Debt Reserve Fund	30	30	930	-	-	930	30	710	2,930	2,930
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
TOTAL DEBT / RESERVES	13,224	17,638	28,919	-	-	28,919	36,928	44,954	54,018	64,264
TOTAL COSTS	71,367	71,367	81,650	1,530	-	83,180	91,390	100,500	130,680	122,065
FUNDING SOURCES (REVENUE)										
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)	(53,770)	(1,530)	-	(55,300)	(62,210)	(69,920)	(78,590)	(88,340)
Other Revenue	(180)	(180)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(56,367)	(56,367)	(65,450)	(1,530)	-	(66,980)	(73,890)	(81,600)	(110,270)	(100,020)
REQUISITION - PARCEL TAX	(15,000)	(15,000)	(16,200)	-	-	(16,200)	(17,500)	(18,900)	(20,410)	(22,045)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			8.0%	3.1%		11.1%	12.5%	12.4%	12.4%	12.4%
Requisition			8.0%			8.0%	8.0%	8.0%	8.0%	8.0%
Combined			6.8%	2.0%		8.8%	9.9%	10.0%	10.1%	10.3%

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

Service No.	2.628	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Cedar Lane Water (SSI)							

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	\$107,000	\$128,000	\$330,000	\$290,000	\$1,020,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$110,000	\$187,000	\$107,000	\$128,000	\$365,000	\$290,000	\$1,077,000

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	\$15,000	\$0	\$75,000	\$0	\$92,000
	\$110,000	\$187,000	\$107,000	\$128,000	\$365,000	\$290,000	\$1,077,000

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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	5,331	9,461	13,761	19,897	7,334	11,217
Capital Reserve Fund	17,143	30,143	33,143	63,643	16,643	35,743
Total	22,474	39,604	46,904	83,540	23,977	46,960

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: Fund Centre:	1500 105208	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		3,027	5,331	9,461	13,761	19,897	7,334
Transfer from Ops Budget		7,200	4,130	4,300	6,136	7,437	3,883
Expenditures		(5,000)	-	-	-	(20,000)	-
Planned Maintenance Activity		Well No.1 Inspection				Reservoir cleaning & inspection	
Interest Income*		104					
Ending Balance \$		5,331	9,461	13,761	19,897	7,334	11,217

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

Fund: Fund Centre:	1076 102020	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		42,387	17,143	30,143	33,143	63,643	16,643
Transfer from Ops Budget		10,967	15,000	18,000	30,500	28,000	19,100
Transfer from Cap Fund		-					
Transfer to Cap Fund		(36,500)	(2,000)	(15,000)	-	(75,000)	-
Interest Income*		290					
Ending Balance \$		17,143	30,143	33,143	63,643	16,643	35,743

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Fernwood Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.660 Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$56,000 or \$5.07 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$480,713.

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	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
TOTAL OPERATING COSTS	82	82	26	-	-	26	27	27	28	29
*Percentage Increase over prior year						-68.3%	3.8%	0.0%	3.7%	3.6%
<u>DEBT</u>										
MFA Debt Principal	9,925	9,926	10,262	-	-	10,262	10,262	5,268	2,584	2,584
MFA Debt Interest	4,420	4,418	4,416	-	-	4,416	4,416	1,846	1,526	763
MFA Debt Reserve Fund	50	59	40	-	-	40	40	40	40	40
TOTAL DEBT	14,395	14,403	14,718	-	-	14,718	14,718	7,154	4,150	3,387
TOTAL COSTS	14,477	14,485	14,744	-	-	14,744	14,745	7,181	4,178	3,416
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/f from 2022 to 2023	-	46	(46)	-	-	(46)	-	-	-	-
Balance c/f from 2021 to 2022	(14)	(14)	-	-	-	-	-	-	-	-
Other Revenue	(50)	(104)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(64)	(72)	(86)	-	-	(86)	(40)	(40)	(40)	(40)
REQUISITION - PARCEL TAX	(14,413)	(14,413)	(14,658)	-	-	(14,658)	(14,705)	(7,141)	(4,138)	(3,376)
*Percentage increase over prior year Requisition						1.7%	0.3%	-51.4%	-42.1%	-18.4%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Septage/Composting

FINAL BUDGET

MARCH 2023

Service: 3.705 SSI Liquid Waste Disposal

Committee: Electoral Area

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 \$696,376.

