

# **CAPITAL REGIONAL DISTRICT**

## **2021 BUDGET**

### **SALT SPRING ISLAND ELECTORAL SERVICES**

#### **FINAL BUDGET**

MARCH 2021

**FINAL BUDGET**  
**March 24, 2021**  
**TABLE OF CONTENTS**

*Click on the service area name below to access selected budgets*

**SSI Services**

		<b>Page</b>	
1.111	Electoral Area Admin Exp - SSI	<b>3</b>	<b>- 12</b>
1.116	Grant-in-Aid - Salt Spring Island	<b>13</b>	<b>- 15</b>
1.124	SSI Economic Development Commission	<b>16</b>	<b>- 19</b>
1.141	Salt Spring Island Public Library	<b>20</b>	<b>- 25</b>
1.234	S.S.I. Street Lighting	<b>26</b>	<b>- 28</b>
1.236	Salt Spring Island Fernwood Dock	<b>29</b>	<b>- 35</b>
1.238A	Community Transit (S.S.I.)	<b>36</b>	<b>- 44</b>
1.238B	Community Transportation (S.S.I.)	<b>45</b>	<b>- 56</b>
1.299	Salt Spring Island Arts	<b>57</b>	<b>- 59</b>
1.316	SSI Building Numbering	<b>60</b>	<b>- 62</b>
1.371	S.S.I. Emergency Program	<b>63</b>	<b>- 69</b>
1.378	S.S.I. Search and Rescue	<b>70</b>	<b>- 72</b>
1.455	Salt Spring Island - Community Parks	<b>73</b>	<b>- 83</b>
1.458	Salt Spring Is.- Community Rec	<b>84</b>	<b>- 92</b>
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	<b>93</b>	<b>- 110</b>
1.535	Stormwater Quality Management - S.S.I.	<b>111</b>	<b>- 114</b>
1.925	Emergency Comm - CREST - S.S.I.	<b>115</b>	<b>- 117</b>
2.620	SSI Highland Water System	<b>118</b>	<b>- 123</b>
2.621	Highland / Fernwood Water - SSI	<b>124</b>	<b>- 131</b>
2.622	Cedars of Tuam	<b>132</b>	<b>- 141</b>
2.624	Beddis Water	<b>142</b>	<b>- 150</b>
2.626	Fulford Water	<b>151</b>	<b>- 160</b>
2.628	Cedar Lane Water (S.S.I.)	<b>161</b>	<b>- 169</b>
2.660	Fernwood Water - SSI	<b>170</b>	<b>- 172</b>
3.705	S.S.I. Septage - SSI	<b>173</b>	<b>- 181</b>
3.810	Ganges Sewer - SSI	<b>182</b>	<b>- 192</b>
3.820	Maliview Estates Sewer System	<b>193</b>	<b>- 201</b>

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

**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	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Director Admin	90,202	73,989	86,718	-	15,000	101,718	92,146	94,003	95,899	97,824
Management Services	874,225	857,373	885,380	-	7,800	893,180	890,175	909,016	928,246	947,919
<b>TOTAL OPERATING COSTS</b>	<b>964,427</b>	<b>931,362</b>	<b>972,098</b>	<b>-</b>	<b>22,800</b>	<b>994,898</b>	<b>982,321</b>	<b>1,003,019</b>	<b>1,024,145</b>	<b>1,045,743</b>
*Percentage Increase over prior year						3.2%	-1.3%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	7,750	7,234	5,500	-	-	5,500	5,500	5,500	5,500	5,500
<b>TOTAL CAPITAL / RESERVES</b>	<b>7,750</b>	<b>7,234</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>TOTAL COSTS</b>	<b>972,177</b>	<b>938,596</b>	<b>977,598</b>	<b>-</b>	<b>22,800</b>	<b>1,000,398</b>	<b>987,821</b>	<b>1,008,519</b>	<b>1,029,645</b>	<b>1,051,243</b>
Labour Recovery	(216,038)	(216,038)	(240,729)	-	-	(240,729)	(262,527)	(268,124)	(273,838)	(279,677)
Internal Allocations	(206,427)	(206,427)	(199,482)	-	-	(199,482)	(200,191)	(204,344)	(208,585)	(212,931)
<b>TOTAL RECOVERIES</b>	<b>(422,465)</b>	<b>(422,465)</b>	<b>(440,211)</b>	<b>-</b>	<b>-</b>	<b>(440,211)</b>	<b>(462,718)</b>	<b>(472,468)</b>	<b>(482,423)</b>	<b>(492,608)</b>
<b>COSTS LESS INTERNAL RECOVERIES</b>	<b>549,712</b>	<b>516,131</b>	<b>537,387</b>	<b>-</b>	<b>22,800</b>	<b>560,187</b>	<b>525,103</b>	<b>536,051</b>	<b>547,222</b>	<b>558,635</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2020 to 2021	-	34,102	(19,102)	-	(18,000)	(37,102)	-	-	-	-
Balance C/F from 2019 to 2020	(36,730)	(36,730)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(402)	(402)	(399)	-	-	(399)	(320)	(330)	(340)	(350)
Provincial Grant	-	-	-	-	(4,800)	(4,800)	-	-	-	-
Other Income	(300)	(820)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
<b>TOTAL REVENUE</b>	<b>(37,432)</b>	<b>(3,851)</b>	<b>(19,811)</b>	<b>-</b>	<b>(22,800)</b>	<b>(42,611)</b>	<b>(640)</b>	<b>(660)</b>	<b>(680)</b>	<b>(700)</b>
<b>REQUISITION</b>	<b>(512,280)</b>	<b>(512,280)</b>	<b>(517,576)</b>	<b>-</b>	<b>-</b>	<b>(517,576)</b>	<b>(524,463)</b>	<b>(535,391)</b>	<b>(546,542)</b>	<b>(557,935)</b>
*Percentage increase over prior year Requisition						1.0%	1.3%	2.1%	2.1%	2.1%
FTE's	5.8	5.8	5.8			5.8	5.8	5.8	5.8	5.8

1.111 - Admin Expenditures (SSI) Director Admin	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries and Wages	54,617	51,709	55,772	-	-	55,772	56,681	57,836	59,016	60,211
Contract for Services	8,000	-	-	-	15,000	15,000	5,000	5,100	5,200	5,300
Allocations	12,195	12,195	11,936	-	-	11,936	11,075	11,297	11,523	11,753
Travel & Training	3,000	1,260	5,550	-	-	5,550	5,660	5,770	5,890	6,010
Building Rental	6,730	6,637	6,840	-	-	6,840	6,980	7,120	7,260	7,410
Operating - Other	5,660	2,188	6,620	-	-	6,620	6,750	6,880	7,010	7,140
<b>TOTAL OPERATING COSTS</b>	<b>90,202</b>	<b>73,989</b>	<b>86,718</b>	<b>-</b>	<b>15,000</b>	<b>101,718</b>	<b>92,146</b>	<b>94,003</b>	<b>95,899</b>	<b>97,824</b>
*Percentage Increase over prior year						12.8%	-9.4%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	500	2,234	500	-	-	500	500	500	500	500
<b>TOTAL CAPITAL / RESERVES</b>	<b>500</b>	<b>2,234</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>TOTAL COSTS</b>	<b>90,702</b>	<b>76,223</b>	<b>87,218</b>	<b>-</b>	<b>15,000</b>	<b>102,218</b>	<b>92,646</b>	<b>94,503</b>	<b>96,399</b>	<b>98,324</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	15,000	-	-	(15,000)	(15,000)	-	-	-	-
Balance c/fwd from 2019 to 2020	(1,730)	(1,730)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(62)	(62)	(69)	-	-	(69)	(20)	(20)	(20)	(20)
Other Income	(300)	(820)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
<b>TOTAL REVENUE</b>	<b>(2,092)</b>	<b>12,387</b>	<b>(379)</b>	<b>-</b>	<b>(15,000)</b>	<b>(15,379)</b>	<b>(340)</b>	<b>(350)</b>	<b>(360)</b>	<b>(370)</b>
<b>REQUISITION</b>	<b>(88,610)</b>	<b>(88,610)</b>	<b>(86,839)</b>	<b>-</b>	<b>-</b>	<b>(86,839)</b>	<b>(92,306)</b>	<b>(94,153)</b>	<b>(96,039)</b>	<b>(97,954)</b>
*Percentage increase over prior year Requisition						-2.0%	6.3%	2.0%	2.0%	2.0%

1.111 - Admin Expenditures (SSI) Management Services	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries and Wages	665,774	665,774	705,780	-	-	705,780	707,672	722,902	738,452	754,337
Allocations	45,101	45,101	46,720	-	-	46,720	45,063	45,964	46,884	47,822
Vehicles & Travel	49,000	47,000	9,000	-	-	9,000	11,120	11,340	11,560	11,790
Legal Expenses	5,000	-	5,000	-	-	5,000	5,100	5,200	5,300	5,410
Staff Training, Moving & Dues	13,000	500	13,700	-	-	13,700	13,970	14,240	14,520	14,820
Operating - Other	96,350	98,998	105,180	-	7,800	112,980	107,250	109,370	111,530	113,740
<b>TOTAL OPERATING COSTS</b>	<b>874,225</b>	<b>857,373</b>	<b>885,380</b>	<b>-</b>	<b>7,800</b>	<b>893,180</b>	<b>890,175</b>	<b>909,016</b>	<b>928,246</b>	<b>947,919</b>
*Percentage Increase over prior year						2.2%	-0.3%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	7,250	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>7,250</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL COSTS</b>	<b>881,475</b>	<b>862,373</b>	<b>890,380</b>	<b>-</b>	<b>7,800</b>	<b>898,180</b>	<b>895,175</b>	<b>914,016</b>	<b>933,246</b>	<b>952,919</b>
Labour Recovery	(216,038)	(216,038)	(240,729)	-	-	(240,729)	(262,527)	(268,124)	(273,838)	(279,677)
Internal Allocations	(206,427)	(206,427)	(199,482)	-	-	(199,482)	(200,191)	(204,344)	(208,585)	(212,931)
<b>TOTAL RECOVERIES</b>	<b>(422,465)</b>	<b>(422,465)</b>	<b>(440,211)</b>	<b>-</b>	<b>-</b>	<b>(440,211)</b>	<b>(462,718)</b>	<b>(472,468)</b>	<b>(482,423)</b>	<b>(492,608)</b>
<b>COSTS LESS INTERNAL RECOVERIES</b>	<b>459,010</b>	<b>439,908</b>	<b>450,169</b>	<b>-</b>	<b>7,800</b>	<b>457,969</b>	<b>432,457</b>	<b>441,548</b>	<b>450,823</b>	<b>460,311</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	19,102	(19,102)	-	(3,000)	(22,102)	-	-	-	-
Balance c/fwd from 2019 to 2020	(35,000)	(35,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(340)	(340)	(330)	-	-	(330)	(300)	(310)	(320)	(330)
Provincial Grant	-	-	-	-	(4,800)	(4,800)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(35,340)</b>	<b>(16,238)</b>	<b>(19,432)</b>	<b>-</b>	<b>(7,800)</b>	<b>(27,232)</b>	<b>(300)</b>	<b>(310)</b>	<b>(320)</b>	<b>(330)</b>
<b>REQUISITION</b>	<b>(423,670)</b>	<b>(423,670)</b>	<b>(430,737)</b>	<b>-</b>	<b>-</b>	<b>(430,737)</b>	<b>(432,157)</b>	<b>(441,238)</b>	<b>(450,503)</b>	<b>(459,981)</b>
*Percentage increase over prior year Requisition						1.7%	0.3%	2.1%	2.1%	2.1%
FTE's	5.8	5.8	5.8	0.0	0.0	5.8	5.8	5.8	5.8	5.8

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>1.111</b>	<b>Carry</b>						
	<b>SSI Admin. Expenditures</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$6,210	\$9,890	\$1,200	\$1,200	\$0	\$0	\$18,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$6,210</b>	<b>\$9,890</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$6,210	\$9,890	\$1,200	\$1,200	\$0	\$0	\$18,500
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$6,210</b>	<b>\$9,890</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,500</b>



**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

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

**CAPITAL BUDGET FORM**  
 2021 & Forecast 2022 to 2025

**Proj. No.**  
 The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
 This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
19-01	Replacement	Computer	Computer Replacement - Admin 1.11	\$14,760	E	ERF	\$0	\$6,210	\$7,410	\$1,200	\$1,200	\$0	\$16,020
21-01	Replacement	Computer	Computer Replacement - Director	\$2,480	E	ERF	\$0	\$0	\$2,480	\$0	\$0	\$0	\$2,480
			<b>GRAND TOTAL</b>	<b>\$17,240</b>			<b>\$0</b>	<b>\$6,210</b>	<b>\$9,890</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$18,500</b>

Admin Expenditures (SSI)  
 Reserve Summary Schedule  
 2021 - 2025 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Equipment Replacement Funds	26,212	25,502	21,112	25,412	29,712	35,212
<b>Total</b>	<b>26,212</b>	<b>25,502</b>	<b>21,112</b>	<b>25,412</b>	<b>29,712</b>	<b>35,212</b>

**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				
		2020	2021	2022	2023	2024	2025
Beginning Balance		8,507	17,053	15,843	13,433	17,233	21,033
Transfer from Ops Budget		13,948	5,000	5,000	5,000	5,000	5,000
Planned Purchase		(5,478)	(6,210)	(7,410)	(1,200)	(1,200)	-
Interest Income		77	-	-	-	-	-
<b>Ending Balance \$</b>		<b>17,053</b>	<b>15,843</b>	<b>13,433</b>	<b>17,233</b>	<b>21,033</b>	<b>26,033</b>

**Assumptions/Background:**  
Office equipment, computers, and vehicle replacement

**Reserve Schedule**

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

ERF Group: SSIADMIN.ERF

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101837	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		6,860	9,159	9,659	7,679	8,179	8,679
Transfer from Ops Budget		2,234	500	500	500	500	500
Planned Purchase		-	-	(2,480)	-	-	-
Interest Income		64	-	-	-	-	-
<b>Ending Balance \$</b>		<b>9,159</b>	<b>9,659</b>	<b>7,679</b>	<b>8,179</b>	<b>8,679</b>	<b>9,179</b>

**Assumptions/Background:**  
Office equipment, computers, and vehicle replacement

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Grant-in-Aid**

#### **Final Budget**

**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 \$237,108.

**COMMISSION:**

Committee: Electoral Areas Committee

**FUNDING:**

Requisition

1.116 - SSI Grant-in-Aid	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Grants in Aid	43,000	36,350	48,000	-	6,398	54,398	53,000	58,000	63,000	64,260
Allocations	2,357	2,357	2,287	-	-	2,287	2,313	2,359	2,407	2,455
Payments to 3rd parties	-	106,200	-	-	-	-	-	-	-	-
Other Expenses	-	143	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>45,357</b>	<b>145,050</b>	<b>50,287</b>	<b>-</b>	<b>6,398</b>	<b>56,685</b>	<b>55,313</b>	<b>60,359</b>	<b>65,407</b>	<b>66,715</b>
*Percentage Increase over prior year						25.0%	-2.4%	9.1%	8.4%	2.0%
<u>TRANSFERS</u>										
Transfer to General Capital Funds	-	(345,000)	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>45,357</b>	<b>(199,950)</b>	<b>50,287</b>	<b>-</b>	<b>6,398</b>	<b>56,685</b>	<b>55,313</b>	<b>60,359</b>	<b>65,407</b>	<b>66,715</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	6,398	-	-	(6,398)	(6,398)	-	-	-	-
Balance c/fwd from 2019 to 2020	271	271	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(31)	(31)	(35)	-	-	(35)	-	-	-	-
Other Grants	-	238,800	-	-	-	-	-	-	-	-
Other Revenue	(200)	(91)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
<b>TOTAL REVENUE</b>	<b>40</b>	<b>245,347</b>	<b>(235)</b>	<b>-</b>	<b>(6,398)</b>	<b>(6,633)</b>	<b>(200)</b>	<b>(200)</b>	<b>(200)</b>	<b>(200)</b>
<b>REQUISITION</b>	<b>(45,397)</b>	<b>(45,397)</b>	<b>(50,052)</b>	<b>-</b>	<b>-</b>	<b>(50,052)</b>	<b>(55,113)</b>	<b>(60,159)</b>	<b>(65,207)</b>	<b>(66,515)</b>
*Percentage increase over prior year Requisition						10.3%	10.1%	9.2%	8.4%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Economic Development Commission**

#### **Final Budget**



**Service:** 1.124 SSI Economic Development

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

\$0.063 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$315,816.

**COMMISSION:**

Not less than 7 and no more than 9 members.

**FUNDING:**

Requisition

1.124 - SSI Economic Development Commission

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contract for Services	10,000	10,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Website Maintenance	15,000	6,603	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Project Costs	49,000	42,250	30,286	-	20,000	50,286	30,490	30,700	30,910	31,130
Internal Allocations	9,059	9,059	9,992	-	-	9,992	10,649	10,865	11,086	11,314
Operating - Other	4,540	1,441	4,750	-	-	4,750	4,840	4,930	5,020	5,110
<b>TOTAL OPERATING COSTS</b>	<b>87,599</b>	<b>69,353</b>	<b>75,028</b>	<b>-</b>	<b>20,000</b>	<b>95,028</b>	<b>76,579</b>	<b>77,715</b>	<b>78,856</b>	<b>80,034</b>
*Percentage Increase over prior year						8.5%	-19.4%	1.5%	1.5%	1.5%
Transfer from Operating Reserve Fund	(10,000)	(1,603)	-	-	(20,000)	(20,000)	-	-	-	-
<b>NET OPERATING COSTS</b>	<b>77,599</b>	<b>67,750</b>	<b>75,028</b>	<b>-</b>	<b>-</b>	<b>75,028</b>	<b>76,579</b>	<b>77,715</b>	<b>78,856</b>	<b>80,034</b>
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	9,849	2,560	-	-	2,560	2,561	3,005	3,474	3,936
<b>TOTAL COSTS</b>	<b>77,599</b>	<b>77,599</b>	<b>77,588</b>	<b>-</b>	<b>-</b>	<b>77,588</b>	<b>79,140</b>	<b>80,720</b>	<b>82,330</b>	<b>83,970</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(61)	(61)	(60)	-	-	(60)	(40)	(40)	(40)	(40)
Other Income	(510)	(510)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
<b>TOTAL REVENUE</b>	<b>(571)</b>	<b>(571)</b>	<b>(580)</b>	<b>-</b>	<b>-</b>	<b>(580)</b>	<b>(570)</b>	<b>(580)</b>	<b>(590)</b>	<b>(600)</b>
<b>REQUISITION</b>	<b>(77,028)</b>	<b>(77,028)</b>	<b>(77,008)</b>	<b>-</b>	<b>-</b>	<b>(77,008)</b>	<b>(78,570)</b>	<b>(80,140)</b>	<b>(81,740)</b>	<b>(83,370)</b>
*Percentage increase over prior year Requisition						0.0%	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:	1500	Actual	Budget				
Fund Centre:	105534	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		31,284	30,181	12,741	15,302	18,307	21,781
<b>Transfer from Ops Budget</b>		-	2,560	2,561	3,005	3,474	3,936
<b>Transfer to Ops Budget</b>		(1,603)	-	-	-	-	-
<b>Transfer to Ops Budget</b>		-	(20,000)	-	-	-	-
Planned Maintenance Activity			Phase 2: Regulatory Road Map				
<b>Interest Income</b>		499	-	-	-	-	-
<b>Ending Balance \$</b>		<b>30,181</b>	<b>12,741</b>	<b>15,302</b>	<b>18,307</b>	<b>21,781</b>	<b>25,717</b>

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Public Library**

#### **Final Budget**

<b>Service:</b> 1.141 SSI Public Library	<b>Committee:</b> 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 \$561,000 or \$0.186 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$882,043.

**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		\$ -

**FUNDING:**

Requisition

1.141 - SSI Public Library	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contribution to Library	418,730	418,730	425,850	-	-	425,850	434,370	443,060	451,920	460,960
Allocations	15,737	19,757	20,217	-	-	20,217	24,866	25,364	25,871	26,388
Insurance	5,910	5,910	5,840	-	-	5,840	5,960	6,080	6,210	6,340
Other Operating Expenses	16,530	4,240	10,908	-	-	10,908	9,950	10,118	10,288	10,460
Contingency	-	-	2,520	-	-	2,520	2,550	2,600	2,650	2,700
<b>TOTAL OPERATING COSTS</b>	<b>456,907</b>	<b>448,637</b>	<b>465,335</b>	<b>-</b>	<b>-</b>	<b>465,335</b>	<b>477,696</b>	<b>487,222</b>	<b>496,939</b>	<b>506,848</b>
*Percentage Increase over prior year						1.8%	2.7%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	6,500	14,770	-	-	-	-	15,000	15,000	15,000	15,000
MFA Debt Reserve Fund	660	660	730	-	-	730	730	730	730	730
MFA Principal Payment	122,355	122,355	122,355	-	-	122,355	104,876	104,876	104,876	104,876
MFA Interest Payment	74,975	74,975	74,975	-	-	74,975	68,850	68,850	68,850	68,850
<b>TOTAL DEBT / RESERVE</b>	<b>204,490</b>	<b>212,760</b>	<b>198,060</b>	<b>-</b>	<b>-</b>	<b>198,060</b>	<b>189,456</b>	<b>189,456</b>	<b>189,456</b>	<b>189,456</b>
<b>TOTAL COSTS</b>	<b>661,397</b>	<b>661,397</b>	<b>663,395</b>	<b>-</b>	<b>-</b>	<b>663,395</b>	<b>667,152</b>	<b>676,678</b>	<b>686,395</b>	<b>696,304</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(502)	(502)	(513)	-	-	(513)	(520)	(530)	(540)	(550)
MFA Debt reserve fund earnings	(660)	(660)	(730)	-	-	(730)	(730)	(730)	(730)	(730)
Other Income	-	-	(800)	-	-	(800)	(820)	(840)	(860)	(880)
<b>TOTAL REVENUE</b>	<b>(1,162)</b>	<b>(1,162)</b>	<b>(2,043)</b>	<b>-</b>	<b>-</b>	<b>(2,043)</b>	<b>(2,070)</b>	<b>(2,100)</b>	<b>(2,130)</b>	<b>(2,160)</b>
<b>REQUISITION</b>	<b>(660,235)</b>	<b>(660,235)</b>	<b>(661,352)</b>	<b>-</b>	<b>-</b>	<b>(661,352)</b>	<b>(665,082)</b>	<b>(674,578)</b>	<b>(684,265)</b>	<b>(694,144)</b>
*Percentage increase over prior year Requisition						0.2%	0.6%	1.4%	1.4%	1.4%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

Service No.	1.141 SSI Public Library	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
-------------	-----------------------------	-------------------------------	------	------	------	------	------	-------

**EXPENDITURE**

Buildings	\$0	\$80,000	\$10,000	\$0	\$0	\$0	\$90,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$80,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$30,000	\$10,000	\$0	\$0	\$0	\$40,000
	<b>\$0</b>	<b>\$80,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 1.141

**Service Name:** SSI Public Library

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
21-01	New	Library Interior Renovation	Library Interior Renovation	\$50,000	B	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-02	New	Emergency Repairs	Unforseen Emergency Repairs	\$10,000	B	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-03	New	Asset Management Plan	Asset Management Plan	\$10,000	B	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-04	New	Roof Repairs	Resloping & Access Ladder	\$20,000	B	Res	\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$20,000
			<b>GRAND TOTAL</b>	<b>\$90,000</b>			<b>\$0</b>	<b>\$80,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>



## 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				
Fund Centre:	102136	2020	2021	2022	2023	2024	2025
Beginning Balance		72,279	63,136	33,136	38,136	53,136	68,136
Transfer from Ops Budget		9,657	-	15,000	15,000	15,000	15,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(20,000)	(30,000)	(10,000)	-	-	-
Interest Income		1,199					
<b>Ending Balance \$</b>		<b>63,136</b>	<b>33,136</b>	<b>38,136</b>	<b>53,136</b>	<b>68,136</b>	<b>83,136</b>