COMMISSION:

Salt Spring Island Liquid Waste Disposal Local Service Commission - Bylaw No. 3693 (April 14, 2010).

FUNDING:

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

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI 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	592,875	-	-	592,875	604,730	616,820	629,160	641,740
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	13,853	1,200	-	15,053	15,420	15,770	16,120	16,490
TOTAL OPERATING COSTS	791,892	826,917	832,157	16,230	9,000	857,387	870,486	887,830	905,532	923,601
*Percentage Increase over prior year		35,025	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	12,200	10,000	-	-	10,000	15,000	25,000	40,000	40,000
Transfer to Capital Reserve Fund	34,500	34,500	10,000	-	(10,000)	-	13,701	59,756	89,767	95,868
TOTAL DEBT / RESERVES	199,633	207,833	181,043	-	(10,000)	171,043	186,594	192,379	198,337	204,438
TOTAL COSTS	991,525	1,034,750	1,013,200	16,230	(1,000)	1,028,430	1,057,080	1,080,209	1,103,869	1,128,039
*Percentage Increase over prior year			2.2%	1.6%	-0.1%	3.7%	2.8%	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)	(427,500)	-	-	(427,500)	(436,050)	(444,770)	(453,660)	(462,730)
Sale - Sewage Sludge	(204,750)	(236,600)	(213,750)	-	-	(213,750)	(218,030)	(222,390)	(226,840)	(231,380)
Grants in Lieu of Taxes	(460)	(460)	(535)	-	-	(535)	(480)	(490)	(500)	(510)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,070)	(1,070)	(670)	-	-	(670)	(670)	(670)	(670)	(670)
TOTAL REVENUE	(615,780)	(659,005)	(642,455)	-	(9,000)	(651,455)	(655,230)	(668,320)	(681,670)	(695,290)
REQUISITION - PARCEL TAX	(375,745)	(375,745)	(370,745)	(16,230)	10,000	(376,975)	(401,850)	(411,889)	(422,199)	(432,749)
*Percentage increase over prior year Requisition			-1.3%	4.3%	-2.7%	0.3%	6.6%	2.5%	2.5%	2.5%

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

Service No.	3.705	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Septage / Composting							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158
		\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$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
		\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158
		\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158

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.
Other = Project is not driven by one of the other options provided.

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
GRAND TOTAL				\$429,158			\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158

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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	20,630	21,630	36,630	61,630	101,630	141,630
Capital Reserve Fund	153,382	118,382	124,583	184,339	264,106	359,974
Total	174,012	140,012	161,213	245,969	365,736	501,604

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.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105209	2022	2023	2024	2025	2026	2027
Beginning Balance		12,475	20,630	21,630	36,630	61,630	101,630
Transfer from Ops Budget		7,789	10,000	15,000	25,000	40,000	40,000
Expenditures		-	(9,000)	-	-	-	-
Planned Maintenance Activity			Power Line Maintenance				
Interest Income*		366					
Ending Balance \$		20,630	21,630	36,630	61,630	101,630	141,630

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1087	Actual	Budget				
Fund Centre:	102146	2022	2023	2024	2025	2026	2027
Beginning Balance		171,856	153,382	118,382	124,583	184,339	264,106
Transfer from Ops Budget		34,500	-	13,701	59,756	89,767	95,868
Transfer from Cap Fund		13,914	-	-	-	-	-
Transfer to Cap Fund		(70,000)	(35,000)	(7,500)	-	(10,000)	-
Interest Income*		3,111					
Ending Balance \$		153,382	118,382	124,583	184,339	264,106	359,974

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Ganges Sewer (SSI)

FINAL BUDGET

MARCH 2023

Service: 3.810 Ganges Sewer Utility (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of \$270,000 or \$7.46 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$3,146,254.

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)

3.810 - Ganges Sewer (SSI)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2023				2024	2025	2026	2027
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<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	33,301	-	-	33,301	34,020	34,900	35,810	36,750
TOTAL OPERATING COSTS	718,556	827,260	715,936	23,230	80,000	819,166	795,897	781,440	797,289	838,481
*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	11,296	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
TOTAL DEBT / RESERVES	366,643	257,939	368,238	-	-	368,238	374,533	403,911	434,773	455,483
TOTAL COSTS	1,085,199	1,085,199	1,084,174	23,230	80,000	1,187,404	1,170,430	1,185,351	1,232,062	1,293,964
*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)	(10,000)	-	-	(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)	(2,061)	-	-	(2,061)	(1,920)	(1,920)	(1,920)	(1,920)
TOTAL REVENUE	(1,027,052)	(1,027,052)	(1,024,283)	(23,230)	(80,000)	(1,127,513)	(1,108,740)	(1,121,811)	(1,166,612)	(1,226,554)
REQUISITION - PARCEL TAX	(58,147)	(58,147)	(59,891)	-	-	(59,891)	(61,690)	(63,540)	(65,450)	(67,410)
*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%
Combined			0.8%	2.2%		3.0%	3.0%	3.9%	3.9%	3.0%

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

Service No.	3.810	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Ganges Sewer Utility (SSI)							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$1,347,500	\$292,500	\$58,000	\$1,680,000	\$0	\$0	\$2,030,500
Vehicles	V	\$0	\$77,000	\$0	\$0	\$0	\$0	\$77,000
		\$1,347,500	\$369,500	\$58,000	\$1,680,000	\$0	\$0	\$2,107,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$107,500	\$107,500	\$0	\$0	\$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
		\$1,347,500	\$369,500	\$58,000	\$1,680,000	\$0	\$0	\$2,107,500

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 21-01

Capital Project Title Strategic Asset Management Plan

Capital Project Description Identify condition of assets, develop prioritized list of infrastructure replacement.

Project Rationale 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

Project Number 22-02	Capital Project Title Public Engagement	Capital Project Description Inform and engage public within service area on upcoming works required for borrowing to fund.
Project Rationale Inform and engage public within service area on upcoming works required for borrowing to fund.		
Project Number 22-03	Capital Project Title Aeration system improvement construction	Capital Project Description Construction of aeration system improvements including blowers, diffusers and piping systems.
Project Rationale Required to maintain and improve the process performance of the WWTP.		
Project Number 23-01	Capital Project Title Replace Generator Trailer	Capital Project Description Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer
Project Rationale Need to replace aging compressors before they fail.		
Project Number 23-02	Capital Project Title MBR Cassette lifting brackets	Capital Project Description Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.
Project Rationale Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.		
Project Number 23-03	Capital Project Title Key components and spares replacement schedule	Capital Project Description Provisional allowance for the supply and installation of key components and critical spares.
Project Rationale Provisional allowance for the supply and installation of key components and critical spares.		
Project Number 24-01	Capital Project Title Electrical upgrades	Capital Project Description Installation of additional lighting and HMI upgrade.
Project Rationale Installation of additional lighting and HMI upgrade.		

**Ganges Sewer (SSI)
Reserve Summary Schedule
2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	96,008	58,008	73,008	112,008	122,008	112,008
Equipment Replacement Fund	100,200	150,200	200,200	250,200	300,200	350,200
Capital Reserve Funds	593,041	542,766	542,786	372,256	385,941	415,336
Total	789,249	750,974	815,994	734,464	808,149	877,544

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105210	2022	2023	2024	2025	2026	2027
Beginning Balance		73,603	96,008	58,008	73,008	112,008	122,008
Transfer from Ops Budget		29,090	42,000	45,000	39,000	10,000	15,000
Expenditures		(10,000)	(80,000)	(30,000)	-	-	(25,000)
Planned Maintenance Activity		Outfall Inspection	Sanitary sewer flushing & inspections	WWTP tank draining, cleaning & inspection			Outfall Inspection
Interest Income*		3,315					
Ending Balance \$		96,008	58,008	73,008	112,008	122,008	112,008

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund

GANGESSWR.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
Fund Centre:	101458	2022	2023	2024	2025	2026	2027
Beginning Balance		-	100,200	150,200	200,200	250,200	300,200
Transfer from Ops Budget		-	50,000	50,000	50,000	50,000	50,000
Transfer from CRF 101836		100,000	-	-	-	-	-
Interest Income		200					
Ending Balance \$		100,200	150,200	200,200	250,200	300,200	350,200

Assumptions/Background:

Membrane replacement at \$500K every 10 years, anticipated next replacement in 2030.