#### **Assumptions/Backgrounds:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Street Lighting**

#### **Final Budget**

**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 \$34,781.

**FUNDING:**

Requisition

1.234 - SSI Street Lighting	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Electricity	26,447	22,989	24,648	-	-	24,648	25,140	25,640	26,150	26,670
Allocations	1,257	1,257	1,347	-	-	1,347	1,413	1,441	1,470	1,499
Other Operating Expenses	-	62	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>27,704</b>	<b>24,308</b>	<b>25,995</b>	<b>-</b>	<b>-</b>	<b>25,995</b>	<b>26,553</b>	<b>27,081</b>	<b>27,620</b>	<b>28,169</b>
*Percentage Increase over prior year						-6.2%	2.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	3,428	(3,428)	-	-	(3,428)	-	-	-	-
Balance c/fwd from 2019 to 2020	(2,262)	(2,262)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(21)	(21)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(52)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(2,303)</b>	<b>1,093</b>	<b>(3,468)</b>	<b>-</b>	<b>-</b>	<b>(3,468)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(25,401)</b>	<b>(25,401)</b>	<b>(22,527)</b>	<b>-</b>	<b>-</b>	<b>(22,527)</b>	<b>(26,513)</b>	<b>(27,041)</b>	<b>(27,580)</b>	<b>(28,129)</b>
*Percentage increase over prior year Requisition						-11.3%	17.7%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

**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.

**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)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Repairs & Maintenance	9,000	5,000	9,150	-	-	9,150	9,330	9,520	9,710	9,900
Insurance	3,276	3,276	3,244	-	-	3,244	3,310	3,370	3,430	3,490
Supplies	830	-	745	-	-	745	760	770	780	790
Allocations	3,925	3,925	3,846	-	-	3,846	3,663	3,737	3,813	3,890
Other Operating Expenses	2,320	1,652	2,158	-	-	2,158	2,190	2,230	2,270	2,310
<b>TOTAL OPERATING COSTS</b>	<b>19,351</b>	<b>13,853</b>	<b>19,143</b>	<b>-</b>	<b>-</b>	<b>19,143</b>	<b>19,253</b>	<b>19,627</b>	<b>20,003</b>	<b>20,380</b>
*Percentage Increase over prior year						-1.1%	0.6%	1.9%	1.9%	1.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	12,103	17,601	12,310	-	-	12,310	12,560	12,810	13,070	13,330
<b>TOTAL CAPITAL / RESERVE</b>	<b>12,103</b>	<b>17,601</b>	<b>12,310</b>	<b>-</b>	<b>-</b>	<b>12,310</b>	<b>12,560</b>	<b>12,810</b>	<b>13,070</b>	<b>13,330</b>
<b>TOTAL COSTS</b>	<b>31,454</b>	<b>31,454</b>	<b>31,453</b>	<b>-</b>	<b>-</b>	<b>31,453</b>	<b>31,813</b>	<b>32,437</b>	<b>33,073</b>	<b>33,710</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(41)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(171)</b>	<b>(171)</b>	<b>(170)</b>	<b>-</b>	<b>-</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(31,283)</b>	<b>(31,283)</b>	<b>(31,283)</b>	<b>-</b>	<b>-</b>	<b>(31,283)</b>	<b>(31,643)</b>	<b>(32,267)</b>	<b>(32,903)</b>	<b>(33,540)</b>
*Percentage increase over prior year Requisition						0.0%	1.2%	2.0%	2.0%	1.9%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

Service No.	1.236 SSI Small Craft Harbour (Fernwood Dock)	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
-------------	---	-------------------------------	------	------	------	------	------	-------

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$2,500	\$5,500	\$0	\$191,500	\$0	\$0	\$0	\$197,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$2,500</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$191,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$197,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$44,500	\$0	\$0	\$0	\$44,500
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$2,500	\$5,500	\$0	\$147,000	\$0	\$0	\$0	\$152,500
	<b>\$2,500</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$191,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$197,000</b>



**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 1.236  
**Service Name:** SSI Small Craft Harbour (Fernwood Dock)

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
Res = Reserve Fund  
STLoan = Short Term Loans  
WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-01	New	Ladders	Install 2 yellow ladders for safe exiting of water (1 each side of float)	\$2,500	S	Res	\$2,500	\$3,000	\$0	\$0	\$0	\$0	\$3,000
21-01	Renewal	Rub Boards	Replace rub boards as identified in 2019 condition assessment	\$2,500	S	Res	\$0	\$2,500	\$0	\$0	\$0	\$0	\$2,500
22-01	New	Anticipated work from 2019 inspection	Replace and repair damaged sections	\$147,000	S	Res	\$0	\$0	\$0	\$147,000	\$0	\$0	\$147,000
				\$44,500	S	Grant	\$0	\$0	\$0	\$44,500	\$0	\$0	\$44,500
			<b>GRAND TOTAL</b>	<b>\$196,500</b>			<b>\$2,500</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$191,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$197,000</b>

Service: 1.236

SSI Small Craft Harbour (Fernwood Dock)

Proj. No. 20-01

Capital Project Title Ladders

Capital Project Description Install 2 yellow ladders for safe exiting of water (1 each side of float)

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Installation of safety ladders as recommended in 2019 assessment report

Proj. No. 21-01

Capital Project Title Rub Boards

Capital Project Description Replace rub boards as identified in 2019 condition assessment

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Replacement of rub boards as recommended in 2019 assessment report

Proj. No. 22-01

Capital Project Title Anticipated work from 2019 inspection

Capital Project Description Replace and repair damaged sections

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Anticipated work from 2019 condition assessment report

**Reserve Schedule**

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

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

**Reserve Cash Flow**

Fund: Fund Centre:	1080 102111	Actual	Budget				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		146,911	168,345	175,155	187,715	53,525	66,595
<b>Transfer from Ops Budget</b>		20,725	12,310	12,560	12,810	13,070	13,330
<b>Transfer from Cap Fund</b>		306	-	-	-	-	-
<b>Transfer to Cap Fund</b>		(2,500)	(5,500)	-	(147,000)	-	-
<b>Interest Income</b>		2,903	-	-	-	-	-
<b>Ending Balance \$</b>		<b>168,345</b>	<b>175,155</b>	<b>187,715</b>	<b>53,525</b>	<b>66,595</b>	<b>79,925</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

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

**Commission:** SSI Community Transit & Transportation

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

The Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

Greater of \$71,750 or \$0.026 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$357,849.

**COMMISSION:**

Salt Spring Island Community Transit & Transportation Commission.

**FUNDING:**

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

1.238A - Community Transit (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	431,572	360,269	410,143	10,116	-	420,259	473,787	483,419	493,087	502,949
Allocations	21,496	21,496	21,216	-	-	21,216	23,661	24,134	24,617	25,109
Other Operating Expenses	870	1,652	820	-	-	820	830	840	850	860
<b>TOTAL OPERATING COSTS</b>	<b>453,938</b>	<b>383,417</b>	<b>432,179</b>	<b>10,116</b>	<b>-</b>	<b>442,295</b>	<b>498,278</b>	<b>508,393</b>	<b>518,554</b>	<b>528,918</b>
*Percentage Increase over prior year						-2.6%	12.7%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	9,000	9,000	10,000	-	-	10,000	10,000	5,000	5,000	5,000
Transfer to Operating Reserve Fund	-	-	-	-	53,880	53,880	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>9,000</b>	<b>9,000</b>	<b>10,000</b>	<b>-</b>	<b>53,880</b>	<b>63,880</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL COSTS</b>	<b>462,938</b>	<b>392,417</b>	<b>442,179</b>	<b>10,116</b>	<b>53,880</b>	<b>506,175</b>	<b>508,278</b>	<b>513,393</b>	<b>523,554</b>	<b>533,918</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transit Pass Revenue	(220,009)	(125,358)	(215,045)	(4,307)	92,430	(126,922)	(154,146)	(187,816)	(230,129)	(234,732)
Safe Restart Funding Allocation (2021)	-	-	-	-	(196,310)	(196,310)	(28,044)	-	-	-
Other Income	(500)	(427)	(510)	-	-	(510)	(520)	(530)	(540)	(550)
Grants in Lieu of Taxes	(176)	(176)	(181)	-	-	(181)	(160)	(160)	(160)	(160)
Transfer from Operating Reserve Fund	(10,000)	(34,176)	-	-	-	-	(131,536)	(107,137)	(40,621)	(6,329)
<b>TOTAL REVENUE</b>	<b>(230,685)</b>	<b>(160,137)</b>	<b>(215,736)</b>	<b>(4,307)</b>	<b>(103,880)</b>	<b>(323,923)</b>	<b>(314,406)</b>	<b>(295,643)</b>	<b>(271,450)</b>	<b>(241,771)</b>
<b>REQUISITION</b>	<b>(232,253)</b>	<b>(232,253)</b>	<b>(226,443)</b>	<b>(5,809)</b>	<b>50,000</b>	<b>(182,252)</b>	<b>(193,872)</b>	<b>(217,750)</b>	<b>(252,104)</b>	<b>(292,147)</b>
*Percentage increase over prior year Requisition						-21.5%	6.4%	12.3%	15.8%	15.9%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
-------------	-----------------------------------	-------------------------------	------	------	------	------	------	-------

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Vehicles	V	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
		<b>\$0</b>	<b>\$45,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$40,000	\$15,000	\$0	\$0	\$0	\$55,000
		<b>\$0</b>	<b>\$45,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 1.238A

**Service Name:** Community Transit (SSI)

**Proj. No.**

The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**

Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

**Asset Class**

**L** - Land  
**S** - Engineering Structure  
**B** - Buildings  
**V** - Vehicles

**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**

This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
18-01	New	Bus Shelter	Bus shelters	\$45,000	S	Res	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
					S	Grant	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
21-01	Study	Referendum - Transit Expansion	Referendum - Transit Expansion	\$15,000	V	Res	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
			<b>GRAND TOTAL</b>	<b>\$60,000</b>			<b>\$0</b>	<b>\$45,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>



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

**Proj. No.** 18-01 **Capital Project Title** Bus Shelter **Capital Project Description** Bus shelters  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** Design build public art inspired bus shelters

**Proj. No.** 21-01 **Capital Project Title** Referendum - Transit Expansion **Capital Project Description** Referendum - Transit Expansion  
**Asset Class** V **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** Referendum to increase maximum requisition to fund future transit expansion plans.

Community Transit (SSI)  
 Reserve Summary Schedule  
 2021 - 2025 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Operating Reserve Fund	244,072	297,952	166,416	59,279	18,658	12,329
Capital Reserve Fund	52,495	22,495	17,495	22,495	27,495	32,495
<b>Total</b>	<b>296,567</b>	<b>320,447</b>	<b>183,911</b>	<b>81,774</b>	<b>46,153</b>	<b>44,824</b>

**Reserve Schedule**

**Reserve Fund: 1.238 SSI Transit - Operating Reserve Fund**

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105409	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		273,132	244,072	297,952	166,416	59,279	18,658
Transfer to Operating Reserve		-	53,880	-	-	-	-
Transfer from Operating Reserve		(34,176)	-	(131,536)	(107,137)	(40,621)	(6,329)
Interest Income		5,116					
<b>Ending Balance \$</b>		<b>244,072</b>	<b>297,952</b>	<b>166,416</b>	<b>59,279</b>	<b>18,658</b>	<b>12,329</b>

**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				
		2020	2021	2022	2023	2024	2025
Beginning Balance		42,680	52,495	22,495	17,495	22,495	27,495
Transfer from Ops Budget		9,000	10,000	10,000	5,000	5,000	5,000
Planned Purchase		-	(40,000)	(15,000)	-	-	-
Interest Income		815					
<b>Ending Balance \$</b>		<b>52,495</b>	<b>22,495</b>	<b>17,495</b>	<b>22,495</b>	<b>27,495</b>	<b>32,495</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

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

**Commission:** SSI Community Transit & Transportation

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

The Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

Greater of \$146,250 or \$0.044 / \$1,000 of actual assesses value of land and improvements. To a maximum of \$207,176.

**COMMISSION:**

Salt Spring Island Community Transit & Transportation Commission.

**FUNDING:**

Requisition

1.238B - Community Transportation (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contract for Services	5,000	2,000	-	-	-	-	-	-	-	-
Pathway Maintenance	6,000	-	6,000	-	-	6,000	6,000	6,000	6,000	6,000
Allocations	57,625	57,625	59,637	-	-	59,637	58,873	60,095	61,344	62,621
Labour Cost	3,066	12,066	8,008	-	-	8,008	8,478	8,654	8,834	9,017
Other Operating Expenses	1,590	905	1,620	-	-	1,620	1,350	1,380	1,410	1,440
<b>TOTAL OPERATING COSTS</b>	<b>73,281</b>	<b>72,596</b>	<b>75,265</b>	<b>-</b>	<b>-</b>	<b>75,265</b>	<b>74,701</b>	<b>76,129</b>	<b>77,588</b>	<b>79,078</b>
*Percentage Increase over prior year						2.7%	-0.7%	1.9%	1.9%	1.9%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	90,350	91,035	91,117	-	-	91,117	89,000	83,000	69,000	56,000
Transfer to Operating Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,000	-	-	-
MFA Debt Reserve Fund	-	-	-	-	-	-	2,000	2,000	2,000	2,000
Principal Payment	-	-	-	-	-	-	-	11,565	23,130	34,695
Interest Payment	-	-	-	-	-	-	2,850	4,750	8,550	12,350
<b>TOTAL DEBT / RESERVES</b>	<b>95,350</b>	<b>96,035</b>	<b>96,117</b>	<b>-</b>	<b>-</b>	<b>96,117</b>	<b>98,850</b>	<b>101,315</b>	<b>102,680</b>	<b>105,045</b>
<b>TOTAL COSTS</b>	<b>168,631</b>	<b>168,631</b>	<b>171,382</b>	<b>-</b>	<b>-</b>	<b>171,382</b>	<b>173,551</b>	<b>177,444</b>	<b>180,268</b>	<b>184,123</b>
<b>OPERATING COSTS</b>	<b>168,631</b>	<b>168,631</b>	<b>171,382</b>	<b>-</b>	<b>-</b>	<b>171,382</b>	<b>173,551</b>	<b>177,444</b>	<b>180,268</b>	<b>184,123</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(1,000)	(1,000)	(1,020)	-	-	(1,020)	(1,040)	(1,060)	(1,080)	(1,100)
Grants in Lieu of Taxes	(135)	(135)	(130)	-	-	(130)	(320)	(330)	(340)	(350)
<b>TOTAL REVENUE</b>	<b>(1,135)</b>	<b>(1,135)</b>	<b>(1,150)</b>	<b>-</b>	<b>-</b>	<b>(1,150)</b>	<b>(1,360)</b>	<b>(1,390)</b>	<b>(1,420)</b>	<b>(1,450)</b>
<b>REQUISITION</b>	<b>(167,496)</b>	<b>(167,496)</b>	<b>(170,232)</b>	<b>-</b>	<b>-</b>	<b>(170,232)</b>	<b>(172,191)</b>	<b>(176,054)</b>	<b>(178,848)</b>	<b>(182,673)</b>
*Percentage increase over prior year Requisition						1.6%	1.2%	2.2%	1.6%	2.1%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>1.238B</b>	<b>Carry</b>						
	<b>Community Transportation</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
	<b>(SSI)</b>	<b>2020</b>						

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$700,000	\$760,000	\$265,000	\$240,000	\$240,000	\$240,000	\$1,745,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$700,000</b>	<b>\$760,000</b>	<b>\$265,000</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$1,745,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$210,000	\$210,000	\$0	\$0	\$0	\$0	\$210,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$490,000	\$490,000	\$0	\$0	\$0	\$0	\$490,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$60,000	\$65,000	\$40,000	\$40,000	\$40,000	\$245,000
		<b>\$700,000</b>	<b>\$760,000</b>	<b>\$265,000</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$1,745,000</b>



**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 1.238B  
**Service Name:** Community Transportation (SSI)

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
Res = Reserve Fund  
STLoan = Short Term Loans  
WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-01	New	Pathway Booth Canal to Vesuvius - Phase 2	Pathway Booth Canal to Vesuvius - Phase 2	\$700,000	S	Cap	\$210,000	\$210,000	\$0	\$0	\$0	\$0	\$210,000
					S	Grant	\$490,000	\$490,000	\$0	\$0	\$0	\$0	\$490,000
21-01	New	Ganges Hill Pathway Preliminary Design and Cost Estimate	Complete a preliminary design and cost estimate for Ganges Hill for a separate pathway on the west side.	\$60,000	S	Res	\$0	\$60,000	\$0	\$0	\$0	\$0	\$60,000
22-01	New	Referendum or Alternative Approval Process - Funding for Future Projects	Referendum - annual pathway network construction	\$15,000	S	Res	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
22-02	New	Public Engagement for Future Projects	Public Engagement - annual pathway network construction	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
22-03	New	2022 Construction Program for Pathway Network on SSI	Construction of pathway network sections that has been designed in the previous year	\$200,000	S	Debt	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
22-04	New	2022 Annual Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year	\$40,000	S	Res	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
23-01	New	2023 Construction Program for Pathway Network on SSI	Construction of pathway network sections that has been designed in the previous year	\$200,000	S	Debt	\$0	\$0	\$0	\$200,000	\$0	\$0	\$200,000
23-02	New	2023 Annual Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year	\$40,000	S	Res	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000
24-01	New	2024 Construction Program for Pathway Network on SSI	Construction of pathway network sections that has been designed in the previous year	\$200,000	S	Debt	\$0	\$0	\$0	\$0	\$200,000	\$0	\$200,000
24-02	New	2024 Annual Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year	\$40,000	S	Res	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
25-01	New	2025 Construction Program for Pathway Network on SSI	Construction of pathway network sections that has been designed in the previous year	\$200,000	S	Debt	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000
25-02	New	2025 Annual Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year	\$40,000	S	Res	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000
			<b>GRAND TOTAL</b>	<b>\$1,745,000</b>			<b>\$700,000</b>	<b>\$760,000</b>	<b>\$265,000</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$1,745,000</b>

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

**Proj. No.** 20-01 **Capital Project Title** Pathway Booth Canal to Vesuvius - Phase 2 **Capital Project Description** Pathway Booth Canal to Vesuvius - Phase 2  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** Complete second phase of Booth Canal to Vesuvius Pathway project. Contingent on electorate approval

**Proj. No.** 21-01 **Capital Project Title** Ganges Hill Pathway Preliminary Design and Cost Estimate **Capital Project Description** Complete a preliminary design and cost estimate for Ganges Hill for a separate pathway on the west side.  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** 0

**Proj. No.** 22-01 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Future Projects **Capital Project Description** Referendum - annual pathway network construction  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** 0

**Proj. No.** 22-02 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Public Engagement - annual pathway network construction  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** 0

**Proj. No.** 22-03 **Capital Project Title** 2022 Construction Program for Pathway Network on SSI **Capital Project Description** Construction of pathway network sections that has been designed in the previous year  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** 0

**Proj. No.** 22-04 **Capital Project Title** 2022 Annual Pathway Detailed Design and Permitting Program **Capital Project Description** Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** 0

<b>Proj. No.</b> 23-01	<b>Capital Project Title</b> 2023 Construction Program for Pathway Network on SSI	<b>Capital Project Description</b> Construction of pathway network sections that has been designed in the previous year
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 23-02	<b>Capital Project Title</b> 2023 Annual Pathway Detailed Design and Permitting Program	<b>Capital Project Description</b> Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 24-01	<b>Capital Project Title</b> 2024 Construction Program for Pathway Network on SSI	<b>Capital Project Description</b> Construction of pathway network sections that has been designed in the previous year
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 24-02	<b>Capital Project Title</b> 2024 Annual Pathway Detailed Design and Permitting Program	<b>Capital Project Description</b> Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 25-01	<b>Capital Project Title</b> 2025 Construction Program for Pathway Network on SSI	<b>Capital Project Description</b> Construction of pathway network sections that has been designed in the previous year
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 25-02	<b>Capital Project Title</b> 2025 Annual Pathway Detailed Design and Permitting Program	<b>Capital Project Description</b> Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

**Community Transportation (SSI)  
Reserve Summary Schedule  
2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Operating Reserve Fund	10,144	15,144	20,144	20,144	20,144	20,144
Pathways CRF	20,229	51,346	75,346	118,346	147,346	163,346
Sidewalks CRF	27,032	27,032	27,032	27,032	27,032	27,032
North Ganges Transportation Plan	6,088	6,088	6,088	6,088	6,088	6,088
<b>Total</b>	<b>63,494</b>	<b>99,611</b>	<b>128,611</b>	<b>171,611</b>	<b>200,611</b>	<b>216,611</b>

**Reserve Schedule**

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

For non-recurring repairs and maintenance on paths and trails

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105539	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		5,000	10,144	15,144	20,144	20,144	20,144
Transfer from Ops Budget		5,000	5,000	5,000	-	-	-
Interest Income		144					
<b>Ending Balance \$</b>		<b>10,144</b>	<b>15,144</b>	<b>20,144</b>	<b>20,144</b>	<b>20,144</b>	<b>20,144</b>

Assumptions/Background:

**Reserve Schedule**

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

For Pathway and Bike Lane infrastructure

**Reserve Cash Flow**

Fund: Fund Centre:	1086 102142	Actual	Budget				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		187,265	20,229	51,346	75,346	118,346	147,346
<b>Transfer from Ops Budget</b>		41,236	91,117	89,000	83,000	69,000	56,000
<b>Planned Purchase</b>		(210,000)	(60,000)	(65,000)	(40,000)	(40,000)	(40,000)
<b>Interest Income</b>		1,729					
<b>Ending Balance \$</b>		<b>20,229</b>	<b>51,346</b>	<b>75,346</b>	<b>118,346</b>	<b>147,346</b>	<b>163,346</b>

**Assumptions/Background:**

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

**Reserve Schedule**

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

Bylaw 3943

**Reserve Cash Flow**

Fund: Fund Centre:	1086 102147	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		26,526	27,032	27,032	27,032	27,032	27,032
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	-	-	-	-	-
Interest Income		506					
<b>Ending Balance \$</b>		<b>27,032</b>	<b>27,032</b>	<b>27,032</b>	<b>27,032</b>	<b>27,032</b>	<b>27,032</b>

**Assumptions/Background:**

**Reserve Schedule**

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

Bylaw 3943

**Reserve Cash Flow**

Fund: Fund Centre:	1086 102148	Actual	Budget				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		1,180,373	6,088	6,088	6,088	6,088	6,088
<b>Transfer from Ops Budget</b>		50,000	-	-	-	-	-
<b>Planned Purchase</b>		(365,000)	-	-	-	-	-
<b>Amended Planned Purchase</b>		(870,500)	-	-	-	-	-
<b>Interest Income</b>		11,215					
<b>Ending Balance \$</b>		<b>6,088</b>	<b>6,088</b>	<b>6,088</b>	<b>6,088</b>	<b>6,088</b>	<b>6,088</b>

**Assumptions/Background:**

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



# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Salt Spring Island Arts**

#### **Final Budget**

**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 \$147,007.

**FUNDING:**

Requisition

1.299 - Salt Spring Island Arts	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Art Centre Society	79,934	79,934	81,130	-	-	81,130	82,348	83,580	85,253	86,961
Gulf Islands Community Arts Council	34,257	34,257	34,770	-	-	34,770	35,292	35,820	36,537	37,269
Allocations	1,957	1,957	2,377	-	-	2,377	2,373	2,421	2,469	2,519
Other Operating Expenses	200	325	200	-	-	200	200	200	200	200
<b>TOTAL COSTS</b>	<b>116,348</b>	<b>116,473</b>	<b>118,477</b>	<b>-</b>	<b>-</b>	<b>118,477</b>	<b>120,213</b>	<b>122,021</b>	<b>124,459</b>	<b>126,949</b>
*Percentage Increase over prior year						1.8%	1.5%	1.5%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	(125)	125	-	-	125	-	-	-	-
Balance c/fwd from 2019 to 2020	(267)	(267)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(76)	(76)	(90)	-	-	(90)	(70)	(70)	(70)	(70)
<b>TOTAL REVENUE</b>	<b>(343)</b>	<b>(468)</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>(70)</b>	<b>(70)</b>	<b>(70)</b>	<b>(70)</b>
<b>REQUISITION</b>	<b>(116,005)</b>	<b>(116,005)</b>	<b>(118,512)</b>	<b>-</b>	<b>-</b>	<b>(118,512)</b>	<b>(120,143)</b>	<b>(121,951)</b>	<b>(124,389)</b>	<b>(126,879)</b>
*Percentage increase over prior year Requisition						2.2%	1.4%	1.5%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Building Numbering**

#### **Final Budget**

**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	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Building Inspection	8,636	8,636	8,916	-	-	8,916	9,094	9,276	9,462	9,651
Allocations	573	573	514	-	-	514	471	480	490	499
Other Operating Expenses	20	34	20	-	-	20	20	20	20	20
<b>TOTAL COSTS</b>	<b>9,229</b>	<b>9,243</b>	<b>9,450</b>	<b>-</b>	<b>-</b>	<b>9,450</b>	<b>9,585</b>	<b>9,776</b>	<b>9,972</b>	<b>10,170</b>
*Percentage Increase over prior year						2.4%	1.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	(28)	28	-	-	28	-	-	-	-
Balance c/fwd from 2019 to 2020	57	57	-	-	-	-	-	-	-	-
Other Revenue	(20)	(6)	(20)	-	-	(20)	(30)	(30)	(30)	(30)
<b>TOTAL REVENUE</b>	<b>37</b>	<b>23</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>
<b>REQUISITION</b>	<b>(9,266)</b>	<b>(9,266)</b>	<b>(9,458)</b>	<b>-</b>	<b>-</b>	<b>(9,458)</b>	<b>(9,555)</b>	<b>(9,746)</b>	<b>(9,942)</b>	<b>(10,140)</b>
*Percentage increase over prior year Requisition						2.1%	1.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Emergency Program**

#### **Final Budget**

**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	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Travel Expense	1,270	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Contract for Services	62,190	62,190	76,969	-	3,000	79,969	76,969	76,969	76,969	76,969
Neighbourhood Program	8,890	4,350	4,400	-	-	4,400	4,490	4,580	4,670	4,760
Emergency Social Services	5,100	2,013	100	-	-	100	100	100	100	100
Building Rent	10,190	10,190	17,100	-	-	17,100	17,440	17,790	18,150	18,510
Staff Training & Development	2,000	1,000	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	2,880	5,250	5,250	-	5,000	10,250	5,360	5,470	5,580	5,700
Allocations	3,935	3,935	4,821	-	-	4,821	5,691	5,805	5,921	6,040
Other Operating Expenses	15,140	7,570	15,960	-	3,000	18,960	16,270	16,590	16,910	17,230
<b>TOTAL OPERATING COSTS</b>	<b>111,595</b>	<b>97,998</b>	<b>128,100</b>	<b>-</b>	<b>11,000</b>	<b>139,100</b>	<b>129,890</b>	<b>130,944</b>	<b>132,010</b>	<b>133,089</b>
*Percentage Increase over prior year						24.6%	-6.6%	0.8%	0.8%	0.8%
Transfer from Operating Reserve	-	-	-	-	(5,000)	(5,000)	-	-	-	-
<b>NET OPERATING COSTS</b>	<b>111,595</b>	<b>97,998</b>	<b>128,100</b>	<b>-</b>	<b>6,000</b>	<b>134,100</b>	<b>129,890</b>	<b>130,944</b>	<b>132,010</b>	<b>133,089</b>
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	7,497	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>7,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>111,595</b>	<b>105,495</b>	<b>128,100</b>	<b>-</b>	<b>6,000</b>	<b>134,100</b>	<b>129,890</b>	<b>130,944</b>	<b>132,010</b>	<b>133,089</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/FW from 2020 to 2021	-	6,000	-	-	(6,000)	(6,000)	-	-	-	-
Grants in Lieu of Taxes	(87)	(87)	(87)	-	-	(87)	(80)	(80)	(80)	(80)
Revenue - Other	(200)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(287)</b>	<b>5,813</b>	<b>(187)</b>	<b>-</b>	<b>(6,000)</b>	<b>(6,187)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>
<b>REQUISITION</b>	<b>(111,308)</b>	<b>(111,308)</b>	<b>(127,913)</b>	<b>-</b>	<b>-</b>	<b>(127,913)</b>	<b>(129,710)</b>	<b>(130,764)</b>	<b>(131,830)</b>	<b>(132,909)</b>
*Percentage increase over prior year Requisition						14.9%	1.4%	0.8%	0.8%	0.8%

SSI Emergency Program  
 Reserve Summary Schedule  
 2021 - 2025 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve Fund	41,934	41,934	41,934	41,934	41,934	41,934
Operating Reserve Fund	31,628	26,628	26,628	26,628	26,628	26,628
Equipment Replacement Fund	3,483	3,483	3,483	3,483	3,483	3,483
<b>Total</b>	<b>77,045</b>	<b>72,045</b>	<b>72,045</b>	<b>72,045</b>	<b>72,045</b>	<b>72,045</b>

**Reserve Schedule**

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

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

**Reserve Cash Flow**

Fund: Fund Centre:	1073 101949	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		41,149	41,934	41,934	41,934	41,934	41,934
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		-	-	-	-	-	-
Interest Income		786	-	-	-	-	-
<b>Ending Balance \$</b>		<b>41,934</b>	<b>41,934</b>	<b>41,934</b>	<b>41,934</b>	<b>41,934</b>	<b>41,934</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.371 SSI Emergency Program - Operating Reserve Fund - Bylaw 4146**

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

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105402	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		23,189	31,628	26,628	26,628	26,628	26,628
Transfer from Ops Budget		7,996	-	-	-	-	-
Transfer to Ops Budget		-	(5,000)	-	-	-	-
Interest Income		443	-	-	-	-	-
<b>Ending Balance \$</b>		<b>31,628</b>	<b>26,628</b>	<b>26,628</b>	<b>26,628</b>	<b>26,628</b>	<b>26,628</b>

**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					
			2020	2021	2022	2023	2024	2025
Fund Centre:	101437							
Beginning Balance		4,161	3,483	3,483	3,483	3,483	3,483	
Transfer from Ops Budget		-	-	-	-	-	-	
Planned Purchase		(709)	-	-	-	-	-	
Interest Income		31	-	-	-	-	-	
<b>Ending Balance \$</b>		<b>3,483</b>	<b>3,483</b>	<b>3,483</b>	<b>3,483</b>	<b>3,483</b>	<b>3,483</b>	

Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Search and Rescue**

#### **Final Budget**

**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 \$25,133.

**FUNDING:**

Requisition

1.378 - SSI Search and Rescue	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Transfers to SSI SAR Society	23,054	18,118	26,980	-	-	26,980	22,194	22,169	22,144	22,118
Allocations	1,298	1,298	1,323	-	-	1,323	1,242	1,267	1,292	1,318
Other Expenses	-	54	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>24,352</b>	<b>19,470</b>	<b>28,303</b>	<b>-</b>	<b>-</b>	<b>28,303</b>	<b>23,436</b>	<b>23,436</b>	<b>23,436</b>	<b>23,436</b>
*Percentage Increase over prior year						16.2%	-17.2%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2020 to 2021	-	4,870	(4,870)	-	-	(4,870)	-	-	-	-
Balance c/fwd from 2019 to 2020	(2,220)	(2,220)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(18)	(18)	(17)	-	-	(17)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(68)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
<b>TOTAL REVENUE</b>	<b>(2,318)</b>	<b>2,564</b>	<b>(4,967)</b>	<b>-</b>	<b>-</b>	<b>(4,967)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(22,034)</b>	<b>(22,034)</b>	<b>(23,336)</b>	<b>-</b>	<b>-</b>	<b>(23,336)</b>	<b>(23,336)</b>	<b>(23,336)</b>	<b>(23,336)</b>	<b>(23,336)</b>
*Percentage increase over prior year Requisition						5.9%	0.0%	0.0%	0.0%	0.0%



# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

**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 \$706,281.

**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	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<b>OPERATING COSTS</b>										
Salaries	432,537	528,712	430,030	-	-	430,030	431,565	440,811	450,251	459,899
Maintenance, Security & Insurance	43,405	38,797	43,920	-	-	43,920	44,810	45,710	46,630	47,570
Internal Allocations	76,587	34,362	117,483	-	-	117,483	128,164	129,489	130,838	132,197
Utilities & Operating - Supplies	33,550	34,521	35,070	-	-	35,070	35,740	36,420	37,110	37,840
Contract for Services	35,500	31,508	33,100	-	-	33,100	33,760	34,430	35,110	35,800
Travel - Vehicles	17,500	25,532	17,800	-	-	17,800	18,160	18,520	18,890	19,270
Parks Maintenance Labour	190,304	30,543	186,207	-	-	186,207	189,929	193,730	197,602	201,555
Bylaw Labour	21,766	104,275	34,827	11,150	-	45,977	46,268	47,144	48,059	48,989
<b>TOTAL OPERATING COSTS</b>	<b>851,149</b>	<b>828,250</b>	<b>898,437</b>	<b>11,150</b>	<b>-</b>	<b>909,587</b>	<b>928,396</b>	<b>946,254</b>	<b>964,490</b>	<b>983,120</b>
*Percentage Increase						6.9%	2.1%	1.9%	1.9%	1.9%
<b>CAPITAL / RESERVES</b>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,090	-	-	5,090	5,290	5,490	5,600	5,710
Transfer to Capital Reserve Fund	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,100
<b>TOTAL CAPITAL / RESERVES</b>	<b>5,000</b>	<b>5,000</b>	<b>10,090</b>	<b>-</b>	<b>-</b>	<b>10,090</b>	<b>10,290</b>	<b>10,490</b>	<b>10,600</b>	<b>10,810</b>
Debt	-	-	-	-	-	-	24,250	76,825	76,825	76,825
<b>TOTAL COST</b>	<b>856,149</b>	<b>833,250</b>	<b>908,527</b>	<b>11,150</b>	<b>-</b>	<b>919,677</b>	<b>962,936</b>	<b>1,033,569</b>	<b>1,051,915</b>	<b>1,070,755</b>
<b>Internal Recoveries</b>	<b>(350,735)</b>	<b>(358,675)</b>	<b>(356,700)</b>	<b>-</b>	<b>-</b>	<b>(356,700)</b>	<b>(363,830)</b>	<b>(371,110)</b>	<b>(378,530)</b>	<b>(386,100)</b>
<b>TOTAL COSTS NET OF RECOVERIES</b>	<b>505,414</b>	<b>474,575</b>	<b>551,827</b>	<b>11,150</b>	<b>-</b>	<b>562,977</b>	<b>599,106</b>	<b>662,459</b>	<b>673,385</b>	<b>684,655</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Balance c/fwd from 2020 to 2021	-	(55,938)	-	-	55,938	55,938	-	-	-	-
Rental Income	(119,800)	(15,087)	(115,170)	-	-	(115,170)	(117,470)	(119,820)	(122,210)	(124,660)
Provincial Grant	-	-	-	-	(55,938)	(55,938)	-	-	-	-
Revenue-Other	(5,000)	(22,936)	(30,000)	-	-	(30,000)	(30,600)	(31,210)	(31,830)	(32,470)
Grants in Lieu of Taxes	(306)	(306)	(296)	-	-	(296)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(125,106)</b>	<b>(94,267)</b>	<b>(145,466)</b>	<b>-</b>	<b>-</b>	<b>(145,466)</b>	<b>(148,070)</b>	<b>(151,030)</b>	<b>(154,040)</b>	<b>(157,130)</b>
<b>REQUISITION</b>	<b>(380,308)</b>	<b>(380,308)</b>	<b>(406,361)</b>	<b>(11,150)</b>	<b>-</b>	<b>(417,511)</b>	<b>(451,036)</b>	<b>(511,429)</b>	<b>(519,345)</b>	<b>(527,525)</b>
*Percentage increase over prior year requisition						9.8%	8.0%	13.4%	1.5%	1.6%
AUTHORIZED POSITIONS:										
Salaried	4.6	4.6	4.6			4.6	4.6	4.6	4.6	4.6
User Funding	23.70%					20.46%	19.61%	18.09%	18.15%	18.21%

**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>1.455</b>	<b>Carry</b>						
	<b>SSI Community Parks</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$255,000	\$290,000	\$1,030,000	\$140,000	\$30,000	\$40,000	\$40,000	\$1,530,000
Vehicles	\$0	\$65,000	\$40,000	\$0	\$0	\$0	\$55,000	\$160,000
	<b>\$260,000</b>	<b>\$360,000</b>	<b>\$1,075,000</b>	<b>\$145,000</b>	<b>\$35,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$1,715,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Equipment Replacement Fund	\$5,000	\$5,000	\$45,000	\$5,000	\$5,000	\$60,000	\$60,000	\$120,000
Grants (Federal, Provincial)	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$130,000	\$230,000	\$30,000	\$140,000	\$30,000	\$40,000	\$40,000	\$470,000
	<b>\$260,000</b>	<b>\$360,000</b>	<b>\$1,075,000</b>	<b>\$145,000</b>	<b>\$35,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$1,715,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 1.455  
**Service Name:** SSI Community Parks

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
Res = Reserve Fund  
STLoan = Short Term Loans  
WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-08	New	Centennial Park Upgrades	Upgrades or replacement of park features and amenities	\$200,000	S	Res	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0	\$200,000
20-08	New	Centennial Park Upgrades	Community Works Funds committed to park upgrades	\$0	S	Grant	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
20-06	New	Construction of Ganges Boardwalk	The construction of the Ganges boardwalk to connect the village core to the harbours end has been a long standing project. A feasibility study of existing features is currently underway.	\$1,000,000	S	Debt	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
19-07	Renewal	Improve Beach Accesses	Upgrades and improvements required for existing beach accesses on MOTI right of ways. 2021 replace stairs at Baker Beach.	\$30,000	S	Res	\$10,000	\$15,000	\$0	\$10,000	\$0	\$10,000	\$35,000
20-04	Replacement	Rotary Dock Replacement	Replace rotary dock	\$25,000	S	Grant	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
20-05	Replacement	Boardwalk Gazebo	Repair existing boardwalk gazebo	\$20,000	S	Res	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-05	Replacement	Vehicle Replacement	Replace maintenance truck	\$40,000	V	ERF	\$0	\$0	\$40,000	\$0	\$0	\$55,000	\$95,000
19-09	Replacement	ERF for maintenance equipment	Replace maintenance equipment	\$25,000	E	ERF	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
21-06	New	New mower	New mower for parks	\$20,000	V	Res	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-08	New	New park maintenance truck	Additional vehicle needed for park maintenance	\$40,000	V	Res	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$150,000	S	Res	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
<b>GRAND TOTAL</b>				<b>\$1,550,000</b>			<b>\$260,000</b>	<b>\$360,000</b>	<b>\$1,075,000</b>	<b>\$145,000</b>	<b>\$35,000</b>	<b>\$100,000</b>	<b>\$1,715,000</b>

Service: 1.455

SSI Community Parks

Proj. No. 20-08

Capital Project Title Centennial Park Upgrades

Capital Project Description Upgrades or replacement of park features and amenities

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Upgrades based on the 2016 Centennial Park Master Plan

Proj. No. 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. A feasibility study of existing features is currently underway.

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Project is dependant on securing tenure along the foreshore

Proj. No. 19-07

Capital Project Title Improve Beach Accesses

Capital Project Description Upgrades and improvements required for existing beach accesses on MOTI right of ways. 2021 replace stairs at Baker Beach.

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 20-04

Capital Project Title Rotary Dock Replacement

Capital Project Description Replace rotary dock

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Project is dependant on securing grant funding or donations.

Proj. No. 20-05

Capital Project Title Boardwalk Gazebo

Capital Project Description Repair existing boardwalk gazebo

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Gazebo is closed to the public while assesment is completed.

<b>Proj. No.</b> 21-05	<b>Capital Project Title</b> Vehicle Replacement	<b>Capital Project Description</b> Replace maintenance truck
<b>Asset Class</b> V	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>New vehicle to replace 2011 Chevy Colorado</i>		

<b>Proj. No.</b> 19-09	<b>Capital Project Title</b> ERF for maintenance equipment	<b>Capital Project Description</b> Replace maintenance equipment
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Replacement of equipment that has reached its end of life.</i>		

<b>Proj. No.</b> 21-06	<b>Capital Project Title</b> New mower	<b>Capital Project Description</b> New mower for parks
<b>Asset Class</b> V	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>New mower required for park maintenance. Green or electric options are to be considered.</i>		

<b>Proj. No.</b> 21-08	<b>Capital Project Title</b> New park maintenance truck	<b>Capital Project Description</b> Additional vehicle needed for park maintenance
<b>Asset Class</b> V	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Additional vehicle required for park maintenance</i>		

<b>Proj. No.</b> 21-01	<b>Capital Project Title</b> Linear Park Development	<b>Capital Project Description</b> Trail and parking upgrades or development
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Upgrade existing trail network, develop new trails, improve or expand parking</i>		

**Reserves Summary  
2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2020	2021	2022	2023	2024	2025
1.45X - Equipment Replacement Funds	148,245	165,835	125,615	129,455	160,137	142,327
1.459 - Land Acquisition Reserve Fund	860,826	60,826	60,826	60,826	60,826	60,826
1.459 - Pool Facility Capital Reserve Fund	228,346	73,346	73,346	68,346	69,446	71,566
1.455 - Community Parks Reserve Fund	176,119	21,119	31,219	41,419	21,719	2,229
1.455/458 - Parks & Rec Reserve Funds	339,794	255,794	55,879	74,993	107,473	232,249
1.459 - 2nd Land Reserve Fund	1,380	1,380	1,380	1,380	1,380	1,380
1.459 - Pool & Park Land Operating Reserve Fund	40,000	40,000	40,000	40,000	40,000	40,000
<b>Total projected year end balance</b>	<b>1,754,710</b>	<b>578,300</b>	<b>348,265</b>	<b>376,419</b>	<b>420,981</b>	<b>510,577</b>

**ERF Summary**

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Actual	Budget				
	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>	102,405	148,245	165,835	125,615	129,455	160,137
<b>Planned Purchase</b>	65,000	55,090	72,280	73,840	75,682	77,190
<b>Transfer from Operating Budget</b>	(20,201)	(37,500)	(112,500)	(70,000)	(45,000)	(95,000)
<b>Interest Income</b>	1,041	-	-	-	-	-
<b>Ending Balance \$</b>	<b>148,245</b>	<b>165,835</b>	<b>125,615</b>	<b>129,455</b>	<b>160,137</b>	<b>142,327</b>



## Equipment Replacement Reserve Schedule

### Reserve Fund: 1.455 SSI Parks

For replacement of equipment and vehicles belonging to SSI Parks.

#### Reserve Cash Flow

Fund: Fund Centre:	1022 101444	Actual	Budget				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		72,562	87,153	97,243	67,753	78,683	90,295
<b>Transfer from Ops Budget</b>		15,000	15,090	15,510	15,930	16,612	16,940
<b>Expenditures (Based on Capital Plan)</b>		(1,136)	(5,000)	(45,000)	(5,000)	(5,000)	(60,000)
<b>Interest Income</b>		727	-	-	-	-	-
<b>Ending Balance \$</b>		<b>87,153</b>	<b>97,243</b>	<b>67,753</b>	<b>78,683</b>	<b>90,295</b>	<b>47,235</b>

#### Assumptions/Background:

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

**Reserve Schedule**

**1.455 - Community Parks**

Bylaw 3085

**Reserve Cash Flow**

Fund: Fund Centre:	1064 101792	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		118,536	176,119	21,119	31,219	41,419	21,719
Transfer from Ops Budget		55,320	10,000	10,100	10,200	10,300	10,510
Expenditures (Based on Capital Plan)		-	(165,000)	-	-	(30,000)	(30,000)
Interest Income		2,263					
<b>Ending Balance \$</b>		<b>176,119</b>	<b>21,119</b>	<b>31,219</b>	<b>41,419</b>	<b>21,719</b>	<b>2,229</b>

**Assumptions/Background:**

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

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

**Reserve Schedule**

**1.455 - Community Park Facilities**

Bylaw 2859

**Reserve Cash Flow**

Fund: Fund Centre:	1060 102030	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		36,238	21,766	11,766	16,876	13,096	19,456
Transfer from Ops Budget		5,000	5,000	5,110	6,220	6,360	6,490
Expenditures (Based on Capital Plan)		(20,000)	(15,000)	-	(10,000)	-	(10,000)
Interest Income		528	-	-	-	-	-
<b>Ending Balance \$</b>		<b>21,766</b>	<b>11,766</b>	<b>16,876</b>	<b>13,096</b>	<b>19,456</b>	<b>15,946</b>

**Assumptions/Background:**

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

**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 \$296,638.

**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	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<b>OPERATING COSTS</b>										
Salaries and Wages	99,459	57,638	136,993	-	-	136,993	155,497	158,701	161,973	165,302
Recreation Programs	90,450	43,751	74,910	-	-	74,910	87,567	89,477	91,428	93,176
Internal Allocations	26,275	11,275	36,287	-	-	36,287	39,320	39,686	40,059	40,434
Travel and Insurance	6,290	1,266	6,500	-	-	6,500	6,630	6,760	6,890	7,020
Other Operating	9,480	6,488	9,630	-	-	9,630	9,830	10,030	10,230	10,430
<b>TOTAL OPERATING COSTS</b>	<b>231,954</b>	<b>120,419</b>	<b>264,320</b>	<b>-</b>	<b>-</b>	<b>264,320</b>	<b>298,844</b>	<b>304,654</b>	<b>310,580</b>	<b>316,362</b>
*Percentage Increase						14.0%	13.1%	1.9%	1.9%	1.9%
<b>TOTAL COSTS</b>	<b>231,954</b>	<b>120,419</b>	<b>264,320</b>	<b>-</b>	<b>-</b>	<b>264,320</b>	<b>298,844</b>	<b>304,654</b>	<b>310,580</b>	<b>316,362</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Estimated Balance c/fwd from 2020 to 2021	-	(1,335)	-	-	1,335	1,335	-	-	-	-
Revenue - Fees	(182,000)	(63,208)	(210,770)	-	-	(210,770)	(228,020)	(232,780)	(237,640)	(242,390)
Federal Grant	-	(5,895)	-	-	-	-	-	-	-	-
Provincial Grant	-	-	-	-	(1,335)	(1,335)	-	-	-	-
Grants in Lieu of Taxes	(36)	(36)	(39)	-	-	(39)	-	-	-	-
Revenue - Other	-	(27)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(182,036)</b>	<b>(70,501)</b>	<b>(210,809)</b>	<b>-</b>	<b>-</b>	<b>(210,809)</b>	<b>(228,020)</b>	<b>(232,780)</b>	<b>(237,640)</b>	<b>(242,390)</b>
<b>REQUISITION</b>	<b>(49,918)</b>	<b>(49,918)</b>	<b>(53,511)</b>	<b>-</b>	<b>-</b>	<b>(53,511)</b>	<b>(70,824)</b>	<b>(71,874)</b>	<b>(72,940)</b>	<b>(73,972)</b>
*Percentage increase over prior year requisition						7.2%	32.4%	1.5%	1.5%	1.4%
AUTHORIZED POSITIONS:										
Salaried	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7
User Funding %						79.7%	76.3%	76.4%	76.5%	76.6%

**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>1.458</b>	<b>Carry</b>						
	<b>SSI Community Recreation</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Equipment	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$20,000</b>	<b>\$305,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$340,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Grants (Federal, Provincial)	\$0	\$0	\$175,000	\$0	\$0	\$0	\$175,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$15,000	\$125,000	\$0	\$0	\$0	\$140,000
	<b>\$0</b>	<b>\$20,000</b>	<b>\$305,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$340,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 1.458

**Service Name:** SSI Community Recreation

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
21-09	Replacement	Replace Tennis Court #2,3,4	Tennis court replacement required to mediate drainage issues and replace cracked pads	\$300,000	S	Res	\$0	\$0	\$125,000	\$0	\$0	\$0	\$125,000
21-09	Replacement	Replace Tennis Court #2,3,4	Grant funding required for tennis court replacement	\$0	S	Grant	\$0	\$0	\$175,000	\$0	\$0	\$0	\$175,000
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	\$15,000	B	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
		<b>GRAND TOTAL</b>		<b>\$340,000</b>			<b>\$0</b>	<b>\$20,000</b>	<b>\$305,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$340,000</b>



Service: 1.458

SSI Community Recreation

Proj. No. 21-09

Capital Project Title Replace Tennis Court #2,3,4

Capital Project Description Tennis court replacement required to mediate drainage issues and replace cracked pads

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale The existing court seface is at the end of its life and needs to be replaced. Court fencing has already been removed for safety reasons.

Proj. No. 19-09

Capital Project Title Office and computer equipment

Capital Project Description Upgrade and replace office and computer equipment

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-07

Capital Project Title Tennis Court Upgrades

Capital Project Description Resurface tennis courts

Asset Class B

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Cracks in tennis courts need to be filled and resurfaced

**Reserves Summary  
2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2020	2021	2022	2023	2024	2025
1.45X - Equipment Replacement Funds	148,245	165,835	125,615	129,455	160,137	142,327
1.459 - Land Acquisition Reserve Fund	860,826	60,826	60,826	60,826	60,826	60,826
1.459 - Pool Facility Capital Reserve Fund	228,346	73,346	73,346	68,346	69,446	71,566
1.455 - Community Parks Reserve Fund	176,119	21,119	31,219	41,419	21,719	2,229
1.455/458 - Parks & Rec Reserve Funds	339,794	255,794	55,879	74,993	107,473	232,249
1.459 - 2nd Land Reserve Fund	1,380	1,380	1,380	1,380	1,380	1,380
1.459 - Pool & Park Land Operating Reserve Fund	40,000	40,000	40,000	40,000	40,000	40,000
<b>Total projected year end balance</b>	<b>1,754,710</b>	<b>578,300</b>	<b>348,265</b>	<b>376,419</b>	<b>420,981</b>	<b>510,577</b>

**ERF Summary**

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Actual	Budget				
	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>	102,405	148,245	165,835	125,615	129,455	160,137
<b>Planned Purchase</b>	65,000	55,090	72,280	73,840	75,682	77,190
<b>Transfer from Operating Budget</b>	(20,201)	(37,500)	(112,500)	(70,000)	(45,000)	(95,000)
<b>Interest Income</b>	1,041	-	-	-	-	-
<b>Ending Balance \$</b>	<b>148,245</b>	<b>165,835</b>	<b>125,615</b>	<b>129,455</b>	<b>160,137</b>	<b>142,327</b>

**Equipment Replacement Reserve Schedule**

**Reserve Fund: 1.458 SSI Recreation**

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

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101445	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		12,136	14,643	14,643	14,753	14,973	15,303
Transfer from Ops Budget		5,000	5,000	5,110	5,220	5,330	5,440
Expenditures (Based on Capital Plan)		(2,618)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income		125	-	-	-	-	-
<b>Ending Balance \$</b>		<b>14,643</b>	<b>14,643</b>	<b>14,753</b>	<b>14,973</b>	<b>15,303</b>	<b>15,743</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**1.458 - Community Recreation Facilities**

Bylaw 2859

**Reserve Cash Flow**

Fund: Fund Centre:	1060 101786	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		133,135	141,677	132,677	13,807	20,067	26,467
Transfer from Ops Budget		6,000	6,000	6,130	6,260	6,400	6,530
Expenditures (Based on Capital Plan)		-	(15,000)	(125,000)	-	-	-
Interest Income		2,542	-	-	-	-	-
<b>Ending Balance \$</b>		<b>141,677</b>	<b>132,677</b>	<b>13,807</b>	<b>20,067</b>	<b>26,467</b>	<b>32,997</b>

**Assumptions/Background:**

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

**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 \$2,978,153.

**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	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Pool	920,539	686,676	800,771	-	-	800,771	1,007,761	1,028,422	1,049,543	1,071,090
Park Land	647,477	580,636	686,787	(6,005)	-	680,782	692,730	705,099	719,166	734,021
<b>TOTAL OPERATING COSTS</b>	<b>1,568,016</b>	<b>1,267,312</b>	<b>1,487,558</b>	<b>(6,005)</b>	<b>-</b>	<b>1,481,553</b>	<b>1,700,491</b>	<b>1,733,521</b>	<b>1,768,709</b>	<b>1,805,111</b>
*Percentage Increase						-5.5%	14.8%	1.9%	2.0%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	40,000	80,472	65,000	-	-	65,000	50,000	50,000	51,100	52,120
Transfer to Pool ORF	-	40,000	-	-	-	-	-	-	-	-
Transfer to Pool ERF	25,000	45,000	35,000	-	-	35,000	51,660	52,690	53,740	54,810
Transfer to Park, Land & Recreation CRF	129,140	124,829	126,000	-	-	126,000	130,185	134,314	137,780	140,186
Transfer to Park, Land & Recreation ERF	15,000	15,000	15,000	-	-	15,000	15,330	15,660	16,342	16,670
<b>TOTAL CAPITAL / RESERVES</b>	<b>209,140</b>	<b>305,301</b>	<b>241,000</b>	<b>-</b>	<b>-</b>	<b>241,000</b>	<b>247,175</b>	<b>252,664</b>	<b>258,962</b>	<b>263,786</b>
<b>DEBT CHARGES</b>	172,164	174,543	28,026	-	-	28,026	1,050	133,050	458,814	458,814
<b>TOTAL COSTS</b>	<b>1,949,320</b>	<b>1,747,156</b>	<b>1,756,584</b>	<b>(6,005)</b>	<b>-</b>	<b>1,750,579</b>	<b>1,948,716</b>	<b>2,119,235</b>	<b>2,486,485</b>	<b>2,527,711</b>
<b>Internal Recoveries</b>	(112,958)	(22,356)	(96,138)	-	-	(96,138)	(98,254)	(98,559)	(98,870)	(99,163)
<b>OPERATING LESS RECOVERIES</b>	<b>1,836,362</b>	<b>1,724,800</b>	<b>1,660,446</b>	<b>(6,005)</b>	<b>-</b>	<b>1,654,441</b>	<b>1,850,462</b>	<b>2,020,676</b>	<b>2,387,615</b>	<b>2,428,548</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Pool Fees and Rental Income	(285,535)	(118,085)	(149,045)	-	-	(149,045)	(283,065)	(288,740)	(294,530)	(300,410)
Provincial Grant	(1,000)	-	(1,000)	-	(29,928)	(30,928)	(1,040)	(1,060)	(1,080)	(1,100)
Revenue - Other	(7,460)	(64,348)	(4,350)	-	-	(4,350)	(7,050)	(7,990)	(8,140)	(8,280)
Payments in Lieu	(1,209)	(1,209)	(1,199)	-	-	(1,199)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(295,204)</b>	<b>(183,642)</b>	<b>(155,594)</b>	<b>-</b>	<b>(29,928)</b>	<b>(185,522)</b>	<b>(291,155)</b>	<b>(297,790)</b>	<b>(303,750)</b>	<b>(309,790)</b>
<b>REQUISITION</b>	<b>(1,541,158)</b>	<b>(1,541,158)</b>	<b>(1,504,852)</b>	<b>6,005</b>	<b>29,928</b>	<b>(1,468,919)</b>	<b>(1,559,307)</b>	<b>(1,722,886)</b>	<b>(2,083,865)</b>	<b>(2,118,758)</b>
*Percentage increase over prior year requisition						-4.7%	6.2%	10.5%	21.0%	1.7%
AUTHORIZED POSITIONS:										
Salaried	6.1	6.1	6.1			6.1	6.1	6.1	6.1	6.1
User Funding %	14.6%					8.5%	14.5%	13.6%	11.8%	11.9%

1.459 - Salt Spring Island Recreation - Swimming Pool	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries & Wages	624,965	357,145	452,264	-	-	452,264	643,271	656,655	670,314	684,262
Contract for Services	4,000	5,318	4,070	-	-	4,070	4,150	4,230	4,310	4,400
Utilities	124,900	104,044	128,060	-	-	128,060	131,230	133,860	136,540	139,270
Supplies - Chemicals	55,000	50,014	50,940	-	-	50,940	55,000	56,100	57,220	58,360
Programs and Other Operating	61,120	58,725	59,701	-	-	59,701	64,320	65,600	66,940	68,300
Maintenance & Insurance	30,500	55,736	46,000	-	-	46,000	46,920	47,850	48,810	49,780
Internal Allocations	15,054	15,054	18,936	-	-	18,936	21,254	21,679	22,112	22,555
Parks Maintenance Labour	5,000	40,640	40,800	-	-	40,800	41,616	42,448	43,297	44,163
<b>TOTAL OPERATING COSTS</b>	<b>920,539</b>	<b>686,676</b>	<b>800,771</b>	-	-	<b>800,771</b>	<b>1,007,761</b>	<b>1,028,422</b>	<b>1,049,543</b>	<b>1,071,090</b>
*Percentage Increase						-13.0%	25.8%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	40,000	80,472	65,000	-	-	65,000	50,000	50,000	51,100	52,120
Transfer to Operating Reserve Fund	-	40,000	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	25,000	45,000	35,000	-	-	35,000	51,660	52,690	53,740	54,810
DEBT CHARGES	172,164	174,543	28,026	-	-	28,026	1,050	133,050	458,814	458,814
<b>TOTAL CAPITAL / RESERVES</b>	<b>237,164</b>	<b>340,015</b>	<b>128,026</b>	-	-	<b>128,026</b>	<b>102,710</b>	<b>235,740</b>	<b>563,654</b>	<b>565,744</b>
<b>TOTAL COSTS</b>	<b>1,157,703</b>	<b>1,026,691</b>	<b>928,797</b>	-	-	<b>928,797</b>	<b>1,110,471</b>	<b>1,264,162</b>	<b>1,613,197</b>	<b>1,636,834</b>
<b>Internal Recoveries</b>	(20,000)	(5,000)	(20,440)	-	-	(20,440)	(20,890)	(21,350)	(21,820)	(22,260)
<b>OPERATING LESS RECOVERIES</b>	<b>1,137,703</b>	<b>1,021,691</b>	<b>908,357</b>	-	-	<b>908,357</b>	<b>1,089,581</b>	<b>1,242,812</b>	<b>1,591,377</b>	<b>1,614,574</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Fees	(277,535)	(113,552)	(141,150)	-	-	(141,150)	(275,000)	(280,500)	(286,110)	(291,830)
Revenue - Other	(7,460)	(47,301)	(4,350)	-	-	(4,350)	(7,050)	(7,990)	(8,140)	(8,280)
Provincial Grant	(1,000)	-	(1,000)	-	(29,928)	(30,928)	(1,040)	(1,060)	(1,080)	(1,100)
MFA Revenue	-	(9,130)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(680)	(680)	(662)	-	-	(662)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(286,675)</b>	<b>(170,663)</b>	<b>(147,162)</b>	-	<b>(29,928)</b>	<b>(177,090)</b>	<b>(283,090)</b>	<b>(289,550)</b>	<b>(295,330)</b>	<b>(301,210)</b>
<b>REQUISITION</b>	<b>(851,028)</b>	<b>(851,028)</b>	<b>(761,195)</b>	-	<b>29,928</b>	<b>(731,267)</b>	<b>(806,491)</b>	<b>(953,262)</b>	<b>(1,296,047)</b>	<b>(1,313,364)</b>
*Percentage increase over prior year requisition						-14.1%	10.3%	18.2%	36.0%	1.3%
User Funding %	24.0%					15.2%	24.8%	22.2%	17.7%	17.8%
User Funding excluding debt %	28.2%					15.7%	24.8%	24.8%	24.8%	24.8%



1.459 - Salt Spring Island - Park Land	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<b><u>OPERATING COSTS</u></b>										
Salaries & Wages	250,446	190,923	256,590	-	-	256,590	257,221	262,764	268,425	274,206
Allocation to SSI Admin	128,324	128,324	132,744	-	-	132,744	133,214	135,979	138,802	141,695
Maintenance, Disposal & Security	21,060	19,238	24,200	-	-	24,200	24,390	22,910	23,270	23,730
Utilities	25,730	31,103	27,890	-	-	27,890	28,440	29,010	29,210	29,780
Contract for Services, Rent & Legal	25,355	53,858	25,895	5,145	-	31,040	31,660	32,290	32,930	33,580
Advertsing, Promotion & Planning	12,200	5,474	7,250	-	-	7,250	7,390	7,530	7,680	7,830
Internal Allocations	67,882	57,882	75,438	-	-	75,438	82,307	83,952	85,631	87,343
Travel & Training	6,250	2,073	6,360	-	-	6,360	6,490	6,620	6,750	6,880
Licences, Fees & Insurance	12,080	16,756	15,510	-	-	15,510	15,830	16,150	16,470	16,790
Supplies & Other	9,900	20,053	13,620	-	-	13,620	13,880	14,150	14,380	14,660
Parks Maintenance Labour	74,710	53,650	87,750	-	-	87,750	89,504	91,295	93,121	94,982
Bylaw Labour	13,540	1,302	13,540	(11,150)	-	2,390	2,404	2,449	2,497	2,545
<b>TOTAL OPERATING COSTS</b>	<b>647,477</b>	<b>580,636</b>	<b>686,787</b>	<b>(6,005)</b>	<b>-</b>	<b>680,782</b>	<b>692,730</b>	<b>705,099</b>	<b>719,166</b>	<b>734,021</b>
*Percentage Increase						5.1%	1.8%	1.8%	2.0%	2.1%
<b><u>CAPITAL / RESERVES</u></b>										
Transfer to Capital Reserve Fund	129,140	124,829	126,000	-	-	126,000	130,185	134,314	137,780	140,186
Transfer to Equipment Replacement Fund	15,000	15,000	15,000	-	-	15,000	15,330	15,660	16,342	16,670
<b>TOTAL CAPITAL / RESERVES</b>	<b>144,140</b>	<b>139,829</b>	<b>141,000</b>	<b>-</b>	<b>-</b>	<b>141,000</b>	<b>145,515</b>	<b>149,974</b>	<b>154,122</b>	<b>156,856</b>
Debt Servicing	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>791,617</b>	<b>720,465</b>	<b>827,787</b>	<b>(6,005)</b>	<b>-</b>	<b>821,782</b>	<b>838,245</b>	<b>855,073</b>	<b>873,288</b>	<b>890,877</b>
<b>Internal Recoveries</b>	<b>(92,958)</b>	<b>(17,356)</b>	<b>(75,698)</b>	<b>-</b>	<b>-</b>	<b>(75,698)</b>	<b>(77,364)</b>	<b>(77,209)</b>	<b>(77,050)</b>	<b>(76,903)</b>
<b>OPERATING LESS RECOVERIES</b>	<b>698,659</b>	<b>703,109</b>	<b>752,089</b>	<b>(6,005)</b>	<b>-</b>	<b>746,084</b>	<b>760,881</b>	<b>777,864</b>	<b>796,238</b>	<b>813,974</b>
<b><u>FUNDING SOURCES (REVENUE)</u></b>										
Rental Income	(8,000)	(4,533)	(7,895)	-	-	(7,895)	(8,065)	(8,240)	(8,420)	(8,580)
Grants in Lieu of Taxes	(529)	(529)	(537)	-	-	(537)	-	-	-	-
Revenue - Other	-	(7,917)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(8,529)</b>	<b>(12,979)</b>	<b>(8,432)</b>	<b>-</b>	<b>-</b>	<b>(8,432)</b>	<b>(8,065)</b>	<b>(8,240)</b>	<b>(8,420)</b>	<b>(8,580)</b>
<b>REQUISITION</b>	<b>(690,130)</b>	<b>(690,130)</b>	<b>(743,657)</b>	<b>6,005</b>	<b>-</b>	<b>(737,652)</b>	<b>(752,816)</b>	<b>(769,624)</b>	<b>(787,818)</b>	<b>(805,394)</b>
*Percentage increase over prior year requisition						6.9%	2.1%	2.2%	2.4%	2.2%
User Funding %	1.0%					1.0%	1.0%	1.0%	1.0%	1.0%

1.455 / 1.458 / 1.459 Salt Spring Island Recreation - All Service Areas	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Swimming Pool	920,539	686,676	800,771	-	-	800,771	1,007,761	1,028,422	1,049,543	1,071,090
Park Land	647,477	580,636	686,787	(6,005)	-	680,782	692,730	705,099	719,166	734,021
Community Recreation	231,954	120,419	264,320	-	-	264,320	298,844	304,654	310,580	316,362
Community Parks	851,149	828,250	898,437	11,150	-	909,587	928,396	946,254	964,490	983,120
<b>TOTAL OPERATING COSTS</b>	<b>2,651,119</b>	<b>2,215,981</b>	<b>2,650,315</b>	<b>5,145</b>	<b>-</b>	<b>2,655,460</b>	<b>2,927,731</b>	<b>2,984,429</b>	<b>3,043,779</b>	<b>3,104,593</b>
*Percentage Increase						0.2%	10.3%	1.9%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Swimming Pool	65,000	165,472	100,000	-	-	100,000	101,660	102,690	104,840	106,930
Park Land	129,140	124,829	126,000	-	-	126,000	130,185	134,314	137,780	140,186
Community Parks	5,000	5,000	10,090	-	-	10,090	10,290	10,490	10,600	10,810
DEBT CHARGES	172,164	174,543	28,026	-	-	28,026	25,300	209,875	535,639	535,639
<b>TOTAL CAPITAL / RESERVES</b>	<b>371,304</b>	<b>469,844</b>	<b>264,116</b>	<b>-</b>	<b>-</b>	<b>264,116</b>	<b>267,435</b>	<b>457,369</b>	<b>788,859</b>	<b>793,565</b>
<b>TOTAL COSTS</b>	<b>3,022,423</b>	<b>2,685,825</b>	<b>2,914,431</b>	<b>5,145</b>	<b>-</b>	<b>2,919,576</b>	<b>3,195,166</b>	<b>3,441,798</b>	<b>3,832,638</b>	<b>3,898,158</b>
<b>Internal Recoveries</b>	(463,693)	(381,031)	(452,838)	-	-	(452,838)	(462,084)	(469,669)	(477,400)	(485,263)
<b>OPERATING LESS RECOVERIES</b>	<b>2,558,730</b>	<b>2,304,794</b>	<b>2,461,593</b>	<b>5,145</b>	<b>-</b>	<b>2,466,738</b>	<b>2,733,082</b>	<b>2,972,129</b>	<b>3,355,238</b>	<b>3,412,895</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	(57,273)	-	-	57,273	57,273	-	-	-	-
Swimming Pool	(286,675)	(170,663)	(147,162)	-	(29,928)	(177,090)	(283,090)	(289,550)	(295,330)	(301,210)
Park Land	(8,529)	(12,979)	(8,432)	-	-	(8,432)	(8,065)	(8,240)	(8,420)	(8,580)
Community Recreation	(182,036)	(69,166)	(210,809)	-	(1,335)	(212,144)	(228,020)	(232,780)	(237,640)	(242,390)
Community Parks	(125,106)	(38,329)	(145,466)	-	(55,938)	(201,404)	(148,070)	(151,030)	(154,040)	(157,130)
<b>TOTAL REVENUE</b>	<b>(602,346)</b>	<b>(348,410)</b>	<b>(511,869)</b>	<b>-</b>	<b>(29,928)</b>	<b>(541,797)</b>	<b>(667,245)</b>	<b>(681,600)</b>	<b>(695,430)</b>	<b>(709,310)</b>
<b>REQUISITION</b>	<b>(1,956,384)</b>	<b>(1,956,384)</b>	<b>(1,949,724)</b>	<b>(5,145)</b>	<b>29,928</b>	<b>(1,924,941)</b>	<b>(2,065,837)</b>	<b>(2,290,529)</b>	<b>(2,659,808)</b>	<b>(2,703,585)</b>
*Percentage increase over prior year requisition						-1.6%	7.3%	10.9%	16.1%	1.6%
AUTHORIZED POSITIONS:										
Salaried	10.7	10.7	10.7			10.7	10.7	10.7	10.7	10.7
Hourly	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7

**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>1.459</b>	<b>Carry</b>						
	<b>SSI Park Land &amp; Rec Programs</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$336,500	\$481,500	\$175,000	\$8,205,000	\$2,445,000	\$75,000	\$11,381,500
Equipment	\$0	\$27,500	\$62,500	\$60,000	\$35,000	\$30,000	\$215,000
Land	\$90,000	\$910,000	\$0	\$0	\$100,000	\$0	\$1,010,000
Engineered Structures	\$0	\$50,000	\$400,000	\$100,000	\$30,000	\$0	\$580,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$426,500</b>	<b>\$1,469,000</b>	<b>\$637,500</b>	<b>\$8,365,000</b>	<b>\$2,610,000</b>	<b>\$105,000</b>	<b>\$13,186,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$8,000,000	\$0	\$0	\$8,000,000
Equipment Replacement Fund	\$0	\$27,500	\$62,500	\$60,000	\$35,000	\$30,000	\$215,000
Grants (Federal, Provincial)	\$176,500	\$246,500	\$325,000	\$150,000	\$2,425,000	\$25,000	\$3,171,500
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$250,000	\$1,195,000	\$250,000	\$155,000	\$150,000	\$50,000	\$1,800,000
	<b>\$426,500</b>	<b>\$1,469,000</b>	<b>\$637,500</b>	<b>\$8,365,000</b>	<b>\$2,610,000</b>	<b>\$105,000</b>	<b>\$13,186,500</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 1.459

**Service Name:** SSI Park Land & Rec Programs

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
Res = Reserve Fund  
STLoan = Short Term Loans  
WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-10	New	Sport Field Development	Develop additional sports fields for youth and adults	\$550,000	S	Res	\$0	\$50,000	\$100,000	\$100,000	\$0	\$0	\$250,000
20-10	New	Sport Field Development	CWF/Grant required to complete sports field development and upgrades.	\$0	S	Grant	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
19-12	New	Expand or upgrade Trail Network and parking	Upgrade Drake Road to Bishops walk Trail	\$80,000	L	Res	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$80,000
19-12	New	Expand or upgrade Trail Network and parking	20k of Community Works Fund need to be allocated to project completion	\$20,000	L	Grant	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
19-13	New	Purchase Additional Parkland	The purchase of additional parkland (10-15 acres) is required to develop additional sports fields for youth and adults.	\$800,000	L	Res	\$0	\$800,000	\$0	\$0	\$0	\$0	\$800,000
19-14	Renewal	Portlock Park Upgrades	Community consultation, conceptual designs, detailed designs and construction	\$2,510,000	L	Res	\$10,000	\$10,000	\$0	\$0	\$100,000	\$0	\$110,000
19-14	Renewal	Portlock Park Upgrades	Grant funding required to upgrade portlock park	\$0	B	Grant	\$0	\$0	\$0	\$0	\$2,400,000	\$0	\$2,400,000
20-14	New	Park Maintenance Facility	Fesability study, design and construction of a new park maintenance facility.	\$535,000	B	Res	\$20,000	\$35,000	\$100,000	\$0	\$0	\$0	\$135,000
18-01	Renewal	Repairs to Pool Building	Repairs to doors, windows, pipes, fencing and other building components as the facility reaches its tenth year.	\$125,000	B	Res	\$0	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$80,000
18-01	Renewal	Repairs to Pool Building	CWF/Grant required for pool upgrades	\$125,000	B	Grant	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
20-01	Study	Pool site master plan	A site master plan is required prior to a facility expansion	\$40,000	B	Res	\$40,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
20-02	New	Pool Electrical Equipment Repair and Replacement	A condition assessment of the Rainbow Road pool found the electrical infrastructure in a state of urgent repair and replacement.	\$276,500	B	Res	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
20-02	New	Pool Electrical Equipment Repair and Replacement	A condition assessment of the Rainbow Road pool found the electrical infrastructure in a state of urgent repair and replacement.	\$0	B	Grant	\$176,500	\$176,500	\$0	\$0	\$0	\$0	\$176,500
21-01	New	Recreation Centre Expansion	Facility expansion to include a leisure therapy pool and multipurpose room	\$8,275,000	B	Res	\$0	\$75,000	\$50,000	\$0	\$0	\$0	\$125,000
21-01	New	Recreation Centre Expansion	(Donation from SPLASH)	\$0	B	Grant	\$0	\$0	\$0	\$125,000	\$0	\$0	\$125,000
21-01	New	Recreation Centre Expansion	Debt funding required for recreation centre expansion	\$0	B	Debt	\$0	\$0	\$0	\$8,000,000	\$0	\$0	\$8,000,000
21-02	New	Referendum Facility Expansion	Funding for public referendum for pool expansion	\$10,000	B	Res	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
20-03	Replacement	Replace Pool Flooring	Replacement of pool lobby flooring and re-grouting of pool tile bottom	\$25,000	B	Res	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000
22-04	New	Upgrade Pool Parking Lot	Upgrade existing gravel lot to capped, paved or permeable surface.	\$30,000	S	Res	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator	\$241,215	E	ERF	\$0	\$27,500	\$22,500	\$20,000	\$35,000	\$30,000	\$135,000
21-04	New	Accessible ramp and EV Charger	CWF committed to fund an accessibility ramp and EV charger at the pool.	\$25,000	B	Grant	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
25-01	Replacement	Replace pool expansion joints	New caulking in pool basin	\$10,000	B	Res	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
25-02	Replacement	Rainbow Road Dog Park	Upgrade or relocate dog park	\$20,000	B	Res	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
22-05	Replacement	Pool Changeroom Lockers	Replace lockers in mens and family changerooms	\$80,000	E	ERF	\$0	\$0	\$40,000	\$40,000	\$0	\$0	\$80,000
			<b>GRAND TOTAL</b>	<b>\$13,777,715</b>			<b>\$426,500</b>	<b>\$1,469,000</b>	<b>\$637,500</b>	<b>\$8,365,000</b>	<b>\$2,610,000</b>	<b>\$105,000</b>	<b>\$13,186,500</b>

Service: 1.459

SSI Park Land & Rec Programs

Proj. No.	20-10	Capital Project Title	Sport Field Development	Capital Project Description	Develop additional sports fields for youth and adults
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	Limited playing field options on Salt Spring Island				

Proj. No.	19-12	Capital Project Title	Expand or upgrade Trail Network and parking	Capital Project Description	Upgrade Drake Road to Bishops walk Trail
Asset Class	L	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	Upgrades to existing trail required to address drainage issues				

Proj. No.	19-13	Capital Project Title	Purchase Additional Parkland	Capital Project Description	The purchase of additional parkland (10-15 acres) is required to develop additional sports fields for youth and adults.
Asset Class	L	Board Priority Area	Climate Action & Environmental	Corporate Priority Area	Recreation
Project Rationale	Additional parkland required to build additional sports fields				

Proj. No.	19-14	Capital Project Title	Portlock Park Upgrades	Capital Project Description	Community consultation, conceptual designs, detailed designs and construction
Asset Class	L	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	Upgrades to existing infrastructure that is at or near its end of life				

Proj. No.	20-14	Capital Project Title	Park Maintenance Facility	Capital Project Description	Fesability study, design and construction of a new park maintenance facility.
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	0				

<b>Proj. No.</b> 18-01	<b>Capital Project Title</b> Repairs to Pool Building	<b>Capital Project Description</b> Repairs to doors, windows, pipes, fencing and other building components as the facility reaches its tenth year.
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Capital improvements to pool building</i>		

<b>Proj. No.</b> 20-01	<b>Capital Project Title</b> Pool site master plan	<b>Capital Project Description</b> A site master plan is required prior to a facility expansion
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Master plan to inform future capital improvements</i>		

<b>Proj. No.</b> 20-02	<b>Capital Project Title</b> Pool Electrical Equipment Repair and Replacement	<b>Capital Project Description</b> A condition assessment of the Rainbow Road pool found the electrical infrastructure in a state of urgent repair and replacement.
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>A condition assessment of the Rainbow Road pool found the electrical infrastructure in a state of urgent repair and replacement.</i>		

<b>Proj. No.</b> 21-01	<b>Capital Project Title</b> Recreation Centre Expansion	<b>Capital Project Description</b> Facility expansion to include a leisure therapy pool and multipurpose room
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Facility expansion to meet growing community needs</i>		

<b>Proj. No.</b> 21-02	<b>Capital Project Title</b> Referendum Facility Expansion	<b>Capital Project Description</b> Funding for public referendum for pool expansion
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 20-03	<b>Capital Project Title</b> Replace Pool Flooring	<b>Capital Project Description</b> Replacement of pool lobby flooring and re-grouting of pool tile bottom
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Lobby flooring is reaching end of useful life</i>		

<b>Proj. No.</b> 22-04	<b>Capital Project Title</b> Upgrade Pool Parking Lot	<b>Capital Project Description</b> Upgrade existing gravel lot to capped, paved or permeable surface.
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		
<b>Proj. No.</b> 19-15	<b>Capital Project Title</b> Pool equipment replacements	<b>Capital Project Description</b> Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		
<b>Proj. No.</b> 21-04	<b>Capital Project Title</b> Accessible ramp and EV Charger	<b>Capital Project Description</b> CWF committed to fund an accessibility ramp and EV charger at the pool.
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		
<b>Proj. No.</b> 25-01	<b>Capital Project Title</b> Replace pool expansion joints	<b>Capital Project Description</b> New caulking in pool basin
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		
<b>Proj. No.</b> 25-02	<b>Capital Project Title</b> Rainbow Road Dog Park	<b>Capital Project Description</b> Upgrade or relocate dog park
<b>Asset Class</b> B	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		
<b>Proj. No.</b> 22-05	<b>Capital Project Title</b> Pool Changeroom Lockers	<b>Capital Project Description</b> Replace lockers in mens and family changerrooms
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

**Reserves Summary  
2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

Reserve/Fund Summary Projected year end balance	Actual	Budget				
	2020	2021	2022	2023	2024	2025
1.45X - Equipment Replacement Funds	148,245	165,835	125,615	129,455	160,137	142,327
1.459 - Land Acquisition Reserve Fund	860,826	60,826	60,826	60,826	60,826	60,826
1.459 - Pool Facility Capital Reserve Fund	228,346	73,346	73,346	68,346	69,446	71,566
1.455 - Community Parks Reserve Fund	176,119	21,119	31,219	41,419	21,719	2,229
1.455/458 - Parks & Rec Reserve Funds	339,794	255,794	55,879	74,993	107,473	232,249
1.459 - 2nd Land Reserve Fund	1,380	1,380	1,380	1,380	1,380	1,380
1.459 - Pool & Park Land Operating Reserve Fund	40,000	40,000	40,000	40,000	40,000	40,000
<b>Total projected year end balance</b>	<b>1,754,710</b>	<b>578,300</b>	<b>348,265</b>	<b>376,419</b>	<b>420,981</b>	<b>510,577</b>

**ERF Summary**

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Actual	Budget				
	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>	102,405	148,245	165,835	125,615	129,455	160,137
<b>Planned Purchase</b>	65,000	55,090	72,280	73,840	75,682	77,190
<b>Transfer from Operating Budget</b>	(20,201)	(37,500)	(112,500)	(70,000)	(45,000)	(95,000)
<b>Interest Income</b>	1,041	-	-	-	-	-
<b>Ending Balance \$</b>	<b>148,245</b>	<b>165,835</b>	<b>125,615</b>	<b>129,455</b>	<b>160,137</b>	<b>142,327</b>



**Equipment Replacement Reserve Schedule**

**Reserve Fund: 1.459 SSI Pool**

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

**Reserve Cash Flow**

Fund: Fund Centre:	1022 101412	Actual	Budget				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		17,706	46,449	53,949	43,109	35,799	54,539
<b>Transfer from Ops Budget</b>		45,000	35,000	51,660	52,690	53,740	54,810
<b>Expenditures (Based on Capital Plan)</b>		(16,446)	(27,500)	(62,500)	(60,000)	(35,000)	(30,000)
<b>Interest Income</b>		189	-	-	-	-	-
<b>Ending Balance \$</b>		<b>46,449</b>	<b>53,949</b>	<b>43,109</b>	<b>35,799</b>	<b>54,539</b>	<b>79,349</b>

**Assumptions/Background:**

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

**Reserve Schedule**

**1.459 - Parkland Acquisition**

Bylaw 2110

**Reserve Cash Flow**

Fund: Fund Centre:	1035 101379	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		829,789	860,826	60,826	60,826	60,826	60,826
Transfer from Ops Budget		-	-	-	-	-	-
Cash in Lieu		15,000	-	-	-	-	-
Expenditures (Based on Capital Plan)		-	(800,000)	-	-	-	-
Interest Income		16,037					
<b>Ending Balance \$</b>		<b>860,826</b>	<b>60,826</b>	<b>60,826</b>	<b>60,826</b>	<b>60,826</b>	<b>60,826</b>

**Assumptions/Background:**

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

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

**Reserve Schedule**

**1.459 - Salt Spring Island Pool**

Bylaw 3686

**Reserve Cash Flow**

Fund: Fund Centre:	1078 102045	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		294,023	228,346	73,346	73,346	68,346	69,446
Transfer from Ops Budget		80,472	65,000	50,000	50,000	51,100	52,120
Transfer from Cap Fund		447	-	-	-	-	-
Expenditures (Based on Capital Plan)		(150,000)	(220,000)	(50,000)	(55,000)	(50,000)	(50,000)
Interest Income		3,404					
<b>Ending Balance \$</b>		<b>228,346</b>	<b>73,346</b>	<b>73,346</b>	<b>68,346</b>	<b>69,446</b>	<b>71,566</b>

**Assumptions/Background:**

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

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

**Reserve Schedule**

**1.459 - Park Land**

Bylaw 2859

**Reserve Cash Flow**

Fund: Fund Centre:	1060 101603	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		112,852	176,351	111,351	25,196	41,830	61,550
Transfer from Ops Budget		58,509	110,000	113,845	116,634	119,720	121,756
Transfer from Cap Fund		2,836	-	-	-	-	-
Expenditures (Based on Capital Plan)		-	(175,000)	(200,000)	(100,000)	(100,000)	-
Interest Income		2,154	-	-	-	-	-
<b>Ending Balance \$</b>		<b>176,351</b>	<b>111,351</b>	<b>25,196</b>	<b>41,830</b>	<b>61,550</b>	<b>183,306</b>

**Assumptions/Background:**

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

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

**Reserve Schedule**

**Capital Reserve Fund - Bylaw 3286**

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

**Reserve Cash Flow**

Fund: Fund Centre:	1071 101898	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		1,354	1,380	1,380	1,380	1,380	1,380
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		-	-	-	-	-	-
Interest Income		26	-	-	-	-	-
<b>Ending Balance \$</b>		<b>1,380</b>	<b>1,380</b>	<b>1,380</b>	<b>1,380</b>	<b>1,380</b>	<b>1,380</b>

**Assumptions/Background:**

**Reserve Schedule**

**1.459 - Pool & Park Land Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

<b>Fund:</b>	<b>1500</b>		<b>Actual</b>	<b>Budget</b>				
<b>Fund Centre:</b>	<b>105550</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Beginning Balance</b>			-	40,000	40,000	40,000	40,000	40,000
<b>Transfer from Ops Budget</b>			40,000	-	-	-	-	-
<b>Expenditures</b>			-	-	-	-	-	-
<b>Interest Income</b>			-	-	-	-	-	-
<b>Ending Balance \$</b>			<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

**Service:** 1.535 SSI Stormwater Quality Management

**Committee:** Electoral Area Services

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

The Electoral Area of the Salt Spring Island.

**MAXIMUM LEVY:**

\$36,750

**FUNDING:**

Requisition



1.535 - Storm Water Quality Management (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	5,000	-	16,498	-	-	16,498	16,830	17,160	17,510	17,860
Allocations	17,171	10,267	10,390	-	-	10,390	10,050	9,710	9,350	8,990
Other Operating Expenses	690	7,615	640	-	-	640	650	660	670	680
<b>TOTAL OPERATING COSTS</b>	<b>22,861</b>	<b>17,882</b>	<b>27,528</b>	<b>-</b>	<b>-</b>	<b>27,528</b>	<b>27,530</b>	<b>27,530</b>	<b>27,530</b>	<b>27,530</b>
*Percentage Increase over prior year						20.4%	0.0%	0.0%	0.0%	0.0%
Transfer from Operating Reserve Fund	(331)	-	-	-	-	-	-	-	-	-
<b>NET OPERATING COSTS</b>	<b>22,530</b>	<b>17,882</b>	<b>27,528</b>	<b>-</b>	<b>-</b>	<b>27,528</b>	<b>27,530</b>	<b>27,530</b>	<b>27,530</b>	<b>27,530</b>
*Percentage Increase over prior year						22.2%	0.0%	0.0%	0.0%	0.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	4,710	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>22,530</b>	<b>22,592</b>	<b>27,528</b>	<b>-</b>	<b>-</b>	<b>27,528</b>	<b>27,530</b>	<b>27,530</b>	<b>27,530</b>	<b>27,530</b>
*Percentage Increase over prior year						22.2%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(18)	(18)	(18)	-	-	(18)	(20)	(20)	(20)	(20)
Other Revenue	(10)	(72)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
<b>TOTAL REVENUE</b>	<b>(28)</b>	<b>(90)</b>	<b>(28)</b>	<b>-</b>	<b>-</b>	<b>(28)</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>
<b>REQUISITION</b>	<b>(22,502)</b>	<b>(22,502)</b>	<b>(27,500)</b>	<b>-</b>	<b>-</b>	<b>(27,500)</b>	<b>(27,500)</b>	<b>(27,500)</b>	<b>(27,500)</b>	<b>(27,500)</b>
*Percentage increase over prior year Requisition						22.2%	0.0%	0.0%	0.0%	0.0%

## Reserve Schedule

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

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

### Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105529	2020	2021	2022	2023	2024	2025
Beginning Balance		47,729	53,385	53,385	53,385	53,385	53,385
Transfer from Ops Budget		4,710	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		946	-	-	-	-	-
<b>Ending Balance \$</b>		<b>53,385</b>	<b>53,385</b>	<b>53,385</b>	<b>53,385</b>	<b>53,385</b>	<b>53,385</b>

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

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

**Committee:** Governance & Finance

**DEFINITION:**

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

**PARTICIPATION:**

The Electoral Area of Salt Spring Island.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.925 - Emergency Comm - CREST (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Payments to CREST	86,785	86,785	139,694	-	-	139,694	142,490	145,340	148,250	151,220
Allocations	1,771	1,771	1,811	-	-	1,811	1,819	1,855	1,892	1,930
Other Operating Expenses	600	374	600	-	-	600	600	600	600	600
<b>TOTAL COSTS</b>	<b>89,156</b>	<b>88,930</b>	<b>142,105</b>	<b>-</b>	<b>-</b>	<b>142,105</b>	<b>144,909</b>	<b>147,795</b>	<b>150,742</b>	<b>153,750</b>
*Percentage Increase over prior year						59.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2020 to 2021	-	215	(215)	-	-	(215)	-	-	-	-
Balance c/fwd from 2019 to 2020	(463)	(463)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(39)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(70)	(70)	(69)	-	-	(69)	(70)	(70)	(70)	(70)
<b>TOTAL REVENUE</b>	<b>(583)</b>	<b>(357)</b>	<b>(334)</b>	<b>-</b>	<b>-</b>	<b>(334)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>REQUISITION</b>	<b>(88,573)</b>	<b>(88,573)</b>	<b>(141,771)</b>	<b>-</b>	<b>-</b>	<b>(141,771)</b>	<b>(144,789)</b>	<b>(147,675)</b>	<b>(150,622)</b>	<b>(153,630)</b>
*Percentage increase over prior year Requisition						60.1%	2.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

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

#### **Final Budget**

**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 \$766,317.

**MAXIMUM CAPITAL DEBT:**

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

**COMMITTEE:**

Highland Water Committee established by Resolution No. 675.

**FUNDING:**

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

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

**RESERVE FUND:**

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

2.620 - Highland Water System (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Allocations	876	876	394	-	-	394	201	205	209	213
<b>TOTAL OPERATING COSTS</b>	<b>876</b>	<b>876</b>	<b>394</b>	<b>-</b>	<b>-</b>	<b>394</b>	<b>201</b>	<b>205</b>	<b>209</b>	<b>213</b>
*Percentage Increase over prior year						-55.0%	-49.0%	2.0%	2.0%	1.9%
<u>DEBT</u>										
MFA Debt Principal	20,010	20,010	20,010	-	-	20,010	20,010	20,010	20,010	7,525
MFA Debt Interest	10,748	10,748	10,748	-	-	10,748	10,748	10,748	10,748	5,123
MFA Debt Reserve Fund	110	108	120	-	-	120	120	120	120	120
<b>TOTAL DEBT</b>	<b>30,868</b>	<b>30,866</b>	<b>30,878</b>	<b>-</b>	<b>-</b>	<b>30,878</b>	<b>30,878</b>	<b>30,878</b>	<b>30,878</b>	<b>12,768</b>
<b>TOTAL COSTS</b>	<b>31,744</b>	<b>31,743</b>	<b>31,272</b>	<b>-</b>	<b>-</b>	<b>31,272</b>	<b>31,079</b>	<b>31,083</b>	<b>31,087</b>	<b>12,981</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2020 to 2021	-	33	(33)	-	-	(33)	-	-	-	-
Balance c/fwd from 2019 to 2020	(1,120)	(1,120)	-	-	-	-	-	-	-	-
Other Income	(110)	(142)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
<b>TOTAL REVENUE</b>	<b>(1,230)</b>	<b>(1,229)</b>	<b>(153)</b>	<b>-</b>	<b>-</b>	<b>(153)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(30,514)</b>	<b>(30,514)</b>	<b>(31,119)</b>	<b>-</b>	<b>-</b>	<b>(31,119)</b>	<b>(30,959)</b>	<b>(30,963)</b>	<b>(30,967)</b>	<b>(12,861)</b>
*Percentage increase over prior year Requisition						2.0%	-0.5%	0.0%	0.0%	-58.5%



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>2.620</b>	<b>Carry</b>						
	<b>Highland Water (SSI)</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$117,067	\$117,067	\$0	\$0	\$0	\$0	\$0	\$117,067
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$117,067</b>	<b>\$117,067</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,067</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$117,067	\$117,067	\$0	\$0	\$0	\$0	\$0	\$117,067
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$117,067</b>	<b>\$117,067</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,067</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 2.620

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

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle & Upper Reservoir Repairs	\$122,442	S	Cap	\$117,067	\$117,067	\$0	\$0	\$0	\$0	\$117,067
			<b>GRAND TOTAL</b>	<b>\$122,442</b>			<b>\$117,067</b>	<b>\$117,067</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,067</b>

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

<b>Proj. No.</b> 16-01	<b>Capital Project Title</b> Infrastructure Upgrades (Valve Distribution)	<b>Capital Project Description</b> Middle & Upper Reservoir Repairs
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>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.</i>		

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Highland/Fernwood Water (SSI)**

#### **Final Budget**

**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 \$519,357.

**MAXIMUM CAPITAL DEBT:**

Authorized:	LA3754 (April 13, 2011)	\$500,000
Borrowed:	SI Bylaw 3800 (Aug 10, 2011)	(\$500,000) 3.25%
Remaining:		\$0

**COMMITTEE:**

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

**FUNDING:**

- Parcel Tax:** Annual, levied only on all properties capable of being connected to the system.
- User Charge:** Annual Fixed Fee per single family dwelling unit or equivalent.  
 The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (BL4311, June 2019)
  - 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)**

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,000	9,320	9,150	-	-	9,150	9,330	9,520	9,710	9,900
Waste Sludge Disposal	9,000	15,837	12,500	-	-	12,500	12,750	13,010	13,270	13,540
Repairs & Maintenance	28,720	2,464	8,880	-	-	8,880	36,060	30,240	30,850	11,070
Allocations	23,987	33,190	20,944	-	-	20,944	20,472	20,857	21,249	21,647
Water Testing	13,240	12,188	13,470	-	-	13,470	13,740	14,010	14,290	14,580
Electricity	20,050	18,118	20,390	-	-	20,390	20,800	21,220	21,640	22,070
Supplies	22,340	49,178	22,720	-	-	22,720	23,170	23,630	24,100	24,580
Labour Charges	166,617	256,920	172,553	-	-	172,553	176,195	179,723	183,322	186,992
Other Operating Expenses	17,180	31,476	17,400	-	-	17,400	17,730	18,080	18,430	18,780
<b>TOTAL OPERATING COSTS</b>	<b>310,134</b>	<b>428,691</b>	<b>298,007</b>	<b>-</b>	<b>-</b>	<b>298,007</b>	<b>330,247</b>	<b>330,290</b>	<b>336,861</b>	<b>323,159</b>
*Percentage Increase over prior year						-3.9%	10.8%	0.0%	2.0%	-4.1%
Transfer from Operating Reserve Fund	(20,000)	(34,262)	-	-	-	-	(27,000)	(20,000)	(20,000)	-
<b>NET OPERATING COSTS</b>	<b>290,134</b>	<b>394,429</b>	<b>298,007</b>	<b>-</b>	<b>-</b>	<b>298,007</b>	<b>303,247</b>	<b>310,290</b>	<b>316,861</b>	<b>323,159</b>
Percentage Increase over prior year						2.7%	1.8%	2.3%	2.1%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	19,380	19,380	19,710	-	-	19,710	20,100	20,500	20,910	21,330
Transfer to Capital Reserve Fund	47,210	47,210	48,250	-	-	48,250	49,310	50,390	51,500	52,530
MFA Debt Principal	24,971	24,971	24,971	-	-	24,971	53,305	153,921	153,921	153,921
MFA Debt Interest	17,811	16,250	18,445	-	-	18,445	33,335	58,130	58,130	58,130
MFA Debt Reserve Fund	1,130	130	5,040	-	-	5,040	17,540	140	140	140
<b>TOTAL DEBT / RESERVES</b>	<b>110,502</b>	<b>107,941</b>	<b>116,416</b>	<b>-</b>	<b>-</b>	<b>116,416</b>	<b>173,590</b>	<b>283,081</b>	<b>284,601</b>	<b>286,051</b>
<b>TOTAL COSTS</b>	<b>400,636</b>	<b>502,370</b>	<b>414,423</b>	<b>-</b>	<b>-</b>	<b>414,423</b>	<b>476,837</b>	<b>593,371</b>	<b>601,462</b>	<b>609,210</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance Carry Forward from 2020 to 2021	-	(100,918)	100,918	-	-	100,918	-	-	-	-
Sales - Water	(60,000)	(56,158)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(283,084)	(283,083)	(379,591)	-	-	(379,591)	(336,077)	(447,601)	(450,682)	(453,420)
Other Revenue	(730)	(5,389)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
<b>TOTAL REVENUE</b>	<b>(343,814)</b>	<b>(445,548)</b>	<b>(339,423)</b>	<b>-</b>	<b>-</b>	<b>(339,423)</b>	<b>(396,837)</b>	<b>(508,371)</b>	<b>(511,462)</b>	<b>(514,210)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(56,822)</b>	<b>(56,822)</b>	<b>(75,000)</b>	<b>-</b>	<b>-</b>	<b>(75,000)</b>	<b>(80,000)</b>	<b>(85,000)</b>	<b>(90,000)</b>	<b>(95,000)</b>
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Fee						34.1%	-11.5%	33.2%	0.7%	0.6%
Requisition						32.0%	6.7%	6.3%	5.9%	5.6%
<b>Combined</b>						<b>28.7%</b>	<b>-7.5%</b>	<b>24.5%</b>	<b>1.4%</b>	<b>1.3%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>2.621 Highland &amp; Fernwood Water (SSI)</b>	<b>Carry Forward from 2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
--------------------	--	--	-------------	-------------	-------------	-------------	-------------	--------------

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$50,000	\$74,000	\$280,000	\$20,000	\$25,000	\$40,000	\$439,000	\$439,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$20,000	\$620,000	\$1,500,000	\$0	\$0	\$0	\$2,120,000	\$2,120,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$70,000</b>	<b>\$694,000</b>	<b>\$1,780,000</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$40,000</b>	<b>\$2,559,000</b>	<b>\$2,559,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Debt (New Debt Only)	\$0	\$490,000	\$1,740,000	\$0	\$0	\$0	\$2,230,000	\$2,230,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000	\$85,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$20,000	\$69,000	\$40,000	\$20,000	\$25,000	\$40,000	\$194,000	\$194,000
	<b>\$70,000</b>	<b>\$694,000</b>	<b>\$1,780,000</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$40,000</b>	<b>\$2,559,000</b>	<b>\$2,559,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
**2021 & Forecast 2022 to 2025**

**Service #:** 2.621  
**Service Name:** Highland & Fernwood Water (SSI)

**Proj. No.**  
 The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
 This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
19-01	Replacement	Replace intake	Construct new intake and screen	\$100,000	S	Debt	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
19-02	New	DAF Float Waste Pump Design and Const	Design and construct waste pump	\$80,000	E	Cap	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
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,back up power and upper reservoir projects	\$20,000	S	Res	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-01	New	Public Engagement for Future Projects	public engagement for the intake and upper reservoir projects	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-02	New	Power generation equipment	Back-Up Power Detailed Design	\$24,000	E	Res	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000
22-01	New	Power generation equipment	Back-Up Power Construction	\$240,000	E	Debt	\$0	\$0	\$240,000	\$0	\$0	\$0	\$240,000
21-03	Replacement	Highland Upper Reservoir Replacement	Replace existing leaky upper reservoir	\$390,000	S	Debt	\$0	\$390,000	\$0	\$0	\$0	\$0	\$390,000
21-04	New	Water main replacement strategy and detailed design	Conduct watermain replacement assessment and develop a phased replacement strategy and design drawings and specs	\$15,000	S	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
21-04	New	Water main replacement strategy and detailed design	Conduct watermain replacement assessment and develop a phased replacement strategy and design drawings and specs	\$85,000	S	Grant	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000
23-01	New	Initial phase of Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas	\$1,500,000	S	Debt	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
22-03	New	Safety Improvements for the WTP	Design and installation of eyewash, safe access platform, roof access hatch	\$40,000	E	Res	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
24-01	New	Fernwood PS Haz Assess and Demolition	Assessment of hazard and demolition	\$20,000	E	Res	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
24-02	New	Strainer installation for PRV	Install strainer for North End and Malview PRV	\$25,000	E	Res	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP	\$40,000	E	Res	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000
<b>GRAND TOTAL</b>				<b>\$2,589,000</b>			<b>\$70,000</b>	<b>\$694,000</b>	<b>\$1,780,000</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$40,000</b>	<b>\$2,559,000</b>



Highland/Fernwood Water (SSI)  
 Reserve Summary Schedule  
 2021 - 2025 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve Fund	25,744	4,994	14,304	44,694	71,194	83,724
Operating Reserve Fund	2,818	22,528	15,628	16,128	17,038	38,368
<b>Total</b>	<b>28,563</b>	<b>27,523</b>	<b>29,933</b>	<b>60,823</b>	<b>88,233</b>	<b>122,093</b>

**Reserve Schedule**

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

For capital repairs, additions and improvements to sewage system infrastructure

**Reserve Cash Flow**

Fund: Fund Centre:	1088 102156	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		55,892	25,744	4,994	14,304	44,694	71,194
Transfer from Ops Budget		47,210	48,250	49,310	50,390	51,500	52,530
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(80,000)	(69,000)	(40,000)	(20,000)	(25,000)	(40,000)
Interest Income*		2,643	-	-	-	-	-
<b>Ending Balance \$</b>		<b>25,744</b>	<b>4,994</b>	<b>14,304</b>	<b>44,694</b>	<b>71,194</b>	<b>83,724</b>

**Assumptions/Background:**

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105205	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		17,345	2,818	22,528	15,628	16,128	17,038
<b>Transfer from Ops Budget</b>		19,380	19,710	20,100	20,500	20,910	21,330
<b>Expenditures</b>		(34,262)	-	(27,000)	(20,000)	(20,000)	-
Planned Maintenance Activity				Hydrant maintenance and Reservoir cleaning and inspection (Ph2)	Fiter media replacement	Reservoir cleaning and inspection	
<b>Interest Income</b>		356	-	-	-	-	-
<b>Ending Balance \$</b>		<b>2,818</b>	<b>22,528</b>	<b>15,628</b>	<b>16,128</b>	<b>17,038</b>	<b>38,368</b>

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Cedars of Tuam Water (SSI)**

#### **Final Budget**

**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 \$81,899.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3024 (October 10, 2002)	24,000
BORROWED:	SI Bylaw No. 3050 (March 12, 2003) 5.5%	(24,000) (Rate reduced to 2.1% June 2013)
REMAINING:		<u><u>\$0</u></u>

**COMMITTEE:**

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

**FUNDING:**

**User Charge**

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

**Water Connection Charge**

- Actual cost for the connection.

**RESERVE FUND:**

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

2.622 - Cedars of Tuam Water (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<b>OPERATING COSTS</b>										
Repairs & Maintenance	13,060	-	560	-	12,500	13,060	2,060	560	560	10,560
Allocations	2,582	2,582	3,314	-	-	3,314	3,154	3,212	3,273	3,334
Water Testing	2,030	1,800	2,060	-	-	2,060	2,100	2,140	2,180	2,220
Electricity	630	670	640	-	-	640	650	660	670	680
Supplies	710	490	720	-	-	720	730	740	750	760
Labour Charges	19,613	23,000	20,369	-	-	20,369	20,802	21,219	21,644	22,078
Other Operating Expenses	1,380	1,290	1,400	-	-	1,400	1,410	1,420	1,430	1,440
<b>TOTAL OPERATING COSTS</b>	<b>40,005</b>	<b>29,832</b>	<b>29,063</b>	<b>-</b>	<b>12,500</b>	<b>41,563</b>	<b>30,906</b>	<b>29,951</b>	<b>30,507</b>	<b>41,072</b>
*Percentage Increase over prior year						3.9%	-25.6%	-3.1%	1.9%	34.6%
Transfer from Operating Reserve Fund	(12,500)	-	-	-	(12,500)	(12,500)	(1,500)	-	-	(10,000)
<b>NET OPERATING COSTS</b>	<b>27,505</b>	<b>29,832</b>	<b>29,063</b>	<b>-</b>	<b>-</b>	<b>29,063</b>	<b>29,406</b>	<b>29,951</b>	<b>30,507</b>	<b>31,072</b>
<b>DEBT / RESERVES</b>										
Transfer to Capital Reserve Fund	3,000	2,430	5,000	-	-	5,000	6,000	5,000	3,000	3,000
Transfer to Operating Reserve Fund	2,750	2,750	2,800	-	-	2,800	2,860	2,920	2,980	3,040
MFA Debt Reserve Fund	700	-	-	-	-	-	150	6,050	-	-
MFA Debt Principal	-	-	-	-	-	-	-	468	19,357	19,357
MFA Debt Interest	358	-	-	-	-	-	98	4,323	16,120	16,120
<b>TOTAL DEBT / RESERVES</b>	<b>6,808</b>	<b>5,180</b>	<b>7,800</b>	<b>-</b>	<b>-</b>	<b>7,800</b>	<b>9,108</b>	<b>18,761</b>	<b>41,457</b>	<b>41,517</b>
<b>TOTAL COSTS</b>	<b>34,313</b>	<b>35,012</b>	<b>36,863</b>	<b>-</b>	<b>-</b>	<b>36,863</b>	<b>38,514</b>	<b>48,712</b>	<b>71,964</b>	<b>72,589</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Sales - Water	(1,100)	(1,800)	(4,513)	-	-	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)
User Charges	(33,163)	(33,162)	(32,300)	-	-	(32,300)	(33,951)	(44,149)	(67,401)	(68,026)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(34,313)</b>	<b>(35,012)</b>	<b>(36,863)</b>	<b>-</b>	<b>-</b>	<b>(36,863)</b>	<b>(38,514)</b>	<b>(48,712)</b>	<b>(71,964)</b>	<b>(72,589)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage increase over prior year										
Sales						310.3%	0.0%	0.0%	0.0%	0.0%
User Charge						-2.6%	5.1%	30.0%	52.7%	0.9%
Requisition						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Combined</b>						<b>7.4%</b>	<b>4.5%</b>	<b>26.5%</b>	<b>47.7%</b>	<b>0.9%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>2.622</b>	<b>Carry</b>						
	<b>Cedars of Tuam Water (SSI)</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$36,000	\$35,000	\$600,000	\$0	\$0	\$0	\$671,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$77,000	\$5,000	\$0	\$0	\$0	\$82,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$36,000</b>	<b>\$112,000</b>	<b>\$605,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$15,000	\$605,000	\$0	\$0	\$0	\$620,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$30,000	\$79,000	\$0	\$0	\$0	\$0	\$109,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$6,000	\$18,000	\$0	\$0	\$0	\$0	\$24,000
	<b>\$0</b>	<b>\$36,000</b>	<b>\$112,000</b>	<b>\$605,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**Service #:** 2.622  
**Service Name:** Cedars of Tuam Water (SSI)

**CAPITAL BUDGET FORM**  
**2021 & Forecast 2022 to 2025**

**Proj. No.**  
 The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
 This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
18-01	Decommission	Abandon unused wells	Decommission wells	\$5,000	S	Debt	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000
21-05	New	Chlorinator, level transducer and flow meter replacement	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter	\$30,000	E	Grant	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
21-05	New	Chlorinator, level transducer and flow meter replacement	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter	\$6,000	E	Res	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000
21-01	Renewal	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$5,000	E	Res	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
21-02	Renewal	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the new well design and construction	\$5,000	E	Res	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
21-03	Study	New well detailed designs	Detailed designs, IHA application, construction documents	\$70,000	S	Grant	\$0	\$0	\$70,000	\$0	\$0	\$0	\$70,000
21-03	Study	New well detailed designs	Detailed designs, IHA application, construction documents	\$7,000	S	Res	\$0	\$0	\$7,000	\$0	\$0	\$0	\$7,000
21-04	New	Construct new well and dist system	Construction of new infrastructure for future needs	\$600,000	E	Debt	\$0	\$0	\$0	\$600,000	\$0	\$0	\$600,000
22-01	Study	Power generation equipment	Back up power detailed designs	\$5,000	E	Debt	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
22-02	New	Power generation equipment	Back up power construction	\$10,000	E	Debt	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
22-03	New	Vortex sand separator replacement	Investigate current issues and install a suitable sand separator - gas tax funded	\$9,000	E	Grant	\$0	\$0	\$9,000	\$0	\$0	\$0	\$9,000
22-03	New	Vortex sand separator replacement	Investigate current issues and install a suitable sand separator	\$1,000	E	Res	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
			<b>GRAND TOTAL</b>	<b>\$753,000</b>			<b>\$0</b>	<b>\$36,000</b>	<b>\$112,000</b>	<b>\$605,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,000</b>



**Service: 2.622 Cedars of Tuam Water (SSI)**

<b>Proj. No.</b> 18-01	<b>Capital Project Title</b> Abandon unused wells	<b>Capital Project Description</b> Decommission wells
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Abandon unused wells</i>		

<b>Proj. No.</b> 21-01	<b>Capital Project Title</b> Public Engagement for Future Projects	<b>Capital Project Description</b> Inform and engage public within service area on upcoming works that will require borrowing to fund.
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Public engage for project requiring borrowing.</i>		

<b>Proj. No.</b> 21-02	<b>Capital Project Title</b> Referendum or Alternative Approval Process - Funding for Future Projects	<b>Capital Project Description</b> Undertake a referendum or AAP to borrow funds to carry out the new well design and construction
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>referendum is required for borrowing voting.</i>		

<b>Proj. No.</b> 21-03	<b>Capital Project Title</b> New well detailed designs	<b>Capital Project Description</b> Detailed designs, IHA application, construction documents
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Detailed design for new well.</i>		

<b>Proj. No.</b> 21-04	<b>Capital Project Title</b> Construct new well and dist system	<b>Capital Project Description</b> Construction of new infrastructure for future needs
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Construction for new well system.</i>		

<b>Proj. No.</b> 21-05	<b>Capital Project Title</b> Chlorinator, level transducer and flow meter replacement	<b>Capital Project Description</b> replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter</i>		

<b>Proj. No.</b> 22-01	<b>Capital Project Title</b> Power generation equipment	<b>Capital Project Description</b> Back up power detailed designs
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Design of back up power.</i>		

<b>Proj. No.</b> 22-02	<b>Capital Project Title</b> Power generation equipment	<b>Capital Project Description</b> Back up power construction
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> <i>Construct and install power generation equipment for emergency back up power.</i>		

<b>Proj. No.</b> 22-03	<b>Capital Project Title</b> Vortex sand seperator replacement	<b>Capital Project Description</b> Investigate current issues and install a suitable sand seperator - gas tax funded
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

**Cedars of Tuam Water (SSI)  
Reserve Summary Schedule  
2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve Fund	16,367	15,367	3,367	8,367	11,367	14,367
Operating Reserve Fund	11,838	2,138	3,498	6,418	9,398	2,438
<b>Total</b>	<b>28,205</b>	<b>17,505</b>	<b>6,865</b>	<b>14,785</b>	<b>20,765</b>	<b>16,805</b>

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		13,155	16,367	15,367	3,367	8,367	11,367
Transfer from Ops Budget		926	5,000	6,000	5,000	3,000	3,000
Transfer from Cap Fund		2,004	-	-	-	-	-
Transfer to Cap Fund		-	(6,000)	(18,000)	-	-	-
Interest Income*		283	-	-	-	-	-
<b>Ending Balance \$</b>		<b>16,367</b>	<b>15,367</b>	<b>3,367</b>	<b>8,367</b>	<b>11,367</b>	<b>14,367</b>

#### Assumptions/Background:

Transfer as much as operating budget will allow.

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105532	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		10,977	11,838	2,138	3,498	6,418	9,398
<b>Transfer from Op Budget</b>		2,750	2,800	2,860	2,920	2,980	3,040
<b>Expenditures</b>		(2,000)	(12,500)	(1,500)	-	-	(10,000)
Planned Maintenance Activity			Reservoir cleaning and inspection/ Well inspection	Hydrant/Standpipe Maintenance/ System Flush			Reservoir cleaning and inspection
<b>Interest Income*</b>		111	-	-	-	-	-
<b>Ending Balance \$</b>		<b>11,838</b>	<b>2,138</b>	<b>3,498</b>	<b>6,418</b>	<b>9,398</b>	<b>2,438</b>

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Beddis Water**

#### **Final Budget**

**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 \$316,649.

**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:		\$0	
<hr/>			
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:		\$30,000	

**COMMITTEE:**

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

**FUNDING:**

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

<b>User Charge:</b>	Fixed user charge + variable consumption charge to all metered properties.
<b>Parcel Tax:</b>	Annual, only on properties capable of being connected to the system, starting 2006.
<b>User Charge:</b>	- 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"> <li>• First 38 cubic metres or portion - \$3.10 / cubic metre</li> <li>• Next 68 cubic metres or portion - \$6.30 / cubic metre</li> <li>• Greater than 106 cubic metres - \$8.50 / cubic metre</li> </ul>
<b>Water Connection Charge:</b>	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	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<b>OPERATING COSTS</b>										
Operations Contracts	48,270	39,256	54,300	-	-	54,300	55,390	56,500	57,630	58,780
Grit & Waste Sludge Disposal	11,940	14,920	12,140	-	-	12,140	12,390	12,640	12,890	13,140
Repairs & Maintenance	13,540	-	5,650	-	8,000	13,650	5,760	5,870	6,000	21,120
Allocations	13,076	17,234	12,042	-	-	12,042	12,021	12,262	12,497	12,746
Water Testing	9,680	7,993	9,840	-	-	9,840	10,040	10,240	10,440	10,650
Electricity	11,230	9,431	11,420	-	-	11,420	11,650	11,880	12,120	12,360
Supplies	10,360	16,604	10,550	-	-	10,550	10,760	10,970	11,180	11,400
Labour Charges	33,640	33,427	36,008	-	-	36,008	36,840	37,578	38,332	39,101
Other Operating Expenses	18,310	34,240	15,380	-	-	15,380	15,670	15,980	16,290	16,600
Contingency	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING COSTS</b>	<b>170,046</b>	<b>173,105</b>	<b>167,330</b>	<b>-</b>	<b>8,000</b>	<b>175,330</b>	<b>170,521</b>	<b>173,920</b>	<b>177,379</b>	<b>195,897</b>
*Percentage Increase over prior year						3.1%	-2.7%	2.0%	2.0%	10.4%
Transfer from Operating Reserve Fund	(8,000)	-	-	-	(8,000)	(8,000)	-	-	-	(15,000)
<b>NET OPERATING COSTS</b>	<b>162,046</b>	<b>173,105</b>	<b>167,330</b>	<b>-</b>	<b>-</b>	<b>167,330</b>	<b>170,521</b>	<b>173,920</b>	<b>177,379</b>	<b>180,897</b>
*Percentage Increase over prior year						3.3%	1.9%	2.0%	2.0%	2.0%
<b>DEBT / RESERVES</b>										
Transfer to Operating Reserve Fund	5,100	4,423	4,190	-	-	4,190	5,290	5,400	5,510	5,620
Transfer to Capital Reserve Fund	8,140	13,373	23,000	-	-	23,000	29,000	29,000	50,040	50,040
MFA Debt Reserve Fund	210	181	220	-	-	220	1,720	3,220	220	220
MFA Debt Principal	48,290	48,291	30,817	-	-	30,817	30,817	39,491	26,021	26,021
MFA Debt Interest	17,794	11,215	11,925	-	-	11,925	13,350	12,900	8,330	8,330
<b>TOTAL DEBT / RESERVES</b>	<b>79,534</b>	<b>77,483</b>	<b>70,152</b>	<b>-</b>	<b>-</b>	<b>70,152</b>	<b>80,177</b>	<b>90,011</b>	<b>90,121</b>	<b>90,231</b>
<b>TOTAL COSTS</b>	<b>241,580</b>	<b>250,588</b>	<b>237,482</b>	<b>-</b>	<b>-</b>	<b>237,482</b>	<b>250,698</b>	<b>263,931</b>	<b>267,500</b>	<b>271,128</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Balance C/FW from 2020 to 2021	-	(13,650)	13,650	-	-	13,650	-	-	-	-
Sales - Water	(82,000)	(77,017)	(72,000)	-	-	(72,000)	(72,000)	(72,000)	(72,000)	(72,000)
User Charges	(87,240)	(87,411)	(105,562)	-	-	(105,562)	(103,491)	(107,000)	(110,569)	(114,197)
Other Revenue	(100)	(271)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(169,340)</b>	<b>(178,348)</b>	<b>(164,012)</b>	<b>-</b>	<b>-</b>	<b>(164,012)</b>	<b>(175,591)</b>	<b>(179,100)</b>	<b>(182,669)</b>	<b>(186,297)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(72,240)</b>	<b>(72,240)</b>	<b>(73,470)</b>	<b>-</b>	<b>-</b>	<b>(73,470)</b>	<b>(75,107)</b>	<b>(84,831)</b>	<b>(84,831)</b>	<b>(84,831)</b>
*Percentage increase over prior year										
Sales						-12.2%	0.0%	0.0%	0.0%	0.0%
User Fee						21.0%	-2.0%	3.4%	3.3%	3.3%
Requisition						1.7%	2.2%	12.9%	0.0%	0.0%
<b>Combined</b>						<b>4.0%</b>	<b>-0.2%</b>	<b>5.3%</b>	<b>1.4%</b>	<b>1.4%</b>



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>2.624</b>	<b>Carry Forward from 2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
	<b>Beddis Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$132,000	\$150,000	\$0	\$0	\$30,000	\$312,000	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$36,000	\$85,000	\$300,000	\$50,000	\$0	\$471,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$0</b>	<b>\$168,000</b>	<b>\$235,000</b>	<b>\$300,000</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$783,000</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$150,000	\$300,000	\$0	\$0	\$450,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$150,000	\$50,000	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$18,000	\$35,000	\$0	\$50,000	\$30,000	\$133,000
	<b>\$0</b>	<b>\$168,000</b>	<b>\$235,000</b>	<b>\$300,000</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$783,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

CAPITAL BUDGET FORM  
2021 & Forecast 2022 to 2025

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

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
Res = Reserve Fund  
STLoan = Short Term Loans  
WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$15,000	S	Res	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
21-02	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$120,000	E	Grant	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$12,000	E	Res	\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000
21-01	New	Power generation equipment	Back up power construction	\$150,000	E	Debt	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000
21-01	New	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir and Lautman reservoir	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir	\$30,000	S	Grant	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
21-01	New	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir and Lautman reservoir	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir-ineligible for gas tax	\$16,000	S	Res	\$0	\$6,000	\$10,000	\$0	\$0	\$0	\$16,000
22-02	New	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir and Lautman reservoir	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir	\$50,000	S	Grant	\$0	\$0	\$50,000	\$0	\$0	\$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	\$300,000	S	Debt	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir	\$50,000	S	Res	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
17-01	Decommission	Lautman reservoir	Dismantle and remove Lautman reservoir	\$30,000	E	Res	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
<b>GRAND TOTAL</b>				<b>\$783,000</b>			<b>\$0</b>	<b>\$168,000</b>	<b>\$235,000</b>	<b>\$300,000</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$783,000</b>

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

Proj. No. 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  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale**

Proj. No. 21-02 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Undertake a referendum or AAP to borrow funds to carry out the  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**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

Proj. No. 20-04 **Capital Project Title** Beddis Intake and screen **Capital Project Description** Construct and install intake screen and pipe improvements  
**Asset Class** E **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** To resolve the intermittent operation issue where the Cusheon Lake raw water intake pumps lose their prime (become air-locked) and either pump erratically or completely stop pumping raw water into treatment. 2019 GreatPacific evaluation and optimization of raw water intake system at the Beddis WTP.

Proj. No. 21-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power construction  
**Asset Class** E **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale** Back up power

Proj. No. 22-02 **Capital Project Title** Detailed design of booster pump and second reservoir at Sky Valley lower reservoir and dcomission of upper reservoir and Lautman reservoir **Capital Project Description** Detailed design of booster pump and second reservoir at Sky Valley lower reservoir  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale**

Proj. No. 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  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale**

Proj. No. 25-01 **Capital Project Title** Decommission of Sky Valley Upper Reservoir **Capital Project Description** Decommission and removal of Sky Valley Upper Reservoir  
**Asset Class** S **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale**

Proj. No. 17-01 **Capital Project Title** Lautman reservoir **Capital Project Description** Dismantle and remove Lautman reservoir  
**Asset Class** E **Board Priority Area** 0 **Corporate Priority Area** 0  
**Project Rationale**

**Beddis Water Reserves  
 Summary Schedule  
 2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Operating Reserve Fund	15,283	11,473	16,763	22,163	27,673	18,293
Capital Reserve Fund	14,544	19,544	13,544	42,544	42,584	62,624
<b>Total</b>	<b>29,827</b>	<b>31,017</b>	<b>30,307</b>	<b>64,707</b>	<b>70,257</b>	<b>80,917</b>

**Reserve Schedule**

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

For capital repairs, additions and improvements to water system infrastructure

**Reserve Cash Flow**

Fund:	1069	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Fund Centre:	101894						
<b>Beginning Balance</b>		50,868	14,544	19,544	13,544	42,544	42,584
<b>Transfer from Ops Budget</b>		13,373	23,000	29,000	29,000	50,040	50,040
<b>Transfer from Cap Fund</b>		2,461	-	-	-	-	-
<b>Transfer to Cap Fund</b>		(52,500)	(18,000)	(35,000)	-	(50,000)	(30,000)
<b>Interest Income</b>		342	-	-	-	-	-
<b>Ending Balance \$</b>		<b>14,544</b>	<b>19,544</b>	<b>13,544</b>	<b>42,544</b>	<b>42,584</b>	<b>62,624</b>

**Assumptions/Background:**

Debt costs will be reduced by \$17k in 2021. Transfers to CRF will increase at that time

## Reserve Schedule

### Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

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

### Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105206	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		10,679	15,283	11,473	16,763	22,163	27,673
<b>Transfer from Ops Budget</b>		4,423	4,190	5,290	5,400	5,510	5,620
<b>Transfer to Ops Budget</b>		-	-	-	-	-	-
<b>Expenditures</b>		-	(8,000)	-	-	-	(15,000)
Planned Maintenance Activity			Hydrant maintenance				Reservoir cleaning and inspection
<b>Interest Income</b>		181	-	-	-	-	-
<b>Ending Balance \$</b>		<b>15,283</b>	<b>11,473</b>	<b>16,763</b>	<b>22,163</b>	<b>27,673</b>	<b>18,293</b>

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Fulford Water (SSI)**

#### **Final Budget**

**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 \$398,313.

**MAXIMUM CAPITAL DEBT:**

**COMMITTEE:**

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

**FUNDING:**

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

**User Charge:** Fixed user charge for residential properties.

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

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

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

**MAXIMUM OPERATING EXPENDITURE:**

**RESERVE FUND BYLAW:**

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



2.626 - Fulford Water (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Operations Contract	50,810	47,800	56,270	-	-	56,270	57,400	58,550	59,720	60,920
Grit & Waste Sludge Disposal	7,380	7,800	7,510	-	-	7,510	7,660	7,810	7,970	8,130
Repairs & Maintenance	7,860	2,500	8,000	-	20,000	28,000	8,610	8,790	8,970	9,160
Allocations	9,653	9,653	8,622	-	-	8,622	8,207	8,367	8,530	8,696
Water Testing	5,680	4,200	5,780	-	-	5,780	5,900	6,020	6,140	6,260
Electricity	10,190	10,400	10,360	-	-	10,360	10,570	10,780	11,000	11,220
Supplies	7,520	11,240	7,650	-	-	7,650	7,800	7,950	8,100	8,250
Labour Charges	20,990	20,990	22,821	-	-	22,821	23,368	23,836	24,315	24,803
Other Operating Expenses	19,270	30,780	17,550	-	-	17,550	17,900	18,260	18,620	18,990
<b>TOTAL OPERATING COSTS</b>	<b>139,353</b>	<b>145,363</b>	<b>144,563</b>	<b>-</b>	<b>20,000</b>	<b>164,563</b>	<b>147,415</b>	<b>150,363</b>	<b>153,365</b>	<b>156,429</b>
*Percentage Increase over prior year			3.7%			18.1%	-10.4%	2.0%	2.0%	2.0%
Transfer from Operating Reserve Fund	-	-	-	-	(20,000)	(20,000)	-	-	-	-
<b>NET OPERATING COSTS</b>	<b>139,353</b>	<b>145,363</b>	<b>144,563</b>	<b>-</b>	<b>-</b>	<b>144,563</b>	<b>147,415</b>	<b>150,363</b>	<b>153,365</b>	<b>156,429</b>
Percentage Increase over prior year			3.7%			3.7%				
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	7,280	7,280	7,400	-	-	7,400	7,550	7,700	7,850	8,010
Transfer to Capital Reserve Fund	10,900	7,097	21,000	-	-	21,000	26,000	28,306	10,000	13,000
MFA Debt Principal	39,250	39,250	8,490	-	-	8,490	8,490	8,490	54,750	54,750
MFA Debt Interest	16,209	16,209	5,915	-	-	5,915	5,915	17,715	21,115	21,115
<b>TOTAL DEBT / RESERVES</b>	<b>73,639</b>	<b>69,836</b>	<b>42,805</b>	<b>-</b>	<b>-</b>	<b>42,805</b>	<b>47,955</b>	<b>62,211</b>	<b>93,715</b>	<b>96,875</b>
<b>TOTAL COSTS</b>	<b>212,992</b>	<b>215,199</b>	<b>187,368</b>	<b>-</b>	<b>-</b>	<b>187,368</b>	<b>195,370</b>	<b>212,574</b>	<b>247,080</b>	<b>253,304</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Sales - Water	(15,000)	(16,400)	(16,400)	-	-	(16,400)	(16,400)	(16,400)	(16,400)	(16,400)
User Charges	(130,793)	(131,600)	(132,598)	-	-	(132,598)	(137,685)	(140,773)	(143,915)	(147,129)
Other Revenue	(840)	(840)	(870)	-	-	(870)	(880)	(890)	(900)	(910)
<b>TOTAL REVENUE</b>	<b>(146,633)</b>	<b>(148,840)</b>	<b>(149,868)</b>	<b>-</b>	<b>-</b>	<b>(149,868)</b>	<b>(154,965)</b>	<b>(158,063)</b>	<b>(161,215)</b>	<b>(164,439)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(66,359)</b>	<b>(66,359)</b>	<b>(37,500)</b>	<b>-</b>	<b>-</b>	<b>(37,500)</b>	<b>(40,405)</b>	<b>(54,511)</b>	<b>(85,865)</b>	<b>(88,865)</b>
*Percentage increase over prior year										
Sales						9.33%	0.00%	0.00%	0.00%	0.00%
User Fee						1.4%	3.8%	2.2%	2.2%	2.2%
Requisition						-43.5%	7.7%	34.9%	57.5%	3.5%
<b>Combined</b>						<b>-12.1%</b>	<b>4.3%</b>	<b>8.8%</b>	<b>16.3%</b>	<b>2.5%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>2.626</b>	<b>Carry Forward from 2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
	<b>Fulford Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$13,000	\$25,000	\$806,000	\$10,000	\$0	\$0	\$854,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	\$120,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$133,000</b>	<b>\$25,000</b>	<b>\$806,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$974,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$800,000	\$0	\$0	\$0	\$800,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$53,000	\$25,000	\$6,000	\$10,000	\$0	\$0	\$94,000
	<b>\$0</b>	<b>\$133,000</b>	<b>\$25,000</b>	<b>\$806,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$974,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

CAPITAL BUDGET FORM  
2021 & Forecast 2022 to 2025

Service #: 2.626  
Service Name: Fulford Water (SSI)

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
Res = Reserve Fund  
STLoan = Short Term Loans  
WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-01	New	WTP, Reservoir, PST Sunnyside Site Security	Security fencing to secure assets	\$30,000	S	Res	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
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	E	Res	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
21-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the new well design and construction	\$10,000	E	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
22-01	New	Replacement of Flocculation mixer motor	Replace two flocculation mixer motors	\$9,000	E	Res	\$0	\$9,000	\$0	\$0	\$0	\$0	\$9,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$4,000	E	Res	\$0	\$4,000	\$0	\$0	\$0	\$0	\$4,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pumpstation	Replacement of impellers of pumps at Sunnyside Pumpstation	\$6,000	E	Res	\$0	\$0	\$0	\$6,000	\$0	\$0	\$6,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload	\$10,000	E	Res	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase	\$80,000	S	Grant	\$0	\$80,000	\$0	\$0	\$0	\$0	\$80,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a strategy and phased program to replace aging AC water mains in the system-ineligible for gax tax items	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
25-01	New	Initial phase of water main replacement	Water main replacement detailed design and construction for priority sections	\$800,000	E	Debt	\$0	\$0	\$0	\$800,000	\$0	\$0	\$800,000
<b>GRAND TOTAL</b>				<b>\$974,000</b>			<b>\$0</b>	<b>\$133,000</b>	<b>\$25,000</b>	<b>\$806,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$974,000</b>

Service: 2.626

Fulford Water (SSI)

Proj. No. 20-01

Capital Project Title WTP, Reservoir, PST Sunnyside Site Security

Capital Project Description Security fencing to secure assets

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale *Perimeter fencing is required to secure assets.*

Proj. No. 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.

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale *Referendum to secure borrowing.*

Proj. No. 22-01

Capital Project Title Replacement of Flocculation mixer motor

Capital Project Description Replace two flocculation mixer motors

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 22-02

Capital Project Title Installation of turbidity meter on influent line

Capital Project Description Installation of turbidity meter on influent line

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 23-01

Capital Project Title Replacement of impellers of pumps at Sunnyside Pumpstation

Capital Project Description Replacement of impellers of pumps at Sunnyside Pumpstation

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

<b>Proj. No.</b> 24-01	<b>Capital Project Title</b> Electrical service improvement at Fulford WTP	<b>Capital Project Description</b> Replacement of panel board directory and address issues with regard to resetting motor overload
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 22-03	<b>Capital Project Title</b> Water main assessment and replacement strategy and initial phase detailed design	<b>Capital Project Description</b> Develop a stragey and phased program to replace aging AC water mains in the system and perform detailed design for initla phase
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 25-01	<b>Capital Project Title</b> Initial phase of water main replacement	<b>Capital Project Description</b> Water main replacement detailed design and construction for priority sections
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

**Fulford Water (SSI)  
Reserve Summary Schedule  
2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve Fund	73,402	66,402	67,402	89,708	89,708	102,708
Operaring Reserve Fund	18,256	5,656	13,206	20,906	28,756	36,766
<b>Total</b>	<b>91,658</b>	<b>72,058</b>	<b>80,608</b>	<b>110,614</b>	<b>118,464</b>	<b>139,474</b>

**Reserve Schedule**

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

Bylaw 3275

**Reserve Cash Flow**

Fund: Fund Centre:	1070 101897	Actual	Budget				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		89,131	73,402	66,402	67,402	89,708	89,708
<b>Transfer from Ops Budget</b>		-	21,000	26,000	28,306	10,000	13,000
<b>Transfer from Cap Fund</b>		5,447	-	-	-	-	-
<b>Transfer to Cap Fund</b>		(22,750)	(28,000)	(25,000)	(6,000)	(10,000)	-
<b>Interest Income*</b>		1,574	-	-	-	-	-
<b>Ending Balance \$</b>		<b>73,402</b>	<b>66,402</b>	<b>67,402</b>	<b>89,708</b>	<b>89,708</b>	<b>102,708</b>

**Assumptions/Background:**

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105207	Actual	Budget				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		16,956	18,256	5,656	13,206	20,906	28,756
<b>Transfer from Ops Budget</b>		7,280	7,400	7,550	7,700	7,850	8,010
<b>Expenditures</b>		(6,393)	(20,000)	-	-	-	-
Planned Maintenance Activity			Reservoir cleaning and inspection				
<b>Interest Income</b>		413	-	-	-	-	-
<b>Ending Balance \$</b>		<b>18,256</b>	<b>5,656</b>	<b>13,206</b>	<b>20,906</b>	<b>28,756</b>	<b>36,766</b>

### Assumptions/Background:



# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Cedar Lane Water (SSI)**

#### **Final Budget**

**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 \$105,473.

**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)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<b>OPERATING COSTS</b>										
Operations Contract	21,180	18,789	22,200	-	-	22,200	22,650	23,100	23,560	24,030
Repairs & Maintenance	21,070	-	1,080	-	25,000	26,080	1,110	1,140	1,170	21,200
Allocations	3,761	3,761	4,786	-	-	4,786	4,512	4,599	4,688	4,779
Water Testing	2,990	2,688	3,040	-	-	3,040	3,100	3,160	3,220	3,280
Electricity	4,500	3,836	4,580	-	-	4,580	4,670	4,760	4,860	4,960
Supplies	1,660	3,443	1,540	-	-	1,540	1,570	1,600	1,630	1,660
Labour Charges	10,329	12,372	11,231	-	-	11,231	11,500	11,730	11,966	12,207
Other Operating Expenses	2,990	2,381	3,070	-	-	3,070	3,130	3,190	3,250	3,310
<b>TOTAL OPERATING COSTS</b>	<b>68,480</b>	<b>47,269</b>	<b>51,527</b>	<b>-</b>	<b>25,000</b>	<b>76,527</b>	<b>52,242</b>	<b>53,279</b>	<b>54,344</b>	<b>75,426</b>
*Percentage Increase over prior year						11.8%	-31.7%	2.0%	2.0%	38.8%
Transfers from Operations Reserve Fund	(20,000)	-	-	-	(25,000)	(25,000)	-	-	-	(20,000)
<b>NET OPERATING COSTS</b>	<b>48,480</b>	<b>47,269</b>	<b>51,527</b>	<b>-</b>	<b>-</b>	<b>51,527</b>	<b>52,242</b>	<b>53,279</b>	<b>54,344</b>	<b>55,426</b>
*Percentage Increase over prior year			6.3%			6.3%	1.4%	2.0%	2.0%	2.0%
<b>DEBT / RESERVES</b>										
Transfer to Capital Reserve Fund	4,096	4,096	2,170	-	-	2,170	4,250	5,000	5,000	12,000
Transfer to Operating Reserve Fund	1,000	2,136	3,200	-	-	3,200	4,280	4,370	4,460	4,550
MFA Debt Reserve Fund	30	30	30	-	-	30	30	30	30	30
MFA Debt Principal	5,394	5,394	5,394	-	-	5,394	5,394	5,394	5,394	-
MFA Debt Interest	2,430	2,430	2,430	-	-	2,430	2,430	2,430	2,430	-
<b>TOTAL DEBT / RESERVES</b>	<b>12,950</b>	<b>14,085</b>	<b>13,224</b>	<b>-</b>	<b>-</b>	<b>13,224</b>	<b>16,384</b>	<b>17,224</b>	<b>17,314</b>	<b>16,580</b>
<b>TOTAL COSTS</b>	<b>61,430</b>	<b>61,354</b>	<b>64,751</b>	<b>-</b>	<b>-</b>	<b>64,751</b>	<b>68,626</b>	<b>70,503</b>	<b>71,658</b>	<b>72,006</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Sales - Water	(12,600)	(12,391)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(36,699)	(36,700)	(43,047)	-	-	(43,047)	(44,842)	(45,969)	(47,124)	(48,296)
Other Revenue	(180)	(312)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
<b>TOTAL REVENUE</b>	<b>(49,479)</b>	<b>(49,403)</b>	<b>(54,727)</b>	<b>-</b>	<b>-</b>	<b>(54,727)</b>	<b>(56,522)</b>	<b>(57,649)</b>	<b>(58,804)</b>	<b>(59,976)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(11,951)</b>	<b>(11,951)</b>	<b>(10,024)</b>	<b>-</b>	<b>-</b>	<b>(10,024)</b>	<b>(12,104)</b>	<b>(12,854)</b>	<b>(12,854)</b>	<b>(12,030)</b>
*Percentage increase over prior year										
Sales						-8.7%	0.0%	0.0%	0.0%	0.0%
User Charge						17.3%	4.2%	2.5%	2.5%	2.5%
Requisition						-16.1%	20.8%	6.2%	0.0%	-6.4%
<b>Combined</b>						<b>5.4%</b>	<b>6.0%</b>	<b>2.7%</b>	<b>1.6%</b>	<b>0.5%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>2.628</b>	<b>Carry</b>						
	<b>Cedar Lane Water (SSI)</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$35,000	\$105,000	\$10,000	\$30,000	\$0	\$0	\$0	\$145,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$35,000</b>	<b>\$105,000</b>	<b>\$10,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$65,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$35,000	\$40,000	\$10,000	\$30,000	\$0	\$0	\$0	\$80,000
	<b>\$35,000</b>	<b>\$105,000</b>	<b>\$10,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 2.628

**Service Name:** Cedar Lane Water (SSI)

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
18-01	Renewal	Abandon unused wells	Decommission wells	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
20-01	New	WTP Manganese removal	Review and carry out a design to address manganese removal	\$35,000	S	Res	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$35,000
21-01	New	Power generation equipment	Back up power construction	\$15,000	S	Grant	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
23-01	New	Investigation for new groundwater sources	Conduct study and site investigation to identify groundwater sources and new well location	\$30,000	S	Res	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000
21-02	New	Detailed Hydrogeological Assessment	Conduct a detailed hydrogeological assesment of the Cedar Lane water system	\$50,000	S	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-02	New	Detailed Hydrogeological Assessment	Conduct a detailed hydrogeological assesment of the Cedar Lane water system	\$5,000	S	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
			<b>GRAND TOTAL</b>	<b>\$145,000</b>			<b>\$35,000</b>	<b>\$105,000</b>	<b>\$10,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,000</b>

**Service:** 2.628 **Cedar Lane Water (SSI)**

<b>Proj. No.</b> 18-01	<b>Capital Project Title</b> Abandon unused wells	<b>Capital Project Description</b> Decommission wells
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 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		

<b>Proj. No.</b> 20-01	<b>Capital Project Title</b> WTP Manganese removal	<b>Capital Project Description</b> Review and carry out a design to address manganese removal
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 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.		

<b>Proj. No.</b> 21-01	<b>Capital Project Title</b> Power generation equipment	<b>Capital Project Description</b> Back up power construction
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> Back up power equipment		

<b>Proj. No.</b> 21-02	<b>Capital Project Title</b> Detailed Hydrogeological Assessment	<b>Capital Project Description</b> Conduct a detailed hydrogeological assessment of the Cedar Lane water system
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 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.		

<b>Proj. No.</b> 23-01	<b>Capital Project Title</b> Investigation for new groundwater sources	<b>Capital Project Description</b> Conduct study and site investigation to identify groundwater sources and new well location
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

**Cedar Lane Water (SSI)  
Reserve Summary Schedule  
2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve Fund	74,434	36,604	30,854	5,854	10,854	22,854
Operating Reserve Fund	26,328	4,528	8,808	13,178	17,638	2,188
<b>Total</b>	<b>100,762</b>	<b>41,132</b>	<b>39,662</b>	<b>19,032</b>	<b>28,492</b>	<b>25,042</b>

**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				
		2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		92,334	74,434	36,604	30,854	5,854	10,854
<b>Transfer from Ops Budget</b>		4,096	2,170	4,250	5,000	5,000	12,000
<b>Transfer from Cap Fund</b>		-	-	-	-	-	-
<b>Transfer to Cap Fund</b>		(23,753)	(40,000)	(10,000)	(30,000)	-	-
<b>Interest Income*</b>		1,757	-	-	-	-	-
<b>Ending Balance \$</b>		<b>74,434</b>	<b>36,604</b>	<b>30,854</b>	<b>5,854</b>	<b>10,854</b>	<b>22,854</b>

**Assumptions/Background:**  
 Transfer as much as operating budget will allow.  
 \* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.



## Reserve Schedule

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

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

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105208	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		23,935	26,328	4,528	8,808	13,178	17,638
<b>Transfer from Ops Budget</b>		2,136	3,200	4,280	4,370	4,460	4,550
<b>Expenditures</b>		-	(25,000)	-	-	-	(20,000)
Planned maintenance activity			Well No.1 Inspection and Reservoir cleaning and inspection				Reservoir cleaning and inspection
<b>Interest Income*</b>		257	-	-	-	-	-
<b>Ending Balance \$</b>		<b>26,328</b>	<b>4,528</b>	<b>8,808</b>	<b>13,178</b>	<b>17,638</b>	<b>2,188</b>

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

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

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Fernwood Water (SSI)**

#### **Final Budget**

**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 \$317,207.

**MAXIMUM CAPITAL DEBT:**

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

**COMMISSION:**

Fernwood Local Services Committee established by Bylaw No. 1774.

**FUNDING:**

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

**MAXIMUM OPERATING EXPENDITURE:**

Under Bylaw No. 2187 - Maximum requisition greater of \$56,000 or \$5.07 / \$1,000 of actual assessments for land and improvements.

**RESERVE FUND BYLAW:**

Bylaw No. 1832.

2.660 - Fernwood Water (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Allocations	821	821	348	-	-	348	178	181	185	189
<b>TOTAL OPERATING COSTS</b>	<b>821</b>	<b>821</b>	<b>348</b>	<b>-</b>	<b>-</b>	<b>348</b>	<b>178</b>	<b>181</b>	<b>185</b>	<b>189</b>
*Percentage Increase over prior year						-57.6%	-48.9%	1.7%	2.2%	2.2%
<u>DEBT</u>										
MFA Debt Principal	9,738	9,739	9,925	-	-	9,925	9,925	9,925	9,925	4,931
MFA Debt Interest	6,030	4,854	4,420	-	-	4,420	4,420	4,420	4,420	1,850
MFA Debt Reserve Fund	50	53	60	-	-	60	60	60	60	60
<b>TOTAL DEBT</b>	<b>15,818</b>	<b>14,646</b>	<b>14,405</b>	<b>-</b>	<b>-</b>	<b>14,405</b>	<b>14,405</b>	<b>14,405</b>	<b>14,405</b>	<b>6,841</b>
<b>TOTAL COSTS</b>	<b>16,639</b>	<b>15,467</b>	<b>14,753</b>	<b>-</b>	<b>-</b>	<b>14,753</b>	<b>14,583</b>	<b>14,586</b>	<b>14,590</b>	<b>7,030</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/f from 2020 to 2021	-	1,200	(1,200)	-	-	(1,200)	-	-	-	-
Balance c/f from 2019 to 2020	(451)	(451)	-	-	-	-	-	-	-	-
Other Revenue	(50)	(78)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
<b>TOTAL REVENUE</b>	<b>(501)</b>	<b>671</b>	<b>(1,260)</b>	<b>-</b>	<b>-</b>	<b>(1,260)</b>	<b>(60)</b>	<b>(60)</b>	<b>(60)</b>	<b>(60)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(16,138)</b>	<b>(16,138)</b>	<b>(13,493)</b>	<b>-</b>	<b>-</b>	<b>(13,493)</b>	<b>(14,523)</b>	<b>(14,526)</b>	<b>(14,530)</b>	<b>(6,970)</b>
*Percentage increase over prior year Requisition						-16.4%	7.6%	0.0%	0.0%	-52.0%

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **SSI Liquid Waste Disposal**

#### **Final Budget**

<b>Service: 3.705 SSI Liquid Waste Disposal</b>	<b>Committee: Electoral Area</b>
---	----------------------------------

**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 \$474,217.

**COMMITTEE:**

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

**FUNDING:**

- Parcel Tax:** Annual, levied on all properties in the Electoral Area
- Tipping Fee:** \$0.445 per imperial gallon (Bylaw No. 4395, December 9, 2020)
- Connection Charge:** N/A

**RESERVE FUND:**

Bylaw No. 2274 (Feb 22, 1995)

**3.705 - SSI Liquid Waste Disposal**

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	388,500	463,795	477,400	-	-	477,400	486,950	496,690	506,620	516,750
Grit & Waste Sludge Disposal	8,000	5,200	6,000	-	-	6,000	6,120	6,240	6,360	6,490
Repairs & Maintenance	5,820	7,450	12,490	-	-	12,490	7,690	16,800	7,910	8,070
Allocations	23,743	23,743	29,030	-	-	29,030	32,564	33,171	33,789	34,420
Electricity	4,600	7,600	7,800	-	-	7,800	7,960	8,120	8,280	8,450
Supplies	7,400	8,200	7,530	-	-	7,530	7,680	7,830	7,990	8,150
Labour Charges	145,330	151,598	154,073	-	-	154,073	157,536	160,695	163,916	167,203
Other Operating Expenses	10,640	13,600	11,970	-	-	11,970	12,220	12,470	12,720	12,980
<b>TOTAL OPERATING COSTS</b>	<b>594,033</b>	<b>681,186</b>	<b>706,293</b>	<b>-</b>	<b>-</b>	<b>706,293</b>	<b>718,720</b>	<b>742,016</b>	<b>747,585</b>	<b>762,513</b>
*Percentage Increase over prior year						18.9%	1.8%	3.2%	0.8%	2.0%
Transfer from Operating Reserve Fund	-	-	(5,000)	-	-	(5,000)	-	(9,000)	-	-
<b>NET OPERATING COSTS</b>	<b>594,033</b>	<b>681,186</b>	<b>701,293</b>	<b>-</b>	<b>-</b>	<b>701,293</b>	<b>718,720</b>	<b>733,016</b>	<b>747,585</b>	<b>762,513</b>
*Percentage Increase over prior year						18.1%	2.5%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	560	560	620	-	-	620	620	20,620	620	620
MFA Debt Principal	104,877	104,877	107,308	-	-	107,308	107,308	107,308	222,959	189,000
MFA Debt Interest	74,195	74,195	53,265	-	-	53,265	53,265	62,765	88,115	71,805
Transfer to Operating Reserve Fund	3,200	8,063	3,720	-	-	3,720	3,340	3,410	3,490	3,560
Transfer to Capital Reserve Reserve Fund	26,070	26,070	26,070	-	-	26,070	40,000	40,000	40,000	40,000
<b>TOTAL DEBT / RESERVES</b>	<b>208,902</b>	<b>213,765</b>	<b>190,983</b>	<b>-</b>	<b>-</b>	<b>190,983</b>	<b>204,533</b>	<b>234,103</b>	<b>355,184</b>	<b>304,985</b>
<b>TOTAL COSTS</b>	<b>802,935</b>	<b>894,951</b>	<b>892,276</b>	<b>-</b>	<b>-</b>	<b>892,276</b>	<b>923,253</b>	<b>967,119</b>	<b>1,102,769</b>	<b>1,067,498</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2019 to 2020	9,341	9,341	-	-	-	-	-	-	-	-
Sale - Septage Sludge	(286,000)	(355,080)	(356,000)	-	-	(356,000)	(363,120)	(370,380)	(377,790)	(385,350)
Sale - Sewage Sludge	(176,000)	(196,460)	(178,000)	-	-	(178,000)	(181,560)	(185,190)	(188,890)	(192,670)
Grants in Lieu of Taxes	(411)	(411)	(450)	-	-	(450)	-	-	-	-
Recoveries	-	(2,476)	-	-	-	-	-	-	-	-
Other Revenue	(1,060)	(1,060)	(1,130)	-	-	(1,130)	(1,140)	(1,150)	(1,160)	(1,170)
<b>TOTAL REVENUE</b>	<b>(454,130)</b>	<b>(546,146)</b>	<b>(535,580)</b>	<b>-</b>	<b>-</b>	<b>(535,580)</b>	<b>(545,820)</b>	<b>(556,720)</b>	<b>(567,840)</b>	<b>(579,190)</b>
<b>REQUISITION</b>	<b>(348,805)</b>	<b>(348,805)</b>	<b>(356,696)</b>	<b>-</b>	<b>-</b>	<b>(356,696)</b>	<b>(377,433)</b>	<b>(410,399)</b>	<b>(534,929)</b>	<b>(488,308)</b>
*Percentage increase over prior year Requisition						2.3%	5.8%	8.7%	30.3%	-8.7%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

Service No.	3.705 SSI Septage / Composting	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
-------------	-----------------------------------	-------------------------------	------	------	------	------	------	-------

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$30,000	\$152,700	\$210,000	\$2,000,000	\$0	\$0	\$0	\$2,362,700
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$30,000</b>	<b>\$152,700</b>	<b>\$210,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,362,700</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$47,700	\$100,000	\$0	\$0	\$0	\$0	\$147,700
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$75,000	\$110,000	\$0	\$0	\$0	\$0	\$185,000
	<b>\$30,000</b>	<b>\$152,700</b>	<b>\$210,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,362,700</b>



**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

**Service #:** 3.705  
**Service Name:** SSI Septage / Composting

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (con't)**  
 Res = Reserve Fund  
 STLoan = Short Term Loans  
 WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
16-03	Study	Options Analysis	Options for treatment and disposal and public consultation	\$65,000	S	Res	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000
17-01	Study	Public Engagement for Treatment Capital Project	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
17-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the project.	\$15,000	S	Res	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
18-01	Replacement	Treatment and Disposal	Engineering design of treatment and disposal-gas tax	\$100,000	S	Grant	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
18-01	Replacement	Treatment and Disposal	Engineering design of treatment and disposal-items ineligible for gas tax	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
18-01	Replacement	Treatment and Disposal	Construction of treatment and disposal	\$2,000,000	S	Debt	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000
19-01	Replacement	Lagoon Site Investigation for Delicensing	Lagoon site investigation phase 1 & 2	\$40,000	S	Cap	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
19-01	Replacement	Lagoon Site Investigation for Delicensing	Lagoon site investigation phase 1 & 2	<b>\$7,700</b>	S	Grant	\$0	<b>\$7,700</b>	\$0	\$0	\$0	\$0	<b>\$7,700</b>
20-01	Replacement	Lagoon Closure	Lagoon Closure	\$75,000	S	Res	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
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.	\$40,000	S	Grant	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
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.	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
				<b>\$2,372,700</b>			<b>\$30,000</b>	<b>\$152,700</b>	<b>\$210,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,362,700</b>

Service: 3.705

SSI Septage / Composting

Proj. No. 16-03

Capital Project Title Options Analysis

Capital Project Description Options for treatment and disposal and public consultation

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

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

Proj. No. 17-01

Capital Project Title Public Engagement for Treatment Capital Project

Capital Project Description Inform and engage public within service area on upcoming works that will require borrowing to fund.

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

**Project Rationale** 0

Proj. No. 17-02

Capital Project Title Referendum or Alternative Approval Process - Funding for Future Projects

Capital Project Description Undertake a referendum or AAP to borrow funds to carry out the project.

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

**Project Rationale** 0

Proj. No. 18-01

Capital Project Title Treatment and Disposal

Capital Project Description Engineering design of treatment and disposal-gas tax

Asset Class S

Board Priority Area

0

Corporate Priority Area 0

**Project Rationale** This is the design and construction of the preferred treatment and disposal chosen through the options analysis.

Proj. No. 19-01

Capital Project Title Lagoon Site Investigation for Delicensing

Capital Project Description Lagoon site investigation phase 1 & 2

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

**Project Rationale** As part of the long term impact analysis of the old lagoons, groundwater monitoring may be required. Groundwater monitoring may also be required for onsite disposal of the treated sludge.

Proj. No. 20-01

Capital Project Title Lagoon Closure

Capital Project Description Lagoon Closure

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

**Project Rationale** The old lagoons have not been officially closed. Additional tests and reports are required.

Proj. No. 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.

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

**Project Rationale** 0

SSI Liquid Waste Disposal  
 Reserve Summary Schedule  
 2021 - 2025 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve Fund	143,416	94,486	24,486	64,486	104,486	144,486
Operating Reserve Fund	14,850	13,570	16,910	11,320	14,810	18,370
<b>Total</b>	<b>158,266</b>	<b>108,056</b>	<b>41,396</b>	<b>75,806</b>	<b>119,296</b>	<b>162,856</b>

**Reserve Schedule**

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

**Reserve Cash Flow**

Fund:	1087	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Fund Centre:	102146						
<b>Beginning Balance</b>		154,793	143,416	94,486	24,486	64,486	104,486
<b>Transfer from Ops Budget</b>		26,070	26,070	40,000	40,000	40,000	40,000
<b>Transfer to Cap Fund</b>		(40,000)	(75,000)	(110,000)	-	-	-
<b>Interest Income</b>		2,553					
<b>Ending Balance \$</b>		<b>143,416</b>	<b>94,486</b>	<b>24,486</b>	<b>64,486</b>	<b>104,486</b>	<b>144,486</b>

**Assumptions/Background:**

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

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105209	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>		1,398	14,850	13,570	16,910	11,320	14,810
<b>Transfer from Ops Budget</b>		13,391	3,720	3,340	3,410	3,490	3,560
<b>Expenditures</b>		-	(5,000)	-	(9,000)	-	-
Planned Maintenance Activity			Access Road Maintenance		Power Line Maintenance		
<b>Interest Income</b>		61					
<b>Ending Balance \$</b>		<b>14,850</b>	<b>13,570</b>	<b>16,910</b>	<b>11,320</b>	<b>14,810</b>	<b>18,370</b>

# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Ganges Sewer (SSI)**

#### **Final Budget**

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

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

Ganges - C(764) LSA#10

**MAXIMUM LEVY:**

Greater of \$270,000 or \$7.46 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$2,347,443

**MAXIMUM CAPITAL DEBT:**

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

**COMMISSION:**

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

**FUNDING:**

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

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

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

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

**RESERVE FUND:**

Bylaw No. 3125 (November 26, 2003)

**3.810 - Ganges Sewer (SSI)**

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	29,000	33,000	29,490	-	-	29,490	30,080	30,680	31,290	31,920
Screenings, Grit & Waste Sludge Disposal	122,300	134,100	124,380	-	-	124,380	126,870	129,400	131,980	134,620
Repairs & Maintenance	12,900	11,800	13,140	-	-	13,140	23,410	93,680	43,960	14,240
Allocations	39,677	39,677	39,332	-	-	39,332	40,960	41,665	42,385	43,119
Electricity	62,000	59,000	63,050	-	-	63,050	64,310	65,600	66,910	68,250
Water	4,850	7,500	7,600	-	-	7,600	7,750	7,910	8,070	8,230
Supplies	15,630	17,085	15,890	-	-	15,890	16,210	16,540	16,870	17,210
Labour Charges	358,591	374,796	373,688	-	-	373,688	381,601	389,242	397,035	404,986
Other Operating Expenses	29,060	43,510	27,940	-	-	27,940	28,470	29,020	29,590	30,160
<b>TOTAL OPERATING COSTS</b>	<b>674,008</b>	<b>720,468</b>	<b>694,510</b>	<b>-</b>	<b>-</b>	<b>694,510</b>	<b>719,661</b>	<b>803,737</b>	<b>768,090</b>	<b>752,735</b>
*Percentage Increase over prior year						3.0%	3.6%	11.7%	-4.4%	-2.0%
Transfer from Operating Reserve Fund	-	(46,461)	-	-	-	-	(10,000)	(80,000)	(30,000)	-
<b>NET OPERATING COSTS</b>	<b>674,008</b>	<b>674,007</b>	<b>694,510</b>	<b>-</b>	<b>-</b>	<b>694,510</b>	<b>709,661</b>	<b>723,737</b>	<b>738,090</b>	<b>752,735</b>
Percentage Increase over prior year						146.1%				
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	27,700	27,700	28,173	40,000	-	68,173	69,530	70,920	72,340	73,790
Transfer to Capital Reserve Fund	30,000	30,000	50,000	-	-	50,000	60,000	60,000	60,000	60,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	128,013	128,013	128,013
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	117,800	117,800	117,800	117,800
MFA Debt Reserve Fund	540	540	880	-	-	880	880	880	880	880
<b>TOTAL DEBT / RESERVES</b>	<b>304,053</b>	<b>304,053</b>	<b>324,866</b>	<b>40,000</b>	<b>-</b>	<b>364,866</b>	<b>376,223</b>	<b>377,613</b>	<b>379,033</b>	<b>380,483</b>
<b>TOTAL COSTS</b>	<b>978,061</b>	<b>978,060</b>	<b>1,019,376</b>	<b>40,000</b>	<b>-</b>	<b>1,059,376</b>	<b>1,085,884</b>	<b>1,101,350</b>	<b>1,117,123</b>	<b>1,133,218</b>
<u>FUNDING SOURCES (REVENUE)</u>										
User Charges	(922,221)	(922,220)	(960,303)	(40,000)	-	(1,000,303)	(1,024,794)	(1,037,240)	(1,049,993)	(1,060,880)
Other Revenue	(1,712)	(1,712)	(2,073)	-	-	(2,073)	(2,090)	(2,110)	(2,130)	(2,150)
<b>TOTAL REVENUE</b>	<b>(923,933)</b>	<b>(923,932)</b>	<b>(962,376)</b>	<b>(40,000)</b>	<b>-</b>	<b>(1,002,376)</b>	<b>(1,026,884)</b>	<b>(1,039,350)</b>	<b>(1,052,123)</b>	<b>(1,063,030)</b>
<b>REQUISITION</b>	<b>(54,128)</b>	<b>(54,128)</b>	<b>(57,000)</b>	<b>-</b>	<b>-</b>	<b>(57,000)</b>	<b>(59,000)</b>	<b>(62,000)</b>	<b>(65,000)</b>	<b>(70,188)</b>
*Percentage increase over prior year						8.5%	2.4%	1.2%	1.2%	1.0%
User Fee						8.5%	2.4%	1.2%	1.2%	1.0%
Requisition						5.3%	3.5%	5.1%	4.8%	8.0%
<b>Combined</b>						<b>8.3%</b>	<b>2.5%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>3.810</b>	<b>Carry</b>						
	<b>Ganges Sewer Utility (SSI)</b>	<b>Forward from</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
		<b>2020</b>						

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$106,500	\$550,000	\$0	\$25,000	\$0	\$0	\$681,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$357,500	\$50,000	\$0	\$0	\$0	\$0	\$407,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$464,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,089,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$140,000	\$140,000	\$0	\$0	\$0	\$0	\$280,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$324,000	\$460,000	\$0	\$25,000	\$0	\$0	\$809,000
	<b>\$0</b>	<b>\$464,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,089,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

**CAPITAL BUDGET FORM**  
2021 & Forecast 2022 to 2025

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

**Proj. No.**  
The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**  
Res = Reserve Fund  
STLoan = Short Term Loans  
WU = Water Utility

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

**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**  
This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
19-03	Study	Ganges WWTP Storage	Concept Design for Storage at Ganges WWTP	\$30,000	S	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-01	Renewal	SCADA upgrade	Upgrade SCADA to hot-standby system	\$20,000	E	Res	\$0	\$6,500	\$0	\$0	\$0	\$0	\$6,500
21-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement	\$40,000	S	Grant	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
21-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
21-02	New	Reclaimed Water Study	Feasibility study,identify infrastrucutre and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water	\$50,000	S	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-02	New	Reclaimed Water Study	Feasibility study,identify infrastrucutre and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water	\$7,500	S	Res	\$0	\$7,500	\$0	\$0	\$0	\$0	\$7,500
21-03	New	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	\$50,000	S	Res	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-04	New	Ganges WWTP Lab Room, Crew Room and blower room design	Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP	\$50,000	S	Res	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-05	New	Construction of WWTP Chemical storage, lab, crew room facilities	Construction of chemical storage, lab, crew room facilities	\$200,000	S	Res	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
21-06	New	Aeration system improvement detailed design	Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.	\$90,000	E	Grant	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000
21-06	New	Aeration system improvement construction	Construction of aeration system improvements including blowers, diffusers and piping systems.	\$450,000	E	Res	\$0	\$0	\$450,000	\$0	\$0	\$0	\$450,000
21-06	New	Aeration system improvement construction	Construction of aeration system improvements including blowers, diffusers and piping systems.	\$100,000	E	Grant	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
23-01	New	Compressor replacment	Replacement of compressors that are near end of life	\$10,000	E	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
24-01	New	Electrical upgrdes -lighting and HMI	Installation of additional lighting and HMI upgrade	\$25,000	E	Res	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
			<b>GRAND TOTAL</b>	<b>\$1,132,500</b>			<b>\$0</b>	<b>\$464,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$1,089,000</b>

Service: 3.810

Ganges Sewer Utility (SSI)

Proj. No. 19-03

Capital Project Title Ganges WWTP Storage

Capital Project Description Concept Design for Storage at Ganges WWTP

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 20-01

Capital Project Title SCADA upgrade

Capital Project Description Upgrade SCADA to hot-standby system

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Windows based SCADA computers can fail unexpectedly- this presents a large operational risk to rely on a stand-alone computer to operate a major water/waste water treatment plant.

Proj. No. 21-01

Capital Project Title Strategic Asset Management Plan

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

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 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

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 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

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

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.

<b>Proj. No.</b> 21-04	<b>Capital Project Title</b> Ganges WWTP Lab Room, Crew Room and blower room design	<b>Capital Project Description</b> Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 21-05	<b>Capital Project Title</b> Construction of WWTP Chemical storage, lab, crew room facilities	<b>Capital Project Description</b> Construction of chemical storage, lab, crew room facilities
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 21-06	<b>Capital Project Title</b> Aeration system improvement detailed design	<b>Capital Project Description</b> Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 23-01	<b>Capital Project Title</b> Compressor replacement	<b>Capital Project Description</b> Replacement of compressors that are near end of life
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

<b>Proj. No.</b> 24-01	<b>Capital Project Title</b> Electrical upgrdes -lighting and HMI	<b>Capital Project Description</b> Installation of additional lighting and HMI upgrade
<b>Asset Class</b> E	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> 0		

Ganges Sewer (SSI)  
 Reserve Summary Schedule  
 2021 - 2025 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Total Capital Reserve Fund	859,284	585,284	185,284	245,284	280,284	340,284
Operating Reserve Fund	38,495	106,668	166,198	157,118	199,458	273,248
<b>Total</b>	<b>897,779</b>	<b>691,952</b>	<b>351,482</b>	<b>402,402</b>	<b>479,742</b>	<b>613,532</b>

**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: Fund Centre:	1056 101836	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		689,759	793,529	519,529	119,529	179,529	214,529
Transfer from Ops Budget		30,000	50,000	60,000	60,000	60,000	60,000
Transfer from Cap Fund		104,378	-	-	-	-	-
Transfer to Cap Fund		(43,500)	(324,000)	(460,000)	-	(25,000)	-
Interest Income*		12,892	-	-	-	-	-
<b>Ending Balance \$</b>		<b>793,529</b>	<b>519,529</b>	<b>119,529</b>	<b>179,529</b>	<b>214,529</b>	<b>274,529</b>

**Assumptions/Background:**

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

**Reserve Schedule**

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

For capital repairs, additions and improvements to sewage system infrastructure

**Reserve Cash Flow**

Fund: Fund Centre:	1056 101900	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		64,524	65,756	65,756	65,756	65,756	65,756
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		1,232	-	-	-	-	-
<b>Ending Balance \$</b>		<b>65,756</b>	<b>65,756</b>	<b>65,756</b>	<b>65,756</b>	<b>65,756</b>	<b>65,756</b>

**Assumptions/Background:**

For use only to fund costs resulting from expansion of service

## 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. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

## Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2020	2021	2022	2023	2024	2025
Fund Centre:	105210						
<b>Beginning Balance</b>		41,360	38,495	106,668	166,198	157,118	199,458
<b>Transfer from Ops Budget</b>		27,700	68,173	69,530	70,920	72,340	73,790
<b>Expenditures</b>		(31,693)	-	(10,000)	(80,000)	(30,000)	-
Planned maintenance activity				Outfall Inspection	Sanitary sewer flushing and inspeditons	WWTP tank draining, cleaning and inspection	
<b>Interest Income*</b>		1,128	-	-	-	-	-
<b>Ending Balance \$</b>		<b>38,495</b>	<b>106,668</b>	<b>166,198</b>	<b>157,118</b>	<b>199,458</b>	<b>273,248</b>

### Assumptions/Background:

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

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



# **CAPITAL REGIONAL DISTRICT**

## **2021 Budget**

### **Maliview Sewer Utility (SSI)**

#### **Final Budget**

**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 \$110,665.

**MAXIMUM CAPITAL DEBT:**

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

**COMMITTEE:**

Highland Water & Sewer Services Committee (Maliview)

**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)

3.8200 - Maliview Estates Sewer System	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<b>OPERATING COSTS</b>										
Sludge Hauling Contracts	13,990	19,493	23,000	-	-	23,000	23,460	23,930	24,410	24,900
Screenings, Grit & Waste Sludge Disposal	25,080	34,156	36,000	-	-	36,000	36,720	37,450	38,200	38,960
Repairs & Maintenance	7,760	986	2,810	-	5,000	7,810	9,860	2,910	42,960	3,010
Allocations	11,504	12,346	11,832	-	-	11,832	11,849	12,077	12,311	12,548
Electricity	3,600	2,738	3,200	-	-	3,200	3,260	3,330	3,400	3,470
Water	870	887	1,350	-	-	1,350	1,380	1,410	1,440	1,470
Supplies	1,100	11,043	1,120	-	-	1,120	1,140	1,160	1,180	1,200
Labour Charges	44,787	74,437	51,975	-	-	51,975	47,999	48,961	49,941	50,942
Other Operating Expenses	8,570	31,925	8,690	-	-	8,690	8,850	9,020	9,190	9,360
<b>TOTAL OPERATING COSTS</b>	<b>117,261</b>	<b>188,011</b>	<b>139,977</b>	<b>-</b>	<b>5,000</b>	<b>144,977</b>	<b>144,518</b>	<b>140,248</b>	<b>183,032</b>	<b>145,860</b>
*Percentage Increase over prior year						23.6%	-0.3%	-3.0%	30.5%	-20.3%
Transfer from Operating Reserve Fund	(5,000)	(55,691)	-	-	(5,000)	(5,000)	(7,000)	-	(40,000)	-
<b>NET OPERATING COSTS</b>	<b>112,261</b>	<b>132,320</b>	<b>139,977</b>	<b>-</b>	<b>-</b>	<b>139,977</b>	<b>137,518</b>	<b>140,248</b>	<b>143,032</b>	<b>145,860</b>
*Percentage Increase over prior year						24.7%	-1.8%	2.0%	2.0%	2.0%
<b>DEBT / RESERVES</b>										
Capital Equipment Purchases	-	5,173	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	26,000	26,000	26,570	-	-	26,570	27,150	27,750	28,360	28,930
Transfer to Operating Reserve Fund	10,000	10,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000
Debt Reserve Fund	20	7	3,010	-	-	3,010	19,110	10	10	10
MFA Principal Payment	1,199	1,199	1,199	-	-	1,199	12,657	93,243	93,243	93,243
MFA Interest Payment	420	420	2,100	-	-	2,100	17,416	49,504	49,504	49,504
<b>TOTAL DEBT / RESERVES</b>	<b>37,639</b>	<b>42,799</b>	<b>44,879</b>	<b>-</b>	<b>-</b>	<b>44,879</b>	<b>88,333</b>	<b>182,507</b>	<b>183,117</b>	<b>183,687</b>
<b>TOTAL COSTS</b>	<b>149,900</b>	<b>175,119</b>	<b>184,856</b>	<b>-</b>	<b>-</b>	<b>184,856</b>	<b>225,851</b>	<b>322,755</b>	<b>326,149</b>	<b>329,547</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Balance Carry Forward 2020 to 2021- Deficit	-	(27,727)	27,727	-	-	27,727	-	-	-	-
Sales - Sewer Use	(27,000)	(25,226)	(27,000)	-	-	(27,000)	(27,000)	(27,000)	(27,000)	(27,540)
User Charges	(122,730)	(121,516)	(180,753)	-	-	(180,753)	(149,508)	(181,251)	(184,645)	(187,503)
Other Revenue	(170)	(650)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
<b>TOTAL REVENUE</b>	<b>(149,900)</b>	<b>(175,119)</b>	<b>(180,186)</b>	<b>-</b>	<b>-</b>	<b>(180,186)</b>	<b>(176,668)</b>	<b>(208,411)</b>	<b>(211,805)</b>	<b>(215,203)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>-</b>	<b>-</b>	<b>(4,670)</b>	<b>-</b>	<b>-</b>	<b>(4,670)</b>	<b>(49,183)</b>	<b>(114,344)</b>	<b>(114,344)</b>	<b>(114,344)</b>
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	2.0%
User Fees						47.3%	-17.3%	21.2%	1.9%	1.5%
Requisition						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Combined</b>						<b>41.9%</b>	<b>6.2%</b>	<b>42.9%</b>	<b>1.1%</b>	<b>1.0%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025**

<b>Service No.</b>	<b>3.820</b>	<b>Carry Forward from 2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
	<b>Maliview Sewer Utility (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$200,000	\$525,000	\$1,910,000	\$41,000	\$0	\$0	\$0	\$2,476,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$200,000</b>	<b>\$525,000</b>	<b>\$1,910,000</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,476,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$300,000	\$1,910,000	\$0	\$0	\$0	\$0	\$2,210,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$200,000	\$200,000	\$0	\$32,000	\$0	\$0	\$0	\$232,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$25,000	\$0	\$9,000	\$0	\$0	\$0	\$34,000
	<b>\$200,000</b>	<b>\$525,000</b>	<b>\$1,910,000</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,476,000</b>

**CAPITAL REGIONAL DISTRICT CAPITAL PLAN**

CAPITAL BUDGET FORM  
2021 & Forecast 2022 to 2025

Service #: 3.820

Service Name: Maliview Sewer Utility (SSI)

**Proj. No.**

The first two digits represent first year the project was in the capital plan.

**Capital Exp. 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

**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

**Funding Source Codes (cont)**

Res = Reserve Fund

STLoan = Short Term Loans

WU = Water Utility

**Asset Class**

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

E - Equipment

**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**

This column represents the total project budget not only within the 5-year window.

**FIVE YEAR FINANCIAL PLAN**

Proj. No.	Capital Exp. Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
19-04	Study	Study and Engineering Design for Maliview WWTP Upgrade	To conduct an investigation, option analysis and preliminary design for Maliview WWTP upgrade. The scope is also expanded to include detailed design, geotechnical investigation, archaeological study and to prepare drawings and specifications for construction.	\$315,520	S	Grant	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
21-01	Replacement	Referendum for Borrowing	Referendum or Alternative Approval Process - Funding for Future Projects	\$15,000	S	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
21-02	Replacement	Public Engagement	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	\$2,010,000	S	Debt	\$0	\$300,000	\$1,710,000	\$0	\$0	\$0	\$2,010,000
22-02	Renewal	Collection system repairs	Replacement/repair of collection pipe and manholes	\$200,000	S	Debt	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
23-01	New	SAMP Development	Develop an asset management plan for the service	\$9,000	S	Res	\$0	\$0	\$0	\$9,000	\$0	\$0	\$9,000
23-02	New	SAMP Development	Develop an asset management plan for the service	\$32,000	S	Grant	\$0	\$0	\$0	\$32,000	\$0	\$0	\$32,000
				<b>\$2,591,520</b>			<b>\$200,000</b>	<b>\$525,000</b>	<b>\$1,910,000</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,476,000</b>

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

<b>Proj. No.</b> 19-04	<b>Capital Project Title</b> Study and Engineering Design for Maliview WWTP Upgrade	<b>Capital Project Description</b> To conduct an investigation, option analysis and preliminary design for Maliview WWTP upgrade. The scope is also expanded to include detailed design, geotechnical investigation, archaeological study and to prepare drawings and specifications for construction.
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b>		

<b>Proj. No.</b> 21-01	<b>Capital Project Title</b> Referendum for Borrowing	<b>Capital Project Description</b> Referendum or Alternative Approval Process - Funding for Future Projects
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> Additional primary treatment (ultra-fine screening). The 2011 Stantec Report states that to achieve regulatory compliance requirements, prescreening will be required.		

<b>Proj. No.</b> 21-02	<b>Capital Project Title</b> Public Engagement	<b>Capital Project Description</b> Inform and engage public within service area on upcoming works that will require borrowing to fund.
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b>		

<b>Proj. No.</b> 21-03	<b>Capital Project Title</b> Wastewater Treatment Plant Upgrade	<b>Capital Project Description</b> Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.		

<b>Proj. No.</b> 22-02	<b>Capital Project Title</b> Collection system repairs	<b>Capital Project Description</b> Replacement/repair of collection pipe and manholes
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> the current collection systems are aged and failing need to be replaced. This is the initial phase.		

<b>Proj. No.</b> 23-01	<b>Capital Project Title</b> SAMP Development	<b>Capital Project Description</b> Develop an asset management plan for the service
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b> this service has no up-to-date asset management plan		

<b>Proj. No.</b> 23-02	<b>Capital Project Title</b> SAMP Development	<b>Capital Project Description</b> Develop an asset management plan for the service
<b>Asset Class</b> S	<b>Board Priority Area</b> 0	<b>Corporate Priority Area</b> 0
<b>Project Rationale</b>		

**Maliview Estates Sewer System  
 Summary Schedule  
 2021 - 2025 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve Fund	45,570	47,140	74,290	93,040	121,400	150,330
Operating Reserve Fund	6,848	13,848	18,848	30,848	2,848	14,848
<b>Total</b>	<b>52,418</b>	<b>60,988</b>	<b>93,138</b>	<b>123,888</b>	<b>124,248</b>	<b>165,178</b>

## 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				
	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>	18,933	45,570	47,140	74,290	93,040	121,400
<b>Transfer from Ops Budget</b>	26,000	26,570	27,150	27,750	28,360	28,930
<b>Transfer from Cap Fund</b>	-	-	-	-	-	-
<b>Transfer to Cap Fund</b>	-	(25,000)	-	(9,000)	-	-
<b>Interest Income</b>	637					
<b>Ending Balance \$</b>	<b>45,570</b>	<b>47,140</b>	<b>74,290</b>	<b>93,040</b>	<b>121,400</b>	<b>150,330</b>

### Assumptions/Background:

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



## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: 1500	Actual		Budget			
Fund Centre: 105211	2020	2021	2022	2023	2024	2025
<b>Beginning Balance</b>	51,504	6,848	13,848	18,848	30,848	2,848
<b>Transfer from Ops Budget</b>	10,000	12,000	12,000	12,000	12,000	12,000
<b>Transfer from Cap Fund</b>	-	-	-	-	-	-
<b>Transfer to Ops Budget</b>	(50,691)	-	-	-	-	-
<b>Expenditures</b>	(5,000)	(5,000)	(7,000)	-	(40,000)	-
Planned Maintenance Activity	Water surface sampling	Biofilter media replacement	Outfall inspection		Sanitary sewer system flushing and inspections	
<b>Interest Income*</b>	1,035					
<b>Ending Balance \$</b>	<b>6,848</b>	<b>13,848</b>	<b>18,848</b>	<b>30,848</b>	<b>2,848</b>	<b>14,848</b>

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

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