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101836						
Beginning Balance		797,869	524,422	474,147	474,167	303,637	317,322
Transfer from Ops Budget		-	29,725	33,020	39,470	13,685	29,395
Transfer from Cap Fund		30,823	-	-	-	-	-
Transfer to Cap Fund		(222,000)	(80,000)	(33,000)	(210,000)	-	-
Transfer to ERF		(100,000)	-	-	-	-	-
Interest Income*		17,730					
Ending Balance \$		524,422	474,147	474,167	303,637	317,322	346,717

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101900						
Beginning Balance		66,757	68,618	68,618	68,618	68,618	68,618
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		1,862					
Ending Balance \$		68,618	68,618	68,618	68,618	68,618	68,618

Assumptions/Background:

For use only to fund costs resulting from expansion of service - Bylaw 3262

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Maliview Sewer Utility (SSI)

FINAL BUDGET

MARCH 2023

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

Committee: **Electoral Area**

DEFINITION:

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

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

Greater of \$20,000 or \$2.50 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$175,295.

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.

User Charge: Annual Fixed Fee per water service connection

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

Consumption Charge: \$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System

Connection Charge: Actual cost to connect

RESERVE FUND:

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

3.820 - Maliview Estates Sewer System	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023		TOTAL	2024	2025	2026	2027
				ONGOING	ONE-TIME					
<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	10,820	22,500	3,950	-	-	3,950	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
TOTAL OPERATING COSTS	152,385	169,452	148,186	2,900	-	151,086	195,607	158,743	161,947	165,207
		17,067								
*Percentage Increase over prior year		12,067	-2.8%	1.9%		-0.9%	29.5%	-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
TOTAL DEBT / RESERVES	67,195	53,628	67,825	-	-	67,825	69,874	73,529	77,354	81,355
TOTAL COSTS	219,580	223,080	216,011	2,900	-	218,911	265,481	232,272	239,301	246,562
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(7,000)	(12,000)	-	-	-	-	(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)
TOTAL REVENUE	(214,820)	(218,320)	(211,111)	(2,900)	-	(214,011)	(260,431)	(227,072)	(233,941)	(241,042)
REQUISITION - PARCEL TAX	(4,760)	(4,760)	(4,900)	-	-	(4,900)	(5,050)	(5,200)	(5,360)	(5,520)
*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%
Combined			1.6%	1.4%		3.0%	3.0%	3.0%	3.0%	3.0%

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

Service No.	3.820	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Maliview Sewer Utility (SSI)							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$2,371,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$2,371,000

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
		\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$2,371,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 3.820
Service Name: Maliview 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
GRAND TOTAL				\$2,371,000			\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$2,371,000

Service: 3.820 Maliview Sewer Utility (SSI)

Project Number 21-03

Capital Project Title Wastewater Treatment Plant Upgrade

Capital Project Description Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements

Project Rationale Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.

Project Number 22-02

Capital Project Title Collection system repairs 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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	31,043	44,043	17,043	30,043	43,043	56,043
Capital Reserve Fund	79,029	118,679	140,884	175,744	214,429	257,115
Total	110,072	162,722	157,927	205,787	257,472	313,158

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	Actual	Budget				
Fund Centre: 105211	2022	2023	2024	2025	2026	2027
Beginning Balance	29,082	31,043	44,043	17,043	30,043	43,043
Transfer from Ops Budget	13,000	13,000	13,000	13,000	13,000	13,000
Expenditures	(12,000)	-	(40,000)	-	-	-
Planned Maintenance Activity	Outfall Inspection and Biofilter media replacement (deferred from 2021)		Sanitary sewer system flushing and inspections			
Interest Income*	961					
Ending Balance \$	31,043	44,043	17,043	30,043	43,043	56,043

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1041 Fund Centre: 101385	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	26,389	79,029	118,679	140,884	175,744	214,429
Transfer from Ops Budget	51,652	39,650	31,205	34,860	38,685	42,686
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	-	(9,000)	-	-	-
Interest Income	988					
Ending Balance \$	79,029	118,679	140,884	175,744	214,429	257,115

Assumptions/Background: