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REPORT TO ELECTORAL AREAS COMMITTEE MEETING OF MONDAY, OCTOBER 23, 2023

SUBJECT 2024 Preliminary Electoral Area Budget Review

ISSUE SUMMARY

To present 2024 Electoral Area (EA) Budgets for recommended approval to the Capital Regional District Board.

BACKGROUND

The Capital Regional District (CRD) provides a range of regional, sub-regional and local services. Regional services are provided to the entire region, sub-regional services to groups of participating Municipalities, EAs and local services to single Municipalities, an EA or to groups of residents within a defined service area. Through the combined EAs, the CRD provides services to approximately 23,300 residents.¹

Budgets for review are specific to services in the Juan de Fuca (JDF) EA, the Salt Spring Island (SSI) EA, and the Southern Gulf Islands (SGI) EA. EA services delivered are established through the *Local Government Act and Service Establishment Bylaws* and are guided by the Board Strategic and Corporate Plans.

Budget Approval Process

Under direction provided by the Board, review and recommendation for approval of EA service budgets, including local service commission budgets, is delegated to the EAC. These budgets will be included in the preliminary 2024 CRD Financial Plan to be presented on October 25, 2023 to Committee of the Whole.

As in previous years and in alignment with the Commission Handbook Guidelines, where applicable, review and approval of local EA commission budgets will take place annually through the fall. Budget changes following commission review will be forwarded to the Board and considered at final budget approval in March 2024.

New in 2023, the SSI Local Community Commission (LCC) was established towards the end of the second quarter. The CRD Board delegated administrative and advisory authority to the LCC for fourteen (14) existing SSI local services. This delegated authority includes review and recommendation of budgets annually.

On September 14 and 21, 2023, the LCC met to review preliminary budgets. At these meetings budget direction was provided where these impacts have been incorporated into the preliminary SSI financial plan.

¹ 2021 Census Data

Service Planning and Budget Development

The CRD Board approved the 2023-2026 Board Priorities and CRD Corporate Plan earlier this year. The Plan includes a number of community needs with outcome statements for staff to advance through the four-year election term. The 2024 service planning process marked the first year of the four-year planning cycle. The planning cycle is designed to ensure alignment and implementation of strategic objectives during the term. Any initiatives and/or changes to service levels will be advanced through the annual service and financial planning cycle.

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

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

ALTERNATIVES

Alternative 1

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

1. That the 2024 Electoral Area Services Budgets be given provisional approval as presented; and
2. That the new initiatives for January 1, 2024 implementation identified in Appendix D, be approved for expenditure.

Alternative 2

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

1. That the 2024 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
2. That the new initiatives for January 1, 2024 implementation identified in Appendix D, be approved with specific direction on amendments.

IMPLICATIONS

Financial Implications

Requisition

Table 1 summarizes the change in tax requisition from 2023 final to 2024 provisional for each EA.

Table 1: 2024 Provisional vs 2023 Final Requisition

	2024 Provisional Requisition		2023 Final Requisition		\$ Change		% Change
	\$M	\$ Per HH	\$M	\$ Per HH	\$M	\$ Per HH	Per HH
JDF EA	2.83	715	2.67	675	0.16	40.33	5.98%
SSI EA	8.37	1,275	7.64	1,164	0.73	111.31	9.56%
SIG EA	3.86	568	3.70	545	0.16	22.94	4.21%

Requisition increases are inclusive of all regional, sub-regional, and EA services in addition to the Capital Regional Hospital District (CRHD). However, Table 1 excludes changes in specified and defined area services within each EA. It should also be noted that regional and sub-regional service budgets may change as service plans and budgets are deliberated at Committee of the Whole and the Board on October 25, 2023.

The actual tax rates impact to EA residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2024 property assessment values. The 2024 preliminary requisition impact shown in Table 1 (above) reflects the 2023 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments in early February 2024.

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

Operating Budget Overview

Table 2 summarizes the change in expenditures for each EA in the 2024 provisional budget compared to the 2023 final budget, for individual EA budgets only (excludes Regional, Sub-Regional, Joint EA and CRHD services).

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

	2024 Provisional Plan \$M	2023 Financial Plan \$M*	\$M Change	% Change
JDF EA	4.85	4.65	0.20	4.3%
SSI EA	11.40	10.54	0.86	8.2%
SIG EA	8.29	8.10	0.19	2.3%
Total	24.54	23.29	1.25	5.4%

*Based on Amendment Financial Plan (Bylaw No. 4570)

- JDF: The provisional 2024 operating budget is \$ 4.85 million, an increase of \$0.20 million or 4.3% from 2023. The primary driver of this increase is due to an increase in vehicle costs and rentals in JDF EA Parks. Other minor increases in operating expenses are primarily related to inflationary adjustments. Transfer to reserves have also increased in support of asset management plans and capital programs.
- SSI: The provisional 2024 operating budget is \$11.40 million, an increase of \$0.86 million or 8.2% from 2023. The increase in operating expenditures are primarily due to an incremental

staffing adjustment of 0.6 FTEs through IBC 16b-1.1 SSI Community Recreation. Additional pressures are related to higher service levels in SSI Community Parks and Recreation, increased contributions through the SSI Public Library service, higher sludge hauling and disposal costs through SSI Liquid Waste Disposal and cyclical maintenance costs (operating reserve funded) for local utility services. Transfers to reserves have increased in support of asset management plans and capital programs.

- SGI: The provisional 2024 operating budget is \$8.29 million, an increase of \$0.19 million or 2.3% from 2023. The primary driver of this increase is due to additional repairs and maintenance and screening disposal costs through the Magic Lake Estates Wastewater service. There is also pressure from a new resiliency program in the SGI Emergency service. Other minor increases in operating expense are due to inflationary adjustments partially offset by discontinued one-time expenses from 2023.

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

Capital Budget Overview

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

Capital plans are developed through a process of reviewing:

- Projects in progress
- Condition of existing assets and infrastructure
- Regulatory, environmental, risk, health and safety
- New or renewal initiatives prioritized by communities

The following table summarizes the capital plan by EA.

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

	2024 Capital Plan \$M	2023 Capital Plan \$M*	\$M Change	% Change
JDF EA	2.43	2.11	0.32	15.3%
SSI EA	12.01	6.64	5.37	80.8%
SGI EA	6.15	8.88	(2.73)	-30.8%
Total	20.59	17.63	2.96	16.8%

*Based on Amendment Financial Plan (Bylaw No. 4570)

- JDF: The provisional 2024 capital plan is \$2.43 million, an increase of \$0.32 million or 15.3%. The increase is primarily due to new projects including site efficiency upgrades in Port Renfrew Refuse Disposal \$262k, a \$175k water quality sampling study in Wilderness Mountain Water, \$175k master plan studies in Port Renfrew Water/Sewer, and a \$160k vehicle replacement in the East Sooke Fire Protection service. Increases in capital are offset by projects completing by the end of 2023, including a firetruck replacement for Willis Point Fire Protection.

- SSI: The provisional 2024 capital plan is \$12.01 million, an increase of \$5.37 million or 80.8%. New projects in 2024 include construction improvements and electrical upgrades to the wastewater treatment plant in the Ganges Sewer service of \$3.45 million and \$575k respectively, design and construction of a park maintenance facility in the SSI Pool & Park Land of \$518k, a backup power system in Highland/Fernwood Water of \$470k, and water treatment plant SCADA upgrades in the Beddis Water service valued at \$220k.
- SGI: The provisional 2024 capital plan is \$6.15 million, a decrease of (\$2.73) million or (30.8%). New 2024 capital spending include a replacement firetruck for South Galiano Fire valued at \$400k, and \$285k in additional costs for the Money Lake Dam seismic reinforcement initiative in the Lyall Harbour Water service. Increases in capital are offset by projects completing by the end of 2023, including Hope Bay and Port Washington dock improvements in the SGI Harbour service, a mini pumper for Pender Fire, and partial completion of the Magic Lakes Estates wastewater treatment plant upgrade.

The 2024 Capital Plan Summary overview are included in Appendix A-4 (JDF), Appendix B-4 (SSI) and Appendix C-4 (SGI).

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

Advanced Approvals

Advanced approval is requested in situations where the commencement or continuity of work before March 2024 is required to address operational needs. These are often related to items that have regulatory compliance implications, grant deadlines and capital projects for which tenders must be issued and where a delay can have negative impacts on service delivery. Items identified as required activities in advance of final budget approval are listed in Appendix D.

Summary

The attached 2024 EA budget packages in Appendix A (JDF), Appendix B (SSI) and Appendix C (SGI), which include operating and capital, are provided for provisional approval. Appendix D contains items that, as a result of business requirements, require early approval in advance of final budget approval in March.

The provisional budget is subject to change as a result of the final 2023 surplus/deficits, receipt of revised assessment and any adjustments recommended by respective commissions prior to final approval of the financial plan in March 2024.

CONCLUSION

The EA budgets have been delegated to the EAC by the CRD Board for review and provisional approval. Overall, the 2024 EA preliminary budgets have been prepared in alignment with service plans and direction received by the respective EA director.

RECOMMENDATION

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

1. That the 2024 Electoral Area Services Budgets be given provisional approval as presented; and
2. That the new initiatives for January 1, 2024 implementation identified in Appendix D, be approved for expenditure.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: Budget Packages – Juan de Fuca
- Appendix B: Budget Packages – Salt Spring Island
- Appendix C: Budget Packages – Southern Gulf Islands
- Appendix D: January 2024 Approvals

Electoral Areas Committee - October 23, 2023
2024 Preliminary Electoral Area Budget Review

Appendix A-1: Requisition Summary (JDF)

JUAN DE FUCA Electoral Area	2024	Cost per Avg. Residential Assessment	2023	Cost per Avg. Residential Assessment	Difference Increase/(Decrease)		Change in Cost per Avg. Household	
					\$	%	\$	%
1.010 Legislative & General Government	212,194	53.51	198,400	50.03	13,794	6.95%	3.48	6.95%
1.10X Facilities Management	3,031	0.76	2,872	0.72	159	5.53%	0.04	5.53%
1.101 G.I.S.	2,326	0.59	2,247	0.57	79	3.50%	0.02	3.50%
1.112 Regional Grant in Aid	-	-	262	0.07	(262)	-100.00%	(0.07)	-100.00%
1.224 Community Health	9,330	2.35	10,905	2.75	(1,575)	-14.44%	(0.40)	-14.44%
1.280 Regional Parks	306,225	77.22	278,605	70.25	27,620	9.91%	6.96	9.91%
1.309 Climate Action and Adaptation	24,174	6.10	26,074	6.57	(1,899)	-7.28%	(0.48)	-7.28%
1.310 Land Banking & Housing	32,509	8.20	26,251	6.62	6,258	23.84%	1.58	23.84%
1.312 Regional Goose Management	3,699	0.93	3,608	0.91	91	2.51%	0.02	2.51%
1.324 Regional Planning Services	22,195	5.60	21,444	5.41	751	3.50%	0.19	3.50%
1.335 Geo-Spatial Referencing System	2,927	0.74	2,833	0.71	93	3.30%	0.02	3.30%
1.374 Regional Emergency Program Support	2,137	0.54	2,099	0.53	38	1.82%	0.01	1.82%
1.375 Hazardous Material Incident Response	5,398	1.36	5,084	1.28	314	6.17%	0.08	6.17%
1.911 911 Systems	3,142	0.79	2,345	0.59	797	34.00%	0.20	34.00%
1.921 Regional CREST Contribution	23,908	6.03	22,034	5.56	1,874	8.51%	0.47	8.51%
21.ALL Feasibility Study Reserve Fund - All	3,692	0.93	-	-	3,692	100.00%	0.93	100.00%
Total Regional	\$656,887	\$165.64	\$605,063	\$152.57	\$51,823	8.56%	\$13.07	8.56%
1.126 Victoria Family Court Committee	246	0.06	246	0.06	-	0.00%	-	0.00%
1.230 Traffic Safety Commission	1,332	0.34	1,332	0.34	-	0.00%	-	0.00%
1.313 Animal Care Services	67,460	17.01	65,178	16.44	2,282	3.50%	0.58	3.50%
1.330 Regional Growth Strategy	5,858	1.48	5,660	1.43	198	3.50%	0.05	3.50%
1.913 913 Fire Dispatch	46,206	11.65	44,005	11.10	2,201	5.00%	0.55	5.00%
3.701 Millstream Remediation Service	256	0.06	2,265	0.57	(2,009)	-88.71%	(0.51)	-88.71%
Total Sub-Regional	\$121,357	\$30.60	\$118,686	\$29.93	\$2,671	2.25%	\$0.67	2.25%
1.103 Elections	14,294	3.60	14,294	3.60	-	0.00%	-	0.00%
1.104 U.B.C.M.	2,796	0.71	2,705	0.68	91	3.35%	0.02	3.35%
1.318 Building Inspection	126,619	31.93	110,103	27.76	16,516	15.00%	4.16	15.00%
1.320 Noise Control	9,487	2.39	9,167	2.31	321	3.50%	0.08	3.50%
1.322 Nuisances & Unsightly Premises	12,676	3.20	12,248	3.09	428	3.49%	0.11	3.49%
1.372 Electoral Area Emergency Program	37,210	9.38	34,776	8.77	2,434	7.00%	0.61	7.00%
Total Joint Electoral Area	\$203,082	\$51.21	\$183,293	\$46.22	\$19,789	10.80%	\$4.99	10.80%
1.109 Electoral Area Admin Exp - JDF	72,399	18.26	63,123	15.92	9,276	14.70%	2.34	14.70%
1.317 JDF Building Numbering	13,729	3.46	13,282	3.35	447	3.37%	0.11	3.37%
1.319 Soil Deposit Removal	6,060	1.53	5,859	1.48	201	3.43%	0.05	3.43%
1.325 Electoral Area Services - Planning	743,790	187.55	718,640	181.21	25,150	3.50%	6.34	3.50%
1.340 JDF Livestock Injury Compensation	105	0.03	105	0.03	-	0.00%	-	0.00%
1.370 Juan de Fuca Emergency Program	105,055	26.49	89,719	22.62	15,336	17.09%	3.87	17.09%
1.377 JDF Search and Rescue	69,952	17.64	69,952	17.64	-	0.00%	-	0.00%
1.405 JDF EA - Community Parks	232,975	58.75	201,123	50.71	31,852	15.84%	8.03	15.84%
1.924 Emergency Comm - CREST - JDF	147,369	37.16	143,971	36.30	3,398	2.36%	0.86	2.36%
Total JDF Electoral Area	\$1,391,434	\$350.86	\$1,305,774	\$329.26	\$85,660	6.56%	\$21.60	6.56%
Total Capital Regional District	\$2,372,760	\$598.31	\$2,212,816	\$557.98	\$159,944	7.23%	\$40.33	7.23%
CRHD Capital Regional Hospital District	462,169	116.54	462,163	116.54	6	0.00%	0.00	0.00%
Total CRD and CRHD	\$2,834,928	\$714.85	\$2,674,979	\$674.52	\$159,950	5.98%	\$40.33	5.98%

Average residential assessment - 2023 **\$927,796** **\$927,796**

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

	Change in Requisition		Change in Cost / Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	13,794	0.52%	3.48	0.52%
Regional Parks	27,620	1.03%	6.96	1.03%
Land Banking & Housing	6,258	0.23%	1.58	0.23%
JOINT EA				
Building Inspection	16,516	0.62%	4.16	0.62%
JDF EA				
Electoral Area Admin Exp - JDF	9,276	0.35%	2.34	0.35%
Electoral Area Services - Planning	25,150	0.94%	6.34	0.94%
Juan de Fuca Emergency Program	15,336	0.57%	3.87	0.57%
JDF EA - Community Parks	31,852	1.19%	8.03	1.19%
Capital Regional Hospital District	6	0.00%	0.00	0.00%
Other	14,142	0.53%	3.57	0.53%
TOTAL CRD & CRHD	159,950	5.98%	\$40.33	5.98%

JUAN DE FUCA Local/Specified/Defined Services		2024		2023		Difference		Change in Cost per Avg.	
		Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Increase/(Decrease) \$	%	\$	%
1.119	Vancouver Island Regional Library	353,030	101.55	341,091	98.12	11,939	3.50%	3.43	3.50%
1.121	Sooke Regional Museum	79,689	22.92	76,990	22.15	2,699	3.51%	0.78	3.51%
1.128	Greater Victoria Police Victim Services	876	1.83	824	1.72	52	6.31%	0.11	6.31%
1.133	Langford E.A. - Greater Victoria Public Library	33,572	70.12	32,435	67.75	1,137	3.51%	2.37	3.51%
1.232	Port Renfrew Street Lighting	3,715	42.22	3,589	40.78	126	3.51%	1.43	3.51%
1.350	Willis Point Fire Protect & Recreation	155,567	651.38	147,830	618.99	7,736	5.23%	32.39	5.23%
1.353	Otter Point Fire Protection	594,440	539.17	565,858	513.25	28,582	5.05%	25.92	5.05%
1.354	Malahat Fire Protection	68,672	738.56	66,352	713.61	2,320	3.50%	24.95	3.50%
1.355	Durrance Road Fire Protection	3,016	335.11	3,016	335.11	-	0.00%	-	0.00%
1.357	East Sooke Fire Protection	511,789	576.28	492,750	554.84	19,039	3.86%	21.44	3.86%
1.358	Port Renfrew Fire Protection	105,910	263.13	100,727	250.25	5,183	5.15%	12.88	5.15%
1.360	Shirley Fire Protection	212,206	619.88	201,926	589.85	10,280	5.09%	30.03	5.09%
1.40X	SEAPARC	793,632	256.02	772,113	249.08	21,519	2.79%	6.94	2.79%
1.408	JDF EA - Community Recreation	70,632	20.32	72,632	20.89	(2,000)	-2.75%	(0.58)	-2.75%
1.523	Port Renfrew Refuse Disposal	39,376	97.62	34,856	86.42	4,520	12.97%	11.21	12.97%
2.650	Port Renfrew Water	72,200	289.96	66,243	266.04	5,957	8.99%	23.92	8.99%
2.682	Seagirt Water System Debt	114,767	1,334.50	97,650	1,135.47	17,117	17.53%	199.03	17.53%
2.691	Wilderness Mountain Water Service	66,230	817.65	61,900	764.20	4,330	7.00%	53.46	7.00%
3.755	Regional Source Control	834	9.20	818	9.02	16	2.00%	0.18	2.00%
3.850	Port Renfrew Sewer	67,019	761.58	64,750	735.80	2,269	3.50%	25.78	3.50%
Total Local/Specified/Defined Services		3,347,172		3,204,349		\$142,822			

Average residential assessment - 2023

\$927,796

\$927,796

Appendix A-2

Juan de Fuca - Operating Budget Highlights - Gross Expenditure (+/- 3.5% and +/- \$20,000)

JDF Services +/- 3.5% and +/- \$20,000	Gross Expenditure 2024	Gross Expenditure 2023	Changes \$	Changes %	Main Budget Driver
1.405 JDF EA Parks	233,885	202,006	31,879	15.8%	• \$4.5k ongoing increase in vehicle costs • \$21.5k ongoing increase in rentals (toilet rentals at Chubb road)
Total Juan de Fuca Electoral Area	233,885	202,006	31,879	15.8%	
No budget change meets criteria above	-	-	-	-	
Total Local/Specified/Defined Area	-	-	-	-	
Other (Services not meeting criteria above)	4,614,280	4,444,981	169,299	3.8%	
Total Juan de Fuca	4,848,165	4,646,987	201,178	4.3%	

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

Expenditure Type	Provisional Plan \$M 2024	Financial Plan \$M* 2023	Changes \$M	Changes %
Operations	3.60	3.44	0.16	4.8%
Capital Funding	0.03	0.02	0.01	24.7%
Debt Servicing	0.62	0.62	(0.00)	-0.5%
Transfer to Reserves	0.60	0.57	0.04	6.2%
Total Juan de Fuca	4.85	4.65	0.20	4.3%

*Based on Amendment Financial Plan (Bylaw No. 4570)

Appendix A-3
Juan de Fuca 2024 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
Protective Services		
1.325 Community Planning		
Otter Point Ground Water Study (for OCP)	100	Grant
Port Renfrew OCP	100	Grant
1.357 East Sooke Fire		
Replace Squad Car	160	Reserve
Recreation & Cultural Services		
1.405 JDF EA Community Parks & Recreation		
Port Renfrew Playground Equipment	160	Capital on Hand
Parks Truck Replacement	100	Reserve
Water		
2.650 Port Renfrew Water		
Supply System Replacement	100	Grant
Water Master Plan Study	175	Grant
2.691 Wilderness Mountain Water Service		
Raw Water Quality Sampling Study	175	Grant
Stormwater		
1.523 Port Renfrew Refuse Disposal		
Site efficiency upgrades	263	Grant
Sewer		
3.850 Port Renfrew Sewer		
Sewer Master Plan Study	175	Grant

Total Projects ≥ \$100K	1,508
Total Projects < \$100K	922
Total 2024 Capital Projects	2,429

Appendix A-4

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JDF 2024							SOURCE OF FUNDING							
Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING					TOTAL	
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves		Other
1.109	JDF Admin. Expenditures	2,000					2,000			2,000				2,000
1.318	Building Inspection	6,832	12,320				19,152			19,152				19,152
1.325	Community Planning	44,855			275,000		319,855			44,855	275,000			319,855
1.350	Willis Point Fire	6,000					6,000			6,000				6,000
1.353	Otter Point Fire	15,000		40,000			55,000			15,000		40,000		55,000
1.357	East Sooke Fire	28,551	160,000				188,551			176,551		12,000		188,551
1.358	Port Renfrew Fire	20,000					20,000			20,000				20,000
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.405	JDF EA Community Parks & Recreation		100,000		649,000	50,000	799,000	574,000		100,000	125,000			799,000
1.523	Port Renfrew Refuse Disposal				274,500		274,500				262,500	12,000		274,500
2.650	Port Renfrew Water	20,000			275,000		295,000				275,000	20,000		295,000
2.691	Wilderness Mountain Water Service				225,000		225,000				220,000	5,000		225,000
3.850	Port Renfrew Sewer				215,000		215,000	40,000			175,000			215,000
TOTAL		153,238	272,320	40,000	1,913,500	50,000	2,429,058	614,000		393,558	1,332,500	89,000		2,429,058

Appendix A-5: JDF Service Budgets

JOINTLY FUNDED SERVICES

1.103 Elections

1.104 UBCM

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.369 EA Fire Services - JDF & SGI

1.372 EA Emergency Coordination

JUAN DE FUCA

1.109 Administration

1.114 Grants in Aid

1.119 Vancouver Island Regional Library

1.129 Vancouver Island Regional Library-Debt

1.133 Greater Victoria Public Library

1.232 Port Renfrew Street Lighting

1.317 JDF Building Numbering

1.319 Soil Deposit and Removal

1.325 Community Planning

1.340 Livestock Injury Compensation

1.350 Willis Point Fire

1.353 Otter Point Fire

Appendix A-5: JDF Service Budgets

1.354 Malahat Fire

1.355 Durrance Road Fire

1.357 East Sooke Fire

1.358 Port Renfrew Fire

1.360 Shirley Fire

1.370 JDF Emergency Program

1.377 JDF Search and Rescue

1.405 JDF Community Parks

1.408 JDF Community Recreation

1.523 Port Renfrew Refuse Disposal

1.924 Emergency Communications – CREST

2.650 Port Renfrew Water

2.691 Wilderness Mountain Water

3.850 Port Renfrew Sewer

CAPITAL REGIONAL DISTRICT

2024 Budget

Elections

EAC Review

OCTOBER 2023

Service: 1.103 Elections

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and contribution from Islands Trust.

1.103 - Elections	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Electoral Area Elections	-	429	-	-	-	-	-	177,620	500	-
Islands Trust	-	-	-	-	-	-	-	81,870	-	-
Allocations and Insurance	380	496	90	-	-	90	90	13,771	90	90
TOTAL OPERATING COSTS	380	925	90	-	-	90	90	273,261	590	90
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	65,380	64,915	65,490	-	-	65,490	65,490	-	65,490	65,490
TOTAL COSTS	65,760	65,840	65,580	-	-	65,580	65,580	273,261	66,080	65,580
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(125,811)	(500)	-
Recovery from Islands Trust	-	-	-	-	-	-	-	(81,870)	-	-
Other Income	(270)	(350)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(270)	(350)	(90)	-	-	(90)	(90)	(207,771)	(590)	(90)
REQUISITION	(65,490)	(65,490)	(65,490)	-	-	(65,490)	(65,490)	(65,490)	(65,490)	(65,490)
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105515	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		125,101	197,001	262,491	327,981	202,170	267,160
Transfer from Op Budget		65,380	65,490	65,490	-	65,490	65,490
Transfer to Op Budget		-	-	-	(125,811)	(500)	-
Interest Income*		6,520					
Ending Balance \$		197,001	262,491	327,981	202,170	267,160	332,650

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2024 Budget

UBCM

EAC Review

OCTOBER 2023

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

1.104 - UBCM	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Membership Fee	12,251	11,526	12,555	-	-	12,555	12,810	13,070	13,330	13,600
Allocations & Other Expenses	707	707	708	-	-	708	721	734	748	761
TOTAL COSTS	12,958	12,233	13,263	-	-	13,263	13,531	13,804	14,078	14,361
*Percentage Increase over prior year						2.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	-	695	(695)	-	-	(695)	-	-	-	-
Balance c/fwd from 2022 to 2023	(792)	(792)	-	-	-	-	-	-	-	-
Other Revenue	(92)	(62)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(884)	(159)	(785)	-	-	(785)	(90)	(90)	(90)	(90)
REQUISITION	(12,074)	(12,074)	(12,478)	-	-	(12,478)	(13,441)	(13,714)	(13,988)	(14,271)
*Percentage increase over prior year Requisition						3.3%	7.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Building Inspection

EAC Review

OCTOBER 2023

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of their value of converted hospital assessments.

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2023 to 2024 Service: 1.318 Building Inspection	Total Expenditure	Comments
2023 Budget	2,026,725	
Change in Salaries:		
Base salary change	37,152	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,542	
Overtime and auxiliary wages	21,563	
	68,257	
Other Changes:		
Contract for Services	75,000	2024 IBC 16f-2.1 Digitizing Records
Standard Overhead Allocation	18,244	Increase in 2023 operating costs
Human Resources Allocation	14,179	Increase in allocation from HR
Building Occupancy Allocation	6,871	Increase primarily related to HQ building reserve contribution
Legal Services	7,710	Realignment of budget based on previous actual expenses
Telecommunications	3,820	Realignment of budget based on previous actual expenses
Office Supplies	5,262	First aid supplies, safety equipment and printing
Land Title Costs	2,456	Realignment of budget based on previous actual expenses
Janitorial and Cleaning Services	1,790	Realignment of budget based on previous actual expenses
Other (Travel, Licenses, Electricity)	11,659	
	146,991	
2024 Budget	2,241,973	
Summary of % Expense Increase		
Increase in salaries	3.4%	
2024 IBC Expenses	3.7%	
2024 Allocations	1.9%	
Legal Expenses	0.4%	
Balance of increase	1.2%	
% expense increase from 2023:	10.6%	
% Requisition increase from 2023 (if applicable):	15.0%	Requisition funding is 25.2% of service revenue

Overall 2023 Budget Performance
(expected variance to budget and surplus treatment)

Revenues are projected at \$56,629 (2.8%) higher than budget primarily due to higher permit fee revenues driven by increased construction activity in Q1-2 2023. Operating expenditures are projected at \$89,603 (-4.4%) lower than budget primarily due to staff vacancies and lower equipment purchase expenses. The \$146,232 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of \$529,573 before this transfer.

1.318 - Building Inspection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries & Wages	1,388,876	1,286,456	1,457,133	-	-	1,457,133	1,491,427	1,526,521	1,562,425	1,599,136
Telecommunications	37,710	40,210	41,530	-	-	41,530	42,360	43,210	44,070	44,950
Legal Expenses	10,920	18,000	18,630	-	-	18,630	19,000	19,380	19,770	20,170
Building Rent	35,480	35,480	36,720	-	-	36,720	37,460	38,210	38,980	39,760
Supplies	18,800	23,250	24,062	-	-	24,062	24,550	25,040	25,550	26,060
Allocations	324,529	330,529	367,722	-	-	367,722	380,565	391,334	400,767	411,445
Other Operating Expenses	167,110	159,897	177,056	-	75,000	252,056	255,640	184,320	188,080	191,890
TOTAL OPERATING COSTS	1,983,425	1,893,822	2,122,853	-	75,000	2,197,853	2,251,002	2,228,015	2,279,642	2,333,411
*Percentage Increase over prior year			7.0%		3.8%	10.8%	2.4%	-1.0%	2.3%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,000	20,000	20,820	-	-	20,820	25,470	25,950	26,440	25,000
Transfer to Operating Reserve Fund	-	146,232	-	-	-	-	-	-	-	10,490
TOTAL CAPITAL / RESERVES	20,000	166,232	20,820	-	-	20,820	25,470	25,950	26,440	35,490
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	25,230
TOTAL COSTS	2,026,725	2,083,354	2,166,973	-	75,000	2,241,973	2,299,772	2,277,265	2,329,382	2,394,131
*Percentage Increase over prior year			6.9%		3.7%	10.6%	2.6%	-1.0%	2.3%	2.8%
Internal Recoveries	(30,980)	(30,980)	(32,060)	-	-	(32,060)	(32,700)	(33,350)	(34,020)	(34,700)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,995,745	2,052,374	2,134,913	-	75,000	2,209,913	2,267,072	2,243,915	2,295,362	2,359,431
<u>FUNDING SOURCES (REVENUE)</u>										
						10.7%	2.6%	-1.0%	2.3%	2.8%
Transfer from Operating Reserve Fund	(121,144)	(121,144)	(125,183)	-	(75,000)	(200,183)	(143,742)	(39,165)	(4,452)	-
Permit Fees Revenue	(1,340,000)	(1,401,522)	(1,400,000)	-	-	(1,400,000)	(1,428,000)	(1,456,570)	(1,485,710)	(1,515,430)
Contract Revenue	(38,640)	(33,747)	(39,990)	-	-	(39,990)	(40,790)	(41,610)	(42,440)	(43,300)
Grants in Lieu of Taxes	(1,921)	(1,921)	(1,990)	-	-	(1,990)	(2,030)	(2,070)	(2,110)	(2,150)
Revenue - Other	(2,660)	(2,660)	(2,660)	-	-	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)
TOTAL REVENUE	(1,504,365)	(1,560,994)	(1,569,823)	-	(75,000)	(1,644,823)	(1,617,222)	(1,542,075)	(1,537,372)	(1,563,540)
REQUISITION	(491,380)	(491,380)	(565,090)	-	-	(565,090)	(649,850)	(701,840)	(757,990)	(795,891)
*Percentage increase over prior year						15.0%	15.0%	8.0%	8.0%	5.0%
Requisition						4.5%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
AUTHORIZED POSITIONS										
Salaried FTE	11.2		11.2			11.2	11.2	11.2	11.2	11.2

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.318	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Building Inspection							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$25,000	\$30,500	\$4,500	\$6,000	\$6,000	\$6,000	\$0	\$47,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$45,000	\$55,000	\$0	\$60,000	\$60,000	\$60,000	\$0	\$175,000
	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000

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	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000

Service:

1.318

Building Inspection

Project Number 18-01	Capital Project Title Vehicle Replacement	Capital Project Description Vehicle Replacement
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Project Rationale Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.

Project Number 19-01	Capital Project Title Computer Replacement	Capital Project Description Replacement of Computer equipment
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Project Rationale As per IT's replacement schedule for department computers.

Project Number 21-01	Capital Project Title Furniture Replacement	Capital Project Description Salt Spring Island furniture replacement
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Project Rationale Replace desks, chairs, shelving, cabinetry and other furniture that has become worn and requires replacement.

**Building Inspection
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	529,573	329,390	185,648	146,483	142,031	152,521
Equipment Replacement Fund	128,456	63,776	84,746	44,696	5,136	30,136
Total	658,029	393,166	270,394	191,179	147,167	182,657

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105544	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		612,699	529,573	329,390	185,648	146,483	142,031
Transfer from Ops Budget		-	-	-	-	-	10,490
Transfer to Ops Budget		(121,144)	(200,183)	(143,742)	(39,165)	(4,452)	-
Interest Income*		38,018					
Ending Balance \$		529,573	329,390	185,648	146,483	142,031	152,521

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101425	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		223,756	128,456	63,776	84,746	44,696	5,136
Transfer from Ops Budget		20,000	20,820	25,470	25,950	26,440	25,000
Planned Purchase		(115,300)	(85,500)	(4,500)	(66,000)	(66,000)	-
Interest Income		-					
Ending Balance \$		128,456	63,776	84,746	44,696	5,136	30,136

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Noise Control

EAC Review

CCTOBER 2023

Service: 1.320 Noise Control

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Requisition

1.320 - Noise Control	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Legal	7,110	6,000	7,360	-	-	7,360	7,510	7,660	7,810	7,970
Allocations	2,678	2,678	2,761	-	-	2,761	2,813	2,865	2,918	2,971
Internal Time Charges	31,390	40,837	33,000	-	-	33,000	33,740	34,450	35,150	35,890
Other Operating Expenses	50	900	250	-	-	250	250	250	250	250
TOTAL OPERATING COSTS	41,228	50,415	43,371	-	-	43,371	44,313	45,225	46,128	47,081
*Percentage Increase over prior year			5.2%			5.2%	2.2%	2.1%	2.0%	2.1%
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	485	1,175	1,865
TOTAL COSTS	41,228	50,415	43,371	-	-	43,371	44,313	45,710	47,303	48,946
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance CFW from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(9,337)	(680)	-	-	(680)	(138)	-	-	-
Grants in Lieu of Taxes	(168)	(168)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
Revenue - Other	(150)	-	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(318)	(9,505)	(1,030)	-	-	(1,030)	(488)	(350)	(350)	(350)
REQUISITION	(40,910)	(40,910)	(42,341)	-	-	(42,341)	(43,825)	(45,360)	(46,953)	(48,596)
*Percentage increase over prior year Requisition			3.5%			3.5%	3.5%	3.5%	3.5%	3.5%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		21,805	13,604	12,924	12,786	13,271	14,446
Transfer from Ops Budget		-	-	-	485	1,175	1,865
Transfer to Ops Budget		(9,337)	(680)	(138)	-	-	-
Interest Income*		1,136					
Ending Balance \$		13,604	12,924	12,786	13,271	14,446	16,311

Assumptions/Background:

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

*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

2024 BUDGET

Nuisance & Unsightly Premises

EAC Review

OCTOBER 2023

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2024			2025	2026	2027	2028	
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Legal	2,190	-	2,000	-	-	2,000	2,000	2,000	2,000	
Allocations	3,346	3,346	3,449	-	-	3,449	3,514	3,580	3,648	
Internal Time Charges	49,130	42,728	51,650	-	-	51,650	52,810	53,920	55,010	
Other Operating Expenses	320	304	320	-	-	320	320	320	320	
TOTAL OPERATING COSTS	54,986	46,378	57,419	-	-	57,419	58,644	59,820	60,978	
*Percentage Increase over prior year			4.4%			4.4%	2.1%	2.0%	1.9%	
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	8,708	-	-	-	-	-	-	-	
TOTAL CAPITAL / RESERVE	-	8,708	-	-	-	-	-	-	-	
TOTAL COSTS	54,986	55,086	57,419	-	-	57,419	58,644	59,820	60,978	
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(519)	-	-	(519)	-	-	-	
Grants in Lieu of Taxes	(225)	(225)	(230)	-	-	(230)	(250)	(260)	(270)	
Other Revenue	(100)	(200)	(100)	-	-	(100)	(200)	(200)	(200)	
TOTAL REVENUE	(325)	(425)	(849)	-	-	(849)	(450)	(460)	(470)	
REQUISITION	(54,661)	(54,661)	(56,570)	-	-	(56,570)	(58,194)	(59,360)	(60,508)	
*Percentage increase over prior year Requisition			3.5%			3.5%	2.9%	2.0%	1.9%	

Reserve Schedule

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

For unforeseen legal expenses

Reserve Cash Flow

Fund: Fund Centre:	1500 105403	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		19,000	19,990	19,471	19,471	19,471	19,471
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	(519)	-	-	-	-
Interest Income*		990					
Ending Balance \$		19,990	19,471	19,471	19,471	19,471	19,471

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

2024 Budget

Electoral Area Fire Services

EAC Review

OCTOBER 2023

Service: 1.369 Electoral Area Fire Services

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

CAPITAL DEBT:

N/A

COMMISSION:

N/A

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.369 - Electoral Area Fire Services

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Fire Services Compliance and Coordination	77,840	72,680	-	-	-	-	-	-	-	-
Wages & Salaries	-	-	-	194,602	-	194,602	199,269	204,046	208,933	213,935
Contract for Service	126,500	126,500	27,430	-	-	27,430	27,980	28,540	29,110	29,690
Staff Training & Development	5,370	2,851	5,560	-	-	5,560	5,670	5,780	5,900	6,020
Software Licenses	2,000	200	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Allocations	90,126	90,126	90,712	-	-	90,712	92,527	94,375	96,266	98,190
Contingency	2,000	-	-	-	-	-	-	-	-	-
Operating - Other	2,130	1,951	2,190	-	10,000	12,190	2,220	2,250	2,280	2,310
TOTAL OPERATING COSTS	305,966	294,308	127,962	194,602	10,000	332,564	329,776	337,141	344,679	352,375
*Percentage Increase over prior year			-58.2%	63.6%	3.3%	8.7%	-0.8%	2.2%	2.2%	2.2%
CAPITAL / RESERVE										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,289	1,918
Transfer to Operating Reserve Fund	-	14,158	-	-	-	-	-	6,970	6,575	6,320
TOTAL CAPITAL / RESERVE	2,500	14,158	2,500	-	-	2,500	2,500	9,470	8,864	8,238
TOTAL COSTS	308,466	308,466	130,462	194,602	10,000	335,064	332,276	346,611	353,543	360,613
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(161,033)	(161,033)	-	(118,704)	(10,000)	(128,704)	(43,416)	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(161,153)	(161,153)	(120)	(118,704)	(10,000)	(128,824)	(43,536)	(120)	(120)	(120)
REQUISITION	(147,313)	(147,313)	(130,342)	(75,898)	-	(206,240)	(288,740)	(346,491)	(353,423)	(360,493)
*Percentage increase over prior year Requisition			-11.5%	51.5%		40.0%	40.0%	20.0%	2.0%	2.0%
Salaried Positions FTE's			0.0	1.5		1.5	1.5	1.5	1.5	1.5

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: Fund Centre:	1500 105404	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		323,799	185,924	57,220	13,804	20,774	27,349
Transfer from Ops Budget		14,158	-	-	6,970	6,575	6,320
Transfer to Ops Budget		(161,033)	(128,704)	(43,416)	-	-	-
Planned Expenditures		-	-	-	-	-	-
Interest Income*		9,000					
Ending Balance \$		185,924	57,220	13,804	20,774	27,349	33,669

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

2024 BUDGET

Electoral Area Emergency Planning Coordination

EAC Review

OCTOBER 2023

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & Protective Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

1.372 - Electoral Area Emergency Planning Coordination	2023		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028	
<u>OPERATING COSTS</u>											
Salaries	578,160	576,160	591,902	-	-	591,902	606,031	620,493	635,283	650,420	
Contract for Services	-	-	-	-	-	-	-	-	-	-	
Travel Expenses	1,920	1,920	1,990	-	-	1,990	2,030	2,070	2,110	2,150	
Telecommunications	7,160	7,160	7,410	-	-	7,410	7,560	7,710	7,860	8,020	
Staff Training & Development	1,700	2,500	1,760	-	-	1,760	1,800	1,840	1,880	1,920	
Supplies	2,110	2,210	2,180	-	-	2,180	2,220	2,260	2,300	2,340	
Allocations	63,573	63,573	70,935	-	-	70,935	73,644	75,383	76,451	78,082	
Other Operating Expenses	9,276	16,040	9,580	-	-	9,580	9,770	9,960	10,150	10,340	
TOTAL OPERATING COSTS	663,899	669,563	685,757	-	-	685,757	703,055	719,716	736,034	753,272	
*Percentage Increase over prior year			3.3%			3.3%	2.5%	2.4%	2.3%	2.3%	
<u>CAPITAL / RESERVES</u>											
Transfer to Operating Reserve Fund	-	3,336	-	-	-	-	-	-	-	1,940	
Transfer to Equipment Replacement Fund	7,500	7,500	5,000	-	-	5,000	5,000	5,000	5,000	5,000	
TOTAL CAPITAL / RESERVES	7,500	10,836	5,000	-	-	5,000	5,000	5,000	5,000	6,940	
TOTAL COSTS	671,399	680,399	690,757	-	-	690,757	708,055	724,716	741,034	760,212	
Internal Recoveries	(492,300)	(492,300)	(509,530)	-	-	(509,530)	(519,720)	(530,110)	(540,708)	(551,520)	
OPERATING COSTS LESS INTERNAL RECOVERIES	179,099	188,099	181,227	-	-	181,227	188,335	194,606	200,326	208,692	
<u>FUNDING SOURCES (REVENUE)</u>											
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-	
Transfer from Operating Reserve Fund	(22,939)	(22,939)	(14,170)	-	-	(14,170)	(10,485)	(6,135)	(1,535)	-	
Grants in Lieu of Taxes	(626)	(626)	(650)	-	-	(650)	(660)	(670)	(680)	(690)	
Revenue - Other	(330)	(9,330)	(340)	-	-	(340)	(330)	(330)	(330)	(330)	
TOTAL REVENUE	(23,895)	(32,895)	(15,160)	-	-	(15,160)	(11,475)	(7,135)	(2,545)	(1,020)	
REQUISITION	(155,204)	(155,204)	(166,067)	-	-	(166,067)	(176,860)	(187,471)	(197,781)	(207,672)	
*Percentage increase over prior year											
Requisition			7.0%			7.0%	6.5%	6.0%	5.5%	5.0%	
<u>AUTHORIZED POSITIONS</u>											
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0	

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.372 Emergency Planning Coordination	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,500	\$0	\$2,500	\$0	\$0	\$0	\$5,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$70,000
	\$0	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000

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	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000

Service:

1.372

Emergency Planning Coordination

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

Project Number	23-01	Capital Project Title	Vehicle Replacement	Capital Project Description	Vehicle replacement
Project Rationale					

Electoral Area Emergency Planning Coordination
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	40,434	26,264	15,779	9,644	8,109	10,049
Equipment Replacement Fund	61,304	63,804	68,804	71,304	6,304	11,304
Total	101,738	90,068	84,583	80,948	14,413	21,353

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105545	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		60,373	40,434	26,264	15,779	9,644	8,109
Transfer from Ops Budget		-	-	-	-	-	1,940
Transfer to Ops Budget		(22,939)	(14,170)	(10,485)	(6,135)	(1,535)	-
Interest Income*		3,000					
Ending Balance \$		40,434	26,264	15,779	9,644	8,109	10,049

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: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101985	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		53,804	61,304	63,804	68,804	71,304	6,304
Transfer from Op Budget		7,500	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(2,500)	-	(2,500)	(70,000)	-
Interest Income		-					
Ending Balance \$		61,304	63,804	68,804	71,304	6,304	11,304

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2024 Budget

Admin. Expenditures (JDF)

EAC Review

OCTOBER 2023

Service: 1.109 JDF Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

1.109 - Admin. Expenditures (JDF)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Director's Remuneration	47,817	47,817	49,490	-	-	49,490	50,480	51,490	52,520	53,570
Travel	1,760	1,760	1,825	4,000	-	5,825	5,940	6,060	6,180	6,300
Allocations	13,192	13,192	13,674	-	-	13,674	13,946	14,226	14,511	14,800
Other Operating Expenses	3,723	3,023	3,560	-	-	3,560	3,630	3,700	3,770	3,840
TOTAL OPERATING COSTS	66,492	65,792	68,549	4,000	-	72,549	73,996	75,476	76,981	78,510
*Percentage Increase over prior year			3.1%	6.0%		9.1%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	700	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	700	-	-	-	-	-	-	-	-
TOTAL COSTS	66,492	66,492	68,549	4,000	-	72,549	73,996	75,476	76,981	78,510
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	(3,218)	(3,218)	-	-	-	-	-	-	-	-
Revenue - Other	(151)	(151)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(3,369)	(3,369)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
REQUISITION	(63,123)	(63,123)	(68,399)	(4,000)	-	(72,399)	(73,846)	(75,326)	(76,831)	(78,360)
*Percentage increase over prior year Requisition			8.4%	6.3%		14.7%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.109	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	JDF Admin. Expenditures							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$4,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$4,000

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	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$4,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$4,000

Service:

1.109

JDF Admin. Expenditures

Project Number

26-01

Capital Project Title

Computer Replacement

Capital Project Description

Computer Replacement

Project Rationale

[Redacted Project Rationale]

Reserve Schedule

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

ERF Group: JDFADMIN.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101839						
Beginning Balance		15,314	15,314	13,314	13,314	11,314	11,314
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(2,000)	-	(2,000)	-	-
Interest Income		-					
Ending Balance \$		15,314	13,314	13,314	11,314	11,314	11,314

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

JDF Grants in Aid

EAC Review

OCTOBER 2023

Service: 1.114 JDF Grants in Aid

Committee: Electoral Area

DEFINITION:

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

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

Greater of \$65,484 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of: \$ 162,359

COMMISSION:

Committee: Electoral Areas Committee

FUNDING:

Requisition

1.114 - JDF Grants in Aid	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Grants in Aid	31,144	5,000	25,311	-	-	25,311	20,000	20,000	20,000	20,000
Allocations	2,721	2,721	1,693	-	-	1,693	1,727	1,762	1,797	1,833
Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	33,865	7,721	27,004	-	-	27,004	21,727	21,762	21,797	21,833
*Percentage Increase over prior year			-20.3%			-20.3%	-19.5%	0.2%	0.2%	0.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	26,714	(26,714)	-	-	(26,714)	-	-	-	-
Balance c/fwd from 2022 to 2023	(33,575)	(33,575)	-	-	-	-	-	-	-	-
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Other Income	(290)	(860)	(290)	-	-	(290)	(290)	(290)	(290)	(290)
TOTAL REVENUE	(33,865)	(7,721)	(27,004)	-	-	(27,004)	(290)	(290)	(290)	(290)
REQUISITION	-	-	-	-	-	-	(21,437)	(21,472)	(21,507)	(21,543)
*Requisition increase over prior year						0.0%	N/A	0.2%	0.2%	0.2%

CAPITAL REGIONAL DISTRICT

2024 Budget

Vancouver Island Regional Library

EAC Review

OCTOBER 2023

Service: 1.119 Vancouver Island Regional Library

Committee: Electoral Area

2020 Budget

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Westerly portion of Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.119 - Vancouver Island Regional Library	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payments to Vancouver Island Regional Library	334,052	334,052	345,740	-	-	345,740	352,650	359,700	366,890	374,230
Allocations	6,456	6,456	6,835	-	-	6,835	6,972	7,111	7,253	7,398
Other Operating Expenses	1,240	1,240	1,250	-	-	1,250	1,250	1,250	1,250	1,250
TOTAL COSTS	341,748	341,748	353,825	-	-	353,825	360,872	368,061	375,393	382,878
*Percentage Increase over prior year			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	(72)	(72)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(325)	(325)	(495)	-	-	(495)	(500)	(510)	(520)	(530)
Other Revenue	(260)	(260)	(300)	-	-	(300)	(300)	(300)	(300)	(300)
TOTAL REVENUE	(657)	(657)	(795)	-	-	(795)	(800)	(810)	(820)	(830)
REQUISITION	(341,091)	(341,091)	(353,030)	-	-	(353,030)	(360,072)	(367,251)	(374,573)	(382,048)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Vancouver Island Regional Library-Debt

EAC Review

OCTOBER 2023

CAPITAL REGIONAL DISTRICT

2024 Budget

Langford EA - GVPL

EAC Review

OCTOBER 2023

Service: 1.133 Langford EA - GVPL

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

A portion of the Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of \$17,850 or \$0.33 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$130,947.

FUNDING:

Requisition

1.133 - Langford EA - GVPL	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payments to Greater Victoria Public Library	31,890	31,890	33,010	-	-	33,010	33,670	34,340	35,030	35,730
Allocations	642	642	651	-	-	651	664	677	691	704
Other Operating Expenses	10	6	10	-	-	10	10	10	10	10
TOTAL OPERATING COSTS	32,542	32,538	33,671	-	-	33,671	34,344	35,027	35,731	36,444
*Percentage Increase over prior year			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	9	(9)	-	-	(9)	-	-	-	-
Balance c/fwd from 2022 to 2023	(16)	(16)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(91)	(91)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Interest Income	-	(5)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(107)	(103)	(99)	-	-	(99)	(90)	(90)	(90)	(90)
REQUISITION	(32,435)	(32,435)	(33,572)	-	-	(33,572)	(34,254)	(34,937)	(35,641)	(36,354)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Port Renfrew Street Lighting

EAC Review

OCTOBER 2023

Service: 1.232 Port Renfrew Street Lighting

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$7,500 or \$3.42 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$165,499.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

USER CHARGE:

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

PARCEL TAX:

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

1.232 - Port Renfrew Street Lighting	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Electricity	7,380	7,342	7,580	-	-	7,580	7,730	7,880	8,040	8,200
Allocations	449	449	457	-	-	457	466	476	485	495
Contingency	1,214	-	1,062	-	-	1,062	1,200	1,200	1,200	1,200
Other Operating Expenses	100	110	100	-	-	100	100	100	100	100
TOTAL COSTS	9,143	7,901	9,199	-	-	9,199	9,496	9,656	9,825	9,995
*Percentage Increase over prior year			0.6%			0.6%	3.2%	1.7%	1.8%	1.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	1,242	(1,242)	-	-	(1,242)	-	-	-	-
Balance c/fwd from 2022 to 2023	(1,455)	(1,455)	-	-	-	-	-	-	-	-
User Charges	(3,760)	(3,760)	(3,892)	-	-	(3,892)	(3,970)	(4,050)	(4,130)	(4,210)
Grants in Lieu of Taxes	(79)	(79)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(260)	(260)	(270)	-	-	(270)	(280)	(290)	(300)	(310)
TOTAL REVENUE	(5,554)	(4,312)	(5,484)	-	-	(5,484)	(4,330)	(4,420)	(4,510)	(4,600)
REQUISITION - PARCEL TAX	(3,589)	(3,589)	(3,715)	-	-	(3,715)	(5,166)	(5,236)	(5,315)	(5,395)
*Percentage increase over prior year										
User Fee			3.5%			3.5%	2.0%	2.0%	2.0%	1.9%
Requisition			3.5%			3.5%	39.1%	1.4%	1.5%	1.5%
Combined			3.5%			3.5%	20.1%	1.6%	1.7%	1.7%

CAPITAL REGIONAL DISTRICT

2024 Budget

JDF Building Numbering

EAC Review

OCTOBER 2023

Service: 1.317 JDF Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.317 - JDF Building Numbering	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Building Inspection	12,390	12,390	12,830	-	-	12,830	13,080	13,350	13,610	13,890
Allocations	655	655	674	-	-	674	687	701	715	729
Other Operating Expenses	430	327	380	-	-	380	390	400	410	420
TOTAL COSTS	13,475	13,372	13,884	-	-	13,884	14,157	14,451	14,735	15,039
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.1%	2.0%	2.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	105	(105)	-	-	(105)	-	-	-	-
Balance c/fwd from 2022 to 2023	(153)	(153)	-	-	-	-	-	-	-	-
Other Income	(40)	(42)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(193)	(90)	(155)	-	-	(155)	(50)	(50)	(50)	(50)
REQUISITION	(13,282)	(13,282)	(13,729)	-	-	(13,729)	(14,107)	(14,401)	(14,685)	(14,989)
*Percentage increase over prior year Requisition			3.4%			3.4%	2.8%	2.1%	2.0%	2.1%

CAPITAL REGIONAL DISTRICT

2024 Budget

Soil Deposit and Removal

EAC Review

OCTOBER 2023

Service: 1.319 Soil Deposit and Removal

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

Participants Electoral Area	2000 est	Percentage
JDF EA	1	100%

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.319 - Soil Deposit and Removal	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	1,249	729	1,290	-	-	1,290	1,312	1,334	1,356	1,379
Internal Time Charges	4,620	9,588	4,860	-	-	4,860	4,970	5,070	5,170	5,280
Other Operating Expenses	30	95	30	-	-	30	30	30	30	30
TOTAL OPERATING COSTS	5,899	10,412	6,180	-	-	6,180	6,312	6,434	6,556	6,689
*Percentage Increase over prior year			4.8%			4.8%	2.1%	1.9%	1.9%	2.0%
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	5,899	10,412	6,180	-	-	6,180	6,312	6,434	6,556	6,689
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(4,553)	(80)	-	-	(80)	(92)	(94)	(86)	(89)
Interest Income	(40)	-	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(40)	(4,553)	(120)	-	-	(120)	(132)	(134)	(126)	(129)
REQUISITION	(5,859)	(5,859)	(6,060)	-	-	(6,060)	(6,180)	(6,300)	(6,430)	(6,560)
*Percentage increase over prior year Requisition			3.4%			3.4%	2.0%	1.9%	2.1%	2.0%

Reserve Schedule

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105405	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	74,675	74,014	73,934	73,842	73,748	73,662
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget	(4,553)	(80)	(92)	(94)	(86)	(89)
Interest Income*	3,892					
Ending Balance \$	74,014	73,934	73,842	73,748	73,662	73,573

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

2024 Budget

Community Planning (JDF)

EAC Review

OCTOBER 2023

Service: 1.325 Community Planning

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

JDF Electoral Area on the basis of converted hospital assessments.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition and user fees.

1.325 - Community Planning (JDF)

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries & Wages	496,208	492,308	520,818	-	-	520,818	522,821	535,101	547,667	560,523
Consultants	5,340	5,340	5,520	-	-	5,520	5,640	5,760	5,880	6,000
Legal Expenses	10,300	5,000	8,000	-	-	8,000	8,160	8,320	8,490	8,660
LIDAR Photography	13,500	16,015	-	-	-	-	17,000	-	19,000	-
Supplies	9,290	5,000	6,250	-	-	6,250	6,380	6,510	6,640	6,770
Land Use and Advisory Planning Cttees	15,810	12,025	16,710	-	-	16,710	16,990	17,270	17,560	17,850
Allocations	137,210	137,210	150,139	-	-	150,139	154,302	157,662	160,475	163,822
Labour Charges	33,050	33,050	34,530	-	-	34,530	35,270	36,000	36,730	37,480
Other Operating Expenses	61,560	56,109	61,400	-	-	61,400	62,670	63,980	65,310	66,670
TOTAL OPERATING COSTS	782,268	762,057	803,367	-	-	803,367	829,233	830,603	867,752	867,775
*Percentage Increase over prior year			2.7%			2.7%	3.2%	0.2%	4.5%	0.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Operating Reserve Fund	-	22,636	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	5,000	27,636	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Building Borrowing Repayment to Facilities Reserve	70,770	70,770	70,770	-	-	70,770	70,770	70,770	70,770	70,770
TOTAL COSTS	858,038	860,463	879,137	-	-	879,137	905,003	906,373	943,522	943,545
Internal Recoveries	(32,060)	(32,060)	(33,180)	-	-	(33,180)	(33,840)	(34,520)	(35,211)	(35,910)
OPERATING COSTS LESS INTERNAL RECOVERIES	825,978	828,403	845,957	-	-	845,957	871,163	871,853	908,311	907,635
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(59,681)	(59,681)	(55,017)	-	-	(55,017)	(57,853)	(35,543)	(48,311)	(23,235)
Processing Fee Revenue	(45,000)	(45,000)	(45,000)	-	-	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Grants in Lieu of Taxes	(1,057)	(1,057)	(1,090)	-	-	(1,090)	(1,150)	(1,170)	(1,190)	(1,210)
Revenue - Other	(1,600)	(4,025)	(1,060)	-	-	(1,060)	(1,060)	(1,060)	(1,060)	(1,060)
TOTAL REVENUE	(107,338)	(109,763)	(102,167)	-	-	(102,167)	(105,063)	(82,773)	(95,561)	(70,505)
REQUISITION	(718,640)	(718,640)	(743,790)	-	-	(743,790)	(766,100)	(789,080)	(812,750)	(837,130)
*Percentage increase over prior year Requisition			3.5%			3.5%	3.0%	3.0%	3.0%	3.0%
AUTHORIZED POSITIONS										
Salaried	3.7	3.7	3.7			3.7	3.7	3.7	3.7	3.7

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.325 Community Planning	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$44,855	\$3,290	\$0	\$2,700	\$0	\$50,845	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$200,000	\$275,000	\$0	\$0	\$0	\$0	\$275,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$200,000	\$319,855	\$3,290	\$0	\$2,700	\$0	\$325,845	

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	\$44,855	\$3,290	\$0	\$2,700	\$0	\$50,845
Grants (Federal, Provincial)	\$200,000	\$275,000	\$0	\$0	\$0	\$0	\$275,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$200,000	\$319,855	\$3,290	\$0	\$2,700	\$0	\$325,845

Service:

1.325

Community Planning

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

Project Number	22-01	Capital Project Title	Vehicle	Capital Project Description	Vehicle Replacement
Project Rationale	Vehicle replacement				

Project Number	22-02	Capital Project Title	Otter Point Ground Water Study (for OCP)	Capital Project Description	Study of ground water availability to aid in land use decision making and support OCP policy
Project Rationale	Public comments received in response to a number of recent development proposals have raised concern that there is insufficient ground water resources to support both existing development and new development. The OCP supports development in rural areas where there are sufficient ground water resources and the development will not put resources at risk of contamination or depletion. The study will provide information to help determine this. The study may lead to further studies and monitoring.				

Project Number	23-01	Capital Project Title	Port Renfrew OCP	Capital Project Description	Port Renfrew Official Community Plan Review and Update
Project Rationale	Port Renfrew Official Community Plan requires review and update.				

Community Planning (JDF)
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	337,947	282,930	225,077	189,534	141,223	117,988
Equipment Replacement Fund	143,992	104,137	105,847	110,847	113,147	118,147
Total	481,939	387,067	330,924	300,381	254,370	236,135

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	105408						
Beginning Balance		385,628	337,947	282,930	225,077	189,534	141,223
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget - Core		(46,181)	(55,017)	(40,853)	(35,543)	(29,311)	(23,235)
Transfer to Ops Budget - Orthophotos		(13,500)	-	(17,000)	-	(19,000)	-
Interest Income*		12,000					
Ending Balance \$		337,947	282,930	225,077	189,534	141,223	117,988

Assumptions/Background:

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

*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: 1.325 Community Planning - Equipment Replacement Fund

ERF Group: CMPLAN.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101428						
Beginning Balance		176,692	143,992	104,137	105,847	110,847	113,147
Transfer from Ops Budget		5,000	5,000	5,000	5,000	5,000	5,000
Planned Purchase		(37,700)	(44,855)	(3,290)	-	(2,700)	-
Interest Income		-					
Ending Balance \$		143,992	104,137	105,847	110,847	113,147	118,147

Assumptions/Background:

Maintain balance sufficient to fund required asset replacements

CAPITAL REGIONAL DISTRICT

2024 Budget

JDF Livestock Injury Compensation

EAC Review

OCTOBER 2023

Service: 1.340 JDF Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.340 - JDF Livestock Injury Compensation	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	161	164	168	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,161	3,164	3,168	3,171
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Balance c/fwd from 2022 to 2023	(3,053)	(3,053)	-	-	-	-	-	-	-	-
Other Income	-	(53)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(3,053)	(53)	(3,053)	-	-	(3,053)	-	-	-	-
REQUISITION	(105)	(105)	(105)	-	-	(105)	(3,161)	(3,164)	(3,168)	(3,171)
*Percentage increase over prior year Requisition						0.0%	2910.5%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2024 Budget

Willis Point Fire Protection & Recreation

EAC Review

OCTOBER 2023

Service: 1.350 Willis Point Fire

Committee: Electoral Area

DEFINITION:

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

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

PARTICIPATION:

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

COMMISSION:

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

MAXIMUM LEVY:

Bylaw No. 1951 states "Greater of \$41,000 or \$1.71 / \$1,000" to a maximum of \$488,064.

FUNDING:

Requisition

1.350 - Willis Point Fire Protection & Recreation

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
<u>Fire Protection Costs</u>										
Travel - Vehicles	14,200	14,200	14,700	-	-	14,700	14,990	15,290	15,590	15,900
Insurance	8,310	8,310	8,547	-	-	8,547	8,830	9,140	9,460	9,800
Utilities	12,550	12,550	12,890	-	-	12,890	13,150	13,410	13,680	13,950
Staff Development	24,345	24,345	25,190	-	-	25,190	25,700	26,210	26,740	27,270
Allocations	5,851	5,851	5,464	-	-	5,464	5,573	5,685	5,799	5,915
Operating - Other	35,576	35,576	36,840	-	-	36,840	37,560	38,290	39,050	39,830
TOTAL FIRE PROTECTION COSTS	100,832	100,832	103,631	-	-	103,631	105,803	108,025	110,319	112,665
<u>Recreation Costs:</u>										
Recreation Expenses	8,450	8,450	10,490	-	-	10,490	10,660	10,830	11,000	11,170
TOTAL OPERATING COSTS	109,282	109,282	114,121	-	-	114,121	116,463	118,855	121,319	123,835
*Percentage Increase over prior year			2.8%			2.8%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES / DEBT</u>										
Capital Equipment Purchases	6,300	6,300	6,520	-	-	6,520	6,650	6,780	6,920	7,060
Transfer to Equipment Replacement Fund	55,000	55,000	57,639	-	-	57,639	58,177	58,735	59,271	59,815
Transfer to Reserve Fund	4,242	4,242	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	-
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES / DEBT	65,542	65,542	69,159	-	-	69,159	69,827	70,515	71,191	71,875
TOTAL COSTS	174,824	174,824	183,280	-	-	183,280	186,290	189,370	192,510	195,710
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Rental Revenue	(29,050)	(29,050)	(32,570)	-	-	(32,570)	(32,580)	(32,590)	(32,600)	(32,610)
Other Revenue	(4,970)	(4,970)	(4,980)	-	-	(4,980)	(5,070)	(5,170)	(5,270)	(5,370)
TOTAL REVENUE	(34,020)	(34,020)	(37,550)	-	-	(37,550)	(37,650)	(37,760)	(37,870)	(37,980)
REQUISITION	(140,804)	(140,804)	(145,730)	-	-	(145,730)	(148,640)	(151,610)	(154,640)	(157,730)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.350	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Willis Point Fire							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$16,500	\$0	\$16,500
Equipment	\$0	\$6,000	\$6,000	\$6,000	\$12,000	\$6,000	\$36,000
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
	\$0	\$6,000	\$6,000	\$6,000	\$28,500	\$6,000	\$52,500

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	\$6,000	\$6,000	\$6,000	\$12,000	\$6,000	\$36,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$16,500	\$0	\$16,500
	\$0	\$6,000	\$6,000	\$6,000	\$28,500	\$6,000	\$52,500

Service:

1.350

Willis Point Fire

Project Number

20-03

Capital Project Title

handicap access

Capital Project Description

ramp and handrail

Project Rationale

Project Number

22-02

Capital Project Title

emergency exit

Capital Project Description

rear of hall

Project Rationale

Project Number

23-03

Capital Project Title

kitchen renos

Capital Project Description

renovate kitchen

Project Rationale

Project Number

21-01

Capital Project Title

Turn Out Gear

Capital Project Description

Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.

Project Rationale

Service:

1.350

Willis Point Fire

Project Number 22-01

Capital Project Title Hose

Capital Project Description Replace 20x50 foot hose every 10 years

Project Rationale

**Willis Point Fire Protection & Recreation
Reserves Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	154,651	159,651	164,651	169,651	158,151	163,151
Equipment Replacement Fund	7,825	59,464	111,641	164,376	211,647	265,462
Total	162,476	219,115	276,292	334,027	369,798	428,613

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1014	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101358						
Beginning Balance		145,782	154,651	159,651	164,651	169,651	158,151
Transfer from Ops Budget		4,242	5,000	5,000	5,000	5,000	5,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(2,970)	-	-	-	(16,500)	-
Interest Income*		7,598					
Ending Balance \$		154,651	159,651	164,651	169,651	158,151	163,151

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

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

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101429						
Beginning Balance		538,825	7,825	59,464	111,641	164,376	211,647
Transfer from Ops Budget		55,000	57,639	58,177	58,735	59,271	59,815
Expenditures		(586,000)	(6,000)	(6,000)	(6,000)	(12,000)	(6,000)
Interest Income		-					
Ending Balance \$		7,825	59,464	111,641	164,376	211,647	265,462

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

Otter Point Fire

EAC Review

OCTOBER 2023

Service: 1.353 Otter Point Fire

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

COMMISSION:

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

MAXIMUM LEVY:

Greater of \$125,000 or \$2.50 / \$1,000. To a maximum of \$2,236,129.

FUNDING:

Requisition

1.353 - Otter Point Fire	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Fire Chief Salary and Honorariums	86,865	86,865	89,890	-	-	89,890	91,690	93,520	95,380	97,290
Travel & Vehicles	24,705	24,705	25,570	-	-	25,570	26,080	26,600	27,130	27,670
Contract for Services	122,100	122,100	126,370	-	-	126,370	128,900	131,480	134,110	136,790
Insurance	12,740	12,740	13,087	-	-	13,087	13,530	13,980	14,450	14,930
Staff Training & Program Development	27,970	27,970	28,950	-	-	28,950	29,530	30,120	30,720	31,340
Recruiting and Retention	15,610	15,610	16,160	-	-	16,160	16,480	16,810	17,150	17,490
Maintenance	20,435	20,435	21,140	-	-	21,140	21,560	21,990	22,440	22,890
Internal Allocations	17,743	17,743	18,823	-	-	18,823	19,200	19,584	19,976	20,375
Operating - Supplies	19,550	19,550	20,240	-	-	20,240	20,640	21,050	21,470	21,890
Operating - Other	28,750	28,750	29,610	-	-	29,610	30,170	30,730	31,300	31,890
TOTAL OPERATING COSTS	376,468	376,468	389,840	-	-	389,840	397,780	405,864	414,126	422,555
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,670	5,670	5,870	-	-	5,870	5,990	6,110	6,230	6,350
Transfer to Capital Reserve Fund	42,000	42,000	42,000	-	-	42,000	45,000	48,000	50,000	52,000
Transfer to Equipment Replacement Fund	118,000	118,000	123,400	-	-	123,400	123,560	123,796	125,084	126,435
TOTAL CAPITAL / RESERVES	165,670	165,670	171,270	-	-	171,270	174,550	177,906	181,314	184,785
TOTAL COSTS	542,138	542,138	561,110	-	-	561,110	572,330	583,770	595,440	607,340
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Other	(330)	(330)	(340)	-	-	(340)	(340)	(340)	(340)	(340)
TOTAL REVENUE	(330)	(330)	(340)	-	-	(340)	(340)	(340)	(340)	(340)
REQUISITION	(541,808)	(541,808)	(560,770)	-	-	(560,770)	(571,990)	(583,430)	(595,100)	(607,000)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.353	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Otter Point Fire							

EXPENDITURE

Buildings	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000
Equipment	\$0	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000	\$90,000
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
	\$0	\$55,000	\$55,000	\$60,000	\$60,000	\$20,000	\$250,000

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	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000	\$90,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000
	\$0	\$55,000	\$55,000	\$60,000	\$60,000	\$20,000	\$250,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.353

Service Name: Otter Point Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
17-02	Replacement	Turnout Gear/Pagers/Hose	Turnout Gear/Pagers/Hose	\$ 90,000	E	ERF	\$ -	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 90,000
26-01	Replacement	Replace driveway pavement	Replace driveway pavement	\$ 100,000	B	Res	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 80,000
20-01	Replacement	Replace roof	Replace roof	\$ 40,000	B	Res	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
22-03	Replacement	Building and Siding	Building and Siding	\$ 40,000	B	Res	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
													\$ -
GRAND TOTAL				\$ 270,000			\$ -	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 250,000

Service:

1.353

Otter Point Fire

Project Number

17-02

Capital Project Title

Turnout Gear/Pagers/Hose

Capital Project Description

Turnout Gear/Pagers/Hose

Project Rationale

Project Number

26-01

Capital Project Title

Replace driveway pavement

Capital Project Description

Replace driveway pavement

Project Rationale

Project Number

20-01

Capital Project Title

Replace roof

Capital Project Description

Replace roof

Project Rationale

Project Number

22-03

Capital Project Title

Building and Siding

Capital Project Description

Building and Siding

Project Rationale

Otter Point Fire
Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	18,071	20,071	25,071	33,071	43,071	95,071
Equipment Replacement Fund	196,424	304,824	413,384	517,180	622,264	728,699
Total	214,496	324,896	438,456	550,252	665,336	823,771

Reserve Schedule

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

For improvements, repairs and replacement of Firehall and training centre

Reserve Cash Flow

Fund:	1090	Estimated	Budget				
Fund Centre:	102164	2023	2024	2025	2026	2027	2028
Beginning Balance		15,571	18,071	20,071	25,071	33,071	43,071
Transfer from Ops Budget		42,000	42,000	45,000	48,000	50,000	52,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	-
Interest Income*		500					
Ending Balance \$		18,071	20,071	25,071	33,071	43,071	95,071

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: 1.353 Otter Point Fire Protection - Equipment Replacement Fund

ERF Group: OTTERFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101432	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		106,724	196,424	304,824	413,384	517,180	622,264
Transfer from Ops Budget		118,000	123,400	123,560	123,796	125,084	126,435
Expenditures		(28,300)	(15,000)	(15,000)	(20,000)	(20,000)	(20,000)
Equipment Disposal Proceeds		-					
Interest Income		-					
Ending Balance \$		196,424	304,824	413,384	517,180	622,264	728,699

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Malahat Fire Protection

EAC Review

OCTOBER 2023

Service: **1.354** **Malahat Fire**

Committee: Electoral Area

DEFINITION:

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

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

ANNUAL LEVY:

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

MAXIMUM LEVY:

Greater of **\$22,400** or **\$1.28 / \$1,000** to a maximum of **\$129,729**.

FUNDING:

Requisition

1.354 - Malahat Fire Protection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payment to Cowichan Valley Regional District	63,650	63,650	65,315	-	-	65,315	66,620	67,950	69,310	70,700
Other Operating Expenses	3,290	3,290	3,357	-	-	3,357	3,424	3,492	3,562	3,633
TOTAL COSTS	66,940	66,940	68,672	-	-	68,672	70,044	71,442	72,872	74,333
*Percentage Increase over prior year			2.6%			2.6%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	(588)	(588)	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(588)	(588)	-	-	-	-	-	-	-	-
REQUISITION	(66,352)	(66,352)	(68,672)	-	-	(68,672)	(70,044)	(71,442)	(72,872)	(74,333)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Durrance Road Fire Protection

EAC Review

OCTOBER 2023

Service: 1.355 Durrance Road Fire

Committee: Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

Greater of \$1,350 or \$0.70 / \$1,000 to maximum of \$6,602.

FUNDING:

Parcel Tax

1.355 - Durrance Road Fire Protection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payment to District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	216	216	216	-	-	216	219	221	224	227
TOTAL OPERATING COSTS	2,716	2,716	2,716	-	-	2,716	2,719	2,721	2,724	2,727
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve	300	300	300	-	-	300	300	300	300	300
TOTAL COSTS	3,016	3,016	3,016	-	-	3,016	3,019	3,021	3,024	3,027
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance Carry Forward	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION - PARCEL TAX	(3,016)	(3,016)	(3,016)	-	-	(3,016)	(3,019)	(3,021)	(3,024)	(3,027)
*Percentage increase over prior year Requisition						0.0%	0.1%	0.1%	0.1%	0.1%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	105400						
Beginning Balance		2,951	3,405	3,705	4,005	4,305	4,605
Transfer from Op Budget		300	300	300	300	300	300
Planned Payments		-	-	-	-	-	-
Interest Income*		154					
Ending Balance \$		3,405	3,705	4,005	4,305	4,605	4,905

Assumptions/Background:

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

*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

2024 Budget

East Sooke Fire Protection

EAC Review

OCTOBER 2023

Service: 1.357 East Sooke Fire

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Bylaw No. 3390 (amended by Bylaw 3862, 2013) states "greater of \$550,000 or \$1.310 / \$1,000" of actual assessments. To a maximum of \$1,285,242.

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

1.357 - East Sooke Fire Protection

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Salaries and Wages	75,340	60,410	77,600	-	-	77,600	79,150	80,730	82,350	84,000
Travel - Vehicles	35,510	35,510	36,750	-	-	36,750	37,490	38,240	39,010	39,790
Insurance	6,035	6,035	6,162	-	-	6,162	6,415	6,670	6,940	7,220
Contract for Service/Legal Expenses	10,840	10,840	11,220	-	-	11,220	11,450	11,680	11,920	12,160
Maintenance	12,080	12,080	12,500	-	-	12,500	12,750	13,000	13,270	13,540
Staff Training	25,000	25,000	25,880	-	-	25,880	26,400	26,930	27,470	28,020
Internal Allocations	15,161	15,161	15,367	-	-	15,367	15,674	15,988	16,307	16,634
Operating - Supplies	29,382	34,663	30,410	-	-	30,410	31,020	31,640	32,280	32,920
Contingency	15,000	10,000	11,000	-	-	11,000	11,220	11,440	11,670	11,900
Operating - Other	43,170	43,170	44,580	-	-	44,580	45,440	46,320	47,220	48,130
TOTAL FIRE DEP OPERATING COSTS	267,518	252,869	271,469	-	-	271,469	277,009	282,638	288,437	294,314
*Percentage Increase over prior year			1.5%			1.5%	2.0%	2.0%	2.1%	2.0%
TOTAL COMMUNITY HALL OPERATING COSTS	39,438	30,069	39,831	-	-	39,831	27,124	27,790	28,468	29,171
TOTAL OPERATING COSTS	306,956	282,938	311,300	-	-	311,300	304,133	310,428	316,905	323,485
Percentage Increase over prior year										
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Equipment Replacement Fund	103,362	134,858	110,442	-	-	110,442	115,722	121,133	126,594	132,197
TOTAL CAPITAL / RESERVES	103,362	134,858	115,442	-	-	115,442	120,722	126,133	131,594	137,197
DEBT SERVICING										
MFA Debt Reserve Fund	380	380	380	-	-	380	380	380	380	380
Principal Payment	97,959	97,959	97,959	-	-	97,959	97,959	97,959	97,959	97,959
Interest Payment	57,150	57,150	57,150	-	-	57,150	57,150	57,150	57,150	57,150
TOTAL DEBT SERVICING	155,489	155,489	155,489	-	-	155,489	155,489	155,489	155,489	155,489
TOTAL COSTS	565,807	573,285	582,231	-	-	582,231	580,344	592,050	603,988	616,171
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2023 to 2024	-	13,361	(13,361)	-	-	(13,361)	-	-	-	-
Balance c/fwd from 2022 to 2023	(13,628)	(13,628)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(56,350)	(73,197)	(63,010)	-	-	(63,010)	(64,270)	(65,560)	(66,870)	(68,210)
MFA Debt Reserve Fund Earning	(380)	(380)	(380)	-	-	(380)	(380)	(380)	(380)	(380)
Rental Revenue	(25,610)	(25,402)	(26,270)	-	-	(26,270)	(26,924)	(27,590)	(28,268)	(28,971)
Other Income	(1,260)	(5,460)	(1,260)	-	-	(1,260)	(1,260)	(1,260)	(1,260)	(1,260)
TOTAL REVENUE	(97,228)	(104,706)	(104,281)	-	-	(104,281)	(92,834)	(94,790)	(96,778)	(98,821)
REQUISITION	(468,579)	(468,579)	(477,950)	-	-	(477,950)	(487,510)	(497,260)	(507,210)	(517,350)
*Percentage increase over prior year Requisition			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.357	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	East Sooke Fire							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$12,000	\$28,551	\$19,512	\$41,578	\$18,850	\$14,000	\$122,491	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$0	\$160,000	\$0	\$0	\$0	\$0	\$160,000	
	\$12,000	\$188,551	\$19,512	\$41,578	\$18,850	\$14,000	\$282,491	

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	\$176,551	\$19,512	\$41,578	\$18,850	\$14,000	\$270,491
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$12,000	\$12,000	\$0	\$0	\$0	\$0	\$12,000
	\$12,000	\$188,551	\$19,512	\$41,578	\$18,850	\$14,000	\$282,491

Service:

1.357

East Sooke Fire

Project Number

17-05

Capital Project Title

Turn out Gear

Capital Project Description

Turn out Gear

Project Rationale

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

Project Number

19-01

Capital Project Title

Squad Car

Capital Project Description

Replace Squad Car 1999 Vehicle

Project Rationale

Replacement for our 1999 Squad1 (FR vehicle)

Project Number

21-03

Capital Project Title

Extrication gear

Capital Project Description

Replacement of extrication gear (jaws of life)

Project Rationale

Replacement of extrication gear (jaws of life)

Project Number

21-05

Capital Project Title

Roof seal replacement

Capital Project Description

Roof seal replacement

Project Rationale

Replacement of Roof seals (recommended every 5 years)

Service:

1.357

East Sooke Fire

Project Number

22-01

Capital Project Title

Pagers

Capital Project Description

Replacement of old pagers

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

Project Number

22-02

Capital Project Title

Hoses

Capital Project Description

Replacement of structure fire hoses

Project Rationale Replacement of structure fire hoses

Project Number

27-01

Capital Project Title

Rope for Rope Rescue

Capital Project Description

Replacement of Ropes and other Rope Rescue Equipment

Project Rationale

Project Number

22-04

Capital Project Title

East Sooke Community Hall capital projects

Capital Project Description

East Sooke Community Hall capital projects

Project Rationale Placeholder for capital projects in East Sooke's community hall such as replacing the kitchen's countertop and exterior double doors.

East Sooke Fire Protection
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund-Fire Dep	36,376	29,376	34,376	39,376	44,376	49,376
Capital Reserve Fund-Comm Hall	970	970	970	970	970	970
Equipment Replacement Fund	490,659	424,550	520,760	600,315	708,059	826,256
Total	528,005	454,896	556,106	640,661	753,405	876,602

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1079 101309	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		40,624	36,376	29,376	34,376	39,376	44,376
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Transfer from Cap Fund		8,753	-	-	-	-	-
Transfer to Cap Fund		(15,000)	(12,000)	-	-	-	-
Transfer from ERF		-	-	-	-	-	-
Interest Income*		2,000					
Ending Balance \$		36,376	29,376	34,376	39,376	44,376	49,376

Assumptions/Background:

New hall in under construction. Funding of reserve will resume when building is complete.

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

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

Reserve Cash Flow

Fund: Fund Centre:	1079 102246	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		12,327	970	970	970	970	970
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(12,000)					
Interest Income*		642					
Ending Balance \$		970	970	970	970	970	970

Assumptions/Background:

New Reserve intended for Capital projects in Community Hall

*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: 1.357 East Sooke Fire Protection - Equipment Replacement Fund

ERF Group: ESOOKFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101948	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		703,592	490,659	424,550	520,760	600,315	708,059
Transfer from Ops Budget		103,362	110,442	115,722	121,133	126,594	132,197
Planned Purchase		(316,295)	(176,551)	(19,512)	(41,578)	(18,850)	(14,000)
Transfer to CRF		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		490,659	424,550	520,760	600,315	708,059	826,256

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

Port Renfrew Fire

EAC Review

OCTOBER 2023

Service: 1.358 Port Renfrew Fire

Committee: Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

Greater of \$10,000 or \$2.52 / \$1,000 of actual assessment. To a maximum of \$427,189.

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

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

FUNDING:

User fee and requisition.

1.358 - Port Renfrew Fire	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries, Wages, Benefits	37,240	37,240	38,360	-	-	38,360	39,120	39,900	40,690	41,500
Materials and Supplies	18,130	18,130	18,760	-	-	18,760	19,130	19,520	19,910	20,310
Repairs and Maintenance	2,430	2,430	2,520	-	-	2,520	2,570	2,620	2,670	2,720
Utilities	14,110	14,110	14,560	-	-	14,560	14,850	15,150	15,460	15,770
Allocations	6,338	6,338	6,729	-	-	6,729	6,863	7,001	7,141	7,284
Other Operating Expense	56,320	56,320	58,247	-	-	58,247	59,480	60,760	62,050	63,370
TOTAL OPERATING COSTS	134,568	134,568	139,176	-	-	139,176	142,013	144,951	147,921	150,954
*Percentage Increase over prior year			3.4%			3.4%	2.0%	2.1%	2.0%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	-	-	1,854	-	-	1,854	2,000	2,000	2,000	2,000
Transfer to Equipment Replacement Fund	24,000	24,000	23,500	-	-	23,500	27,000	28,000	28,500	29,000
TOTAL CAPITAL / RESERVES	24,000	24,000	25,354	-	-	25,354	29,000	30,000	30,500	31,000
TOTAL FIRE OPERATING COSTS	158,568	158,568	164,530	-	-	164,530	171,013	174,951	178,421	181,954
Debt Charges	2,908	2,908	2,908	-	-	2,908	-	-	-	-
TOTAL COSTS	161,476	161,476	167,438	-	-	167,438	171,013	174,951	178,421	181,954
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,073)	(1,073)	(1,110)	-	-	(1,110)	(1,130)	(1,150)	(1,170)	(1,190)
User Charge	(64,106)	(64,106)	(66,698)	-	-	(66,698)	(67,926)	(69,432)	(70,813)	(72,218)
Other Revenue	(220)	(220)	(230)	-	-	(230)	(220)	(220)	(220)	(220)
TOTAL REVENUE	(65,399)	(65,399)	(68,038)	-	-	(68,038)	(69,276)	(70,802)	(72,203)	(73,628)
REQUISITION	(96,077)	(96,077)	(99,400)	-	-	(99,400)	(101,737)	(104,149)	(106,218)	(108,326)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.4%	2.4%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.358

Service Name: Port Renfrew Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
24-01	Replacement	Placeholder	Placeholder for 2024 capital projects	\$ 20,000	E	ERF	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
													\$ -
													\$ -
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													\$ -
			GRAND TOTAL	\$ 20,000			\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Service:

1.358

Port Renfrew Fire

Project Number

24-01

Capital Project Title

Placeholder

Capital Project Description

Placeholder for 2024 capital projects

Project Rationale

Port Renfrew Fire
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	31,082	32,936	34,936	36,936	38,936	40,936
Equipment Replacement Fund	184,565	188,065	215,065	243,065	271,565	300,565
Total	215,647	221,001	250,001	280,001	310,501	341,501

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1089	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	102161						
Beginning Balance		48,721	31,082	32,936	34,936	36,936	38,936
Transfer from Ops Budget		-	1,854	2,000	2,000	2,000	2,000
Transfer to Cap Fund		(20,000)	-	-	-	-	-
Interest Income*		2,361					
Ending Balance \$		31,082	32,936	34,936	36,936	38,936	40,936

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: 1.358 Port Renfrew Fire - Equipment Replacement Fund

ERF Group: PTRENFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101434						
Beginning Balance		175,565	184,565	188,065	215,065	243,065	271,565
Transfer from Ops Budget		24,000	23,500	27,000	28,000	28,500	29,000
Planned Purchase		(15,000)	(20,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		184,565	188,065	215,065	243,065	271,565	300,565

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Shirley Fire Protection

EAC Review

OCTOBER 2023

Service: 1.360 Shirley Fire Department

Committee: Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

Greater of \$18,200 or \$1.31 / \$1,000 of actual assessment. To a maximum of \$450,210.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.360 - Shirley Fire Protection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2024			2025	2026	2027	2028	
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Honoraria	41,330	41,330	42,580	-	-	42,580	43,430	44,300	45,190	46,090
Travel - Vehicles	6,340	6,340	6,560	-	-	6,560	6,690	6,820	6,960	7,100
Insurance	8,150	8,150	8,387	-	-	8,387	8,640	8,910	9,190	9,490
Maintenance	10,270	10,270	10,640	-	-	10,640	10,860	11,080	11,300	11,520
Staff Development	7,220	7,220	7,470	-	-	7,470	7,620	7,770	7,930	8,090
Internal Allocations	4,382	4,382	6,017	-	-	6,017	6,137	6,260	6,385	6,513
Operating - Supplies	22,890	22,890	23,690	-	-	23,690	24,170	24,650	25,140	25,640
Contingency	3,000	3,000	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Operating - Other	16,750	16,750	17,300	-	-	17,300	17,620	17,950	18,290	18,640
TOTAL OPERATING COSTS	120,332	120,332	125,644	-	-	125,644	128,167	130,740	133,385	136,083
*Percentage Increase over prior year			4.4%			4.4%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Purchases - Equipment	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Equipment Replacement Fund	38,000	38,000	39,446	-	-	39,446	40,923	42,430	43,945	45,487
Transfer to Capital Reserve Fund	25,000	25,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000
TOTAL CAPITAL / RESERVES	73,000	73,000	74,446	-	-	74,446	75,923	77,430	78,945	80,487
TOTAL COSTS	193,332	193,332	200,090	-	-	200,090	204,090	208,170	212,330	216,570
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(210)	(210)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUE	(210)	(210)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
REQUISITION	(193,122)	(193,122)	(199,880)	-	-	(199,880)	(203,880)	(207,960)	(212,120)	(216,360)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

Service:

1.360

Shirley Fire Department

Project Number

19-01

Capital Project Title

Firefighting Equipment

Capital Project Description

Firefighting Equipment

Project Rationale

Shirley Fire Protection
Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	218,996	243,996	268,996	293,996	318,996	343,996
Equipment Replacement Fund	347,018	376,464	417,387	459,817	503,762	549,249
Total	566,014	620,460	686,383	753,813	822,758	893,245

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1062 101701	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		187,185	218,996	243,996	268,996	293,996	318,996
Transfer from Ops Budget		25,000	25,000	25,000	25,000	25,000	25,000
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income*		6,811					
Ending Balance \$		218,996	243,996	268,996	293,996	318,996	343,996

Assumptions/Background:

Transfers in accordance with long term capital plan

*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: 1.360 Shirley Fire Protection - Equipment Replacement Fund

ERF Group: SHIRFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101436						
Beginning Balance		319,018	347,018	376,464	417,387	459,817	503,762
Transfer from Ops Budget		38,000	39,446	40,923	42,430	43,945	45,487
Planned Purchase		(10,000)	(10,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		347,018	376,464	417,387	459,817	503,762	549,249

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

Emergency Program (JDF)

EAC Review

OCTOBER 2023

Service: 1.370 JDF Emergency Program

Committee: Electoral Area

DEFINITION:

To provide an Emergency Program as an Extended Service under the Emergency Program Act.
Establishment Bylaw No. 2109 (April 28, 1993). Repealed and replaced by Bylaw No. 2268 (December 14, 1994).
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

Governed by Bylaw #3444, this service provides planning and management of an emergency response plan for the Juan de Fuca (JdF) Electoral Area, including Port Renfrew, Willis Point and the Malahat. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

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

PARTICIPATION:

Electoral Area of Juan de Fuca.

LEVY:

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

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.370 - Emergency Program (JDF)

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Travel Expense	3,500	554	3,570	-	-	3,570	3,640	3,710	3,780	3,860
Contract for Services	22,950	23,168	23,750	11,250	-	35,000	50,000	51,000	52,020	53,060
Wages & Honoraria	5,957	5,957	6,050	6,450	-	12,500	16,000	16,320	16,650	16,980
Staff Training & Development	3,000	500	3,100	-	-	3,100	3,160	3,220	3,280	3,350
Supplies	5,311	1,150	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Allocations	13,943	13,943	14,901	-	-	14,901	15,204	15,515	15,831	16,156
Other Operating Expenses	19,412	15,455	20,440	(2,596)	-	17,844	17,600	17,960	18,320	18,710
TOTAL OPERATING COSTS	74,073	60,727	77,311	15,104	-	92,415	111,214	113,445	115,711	118,066
*Percentage Increase over prior year			4.4%	20.4%		24.8%	20.3%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	4,000	17,646	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVE	4,000	17,646	1,000	-	-	1,000	1,000	1,000	1,000	1,000
Building Borrowing Repayment to Facilities Reserve	11,880	11,880	11,880	-	-	11,880	11,880	11,880	11,880	11,880
TOTAL COSTS	89,953	90,253	90,191	15,104	-	105,295	124,094	126,325	128,591	130,946
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(134)	(134)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
Revenue - Other	(100)	(400)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(234)	(534)	(240)	-	-	(240)	(240)	(240)	(240)	(240)
REQUISITION	(89,719)	(89,719)	(89,951)	(15,104)	-	(105,055)	(123,854)	(126,085)	(128,351)	(130,706)
*Percentage increase over prior year Requisition			0.3%	16.8%		17.1%	17.9%	1.8%	1.8%	1.8%

Reserve Schedule

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

ERF Group: JDFEMERG.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101785						
Beginning Balance		111,133	115,133	116,133	117,133	118,133	119,133
Transfer from Ops Budget		4,000	1,000	1,000	1,000	1,000	1,000
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		115,133	116,133	117,133	118,133	119,133	120,133

Assumptions/Background:

Reserve for maintenance of equipment inventory

CAPITAL REGIONAL DISTRICT

2024 Budget

Search and Rescue (JDF)

EAC Review

OCTOBER 2023

Service: 1.377 JDF Search and Rescue

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of \$62,000 or \$0.102 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$331,212.

FUNDING:

Requisition

1.377 - Search and Rescue (JDF)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024		TOTAL	2025	2026	2027	2028
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Contract for Services	8,350	8,350	8,640	-	-	8,640	8,810	8,990	9,170	9,350
Building Rent	24,000	24,000	24,720	-	-	24,720	25,464	26,232	27,024	27,560
Staff Training & Development	13,958	6,000	12,379	-	-	12,379	11,007	9,589	8,156	6,956
Supplies	11,930	11,930	12,350	-	-	12,350	12,600	12,860	13,120	13,380
Allocations	4,354	4,354	4,403	-	-	4,403	4,491	4,581	4,672	4,766
Other Operating Expenses	25,466	33,253	26,310	-	-	26,310	26,860	27,420	27,980	28,570
TOTAL OPERATING COSTS	88,058	87,887	88,802	-	-	88,802	89,232	89,672	90,122	90,582
*Percentage Increase over prior year			0.8%			0.8%	0.5%	0.5%	0.5%	0.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	3,000	6,057	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL CAPITAL / RESERVE	3,000	6,057	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	91,058	93,944	91,802	-	-	91,802	92,232	92,672	93,122	93,582
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(106)	(106)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Revenue - Other	(21,000)	(23,886)	(21,740)	-	-	(21,740)	(22,170)	(22,610)	(23,060)	(23,520)
TOTAL REVENUE	(21,106)	(23,992)	(21,850)	-	-	(21,850)	(22,280)	(22,720)	(23,170)	(23,630)
REQUISITION	(69,952)	(69,952)	(69,952)	-	-	(69,952)	(69,952)	(69,952)	(69,952)	(69,952)
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

Reserve Schedule

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

ERF Group: JDFSAR.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101986	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		93,615	4,615	7,615	10,615	13,615	16,615
Transfer from Ops Budget		3,000	3,000	3,000	3,000	3,000	3,000
Expenditures		(92,000)	-	-	-	-	-
Interest Income		-					
Ending Balance \$		4,615	7,615	10,615	13,615	16,615	19,615

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

EA - Community Parks (JDF)

EAC Review

OCTOBER 2023

Service: 1.405 JDF EA Community Parks & Recreation

Committee: Juan De Fuca Electoral Area Parks & Rec

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

Greater of \$227,173 or \$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$487,076.
(Bylaw 4087, Amend bylaw 245, March, 2016; Bylaw 4150, Juan de Fuca Community Parks Services Conversion Bylaw No. 1, 2017)

COMMISSION:

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

AUTHORITY:

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

FUNDING:

Requisition

1.405 - EA - Community Parks (JDF)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024		TOTAL	2025	2026	2027	2028
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Salaries & Wages	104,814	84,647	107,181	-	-	107,181	109,575	112,025	114,531	117,094
Contract for Services	21,370	21,370	22,120	-	-	22,120	22,560	23,010	23,470	23,940
Vehicles	5,350	11,000	6,220	4,500	-	10,720	10,930	11,150	11,370	11,600
Supplies	8,550	5,150	9,000	-	-	9,000	9,180	9,360	9,540	9,730
Allocations	32,242	32,242	34,184	-	-	34,184	35,105	35,859	36,497	37,241
Rentals	-	15,000	-	21,500	-	21,500	21,930	22,370	22,820	23,280
Other Operating Expenses	11,430	11,315	10,930	-	-	10,930	11,150	11,370	11,600	11,840
TOTAL OPERATING COSTS	183,756	180,724	189,635	26,000	-	215,635	220,430	225,144	229,828	234,725
*Percentage Increase over prior year			3.2%	14.1%		17.3%	2.2%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	10,250	15,842	10,250	-	-	10,250	11,010	11,085	11,295	11,385
Transfer to Equipment Replacement Fund	8,000	8,000	8,000	-	-	8,000	8,000	8,000	8,000	8,000
TOTAL CAPITAL / RESERVES	18,250	23,842	18,250	-	-	18,250	19,010	19,085	19,295	19,385
TOTAL COSTS	202,006	204,566	207,885	26,000	-	233,885	239,440	244,229	249,123	254,110
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(293)	(293)	(300)	-	-	(300)	(280)	(290)	(300)	(310)
Revenue - Other	(590)	(3,150)	(610)	-	-	(610)	(620)	(630)	(640)	(650)
TOTAL REVENUE	(883)	(3,443)	(910)	-	-	(910)	(900)	(920)	(940)	(960)
REQUISITION	(201,123)	(201,123)	(206,975)	(26,000)	-	(232,975)	(238,540)	(243,309)	(248,183)	(253,150)
*Percentage increase over prior year Requisition			2.9%	12.9%		15.8%	2.4%	2.0%	2.0%	2.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.42	0.42	0.42			0.42	0.42	0.42	0.42	0.42

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.405	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	JDF EA Community Parks & Recre							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$50,000	\$100,000	\$0	\$0	\$0	\$0	\$150,000
Engineered Structures	\$574,000	\$649,000	\$0	\$0	\$0	\$0	\$0	\$649,000
Vehicles	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
	\$574,000	\$799,000	\$100,000	\$0	\$0	\$0	\$0	\$899,000

SOURCE OF FUNDS

Capital Funds on Hand	\$574,000	\$574,000	\$0	\$0	\$0	\$0	\$0	\$574,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Grants (Federal, Provincial)	\$0	\$125,000	\$100,000	\$0	\$0	\$0	\$0	\$225,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$574,000	\$799,000	\$100,000	\$0	\$0	\$0	\$0	\$899,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.405

Service Name: JDF EA Community Parks & Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
21-01	Renewal	Wieland Trail	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route	\$ 200,000	L	Grant	\$ -	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 150,000
24-01	New	Parks Truck Replacement	New Truck	\$ 100,000	V	ERF	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	Fish Boat Bay Improvements	Replace stairs and install viewing platform to improve accessibility.	\$ 75,000	S	Grant	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
22-02	Renewal	Chubb Rd - Dock Installation	Install dock system at Chubb Rd on Kemp Lake	\$ 75,000	S	Cap	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
23-01	New	Port Renfrew Playground Equipment	Installation of new playground equipment in Port Renfrew	\$ 160,000	S	Cap	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
23-02	New	Elrose Park trail construction	Construct a Multi-use trail at Elrose Park	\$ 45,000	S	Cap	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
23-03	New	Priest Cabin Park Trail Construction	Construct a trail at Priest Cabin connecting to Matterhorn Access Trail	\$ 50,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
23-05	New	Trail Construction Wigglesworth Lake Park	Trail and other park infrastructure at Wigglesworth Lake Park (to facilitate park transfer to Regional Parks)	\$ 50,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
23-06	New	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	\$ 40,000	S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-07	New	Playground Improvements Coppermine Park	Replace wooden playground equipment with new equipment Coppermine Park	\$ 100,000	S	Cap	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
23-08	New	Trail and Park remediation Butler Park	Butler Park trail and park remediation	\$ 45,000	S	Cap	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
23-09	New	Fencing for Storage Compound	Installed fencing/gate to create secure storage compound for Parks equipment and materials	\$ 10,000	S	Cap	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
23-10	New	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	\$ 50,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
													\$ -
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 1,000,000			\$ 574,000	\$ 799,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 899,000

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 21-01

Capital Project Title

Wieland Trail

Capital Project Description

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

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

Project Number 24-01

Capital Project Title

Chubb Road Dock Installation

Capital Project Description

Create a public space at the end of Chubb Road with parking, split rail fencing, Toilet and fishing dock.

Project Rationale

Project Number 24-02

Capital Project Title

Chubb Road Dock Installation

Capital Project Description

Create a public space at the end of Chubb Road with parking, split rail fencing, Toilet and fishing dock.

Project Rationale

Project Number 22-02

Capital Project Title

Chubb Road Dock Installation

Capital Project Description

Create a public space at the end of Chubb Road with parking, split rail fencing, Toilet and fishing dock.

Project Rationale This project is of public interest to provide access to water and provide fresh water fishing opportunities

Project Number 23-01

Capital Project Title

Port Renfrew Playground Relacement - "The Park"

Capital Project Description

Replace ageing playground equipment at "The Park" in Port Renfrew

Project Rationale Playground requires updating

Service: 1.405 JDF EA Community Parks & Recreation

Project Number 23-02	Capital Project Title Elrose Park trail construction	Capital Project Description Provide public trail system to promote safe pedestrian movement in the community, 250 meters gravel trail construction
Project Rationale Public Trail access and safe pedestrian movement		

Project Number 23-03	Capital Project Title Priest Cabin Trail construction	Capital Project Description Clear and construct 250 meters of back country trail at Priest Cabin Park
Project Rationale Provide/enhance infrastructure public enjoyment		

Project Number 23-05	Capital Project Title Trail Construction at Wigglesworth Lake	Capital Project Description This project is transferred to CRD Regional Parks
Project Rationale This project may not go ahead		

Project Number 23-06	Capital Project Title Trail Construction at Admirals Forest Park	Capital Project Description Construct and improve trails at Admirals Park in Otter Point, involves split rail, graveling of trails, signage and mapping
Project Rationale Provide and enhance infrastructure for public enjoyment		

Project Number 23-07	Capital Project Title Playground Replacement at Coppermine Park	Capital Project Description Replace ageing playground equipment at Coppermine Park - East Sooke
Project Rationale Replace ageing playground equipment		

Service:

1.405

JDF EA Community Parks & Recreation

Project Number 23-08

Capital Project Title Butler Road Park Remediaton and Trail Construction

Capital Project Description Remediation and Trail construction at Butler Road Park- Otter Point. Includes soil remediation, signage, picnic table, revegetation and trail construction

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

Project Number 23-09

Capital Project Title Fencing at JdFEA Otter Point Office

Capital Project Description Fencing to create a Parks compound for security purposes

Project Rationale Create a fenced compound to secure parks machinery and supplies.

Project Number 23-10

Capital Project Title Lot 64 Trail Construction

Capital Project Description trail construction to provide safe travel through Beach Camp and connect exisitng park infrastructure. 250 meters of Trail, split rail fencing, parking area.

Project Rationale Public safety and park enhancement

Project Number

Capital Project Title Park Truck Purchase

Capital Project Description Full size park truck purchase

Project Rationale Old truck needs replacement

EA - Community Parks (JDF)
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Land Reserve Fund	204,285	204,285	204,285	204,285	204,285	204,285
Capital Reserve Fund	10,250	20,500	31,510	42,595	53,890	65,275
Equipment Replacement Fund	126,098	34,098	42,098	50,098	58,098	66,098
Total	340,633	258,883	277,893	296,978	316,273	335,658

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1034 101378	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		204,085	204,285	204,285	204,285	204,285	204,285
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		(10,000)	-	-	-	-	-
Surplus return back from Cap Fund		-					
Interest Income*		10,200					
Ending Balance \$		204,285	204,285	204,285	204,285	204,285	204,285

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: 1.405 Community Parks (JDF) - Capital Reserve Fund

TO BE CREATED IN 2023

Reserve Cash Flow

Fund: TBD Fund Centre: TBD	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	-	10,250	20,500	31,510	42,595	53,890
Transfer from Parks Ops Budget	10,250	10,250	11,010	11,085	11,295	11,385
Expenditures	-	-	-	-	-	-
Interest Income	-					
Ending Balance \$	10,250	20,500	31,510	42,595	53,890	65,275

Assumptions/Background:

Reserve Schedule

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

ERF Group: JDFEAPRK.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	102158							
Beginning Balance		118,098	126,098	34,098	42,098	50,098	58,098	
Transfer from Ops Budget		8,000	8,000	8,000	8,000	8,000	8,000	
Expenditures		-	(100,000)	-	-	-	-	
Interest Income		-						
Ending Balance \$		126,098	34,098	42,098	50,098	58,098	66,098	

Assumptions/Background:

Transfer as much as operating budget will allow.

CAPITAL REGIONAL DISTRICT

2024 Budget

EA - Community Recreation (JDF)

EAC Review

OCTOBER 2023

Service: 1.408 JDF EA Community Recreation

Committee: Juan De Fuca Electoral Area Parks & Rec

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

\$0.063 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$175,485.

COMMISSION:

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

FUNDING:

Requisition

1.408 - EA - Community Recreation (JDF)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries & Wages	52,664	55,664	53,952	-	-	53,952	55,135	56,353	57,597	58,867
Recreation Programs	8,785	5,000	9,550	-	-	9,550	9,481	9,493	9,547	9,562
Maintenance	4,270	3,500	4,420	-	-	4,420	4,510	4,600	4,690	4,780
Utilities & fuel	6,400	5,649	6,630	-	-	6,630	6,760	6,890	7,030	7,170
Supplies	950	100	660	-	-	660	670	680	690	700
Allocations	12,863	12,863	13,870	-	-	13,870	14,264	14,574	14,826	15,131
Other Operating Expenses	7,930	3,425	8,030	(4,500)	-	3,530	3,650	3,770	3,900	4,030
TOTAL OPERATING COSTS	93,862	86,201	97,112	(4,500)	-	92,612	94,470	96,360	98,280	100,240
*Percentage Increase over prior year			3.5%	-4.8%		-1.3%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	7,739	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	7,739	-	-	-	-	-	-	-	-
TOTAL COSTS	93,862	93,940	97,112	(4,500)	-	92,612	94,470	96,360	98,280	100,240
<u>FUNDING SOURCES (REVENUE)</u>										
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Rentals	(21,010)	(21,010)	(21,750)	-	-	(21,750)	(22,190)	(22,630)	(23,080)	(23,540)
Revenue - Other	(220)	(298)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(21,230)	(21,308)	(21,980)	-	-	(21,980)	(22,420)	(22,860)	(23,310)	(23,770)
REQUISITION	(72,632)	(72,632)	(75,132)	4,500	-	(70,632)	(72,050)	(73,500)	(74,970)	(76,470)
*Percentage increase over prior year Requisition			3.4%	-6.2%		-2.8%	2.0%	2.0%	2.0%	2.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.18	0.18	0.18			0.18	0.18	0.18	0.18	0.18

Reserve Schedule

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

ERF Group: JDFCOMRES.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	102262						
Beginning Balance		835	835	835	835	835	835
Transfer from Ops Budget		-	-	-	-	-	-
Planned Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		835	835	835	835	835	835

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

Port Renfrew Refuse Disposal

EAC Review

OCTOBER 2023

Service: 1.523 Port Renfrew Refuse Disposal

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

\$15.18 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$2,585,406.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

RESERVE FUND:

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

1.523 - Port Renfrew Refuse Disposal	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services	26,950	26,950	27,890	-	-	27,890	28,450	29,020	29,600	30,190
Contracts	54,005	54,005	55,890	-	-	55,890	57,010	58,160	59,320	60,510
Allocations	4,175	4,175	4,471	-	-	4,471	4,560	4,652	4,745	4,840
Electricity	1,170	3,000	1,210	-	-	1,210	1,230	1,250	1,280	1,310
Other Operating Expenses	3,120	3,061	3,220	-	-	3,220	3,290	3,360	3,430	3,500
TOTAL OPERATING COSTS	89,420	91,191	92,681	-	-	92,681	94,540	96,442	98,375	100,350
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	2,000	229	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Transfer to Capital Reserve Fund	2,000	2,000	2,000	13,950	-	15,950	28,109	28,606	29,113	29,630
TOTAL CAPITAL / RESERVES	4,000	2,229	4,000	13,950	-	17,950	30,109	30,606	31,113	31,630
TOTAL COSTS	93,420	93,420	96,681	13,950	-	110,631	124,649	127,048	129,488	131,980
Internal Recovery	(17,860)	(17,860)	(18,490)	(7,950)	-	(26,440)	(26,969)	(27,508)	(28,058)	(28,620)
NET COSTS	75,560	75,560	78,191	6,000	-	84,191	97,680	99,540	101,430	103,360
<u>FUNDING SOURCES (REVENUE)</u>										
Sale - Recyclables	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Recovery Cost	(35,280)	(35,280)	(36,375)	(3,000)	-	(39,375)	(46,115)	(47,040)	(47,980)	(48,940)
Grants in Lieu of Taxes	(374)	(374)	(390)	-	-	(390)	(400)	(410)	(420)	(430)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(40,704)	(40,704)	(41,815)	(3,000)	-	(44,815)	(51,565)	(52,500)	(53,450)	(54,420)
REQUISITION	(34,856)	(34,856)	(36,376)	(3,000)	-	(39,376)	(46,115)	(47,040)	(47,980)	(48,940)
*Percentage increase over prior year Requisition			4.4%	8.6%		13.0%	17.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.523	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Port Renfrew Refuse Disposal							

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	\$12,000	\$274,500	\$29,167	\$29,167	\$29,167	\$29,167	\$0	\$362,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$12,000	\$274,500	\$29,167	\$29,167	\$29,167	\$29,167	\$0	\$362,000

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	\$262,500	\$0	\$0	\$0	\$0	\$0	\$262,500
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$12,000	\$12,000	\$29,167	\$29,167	\$29,167	\$29,167	\$0	\$99,500
	\$12,000	\$274,500	\$29,167	\$29,167	\$29,167	\$29,167	\$0	\$362,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.523

Service Name: Port Renfrew Refuse Disposal

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
23-01	New	Covered recyclables storage	Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC.	\$ 12,000	S	Res	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
24-01	New	Site efficiency upgrades	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor containers, electrical upgrades and construction of operator shed. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%.	\$ 350,000	S	Grant	\$ -	\$ 262,500	\$ -	\$ -	\$ -	\$ -	\$ 262,500
24-01	New	Site efficiency upgrades			S	Res	\$ -	\$ -	\$ 29,167	\$ 29,167	\$ 29,167	\$ -	\$ 87,500
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
GRAND TOTAL				\$ 362,000			\$ 12,000	\$ 274,500	\$ 29,167	\$ 29,167	\$ 29,167	\$ -	\$ 362,000

Service:

1.523

Port Renfrew Refuse Disposal

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

Project Number	24-01	Capital Project Title	Site efficiency upgrades	Capital Project Description	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor containers, electrical upgrades and construction of operator shed. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%.
Project Rationale					

Port Renfrew Refuse Disposal
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	39,850	43,800	42,742	42,182	42,128	71,758
Equipment Replacement Fund	41,253	43,253	45,253	47,253	49,253	51,253
Total	81,103	87,053	87,996	89,435	91,381	123,011

Reserve Schedule

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

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

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

Reserve Cash Flow

Fund:	1021	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101365						
Beginning Balance		36,050	39,850	43,800	42,742	42,182	42,128
Transfer from Ops Budget		2,000	15,950	28,109	28,606	29,113	29,630
Transfer from Cap Fund							
Transfer to Cap Fund		-	(12,000)	(29,167)	(29,167)	(29,167)	-
Interest Income*		1,800					
Ending Balance \$		39,850	43,800	42,742	42,182	42,128	71,758

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: 1.523 Port Renfrew Refuse Disposal - Equipment Replacement Fund

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

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101448						
Beginning Balance		39,253	41,253	43,253	45,253	47,253	49,253
Transfer from Ops Budget		2,000	2,000	2,000	2,000	2,000	2,000
Transfer from Cap Fund		-					
Planned Purchase		-					
Interest Income		-					
Ending Balance \$		41,253	43,253	45,253	47,253	49,253	51,253

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CAPITAL REGIONAL DISTRICT

2024 Budget

Emergency Comm - CREST (JDF)

EAC Review

OCTOBER 2023

Service: 1.924 JDF Emergency Comm. - CREST

Committee: Planning and Protective Services

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.924 - Emergency Comm - CREST (JDF)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024		TOTAL	2025	2026	2027	2028
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Payments to CREST	132,057	132,057	135,044	-	-	135,044	137,740	140,490	143,300	146,170
Allocations	2,471	2,471	2,875	-	-	2,875	2,932	2,991	3,051	3,112
Other Operating Expenses	9,200	9,200	9,700	-	-	9,700	9,898	10,089	10,289	10,488
TOTAL OPERATING COSTS	143,728	143,728	147,619	-	-	147,619	150,570	153,570	156,640	159,770
*Percentage Increase over prior year			2.7%			2.7%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance C/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance C/fwd from 2022 to 2023	483	483	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(190)	(190)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
Revenue-Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	243	243	(250)	-	-	(250)	(250)	(250)	(250)	(250)
REQUISITION	(143,971)	(143,971)	(147,369)	-	-	(147,369)	(150,320)	(153,320)	(156,390)	(159,520)
*Percentage increase over prior year Requisition			2.4%			2.4%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Port Renfrew Water

EAC Review

OCTOBER 2023

Service: 2.650 Port Renfrew Water

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #5, E(762)

MAXIMUM LEVY:

Greater of \$40,000 or \$18.28 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$2,705,464.

COMMISSION:

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

FUNDING:

User Charge:

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

Parcel Tax:

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

Connection Charges:

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

RESERVE FUND:

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

2.650 - Port Renfrew Water	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Repairs & Maintenance	8,980	5,920	8,610	-	-	8,610	8,780	8,950	9,120	9,290
Allocations - Operations	80,530	92,000	84,960	-	-	84,960	86,659	88,392	90,160	91,963
Allocations - Other	9,831	9,831	9,497	-	-	9,497	9,684	9,878	10,076	10,277
Electricity	5,300	4,904	5,440	-	-	5,440	5,550	5,660	5,770	5,890
Supplies	3,410	3,017	9,290	-	-	9,290	9,470	9,650	9,840	10,030
Water Testing	2,289	2,601	3,226	-	-	3,226	3,288	3,353	3,418	3,484
Other Operating Expenses	3,269	7,955	3,157	-	-	3,157	3,238	3,340	16,430	3,520
TOTAL OPERATING COSTS	113,609	126,228	124,180	-	-	124,180	126,669	129,223	144,814	134,454
*Percentage Increase over prior year			9.3%			9.3%	2.0%	2.0%	12.1%	-7.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	5,000	5,000	5,000	-	-	5,000	6,000	4,000	5,000	10,000
Transfer to Capital Reserve Fund	15,000	2,430	15,000	-	-	15,000	21,100	13,520	17,730	21,615
MFA Debt Reserve Fund	-	-	-	-	-	-	9,167	2,000	2,000	-
Interest Payments	-	-	-	-	-	-	9,854	43,717	52,317	56,617
Principal Payments	-	-	-	-	-	-	-	23,223	28,290	33,357
TOTAL DEBT / RESERVES	20,000	7,430	20,000	-	-	20,000	46,121	86,460	105,337	121,589
TOTAL COSTS	133,609	133,658	144,180	-	-	144,180	172,790	215,683	250,151	256,043
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(13,000)	-
User Charges	(66,247)	(66,456)	(70,830)	-	-	(70,830)	(85,000)	(106,253)	(116,881)	(126,233)
Other Revenue	(1,119)	(959)	(1,150)	-	-	(1,150)	(1,150)	(1,130)	(1,140)	(1,150)
TOTAL REVENUE	(67,366)	(67,415)	(71,980)	-	-	(71,980)	(86,150)	(107,383)	(131,021)	(127,383)
REQUISITION - PARCEL TAX	(66,243)	(66,243)	(72,200)	-	-	(72,200)	(86,640)	(108,300)	(119,130)	(128,660)
*Percentage increase over prior year										
User Fees			6.9%			6.9%	20.0%	25.0%	10.0%	8.0%
Requisition			9.0%			9.0%	20.0%	25.0%	10.0%	8.0%
Combined			8.0%			8.0%	20.0%	25.0%	10.0%	8.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.650	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Port Renfrew Water							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$20,000	\$260,000	\$10,000	\$10,000	\$0	\$0	\$300,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$275,000	\$1,915,000	\$200,000	\$200,000	\$0	\$0	\$2,590,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,000	\$295,000	\$2,175,000	\$210,000	\$210,000	\$0	\$0	\$2,890,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$916,667	\$200,000	\$200,000	\$0	\$0	\$1,316,667
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$275,000	\$1,233,333	\$0	\$0	\$0	\$0	\$1,508,333
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$20,000	\$25,000	\$10,000	\$10,000	\$0	\$0	\$65,000
	\$10,000	\$295,000	\$2,175,000	\$210,000	\$210,000	\$0	\$0	\$2,890,000

Service:

2.650

Port Renfrew Water

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

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

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

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

Service: **2.650** **Port Renfrew Water**

Project Number 23-03

Capital Project Title Miscellaneous Repairs & Replacements

Capital Project Description Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof

Project Rationale The SCADA equipment is nearing its end of life and requires replacement before the equipment fails. The water treatment roof has had some minor repairs to address leaks, but requires replacement.

Project Number 24-01

Capital Project Title Water Master Plan Study

Capital Project Description Master Planning study for the Port Renfrew service area (25% CWF)

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

Port Renfrew Water
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	6,243	11,243	17,243	21,243	13,243	23,243
Capital Reserve Fund	22,603	17,603	13,703	17,223	24,953	46,568
Total	28,846	28,846	30,946	38,466	38,196	69,811

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105536	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		1,171	6,243	11,243	17,243	21,243	13,243
Transfer from Ops Budget		5,000	5,000	6,000	4,000	5,000	10,000
Expenditures		-	-	-	-	(13,000)	-
Planned Maintenance Activity						Tree clearing for high voltage hydro lines	
Interest Income*		72					
Ending Balance \$		6,243	11,243	17,243	21,243	13,243	23,243

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1026 101370	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		58,573	22,603	17,603	13,703	17,223	24,953
Transfer from Ops Budget		2,430	15,000	21,100	13,520	17,730	21,615
Transfer from Cap Fund		-					
Transfer to Cap Fund		(40,000)	(20,000)	(25,000)	(10,000)	(10,000)	-
Interest Income*		1,600					
Ending Balance \$		22,603	17,603	13,703	17,223	24,953	46,568

Assumptions/Background:

-Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Wilderness Mountain Water

EAC Review

OCTOBER 2023

Service: 2.691 Wilderness Mountain Water Service

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Wilderness Mountain Local Service Area

MAXIMUM LEVY:

Greater of \$130,000 or \$3.27/ \$1,000 of actual assessed value of land and improvements. To a maximum of \$329,424.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

Consumption Charge:

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

User Charge:

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

Parcel Tax:

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

RESERVE FUND # 1075:

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

2.691 - Wilderness Mountain Water

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services	5,930	10,119	960	-	4,000	4,960	10,980	5,000	11,020	5,040
Allocations	10,434	10,434	10,547	-	-	10,547	10,757	10,973	11,191	11,416
Electricity	6,900	4,601	7,090	-	-	7,090	7,230	7,370	7,520	7,670
Supplies	25,050	28,089	25,930	-	-	25,930	26,450	26,980	27,520	28,070
Labour Charges	72,150	63,414	74,780	-	-	74,780	76,279	77,799	79,352	80,938
Insurance	1,440	1,440	1,450	-	-	1,450	1,520	1,590	1,670	1,750
Water Testing	9,180	7,166	9,500	-	-	9,500	9,693	9,888	10,085	10,284
Other Operating Expenses	2,030	2,926	2,090	-	-	2,090	2,130	2,170	2,210	2,250
TOTAL OPERATING COSTS	133,114	128,189	132,347	-	4,000	136,347	145,039	141,770	150,568	147,418
*Percentage Increase over prior year			-0.58%		3.0%	2.4%	6.4%	-2.3%	6.2%	-2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	-	-	1,000	-	-	1,000	1,380	2,085	7,560	29,200
Transfer to Operating Reserve Fund	-	5,003	4,885	-	-	4,885	10,000	10,000	10,000	10,000
MFA Debt Reserve Fund	60	60	60	-	-	60	60	60	60	-
MFA Debt Principal	16,138	16,138	16,138	-	-	16,138	16,138	16,138	16,138	-
MFA Debt Interest	9,526	9,526	9,526	-	-	9,526	9,526	9,526	4,763	-
TOTAL DEBT / RESERVES	25,724	30,727	31,609	-	-	31,609	37,104	37,809	38,521	39,200
TOTAL COSTS	158,838	158,916	163,956	-	4,000	167,956	182,143	179,579	189,089	186,618
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,600)	(5,600)	-	-	(4,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
User Charges	(73,467)	(73,467)	(78,613)	-	-	(78,613)	(82,540)	(84,189)	(85,869)	(87,588)
Sale - Water	(17,760)	(17,760)	(19,003)	-	-	(19,003)	(19,953)	(20,350)	(20,760)	(21,180)
Other Revenue	(111)	(189)	(110)	-	-	(110)	(110)	(110)	(110)	(50)
TOTAL REVENUE	(96,938)	(97,016)	(97,726)	-	(4,000)	(101,726)	(112,603)	(108,649)	(116,739)	(112,818)
REQUISITION - PARCEL TAX	(61,900)	(61,900)	(66,230)	-	-	(66,230)	(69,540)	(70,930)	(72,350)	(73,800)
*Percentage increase over prior year										
User Charge			7.0%			7.0%	5.0%	2.0%	2.0%	2.0%
Water Sale			7.0%			7.0%	5.0%	2.0%	2.0%	2.0%
Requisition			7.0%			7.0%	5.0%	2.0%	2.0%	2.0%
Combined			7.0%			7.0%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.691	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
Wilderness Mountain Water Service								

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	\$0	\$225,000	\$400,000	\$0	\$0	\$0	\$0	\$625,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$225,000	\$400,000	\$0	\$0	\$0	\$0	\$625,000

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	\$220,000	\$400,000	\$0	\$0	\$0	\$0	\$620,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
	\$0	\$225,000	\$400,000	\$0	\$0	\$0	\$0	\$625,000

Service:

2.691

Wilderness Mountain Water Service

Project Number	24-01	Capital Project Title	Wooden Intake Platform Replacement	Capital Project Description	The intake platform is in dangerous condition and needs to be replaced.
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Project Rationale Replace platform to maintain current level of service.

Project Number	24-02	Capital Project Title	Raw Water Quality Sampling Study	Capital Project Description	Conduct a study for raw water quality sampling.
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Project Rationale Raw water seampling study to collect sufficient background data to inform options regarding raw water intake and water treatment improvements.

Project Number	25-01	Capital Project Title	New Floating Intake	Capital Project Description	Installation of new floating intake.
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Project Rationale New adjustable floating intake, based on results of water quality sampling and further options assessment.

Wilderness Mountain Reserves
 Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	842	1,727	1,727	7,727	7,727	13,727
Capital Reserve Fund	45,823	41,823	43,203	45,288	52,848	82,048
Total	46,665	43,550	44,930	53,015	60,575	95,775

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105540	2023	2024	2025	2026	2027	2028
Beginning Balance		6,277	842	1,727	1,727	7,727	7,727
Transfer from Ops Budget		-	4,885	10,000	10,000	10,000	10,000
Transfer to Ops for Core Budget		(600)					
Transfer to Ops Budget		(5,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
Planned Maintenance Activity		PRV Maintenance And pump station walk way repair	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising
Interest Income*		165					
Ending Balance \$		842	1,727	1,727	7,727	7,727	13,727

Assumptions/Background:

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

Reserve Schedule

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

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

Surplus monies from the operation of the Wilderness Mountain Water Service may be paid from time to time into the Reserve Fund.

Reserve Cash Flow

Fund: Fund Centre:	1075 101994	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		43,553	45,823	41,823	43,203	45,288	52,848
Transfer from Ops Budget		-	1,000	1,380	2,085	7,560	29,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(5,000)	-	-	-	-
Interest Income*		2,270					
Ending Balance \$		45,823	41,823	43,203	45,288	52,848	82,048

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Port Renfrew Sewer

EAC Review

OCTOBER 2023

Service: 3.850 Port Renfrew Sewer

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area C(762) LSA#2.

MAXIMUM LEVY:

Greater of \$40,000 or \$18.28 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$884,597.

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

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

FUNDING:

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

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

3.850 - Port Renfrew Sewer	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Grit Disposal	12,000	13,716	11,300	-	-	11,300	11,530	11,760	12,000	12,240
Electricity	7,110	6,200	7,300	-	-	7,300	7,450	7,600	7,750	7,910
Supplies	2,660	1,530	2,750	-	-	2,750	2,800	2,850	2,910	2,970
Allocations - Operations	59,198	57,509	62,431	-	-	62,431	63,680	64,953	66,252	67,577
Allocations - Other	17,446	13,178	18,107	-	-	18,107	18,470	18,837	19,211	19,589
Other Operating Expenses	10,607	24,866	12,140	-	-	12,140	12,390	12,640	12,890	13,150
TOTAL OPERATING COSTS	109,021	116,999	114,028	-	-	114,028	116,320	118,640	121,013	123,436
*Percentage Increase over prior year			4.6%			4.6%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve	18,000	10,042	17,580	-	-	17,580	17,920	18,370	18,815	19,270
Transfer to Operating Reserve	4,000	4,000	4,000	-	-	4,000	4,000	4,000	4,000	4,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	-
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	-
TOTAL DEBT / RESERVES	22,000	14,042	21,580	-	-	21,580	21,920	22,370	22,815	23,270
TOTAL COSTS	131,021	131,041	135,608	-	-	135,608	138,240	141,010	143,828	146,706
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
User Charges	(64,734)	(64,734)	(66,999)	-	-	(66,999)	(68,340)	(69,710)	(71,103)	(72,528)
Grants in Lieu of Taxes	(1,437)	(1,437)	(1,490)	-	-	(1,490)	(1,440)	(1,470)	(1,500)	(1,530)
Other Revenue	(100)	(120)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(66,271)	(66,291)	(68,589)	-	-	(68,589)	(69,880)	(71,280)	(72,703)	(74,158)
REQUISITION - PARCEL TAX	(64,750)	(64,750)	(67,019)	-	-	(67,019)	(68,360)	(69,730)	(71,125)	(72,548)
*Percentage increase over prior year										
User Fees						3.5%	2.0%	2.0%	2.0%	2.0%
Requisition						3.5%	2.0%	2.0%	2.0%	2.0%
Combined						3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	3.850	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Port Renfrew Sewer							

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	\$40,000	\$215,000	\$15,000	\$0	\$0	\$0	\$0	\$230,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$40,000	\$215,000	\$15,000	\$0	\$0	\$0	\$0	\$230,000

SOURCE OF FUNDS

Capital Funds on Hand	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
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	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	\$40,000	\$215,000	\$15,000	\$0	\$0	\$0	\$0	\$230,000

Service: 3.850 Port Renfrew Sewer

Project Number 22-01 **Capital Project Title** Genset Upgrade **Capital Project Description** A new genset is required to provide standby power for the whole WWTP.

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

Project Number 22-02 **Capital Project Title** Alternative Approval Process **Capital Project Description** Based on information in the Options Study (21-02), carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases).

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

Project Number 24-01 **Capital Project Title** Sewer Master Plan Study **Capital Project Description** Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study.

Project Rationale Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. 75% to be funded by GCF, 25% funded by CWF if grant application is successful.

Port Renfrew Sewer
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	8,649	12,649	16,649	20,649	24,649	28,649
Capital Reserve Fund	26,519	44,099	47,019	65,389	84,204	103,474
Total	35,168	56,748	63,668	86,038	108,853	132,123

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105537	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		4,377	8,649	12,649	16,649	20,649	24,649
Transfer from Ops Budget		4,000	4,000	4,000	4,000	4,000	4,000
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		272					
Ending Balance \$		8,649	12,649	16,649	20,649	24,649	28,649

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1044 101388	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		24,997	26,519	44,099	47,019	65,389	84,204
Transfer from Ops Budget		10,042	17,580	17,920	18,370	18,815	19,270
Transfer from Cap Fund		-					
Transfer to Cap Fund		(10,000)	-	(15,000)	-	-	-
Interest Income*		1,480					
Ending Balance \$		26,519	44,099	47,019	65,389	84,204	103,474

Assumptions/Background:

Transfer as much as operating budget will allow.

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

Electoral Areas Committee - October 23, 2023
2024 Preliminary Electoral Area Budget Review

Appendix B-1: Requisition Summary (SSI)

SALT SPRING ISLAND Electoral Area	2024	Cost per Avg. Residential Assessment	2023	Cost per Avg. Residential Assessment	Difference Increase/(Decrease)		Change in Cost per Avg. Household	
					\$	%	\$	%
1.010 Legislative & General Government	417,200	63.20	390,080	59.09	27,120	6.95%	4.11	6.95%
1.10X Facilities Management	5,960	0.90	5,647	0.86	312	5.53%	0.05	5.53%
1.101 G.I.S.	4,573	0.69	4,419	0.67	155	3.50%	0.02	3.50%
1.112 Regional Grant in Aid	-	-	515	0.08	(515)	-100.00%	(0.08)	-100.00%
1.224 Community Health	18,343	2.78	21,440	3.25	(3,096)	-14.44%	(0.47)	-14.44%
1.280 Regional Parks	602,076	91.21	547,771	82.98	54,305	9.91%	8.23	9.91%
1.309 Climate Action and Adaptation	48,835	7.40	52,671	7.98	(3,837)	-7.28%	(0.58)	-7.28%
1.310 Land Banking & Housing	63,917	9.68	51,613	7.82	12,304	23.84%	1.86	23.84%
1.312 Regional Goose Management	7,472	1.13	7,289	1.10	183	2.51%	0.03	2.51%
1.324 Regional Planning Services	43,637	6.61	42,162	6.39	1,476	3.50%	0.22	3.50%
1.335 Geo-Spatial Referencing System	5,754	0.87	5,570	0.84	184	3.30%	0.03	3.30%
1.374 Regional Emergency Program Support	4,318	0.65	4,240	0.64	77	1.82%	0.01	1.82%
1.375 Hazardous Material Incident Response	10,904	1.65	10,271	1.56	634	6.17%	0.10	6.17%
1.911 911 Systems	6,576	1.00	4,907	0.74	1,668	34.00%	0.25	34.00%
1.921 Regional CREST Contribution	50,042	7.58	46,119	6.99	3,923	8.51%	0.59	8.51%
21.ALL Feasibility Study Reserve Fund - All	7,260	1.10	-	-	7,260	100.00%	1.10	100.00%
Total Regional	\$1,296,867	\$196.46	\$1,194,715	\$180.99	\$102,152	8.55%	\$15.47	8.55%
1.230 Traffic Safety Commission	2,619	0.40	2,619	0.40	-	0.00%	-	0.00%
1.311 Regional Housing Trust Fund	26,568	4.02	36,968	5.60	(10,400)	-28.13%	(1.58)	-28.13%
1.313 Animal Care Services	132,634	20.09	128,148	19.41	4,486	3.50%	0.68	3.50%
1.913 913 Fire Dispatch	58,949	8.93	56,142	8.50	2,808	5.00%	0.43	5.00%
Total Sub-Regional	\$220,770	\$33.44	\$223,876	\$33.92	(\$3,106)	-1.39%	(\$0.47)	-1.39%
1.103 Elections	28,103	4.26	28,103	4.26	-	0.00%	-	0.00%
1.104 U.B.C.M.	5,497	0.83	5,319	0.81	178	3.35%	0.03	3.35%
1.318 Building Inspection	248,949	37.71	216,476	32.79	32,473	15.00%	4.92	15.00%
1.320 Noise Control	18,653	2.83	18,023	2.73	630	3.50%	0.10	3.50%
1.322 Nuisances & Unsanitary Premises	24,922	3.78	24,081	3.65	841	3.49%	0.13	3.49%
1.372 Electoral Area Emergency Program	73,160	11.08	68,375	10.36	4,786	7.00%	0.72	7.00%
Total Joint Electoral Area	\$399,284	\$60.49	\$360,376	\$54.59	\$38,908	10.80%	\$5.89	10.80%
1.111 Electoral Area Admin Exp - SSI	684,287	103.66	622,011	94.23	62,276	10.01%	9.43	10.01%
1.116 Grant-in-Aid - Salt Spring Island	48,752	7.39	21,558	3.27	27,194	126.14%	4.12	126.14%
1.124 SSI Economic Development Commission	73,699	11.16	95,958	14.54	(22,259)	-23.20%	(3.37)	-23.20%
1.141 Salt Spring Island Public Library	726,250	110.02	675,683	102.36	50,567	7.48%	7.66	7.48%
1.236 Salt Spring Island Fernwood Dock	21,380	3.64	15,888	2.71	5,492	34.57%	0.94	34.57%
1.238A Community Transit (SSI)	325,586	49.32	261,262	39.58	64,324	24.62%	9.74	24.62%
1.238B Community Transportation (SSI)	157,829	23.91	147,826	22.39	10,003	6.77%	1.52	6.77%
1.299 Salt Spring Island Arts	133,032	20.15	123,090	18.65	9,942	8.08%	1.51	8.08%
1.316 SSI Building Numbering	10,208	1.55	9,871	1.50	337	3.41%	0.05	3.41%
1.342 SSI Livestock Injury Compensation	105	0.02	105	0.02	-	0.00%	-	0.00%
1.371 SSI Emergency Program	130,170	19.72	126,745	19.20	3,425	2.70%	0.52	2.70%
1.378 SSI Search and Rescue	25,704	3.89	25,704	3.89	-	0.00%	-	0.00%
1.455 Salt Spring Island - Community Parks	592,659	89.78	584,647	88.57	8,012	1.37%	1.21	1.37%
1.458 Salt Spring Is. - Community Rec	111,442	16.88	77,640	11.76	33,802	43.54%	5.12	43.54%
1.459 Salt Spring Is. - Pool, Parks, Land, Art & Rec. P	1,922,858	291.29	1,614,486	244.58	308,372	19.10%	46.72	19.10%
1.535 Stormwater Quality Management - SSI	21,726	3.73	23,778	3.60	(832)	-3.50%	(0.13)	-3.50%
1.925 Emergency Comm - CREST - SSI	148,417	22.48	144,675	21.92	3,742	2.59%	0.57	2.59%
3.705 SSI Liquid Waste Disposal	412,586	70.32	376,975	64.25	35,611	9.45%	6.07	9.45%
21.E.A. Feasibility Study Reserve Fund - SSI	(10,000)	(1.51)	-	-	(10,000)	-100.00%	(1.51)	-100.00%
Total SSI Electoral Area	\$5,539,574	\$847.42	\$4,947,902	\$757.00	\$591,672	11.96%	\$90.41	11.94%
Total Capital Regional District	\$7,456,495	\$1,137.81	\$6,726,870	\$1,026.50	\$729,625	10.85%	\$111.31	10.84%
CRHD Capital Regional Hospital District	908,682	137.66	908,670	\$137.65	12	0.00%	0.00	0.00%
Total CRD and CRHD	\$8,365,176	\$1,275.47	\$7,635,539	\$1,164.16	\$729,637	9.56%	\$111.31	9.56%

Average residential assessment - 2023 **\$1,095,911** **\$1,095,911**

Major Impacts (Changes in \$/Avg HH >+/- \$1.00)	Change in Requisition \$	%	Change in Cost / Avg HH \$	%
REGIONAL				
Legislative & General Government	27,120	0.36%	4.11	0.35%
Regional Parks	54,305	0.71%	8.23	0.71%
Land Banking & Housing	12,304	0.16%	1.86	0.16%
Feasibility Study Reserve Fund - All	7,260	0.10%	1.10	0.09%
SUB-REGIONAL				
Regional Housing Trust Fund	(10,400)	-0.14%	(1.58)	-0.14%
JOINT EA				
Building Inspection	32,473	0.43%	4.92	0.42%
SSI EA				
Electoral Area Admin Exp - SSI	62,276	0.82%	9.43	0.81%
Grant-in-Aid - Salt Spring Island	27,194	0.36%	4.12	0.35%
SSI Economic Development Commission	(22,259)	-0.29%	(3.37)	-0.29%
Salt Spring Island Public Library	50,567	0.66%	7.66	0.66%
Community Transit (SSI)	64,324	0.84%	9.74	0.84%
Community Transportation (SSI)	10,003	0.13%	1.52	0.13%
Salt Spring Island Arts	9,942	0.13%	1.51	0.13%
Salt Spring Island - Community Parks	8,012	0.10%	1.21	0.10%
Salt Spring Is. - Community Rec	33,802	0.44%	5.12	0.44%
Salt Spring Is. - Pool, Parks, Land, Art & Rec. P	308,372	4.04%	46.72	4.01%
SSI Liquid Waste Disposal	35,611	0.47%	6.07	0.52%
Feasibility Study Reserve Fund - SSI	(10,000)	-0.13%	(1.51)	-0.13%
Capital Regional Hospital District	12	0.00%	0.00	0.00%
Other	28,720	0.38%	4.45	0.38%
TOTAL CRD & CRHD	729,637	9.56%	\$111.31	9.56%

SALT SPRING ISLAND		Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Difference Increase/(Decrease)		Change in Cost per Avg. Household	
Local/Specified/Defined Services		2024	2023	2024	2023	\$	%	\$	%
1.234	SSI Street Lighting	31,928	4.96	27,842	4.33	4,086	14.68%	0.63	14.68%
2.620	SSI Highland Water System	31,818	125.27	31,795	125.18	23	0.07%	0.09	0.07%
2.621	Highland / Fernwood Water - SSI	77,630	233.12	75,000	225.23	2,630	3.51%	7.90	3.51%
2.624	Beddis Water	85,940	627.30	80,318	586.26	5,622	7.00%	41.04	7.00%
2.626	Fulford Water	51,970	509.51	50,212	492.27	1,758	3.50%	17.24	3.50%
2.628	Cedar Lane Water (SSI)	17,820	481.62	16,200	437.84	1,620	10.00%	43.78	10.00%
2.660	Fernwood Water	14,658	185.54	14,658	185.54	-	0.00%	-	0.00%
3.755	Regional Source Control - Maliview Estates	6,486	8.59	6,359	8.42	127	2.00%	0.17	2.00%
3.810	Ganges Sewer	61,990	147.60	59,891	142.60	2,099	3.50%	5.00	3.50%
3.820	Maliview Estates Sewer System	5,070	53.94	4,900	52.13	170	3.47%	1.81	3.47%
Total Local/Specified/Defined Services		385,310		367,175		18,135			

Average residential assessment - 2023

\$1,095,911

\$1,095,911

Appendix B-2

Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 3.5% and +/- \$20,000)

SSI Services +/- 3.5% and +/- \$20,000	Gross Expenditure 2024	Gross Expenditure 2023	Changes \$	Changes %	Main Budget Driver
1.111 - SSI Admin	1,373,863	1,161,470	212,393	18.3%	<ul style="list-style-type: none"> Increased salaries & wages \$146k, inclusive of contract change and 1.0 FTE transfer from SSI Parks & Recreation partially funded by allocation recovery Annualization of LCC commission remuneration \$17K Increased transfers to reserves \$60k; Reduced one time 2023 capital asset purchase of (\$23k)
1.535 - SSI Stormwater Quality Management	36,034	57,276	(21,242)	-37.1%	<ul style="list-style-type: none"> Reduced One-time governance review in 2023, \$20k - funded by operating reserve fund (ORF)
Local Community Commission (LCC) Authority					
1.124 - SSI Economic Development Commission	74,349	96,581	(22,232)	-23.0%	<ul style="list-style-type: none"> Decreased website maintenance (\$15k), reduced contributions to SGITP (\$10k); partially offset by increased transfer to Operating Reserve Fund (ORF) \$5k
1.141 - Salt Spring Island Public Library	727,906	677,239	50,667	7.5%	<ul style="list-style-type: none"> Increased contribution to SSI Public Library
1.455 - SSI Community Parks	1,033,949	1,097,686	(63,737)	-5.8%	<ul style="list-style-type: none"> Decreased deficit carryover from previous year (\$44k), reduced salaries & wages due to transfer of staff to pool & park land budget (\$35k); partially offset by increased transfers to reserve \$13k
1.458 SSI Community Recreation	386,702	313,379	73,323	23.4%	<ul style="list-style-type: none"> Increased salaries & wages (IBC 16b-1.1, 0.6 FTE) \$54k, recreation programs \$33k, transfer to ORF \$5k; partially offset by reduced deficit carryover from previous year (\$23k)
1.459 - SSI Pool & Park Land	2,458,698	2,154,490	304,208	14.1%	<ul style="list-style-type: none"> Increased salaries & wages \$27k, internal allocations (OH, HR, SSI Admin engineering & admin support) \$97k, programs costs and contracted services \$63k, R&M, utilities & supplies \$51k, transfers to reserves \$40k, increased deficit carryover from previous year \$18k
3.705 - S.S.I. Liquid Waste Disposal	1,150,132	1,028,430	121,702	11.8%	<ul style="list-style-type: none"> Increased sludge hauling costs due to increased disposal costs \$105k partially funded by tipping fee user charge Increased operations labour charge \$15k Increased contributions to Abattoir 3rd party operator 5k; offset by reduced R&M 2023 one-time (\$9k)
Total Salt Spring Island Electoral Area	7,241,633	6,586,551	655,082	9.9%	
2.621 - Highland/Fernwood Water	572,602	546,435	26,167	4.8%	<ul style="list-style-type: none"> Increased Operations Labour charge \$17k and water testing \$6k
2.626 - Fulford Water	246,280	216,639	29,641	13.7%	<ul style="list-style-type: none"> One-time cyclical maintenance in 2024, \$20k - funded by operating reserve fund (ORF) Increased debt costs \$10k - \$504k long term MFA borrowing for various capital projects in 2024 - funded by requisition & user charge
3.810 - Ganges Sewer	1,264,781	1,187,404	77,377	6.5%	<ul style="list-style-type: none"> Increased sludge hauling costs \$23k Increased operations labour charge \$34k Increased screening, grit and waste disposal \$4k
3.820 - Malview Sewer	268,646	218,911	49,735	22.7%	<ul style="list-style-type: none"> One-time cyclical maintenance in 2024, \$40k - funded by operating reserve fund (ORF)
Total Local/Specified/Defined Area	2,352,309	2,169,389	182,920	8.4%	
Other (Services not meeting criteria above)	1,807,892	1,783,453	24,439	1.4%	
Total Salt Spring Island	11,401,834	10,539,393	862,441	8.2%	

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

Expenditure Type	Provisional Plan \$M 2024	Financial Plan \$M* 2023	Changes \$M	Changes %
Operations	9.82	9.07	0.75	8.3%
Capital Funding	-	0.02	(0.02)	-100.0%
Debt Servicing	0.70	0.71	(0.01)	-1.4%
Transfer to Reserves	0.88	0.74	0.15	19.9%
Total Salt Spring Island	11.40	10.54	0.86	8.2%

*Based on Amendment Financial Plan (Bylaw No. 4570)

Appendix B-3

Salt Spring Islands 2024 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
Recreation & Cultural Services		
1.455 SSI Community Parks		
Centennial Park Upgrades	200	Grant
1.459 SSI Park Land & Rec Programs		
Ball Field Development	150	Grant/Reserve
Park Maintenance Facility	518	Grant/Reserve
Water		
2.621 Highland & Fernwood Water (SSI)		
Backup Power	470	Debt
WTP SCADA Upgrades - WTP Communications and Control Upgrades	220	Debt
Highlands Middle Reservoir Repair	115	Debt
2.624 Beddis Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	220	Debt
2.626 Fulford Water (SSI)		
Fulford AC Water Main Renewal Program and Detailed Design	170	Debt
WTP SCADA Upgrades - WTP Communications and Control Upgrades	220	Debt
2.628 Cedar Lane Water (SSI)		
WTP Manganese treatment construction / chlorine exhaust	270	Debt
Sewer		
3.705 SSI Septage / Composting		
Burgoyne Septage Treatment Facility	120	Debt
3.810 Ganges Sewer Utility (SSI)		
Ganges WWTP Replacement of Electrical & Instrumentation	575	Debt/Grant
Ganges WWTP Performance Improvement Study	115	Grant/Reserve
Ganges WWTP Construction of Performance Improvements	3450	Debt/Grant

3.820 Maliview Sewer Utility (SSI)

Wastewater Treatment Plant Upgrade	2260	Debt/Grant
I&I program (MOE Requirement)	120	Debt

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

Construction Program for Pathway Network Merchant Mews (300 m)	230	Grant/Reserve
----------------------------------------------------------------	-----	---------------

Total Projects ≥ \$100K	9,423
Total Projects < \$100K	2,588
Total 2024 Capital Projects	12,010

Appendix B-4

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2024							SOURCE OF FUNDING							
Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING					TOTAL	
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves		Other
1.111	SSI Admin. Expenditures	46,100					46,100			46,100				46,100
1.141	SSI Public Library			10,000			10,000					10,000		10,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				70,000		70,000					70,000		70,000
1.238A	Community Transit (SSI)				110,000		110,000	50,000			50,000	10,000		110,000
1.238B	Community Transportation (SSI)				485,000		485,000				210,000	275,000		485,000
1.318	Building Inspection	13,451	24,255				37,706			37,706				37,706
1.455	SSI Community Parks	60,000	150,000		360,000		570,000	40,000		60,000	320,000	150,000		570,000
1.458	SSI Community Recreation	40,000			10,000		50,000			5,000		45,000		50,000
1.459	SSI Park Land & Rec Programs	35,000	50,000	597,500	195,000		877,500			35,000	637,500	205,000		877,500
2.621	Highland & Fernwood Water (SSI)				1,028,500		1,028,500		913,000			115,500		1,028,500
2.622	Cedars of Tuam Water (SSI)				130,000		130,000					15,000		130,000
2.624	Beddis Water (SSI)				428,000		428,000		340,000			88,000		428,000
2.626	Fulford Water (SSI)	103,000			497,000		600,000	7,000	504,000			89,000		600,000
2.628	Cedar Lane Water (SSI)				468,000		468,000		448,000			20,000		468,000
3.705	SSI Septage / Composting			30,000	175,000		205,000	20,000	120,000			65,000		205,000
3.810	Ganges Sewer Utility (SSI)	575,000	77,000		3,782,500		4,434,500		1,007,500		3,298,875	128,125		4,434,500
3.820	Maliview Sewer Utility (SSI)				2,460,000		2,460,000		371,000		1,989,000	100,000		2,460,000
TOTAL		872,551	301,255	637,500	10,199,000		12,010,306	117,000	3,818,500	183,806	6,505,375	1,385,625		12,010,306

Appendix B-5: SSI Service Budgets

JOINTLY FUNDED SERVICES

1.103 Elections

1.104 UBCM

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.372 EA Emergency Coordination

SALT SPRING ISLANDS

1.111 SSI Administration

1.316 SSI Building Numbering

1.371 SSI Emergency Program

1.535 Stormwater Quality Management

1.925 SSI Emergency Comm-CREST

2.620 Highland Water

2.621 Highland/Fernwood Water

2.622 Cedars of Tuam Water

2.624 Beddis Water

2.626 Fulford Water

2.628 Cedar Lane Water

2.660 Fernwood Water

3.810 Ganges Sewer

3.820 Maliview Sewer

Appendix B-5: SSI Service Budgets

Local Community Commission

1.116 SSI Grants in Aid

1.124 SSI Economic Development

1.141 SSI Public Library

1.234 SSI Street Lighting

1.236 Fernwood Dock

1.238A Community Transit

1.238B Community Transportation

1.299 SSI Arts

1.342 Livestock Injury Compensation

1.378 SSI Search and Rescue

1.45X SSI Parks & Recreation

1.455 SSI Parks

1.458 SSI Recreation

1.459 SSI Pool & Parks Land

3.705 Septage/Composting

CAPITAL REGIONAL DISTRICT

2024 Budget

Elections

EAC Review

OCTOBER 2023

Service: 1.103 Elections

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and contribution from Islands Trust.

1.103 - Elections	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Electoral Area Elections	-	429	-	-	-	-	-	177,620	500	-
Islands Trust	-	-	-	-	-	-	-	81,870	-	-
Allocations and Insurance	380	496	90	-	-	90	90	13,771	90	90
TOTAL OPERATING COSTS	380	925	90	-	-	90	90	273,261	590	90
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	65,380	64,915	65,490	-	-	65,490	65,490	-	65,490	65,490
TOTAL COSTS	65,760	65,840	65,580	-	-	65,580	65,580	273,261	66,080	65,580
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(125,811)	(500)	-
Recovery from Islands Trust	-	-	-	-	-	-	-	(81,870)	-	-
Other Income	(270)	(350)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(270)	(350)	(90)	-	-	(90)	(90)	(207,771)	(590)	(90)
REQUISITION	(65,490)	(65,490)	(65,490)	-	-	(65,490)	(65,490)	(65,490)	(65,490)	(65,490)
*Percentage increase over prior year Requisition										
			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105515	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		125,101	197,001	262,491	327,981	202,170	267,160
Transfer from Op Budget		65,380	65,490	65,490	-	65,490	65,490
Transfer to Op Budget		-	-	-	(125,811)	(500)	-
Interest Income*		6,520					
Ending Balance \$		197,001	262,491	327,981	202,170	267,160	332,650

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2024 Budget

UBCM

EAC Review

OCTOBER 2023

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

1.104 - UBCM	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Membership Fee	12,251	11,526	12,555	-	-	12,555	12,810	13,070	13,330	13,600
Allocations & Other Expenses	707	707	708	-	-	708	721	734	748	761
TOTAL COSTS	12,958	12,233	13,263	-	-	13,263	13,531	13,804	14,078	14,361
*Percentage Increase over prior year						2.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	-	695	(695)	-	-	(695)	-	-	-	-
Balance c/fwd from 2022 to 2023	(792)	(792)	-	-	-	-	-	-	-	-
Other Revenue	(92)	(62)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(884)	(159)	(785)	-	-	(785)	(90)	(90)	(90)	(90)
REQUISITION	(12,074)	(12,074)	(12,478)	-	-	(12,478)	(13,441)	(13,714)	(13,988)	(14,271)
*Percentage increase over prior year Requisition						3.3%	7.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Building Inspection

EAC Review

OCTOBER 2023

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of their value of converted hospital assessments.

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2023 to 2024 Service: 1.318 Building Inspection	Total Expenditure	Comments
2023 Budget	2,026,725	
Change in Salaries:		
Base salary change	37,152	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,542	
Overtime and auxiliary wages	21,563	
	68,257	
Other Changes:		
Contract for Services	75,000	2024 IBC 16f-2.1 Digitizing Records
Standard Overhead Allocation	18,244	Increase in 2023 operating costs
Human Resources Allocation	14,179	Increase in allocation from HR
Building Occupancy Allocation	6,871	Increase primarily related to HQ building reserve contribution
Legal Services	7,710	Realignment of budget based on previous actual expenses
Telecommunications	3,820	Realignment of budget based on previous actual expenses
Office Supplies	5,262	First aid supplies, safety equipment and printing
Land Title Costs	2,456	Realignment of budget based on previous actual expenses
Janitorial and Cleaning Services	1,790	Realignment of budget based on previous actual expenses
Other (Travel, Licenses, Electricity)	11,659	
	146,991	
	2,241,973	
2024 Budget		
Summary of % Expense Increase		
Increase in salaries	3.4%	
2024 IBC Expenses	3.7%	
2024 Allocations	1.9%	
Legal Expenses	0.4%	
Balance of increase	1.2%	
<i>% expense increase from 2023:</i>	10.6%	
<i>% Requisition increase from 2023 (if applicable):</i>	15.0%	<i>Requisition funding is 25.2% of service revenue</i>

Overall 2023 Budget Performance
(expected variance to budget and surplus treatment)

Revenues are projected at \$56,629 (2.8%) higher than budget primarily due to higher permit fee revenues driven by increased construction activity in Q1-2 2023. Operating expenditures are projected at \$89,603 (-4.4%) lower than budget primarily due to staff vacancies and lower equipment purchase expenses. The \$146,232 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of \$529,573 before this transfer.

1.318 - Building Inspection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries & Wages	1,388,876	1,286,456	1,457,133	-	-	1,457,133	1,491,427	1,526,521	1,562,425	1,599,136
Telecommunications	37,710	40,210	41,530	-	-	41,530	42,360	43,210	44,070	44,950
Legal Expenses	10,920	18,000	18,630	-	-	18,630	19,000	19,380	19,770	20,170
Building Rent	35,480	35,480	36,720	-	-	36,720	37,460	38,210	38,980	39,760
Supplies	18,800	23,250	24,062	-	-	24,062	24,550	25,040	25,550	26,060
Allocations	324,529	330,529	367,722	-	-	367,722	380,565	391,334	400,767	411,445
Other Operating Expenses	167,110	159,897	177,056	-	75,000	252,056	255,640	184,320	188,080	191,890
TOTAL OPERATING COSTS	1,983,425	1,893,822	2,122,853	-	75,000	2,197,853	2,251,002	2,228,015	2,279,642	2,333,411
*Percentage Increase over prior year			7.0%		3.8%	10.8%	2.4%	-1.0%	2.3%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,000	20,000	20,820	-	-	20,820	25,470	25,950	26,440	25,000
Transfer to Operating Reserve Fund	-	146,232	-	-	-	-	-	-	-	10,490
TOTAL CAPITAL / RESERVES	20,000	166,232	20,820	-	-	20,820	25,470	25,950	26,440	35,490
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	25,230
TOTAL COSTS	2,026,725	2,083,354	2,166,973	-	75,000	2,241,973	2,299,772	2,277,265	2,329,382	2,394,131
*Percentage Increase over prior year			6.9%		3.7%	10.6%	2.6%	-1.0%	2.3%	2.8%
Internal Recoveries	(30,980)	(30,980)	(32,060)	-	-	(32,060)	(32,700)	(33,350)	(34,020)	(34,700)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,995,745	2,052,374	2,134,913	-	75,000	2,209,913	2,267,072	2,243,915	2,295,362	2,359,431
<u>FUNDING SOURCES (REVENUE)</u>										
						10.7%	2.6%	-1.0%	2.3%	2.8%
Transfer from Operating Reserve Fund	(121,144)	(121,144)	(125,183)	-	(75,000)	(200,183)	(143,742)	(39,165)	(4,452)	-
Permit Fees Revenue	(1,340,000)	(1,401,522)	(1,400,000)	-	-	(1,400,000)	(1,428,000)	(1,456,570)	(1,485,710)	(1,515,430)
Contract Revenue	(38,640)	(33,747)	(39,990)	-	-	(39,990)	(40,790)	(41,610)	(42,440)	(43,300)
Grants in Lieu of Taxes	(1,921)	(1,921)	(1,990)	-	-	(1,990)	(2,030)	(2,070)	(2,110)	(2,150)
Revenue - Other	(2,660)	(2,660)	(2,660)	-	-	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)
TOTAL REVENUE	(1,504,365)	(1,560,994)	(1,569,823)	-	(75,000)	(1,644,823)	(1,617,222)	(1,542,075)	(1,537,372)	(1,563,540)
REQUISITION	(491,380)	(491,380)	(565,090)	-	-	(565,090)	(649,850)	(701,840)	(757,990)	(795,891)
*Percentage increase over prior year						15.0%	15.0%	8.0%	8.0%	5.0%
Requisition						4.5%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
AUTHORIZED POSITIONS										
Salaried FTE	11.2		11.2			11.2	11.2	11.2	11.2	11.2

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.318	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Building Inspection							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$25,000	\$30,500	\$4,500	\$6,000	\$6,000	\$6,000	\$0	\$47,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$45,000	\$55,000	\$0	\$60,000	\$60,000	\$60,000	\$0	\$175,000
	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000

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	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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Service #: 1.318

Service Name: Building Inspection

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
18-01	Replacement	Vehicle Replacement	Vehicle Replacement	\$ 220,000	V	ERF	\$ 45,000	\$ 55,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 175,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	\$ 30,600	E	ERF	\$ -	\$ 5,500	\$ 4,500	\$ 6,000	\$ 6,000	\$ -	\$ 22,000
21-01	Replacement	Furniture Replacement	Salt Spring Island furniture replacement	25,000	E	ERF	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 250,600			\$ 70,000	\$ 85,500	\$ 4,500	\$ 66,000	\$ 66,000	\$ -	\$ 222,000

Service:

1.318

Building Inspection

Project Number 18-01	Capital Project Title Vehicle Replacement	Capital Project Description Vehicle Replacement
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Project Rationale Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.

Project Number 19-01	Capital Project Title Computer Replacement	Capital Project Description Replacement of Computer equipment
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Project Rationale As per IT's replacement schedule for department computers.

Project Number 21-01	Capital Project Title Furniture Replacement	Capital Project Description Salt Spring Island furniture replacement
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Project Rationale Replace desks, chairs, shelving, cabinetry and other furniture that has become worn and requires replacement.

**Building Inspection
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	529,573	329,390	185,648	146,483	142,031	152,521
Equipment Replacement Fund	128,456	63,776	84,746	44,696	5,136	30,136
Total	658,029	393,166	270,394	191,179	147,167	182,657

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105544	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		612,699	529,573	329,390	185,648	146,483	142,031
Transfer from Ops Budget		-	-	-	-	-	10,490
Transfer to Ops Budget		(121,144)	(200,183)	(143,742)	(39,165)	(4,452)	-
Interest Income*		38,018					
Ending Balance \$		529,573	329,390	185,648	146,483	142,031	152,521

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101425	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		223,756	128,456	63,776	84,746	44,696	5,136
Transfer from Ops Budget		20,000	20,820	25,470	25,950	26,440	25,000
Planned Purchase		(115,300)	(85,500)	(4,500)	(66,000)	(66,000)	-
Interest Income		-					
Ending Balance \$		128,456	63,776	84,746	44,696	5,136	30,136

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Noise Control

EAC Review

CCTOBER 2023

Service: 1.320 Noise Control

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Requisition

1.320 - Noise Control	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Legal	7,110	6,000	7,360	-	-	7,360	7,510	7,660	7,810	7,970
Allocations	2,678	2,678	2,761	-	-	2,761	2,813	2,865	2,918	2,971
Internal Time Charges	31,390	40,837	33,000	-	-	33,000	33,740	34,450	35,150	35,890
Other Operating Expenses	50	900	250	-	-	250	250	250	250	250
TOTAL OPERATING COSTS	41,228	50,415	43,371	-	-	43,371	44,313	45,225	46,128	47,081
*Percentage Increase over prior year			5.2%			5.2%	2.2%	2.1%	2.0%	2.1%
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	485	1,175	1,865
TOTAL COSTS	41,228	50,415	43,371	-	-	43,371	44,313	45,710	47,303	48,946
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance CFW from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(9,337)	(680)	-	-	(680)	(138)	-	-	-
Grants in Lieu of Taxes	(168)	(168)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
Revenue - Other	(150)	-	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(318)	(9,505)	(1,030)	-	-	(1,030)	(488)	(350)	(350)	(350)
REQUISITION	(40,910)	(40,910)	(42,341)	-	-	(42,341)	(43,825)	(45,360)	(46,953)	(48,596)
*Percentage increase over prior year Requisition			3.5%			3.5%	3.5%	3.5%	3.5%	3.5%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		21,805	13,604	12,924	12,786	13,271	14,446
Transfer from Ops Budget		-	-	-	485	1,175	1,865
Transfer to Ops Budget		(9,337)	(680)	(138)	-	-	-
Interest Income*		1,136					
Ending Balance \$		13,604	12,924	12,786	13,271	14,446	16,311

Assumptions/Background:

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

*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

2024 BUDGET

Nuisance & Unsightly Premises

EAC Review

OCTOBER 2023

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Legal	2,190	-	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Allocations	3,346	3,346	3,449	-	-	3,449	3,514	3,580	3,648	3,716
Internal Time Charges	49,130	42,728	51,650	-	-	51,650	52,810	53,920	55,010	56,170
Other Operating Expenses	320	304	320	-	-	320	320	320	320	320
TOTAL OPERATING COSTS	54,986	46,378	57,419	-	-	57,419	58,644	59,820	60,978	62,206
*Percentage Increase over prior year			4.4%			4.4%	2.1%	2.0%	1.9%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	8,708	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	8,708	-	-	-	-	-	-	-	-
TOTAL COSTS	54,986	55,086	57,419	-	-	57,419	58,644	59,820	60,978	62,206
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(519)	-	-	(519)	-	-	-	-
Grants in Lieu of Taxes	(225)	(225)	(230)	-	-	(230)	(250)	(260)	(270)	(280)
Other Revenue	(100)	(200)	(100)	-	-	(100)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(325)	(425)	(849)	-	-	(849)	(450)	(460)	(470)	(480)
REQUISITION	(54,661)	(54,661)	(56,570)	-	-	(56,570)	(58,194)	(59,360)	(60,508)	(61,726)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.9%	2.0%	1.9%	2.0%

Reserve Schedule

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

For unforeseen legal expenses

Reserve Cash Flow

Fund: Fund Centre:	1500 105403	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		19,000	19,990	19,471	19,471	19,471	19,471
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	(519)	-	-	-	-
Interest Income*		990					
Ending Balance \$		19,990	19,471	19,471	19,471	19,471	19,471

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

2024 BUDGET

Electoral Area Emergency Planning Coordination

EAC Review

OCTOBER 2023

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & Protective Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

1.372 - Electoral Area Emergency Planning Coordination	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries	578,160	576,160	591,902	-	-	591,902	606,031	620,493	635,283	650,420
Contract for Services	-	-	-	-	-	-	-	-	-	-
Travel Expenses	1,920	1,920	1,990	-	-	1,990	2,030	2,070	2,110	2,150
Telecommunications	7,160	7,160	7,410	-	-	7,410	7,560	7,710	7,860	8,020
Staff Training & Development	1,700	2,500	1,760	-	-	1,760	1,800	1,840	1,880	1,920
Supplies	2,110	2,210	2,180	-	-	2,180	2,220	2,260	2,300	2,340
Allocations	63,573	63,573	70,935	-	-	70,935	73,644	75,383	76,451	78,082
Other Operating Expenses	9,276	16,040	9,580	-	-	9,580	9,770	9,960	10,150	10,340
TOTAL OPERATING COSTS	663,899	669,563	685,757	-	-	685,757	703,055	719,716	736,034	753,272
*Percentage Increase over prior year			3.3%			3.3%	2.5%	2.4%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	3,336	-	-	-	-	-	-	-	1,940
Transfer to Equipment Replacement Fund	7,500	7,500	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	7,500	10,836	5,000	-	-	5,000	5,000	5,000	5,000	6,940
TOTAL COSTS	671,399	680,399	690,757	-	-	690,757	708,055	724,716	741,034	760,212
Internal Recoveries	(492,300)	(492,300)	(509,530)	-	-	(509,530)	(519,720)	(530,110)	(540,708)	(551,520)
OPERATING COSTS LESS INTERNAL RECOVERIES	179,099	188,099	181,227	-	-	181,227	188,335	194,606	200,326	208,692
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(22,939)	(22,939)	(14,170)	-	-	(14,170)	(10,485)	(6,135)	(1,535)	-
Grants in Lieu of Taxes	(626)	(626)	(650)	-	-	(650)	(660)	(670)	(680)	(690)
Revenue - Other	(330)	(9,330)	(340)	-	-	(340)	(330)	(330)	(330)	(330)
TOTAL REVENUE	(23,895)	(32,895)	(15,160)	-	-	(15,160)	(11,475)	(7,135)	(2,545)	(1,020)
REQUISITION	(155,204)	(155,204)	(166,067)	-	-	(166,067)	(176,860)	(187,471)	(197,781)	(207,672)
*Percentage increase over prior year										
Requisition			7.0%			7.0%	6.5%	6.0%	5.5%	5.0%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.372 Emergency Planning Coordination	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,500	\$0	\$2,500	\$0	\$0	\$0	\$5,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$70,000
	\$0	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000

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	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000

Service:

1.372

Emergency Planning Coordination

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

Project Number	23-01	Capital Project Title	Vehicle Replacement	Capital Project Description	Vehicle replacement
Project Rationale					

Electoral Area Emergency Planning Coordination
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	40,434	26,264	15,779	9,644	8,109	10,049
Equipment Replacement Fund	61,304	63,804	68,804	71,304	6,304	11,304
Total	101,738	90,068	84,583	80,948	14,413	21,353

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	105545							
Beginning Balance		60,373	40,434	26,264	15,779	9,644	8,109	
Transfer from Ops Budget		-	-	-	-	-	1,940	
Transfer to Ops Budget		(22,939)	(14,170)	(10,485)	(6,135)	(1,535)	-	
Interest Income*		3,000						
Ending Balance \$		40,434	26,264	15,779	9,644	8,109	10,049	

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: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101985	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		53,804	61,304	63,804	68,804	71,304	6,304
Transfer from Op Budget		7,500	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(2,500)	-	(2,500)	(70,000)	-
Interest Income		-					
Ending Balance \$		61,304	63,804	68,804	71,304	6,304	11,304

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2024 Budget

Admin Expenditures (SSI)

EAC Review

OCTOBER 2023

Service: 1.111 SSI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

Change in Budget 2023 to 2024
Service: 1.111 SSI Admin

Total Expenditure

Comments

2023 Budget

1,161,470

Change in Salaries:

Base salary and benefit change	15,082	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,761	
1.0 FTE Engineering Technician	121,254	1.0 FTE transferred in from SSI Parks
Other	164	
Total Change in Salaries	146,262	

Other Changes:

Standard Overhead Allocation	14,133	Increase in 2023 expenses
HR Allocation	7,579	Increase in allocation from HR
SSI EA Management Allocation	55,285	New internal allocation related to LCC and Director sub components for admin support recovered by SSI Management sub component
Contract for Services	(70,000)	2023 IBC 15a-1 LCC election and orientation and governance costs
Commissioners' remuneration	17,467	Annualization of 2023 LCC commissioners' remuneration
Capital Asset Purchase	(23,000)	One-time 2023 lease improvement and equipment purchase
Reserve Transfers	59,882	\$10,000 increase to ORF transfers and \$49,882 to ERF transfers (\$20,000 one-time for LCC -IBC 12b-4.1 Meeting Management Improvement)
Other Costs	4,785	
Total Other Changes	66,130	

2024 Budget

1,373,862

Summary of % Expense Change

2024 Base salary and step increases	2.1%	
1.0 FTE addition	10.4%	
Standard Overhead and HR Allocations	1.9%	
Internal allocation within SSI Admin	4.8%	Offsetting recovery allocation within SSI Admin budget
One-time 2023 LCC election costs	-6.0%	
Reserve transfers	5.2%	
Balance of change	-0.1%	
% expense increase from 2023:	18.3%	
% Requisition increase from 2023 (if applicable):	10.0%	<i>Requisition funding is 49.8% of service revenue</i>

Overall 2023 Budget Performance

(expected variance to budget and surplus treatment)

There is a one-time favourable variance of \$8,682 (0.7%) - \$300 LCC; \$446 Director; \$7,936 Management - mainly due to lower salaries and wages, staff training and travel expenses. This variance will be transferred to Equipment Replacement Funds, which have a collective expected year end balance of \$60,112 before these transfers.

1.111 - Admin Expenditures (SSI) Director, Management & LCC	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Director Admin	84,776	84,330	83,459	(8,260)	-	75,199	76,640	78,150	79,660	81,210
Management Services	956,243	940,539	1,000,917	141,077	-	1,141,994	1,169,954	1,197,290	1,239,231	1,252,574
Local Community Commission (LCC)	96,333	96,033	44,890	50,780	-	95,670	97,632	99,726	171,833	104,014
TOTAL OPERATING COSTS	1,137,352	1,120,902	1,129,266	183,596	-	1,312,862	1,344,227	1,375,165	1,490,724	1,437,798
*Percentage Increase over prior year			-0.7%	16.1%	0.0%	15.4%	2.4%	2.3%	8.4%	-3.6%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	1,118	9,800	6,000	25,000	20,000	51,000	31,000	31,000	31,500	31,500
Transfer to Operating Reserve Fund	-	-	5,000	5,000	-	10,000	33,000	33,000	33,000	33,000
Capital Asset Purchase	23,000	27,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	24,118	36,800	11,000	30,000	20,000	61,000	64,000	64,000	64,500	64,500
TOTAL COSTS	1,161,470	1,157,702	1,140,266	213,596	20,000	1,373,862	1,408,227	1,439,165	1,555,224	1,502,298
*Percentage Increase over prior year			-1.8%	18.4%	1.7%	18.3%	2.5%	2.2%	8.1%	-3.4%
Labour Recovery	(256,910)	(253,142)	(282,044)	(128,117)	-	(410,161)	(419,366)	(429,213)	(439,099)	(449,355)
Internal Allocations	(212,590)	(212,590)	(218,400)	(55,285)	-	(273,685)	(278,712)	(284,926)	(290,833)	(297,144)
TOTAL RECOVERIES	(469,500)	(465,732)	(500,444)	(183,402)	-	(683,846)	(698,078)	(714,139)	(729,932)	(746,499)
COSTS LESS INTERNAL RECOVERIES	691,970	691,970	639,822	30,195	20,000	690,017	710,148	725,027	825,292	755,799
*Percentage Increase over prior year			-7.5%	4.4%	2.9%	-0.3%	2.9%	2.1%	13.8%	-8.4%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2022 to 2023	(64,245)	(64,245)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(85,000)	-
Grants in Lieu of Taxes	(384)	(384)	(390)	-	-	(390)	(400)	(410)	(420)	(430)
Provincial Grant (For LCC)	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(330)	(330)	(340)	-	-	(340)	(350)	(360)	(370)	(380)
TOTAL REVENUE	(69,959)	(69,959)	(5,730)	-	-	(5,730)	(5,750)	(5,770)	(90,790)	(5,810)
REQUISITION	(622,011)	(622,011)	(634,092)	(30,195)	(20,000)	(684,287)	(704,398)	(719,257)	(734,502)	(749,989)
*Percentage increase over prior year Requisition			1.9%	4.9%	3.2%	10.0%	2.9%	2.1%	2.1%	2.1%
FTE's	6.0	6.0	6.00	2.0		8.0	8.0	8.0	8.0	8.0

1.111 - Admin Expenditures (SSI) Management Services	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries and Wages	752,094	749,348	776,878	133,795	-	910,673	932,496	954,828	977,676	1,001,056
Allocations	49,591	49,591	62,139	7,282	-	69,421	72,678	74,512	75,375	77,028
Vehicles & Travel	9,500	5,500	9,830	-	-	9,830	10,020	10,220	10,430	10,640
Legal Expenses	5,000	5,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Staff Training, Moving & Dues	15,000	12,500	16,030	-	-	16,030	16,010	16,210	16,410	16,620
Operating - Other	125,058	118,600	126,040	-	-	126,040	128,550	131,120	148,730	136,410
TOTAL OPERATING COSTS	956,243	940,539	1,000,917	141,077	-	1,141,994	1,169,954	1,197,290	1,239,231	1,252,574
*Percentage Increase over prior year			4.7%	14.8%	0.0%	19.4%	2.4%	2.3%	3.5%	1.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	7,936	-	25,000	-	25,000	25,000	25,000	25,500	25,500
Transfer to Operating Reserve Fund	-	-	-	5,000	-	5,000	10,000	10,000	10,000	10,000
Capital Asset Purchase	13,000	17,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	13,000	24,936	-	30,000	-	30,000	35,000	35,000	35,500	35,500
TOTAL COSTS	969,243	965,475	1,000,917	171,077	-	1,171,994	1,204,954	1,232,290	1,274,731	1,288,074
*Percentage Increase over prior year			3.3%	17.7%	0.0%	20.9%	2.8%	2.3%	3.4%	1.0%
Labour Recovery	(256,910)	(253,142)	(282,044)	(128,117)	-	(410,161)	(419,366)	(429,213)	(439,099)	(449,355)
Internal Allocations	(212,590)	(212,590)	(218,400)	(55,285)	-	(273,685)	(278,712)	(284,926)	(290,833)	(297,144)
TOTAL RECOVERIES	(469,500)	(465,732)	(500,444)	(183,402)	-	(683,846)	(698,078)	(714,139)	(729,932)	(746,499)
COSTS LESS INTERNAL RECOVERIES	499,743	499,743	500,473	(12,325)	-	488,148	506,876	518,151	544,799	541,575
*Percentage Increase over prior year			0.1%	-2.5%	0.0%	-2.3%	3.8%	2.2%	5.1%	-0.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	(46,502)	(46,502)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(15,000)	-
Grants in Lieu of Taxes	(323)	(323)	(330)	-	-	(330)	(340)	(350)	(360)	(370)
TOTAL REVENUE	(46,825)	(46,825)	(330)	-	-	(330)	(340)	(350)	(15,360)	(370)
REQUISITION	(452,918)	(452,918)	(500,143)	12,325	-	(487,818)	(506,536)	(517,801)	(529,439)	(541,205)
*Percentage increase over prior year Requisition			10.4%	-2.7%		7.7%	3.8%	2.2%	2.2%	2.2%
FTE's	5.85	5.85	5.85	2.15		8.0	8.0	8.0	8.0	8.0

**1.111 - Admin Expenditures (SSI)
Director Admin**

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries and Wages	60,134	60,134	62,030	(12,540)	-	49,490	50,480	51,490	52,520	53,570
SSI EA Management Allocation	-	-	-	6,700	-	6,700	6,800	6,950	7,070	7,210
Allocations	11,662	11,662	13,769	(2,420)	-	11,349	11,580	11,810	12,050	12,290
Travel & Training	2,000	1,500	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Building Rental	7,260	7,260	-	-	-	-	-	-	-	-
Operating - Other	3,720	3,774	5,590	-	-	5,590	5,670	5,750	5,830	5,910
TOTAL OPERATING COSTS	84,776	84,330	83,459	(8,260)	-	75,199	76,640	78,150	79,660	81,210
*Percentage Increase over prior year			-1.6%	-9.7%		-11.3%	1.9%	2.0%	1.9%	1.9%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	1,118	1,564	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	1,118	1,564	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL COSTS	85,894	85,894	84,459	(8,260)	-	76,199	77,640	79,150	80,660	82,210
*Percentage Increase over prior year			-1.7%	-9.6%		-11.3%	1.9%	1.9%	1.9%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	(1,974)	(1,974)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(61)	(61)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
Other Income	(330)	(330)	(340)	-	-	(340)	(350)	(360)	(370)	(380)
TOTAL REVENUE	(2,365)	(2,365)	(400)	-	-	(400)	(410)	(420)	(430)	(440)
REQUISITION	(83,529)	(83,529)	(84,059)	8,260	-	(75,799)	(77,230)	(78,730)	(80,230)	(81,770)
*Percentage increase over prior year			0.6%	-9.9%		-9.3%	1.9%	1.9%	1.9%	1.9%
Requisition										
FTE's	0.15	0.15	0.15	-0.15		0.0	0.0	0.0	0.0	0.0

1.111 - Admin Expenditures (SSI) Local Community Commission	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Remunerations	23,333	23,333	40,800	-	-	40,800	41,620	42,450	43,300	44,170
SSI EA Management Allocation	-	-	-	48,585	-	48,585	49,602	50,746	51,873	53,054
Allocations	-	-	-	2,195	-	2,195	2,240	2,280	2,330	2,380
Election Costs	70,000	70,000	-	-	-	-	-	-	70,000	-
Other Operating	3,000	2,700	4,090	-	-	4,090	4,170	4,250	4,330	4,410
TOTAL OPERATING COSTS	96,333	96,033	44,890	50,780	-	95,670	97,632	99,726	171,833	104,014
*Percentage Increase over prior year			-53.4%	52.7%	0.0%	-0.7%	2.1%	2.1%	72.3%	-39.5%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	-	5,000	-	-	5,000	23,000	23,000	23,000	23,000
Transfer to Equipment Replacement Fund	-	300	5,000	-	20,000	25,000	5,000	5,000	5,000	5,000
Capital Asset Purchase	10,000	10,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	10,000	10,300	10,000	-	20,000	30,000	28,000	28,000	28,000	28,000
TOTAL COSTS	106,333	106,333	54,890	50,780	20,000	125,670	125,632	127,726	199,833	132,014
*Percentage Increase over prior year			-48.4%	47.8%	18.8%	18.2%	0.0%	1.7%	56.5%	-33.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	(15,769)	(15,769)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	-	-	-	-	(70,000)	-
Provincial Grant for LCC	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL REVENUE	(20,769)	(20,769)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(75,000)	(5,000)
REQUISITION	(85,564)	(85,564)	(49,890)	(50,780)	(20,000)	(120,670)	(120,632)	(122,726)	(124,833)	(127,014)
*Percentage increase over prior year Requisition			-41.7%	59.3%	23.4%	41.0%	0.0%	1.7%	1.7%	1.7%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service I	1.111	Carry						
	SSI Admin. Expenditures	Forward from	2024	2025	2026	2027	2028	TOTAL
		2023						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$46,100	\$4,900	\$15,900	\$10,900	\$6,100	\$83,900
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$65,000	\$0	\$0	\$0	\$65,000
	\$0	\$46,100	\$69,900	\$15,900	\$10,900	\$6,100	\$148,900

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	\$46,100	\$69,900	\$15,900	\$10,900	\$6,100	\$148,900
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$46,100	\$69,900	\$15,900	\$10,900	\$6,100	\$148,900

Service: 1.459

SSI Park Land & Rec Programs

Project Number 24-01

Capital Project Title Computer

Capital Project Description Computer Replacement - SSI Admin

Project Rationale

Project Number 23-02

Capital Project Title

Capital Project Description

Project Rationale

Project Number 25-01

Capital Project Title Vehicle

Capital Project Description Electric vehicle

Project Rationale

Project Number 24-01

Capital Project Title Computer

Capital Project Description Computer Replacement - SSI Admin

Project Rationale

**Admin Expenditures (SSI)
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund - Local Community Commission	-	5,000	28,000	51,000	4,000	27,000
Operating Reserve Fund - Management	-	5,000	15,000	25,000	20,000	30,000
Equipment Replacement Fund - Management	50,871	49,771	6,521	15,621	30,221	49,621
Equipment Replacement Fund - Director	9,241	10,241	9,591	10,591	11,591	12,591
Equipment Replacement Fund - Local Community Commission	-	5,000	10,000	15,000	20,000	25,000
Total	60,112	75,012	69,112	117,212	85,812	144,212

Reserve Schedule

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

To be Created

Reserve Cash Flow

Fund: Fund Centre:	1500 TBD	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		-	-	5,000	28,000	51,000	4,000
Transfer from Ops Budget		-	5,000	23,000	23,000	23,000	23,000
Transfer to Ops Budget		-	-	-	-	(70,000)	-
Interest Income		-					
Ending Balance \$		-	5,000	28,000	51,000	4,000	27,000

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

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Operating Reserve Fund - Management Budget

To be Created

Reserve Cash Flow

Fund: Fund Centre:	1500 TBD	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		-	-	5,000	15,000	25,000	20,000
Transfer from Ops Budget		-	5,000	10,000	10,000	10,000	10,000
Transfer to Ops Budget		-	-	-	-	(15,000)	-
Interest Income		-					
Ending Balance \$		-	5,000	15,000	25,000	20,000	30,000

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

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102119	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		72,671	50,871	49,771	6,521	15,621	30,221
Transfer from Ops Budget		-	25,000	25,000	25,000	25,500	25,500
Planned Purchase		(21,800)	(26,100)	(68,250)	(15,900)	(10,900)	(6,100)
Interest Income		-					
Ending Balance \$		50,871	49,771	6,521	15,621	30,221	49,621

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget					
			2023	2024	2025	2026	2027	2028
Fund Centre:	101837							
Beginning Balance		12,223	9,241	10,241	9,591	10,591	11,591	
Transfer from Ops Budget		1,118	1,000	1,000	1,000	1,000	1,000	
Planned Purchase		(4,100)	-	(1,650)	-	-	-	
Interest Income		-						
Ending Balance \$		9,241	10,241	9,591	10,591	11,591	12,591	

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 TBD	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		-	-	5,000	10,000	15,000	20,000
Transfer from Ops Budget		-	25,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(20,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		-	5,000	10,000	15,000	20,000	25,000

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

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Building Numbering

EAC Review

OCTOBER 2023

Service: 1.316 SSI Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Building Inspection	9,370	9,370	9,690	-	-	9,690	9,890	10,080	10,290	10,490
Allocations	479	479	493	-	-	493	503	513	524	534
Other Operating Expenses	20	50	20	-	-	20	35	40	40	40
TOTAL COSTS	9,869	9,899	10,203	-	-	10,203	10,428	10,633	10,854	11,064
*Percentage Increase over prior year			3.4%			3.4%	2.2%	2.0%	2.1%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(25)	25	-	-	25	-	-	-	-
Balance c/fwd from 2022 to 2023	22	22	-	-	-	-	-	-	-	-
Other Revenue	(20)	(25)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	2	(28)	5	-	-	5	(20)	(20)	(20)	(20)
REQUISITION	(9,871)	(9,871)	(10,208)	-	-	(10,208)	(10,408)	(10,613)	(10,834)	(11,044)
*Percentage increase over prior year Requisition			3.4%			3.4%	2.0%	2.0%	2.1%	1.9%

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Emergency Program

EAC Review

OCTOBER 2023

Service: 1.371 SSI Emergency Program

Committee: Electoral Area

DEFINITION:

To provide an Emergency Program as an Extended Service in preparation for emergencies.

Establishment Bylaw No. 2084 (December 16, 1992). Bylaw No. 2094 (February 1993), establishes the mode of operation and administration of the program.

Bylaw No. 2204 (April 27, 1994) and Bylaw No. 2205 (April 27, 1994) repeal and replace Bylaws 2084 and 2094 respectively.

Bylaw No. 2486 (March 26, 1997) establishes guidelines for the operation and administration of the SSI Program and repeals Bylaw No. 2205.

Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

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

LEVY:

The cost of providing the service established shall be recovered by requisition of money under Section 809.1 of the Municipal Act to be collected by a property value tax to be levied and collected under Section 810.1 of the Municipal Act.

FUNDING:

Requisition

1.371 - SSI Emergency Program	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Travel Expense	1,500	800	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Contract for Services	93,878	69,318	52,100	-	-	52,100	53,140	54,200	55,280	56,390
Neighbourhood Program	3,070	920	-	-	-	-	-	-	-	-
Emergency Social Services	300	-	-	-	-	-	-	-	-	-
Building Rent	14,000	12,250	14,000	-	-	14,000	14,000	14,000	14,000	14,000
Staff Training & Development	2,200	1,000	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,472	4,290	5,900	-	-	5,900	6,020	6,140	6,260	6,390
Allocations	6,505	6,505	7,146	-	-	7,146	7,289	7,435	7,584	7,735
Other Operating Expenses	16,002	28,361	51,535	-	-	51,535	52,610	53,710	54,820	55,940
TOTAL OPERATING COSTS	142,927	123,444	134,181	-	-	134,181	136,629	139,125	141,654	144,235
*Percentage Increase over prior year			-6.1%			-6.1%	1.8%	1.8%	1.8%	1.8%
<u>CAPITAL / RESERVES</u>										
Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	19,583	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	19,583	-	-	-	-	-	-	-	-
TOTAL COSTS	142,927	143,027	134,181	-	-	134,181	136,629	139,125	141,654	144,235
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(15,987)	(15,987)	(3,811)	-	-	(3,811)	(3,666)	(3,507)	(3,327)	(3,145)
Grants in Lieu of Taxes	(95)	(95)	(100)	-	-	(100)	(90)	(90)	(90)	(90)
Revenue - Other	(100)	(200)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(16,182)	(16,282)	(4,011)	-	-	(4,011)	(3,856)	(3,697)	(3,517)	(3,335)
REQUISITION	(126,745)	(126,745)	(130,170)	-	-	(130,170)	(132,773)	(135,428)	(138,137)	(140,900)
*Percentage increase over prior year Requisition			2.7%			2.7%	2.0%	2.0%	2.0%	2.0%

SSI Emergency Program
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	33,385	33,385	33,385	33,385	33,385	33,385
Operating Reserve Fund	59,954	56,143	52,477	48,970	45,643	42,498
Equipment Replacement Fund	5,044	5,044	5,044	5,044	5,044	5,044
Total	98,382	94,571	90,905	87,398	84,071	80,926

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1073	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101949						
Beginning Balance		43,760	33,385	33,385	33,385	33,385	33,385
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		(12,317)	-	-	-	-	-
Interest Income*		1,943					
Ending Balance \$		33,385	33,385	33,385	33,385	33,385	33,385

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	105402							
Beginning Balance		72,341	59,954	56,143	52,477	48,970	45,643	
Transfer from Ops Budget		-	-	-	-	-	-	
Transfer to Ops Budget		(15,987)	(3,811)	(3,666)	(3,507)	(3,327)	(3,145)	
Interest Income*		3,600						
Ending Balance \$		59,954	56,143	52,477	48,970	45,643	42,498	

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: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101437						
Beginning Balance		12,044	5,044	5,044	5,044	5,044	5,044
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		(7,000)					
Interest Income		-					
Ending Balance \$		5,044	5,044	5,044	5,044	5,044	5,044

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

Storm Water Quality Management (SSI)

EAC Review

OCTOBER 2023

Service: 1.535 SSI Stormwater Quality Management

Committee: Electoral Area Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

Greater of \$34,365 or \$0.0078 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$54,094.

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	30,000	30,000	-	-	-	-	-	-	-	-
Allocations	13,105	3,961	10,864	-	-	10,864	11,031	11,229	11,419	11,620
Other Operating Expenses	14,171	14,247	15,170	-	10,000	25,170	15,170	15,170	15,170	15,170
TOTAL OPERATING COSTS	57,276	48,208	26,034	-	10,000	36,034	26,201	26,399	26,589	26,790
*Percentage Increase over prior year			-54.5%		17.5%	-37.1%	-27.3%	0.8%	0.7%	0.8%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	9,068	-	-	-	-	-	-	-	-
TOTAL COSTS	57,276	57,276	26,034	-	10,000	36,034	26,201	26,399	26,589	26,790
*Percentage Increase over prior year			-54.5%		-82.5%	-37.1%	-27.3%	0.8%	0.7%	0.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(33,467)	(33,467)	(1,394)	-	(10,000)	(11,394)	(1,071)	(769)	(449)	(130)
Grants in Lieu of Taxes	(21)	(21)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Other Revenue	(10)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	(33,498)	(33,498)	(1,424)	-	(10,000)	(11,424)	(1,101)	(799)	(479)	(160)
REQUISITION	(23,778)	(23,778)	(24,610)	-	-	(24,610)	(25,100)	(25,600)	(26,110)	(26,630)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105529	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		77,945	48,078	36,684	35,613	34,844	34,395
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(33,467)	(11,394)	(1,071)	(769)	(449)	(130)
Interest Income*		3,600					
Ending Balance \$		48,078	36,684	35,613	34,844	34,395	34,265

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

2024 Budget

Emergency Comm - CREST (SSI)

EAC Review

OCTOBER 2023

Service: 1.925 SSI Emergency Comm. - CREST

Committee: Planning and Protective Services

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.925 - Emergency Comm - CREST (SSI)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payments to CREST	141,855	141,855	145,175	-	-	145,175	148,080	151,040	154,060	157,140
Allocations	2,868	2,868	2,902	-	-	2,902	2,961	3,020	3,080	3,142
Other Operating Expenses	400	400	500	-	-	500	500	500	500	500
TOTAL COSTS	145,123	145,123	148,577	-	-	148,577	151,541	154,560	157,640	160,782
*Percentage Increase over prior year			2.4%			2.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	(292)	(292)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(106)	(106)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	(448)	(448)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
REQUISITION	(144,675)	(144,675)	(148,417)	-	-	(148,417)	(151,381)	(154,400)	(157,480)	(160,622)
*Percentage increase over prior year Requisition			2.6%			2.6%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Highland Water System (SSI)

EAC Review

OCTOBER 2023

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

Committee: **Electoral Area**

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

Greater of **\$120,000** or **\$5.50 / \$1,000** of actual assessed value of land and improvements. To a maximum of **\$1,178,268**.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

FUNDING:

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

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

RESERVE FUND:

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

2.620 - Highland Water System (SSI) - Debt Only

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	43	43	27	-	-	27	27	28	28	-
TOTAL OPERATING COSTS	43	43	27	-	-	27	27	28	28	-
*Percentage Increase over prior year						-37.2%	0.0%	3.7%	0.0%	NA
<u>DEBT</u>										
MFA Debt Principal	21,138	21,138	21,138	-	-	21,138	8,653	8,653	8,653	-
MFA Debt Interest	10,733	10,733	10,733	-	-	10,733	5,108	5,108	2,554	-
MFA Debt Reserve Fund	90	90	90	-	-	90	90	90	90	-
TOTAL DEBT	31,961	31,961	31,961	-	-	31,961	13,851	13,851	11,297	-
TOTAL COSTS	32,004	32,004	31,988	-	-	31,988	13,878	13,879	11,325	-
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	80	(80)	-	-	(80)	-	-	-	-
Balance c/fwd from 2022 to 2023	(119)	(119)	-	-	-	-	-	-	-	-
Other Income	(90)	(170)	(90)	-	-	(90)	(90)	(90)	(90)	-
TOTAL REVENUE	(209)	(209)	(170)	-	-	(170)	(90)	(90)	(90)	-
REQUISITION - PARCEL TAX	(31,795)	(31,795)	(31,818)	-	-	(31,818)	(13,788)	(13,789)	(11,235)	-
*Percentage increase over prior year Requisition						0.1%	-56.7%	0.0%	-18.5%	NA

CAPITAL REGIONAL DISTRICT

2024 Budget

Highland/Fernwood Water (SSI)

EAC Review

OCTOBER 2023

Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

Greater of \$350,000 or \$2.572 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$794,257.

COMMISSION:

Fernwood and Highland Water Service Commission - Bylaw 4371 (Dec. 09, 2020)

FUNDING:

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

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

- First 38 cubic metres or portion - \$0.64 / cubic metre
- Next 68 cubic metres or portion - \$2.00 / cubic metre
- Greater than 106 cubic metres - \$5.13 / cubic metre

Water Connection Charge: Actual cost for the connection.

RESERVE FUND:

Established by Bylaw #3907 (April 16, 2014)

2.621 - Highland/Fernwood Water (SSI)

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,610	7,200	9,950	-	-	9,950	10,150	10,350	10,560	10,770
Waste Sludge Disposal	14,940	11,900	15,460	-	-	15,460	15,770	16,090	16,410	16,740
Repairs & Maintenance	29,120	30,800	9,440	-	20,000	29,440	9,630	9,820	10,010	10,210
Allocations	21,803	21,803	24,436	-	-	24,436	24,908	25,405	25,908	26,420
Water Testing	14,015	13,170	19,750	-	-	19,750	20,148	20,550	20,966	21,386
Electricity	21,420	21,600	22,000	-	-	22,000	22,440	22,890	23,350	23,820
Supplies	23,860	24,010	24,700	-	-	24,700	25,190	25,680	26,180	26,690
Labour Charges	195,460	201,500	212,906	-	-	212,906	217,174	221,530	225,972	230,505
Other Operating Expenses	18,906	16,040	19,370	-	-	19,370	19,820	20,290	20,780	21,290
TOTAL OPERATING COSTS	349,134	348,023	358,012	-	20,000	378,012	365,230	372,605	380,136	387,831
*Percentage Increase over prior year			2.5%		5.7%	8.3%	-3.4%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	75,000	67,611	76,076	-	-	76,076	65,665	53,095	54,355	18,080
Transfer to Operating Reserve Fund	88,000	88,000	65,000	-	-	65,000	29,000	27,000	27,670	10,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	49,971	97,980	166,143	233,659
MFA Debt Interest	7,350	7,350	17,393	-	-	17,393	67,893	169,320	311,556	426,151
MFA Debt Reserve Fund	110	110	9,280	-	-	9,280	19,100	37,650	26,650	26,650
TOTAL DEBT / RESERVES	197,301	189,912	194,590	-	-	194,590	231,629	385,045	586,374	714,540
TOTAL COSTS	546,435	537,935	552,602	-	20,000	572,602	596,859	757,650	966,510	1,102,371
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	(20,000)	(20,000)	-	-	-	-
Sales - Water	(60,000)	(51,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(390,685)	(390,685)	(414,032)	-	-	(414,032)	(451,289)	(586,680)	(762,680)	(877,081)
Other Revenue	(750)	(1,250)	(940)	-	-	(940)	(950)	(960)	(820)	(830)
TOTAL REVENUE	(471,435)	(462,935)	(474,972)	-	(20,000)	(494,972)	(512,239)	(647,640)	(823,500)	(937,911)
REQUISITION - PARCEL TAX	(75,000)	(75,000)	(77,630)	-	-	(77,630)	(84,620)	(110,010)	(143,010)	(164,460)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			6.0%			6.0%	9.0%	30.0%	30.0%	15.0%
Requisition			3.5%			3.5%	9.0%	30.0%	30.0%	15.0%
Combined			4.9%			4.9%	8.0%	27.0%	27.6%	14.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.621	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Highland & Fernwood Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$290,000	\$1,028,500	\$1,981,500	\$3,750,000	\$2,750,000	\$2,665,000	\$12,175,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$290,000	\$1,028,500	\$1,981,500	\$3,750,000	\$2,750,000	\$2,665,000	\$12,175,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$240,000	\$913,000	\$1,895,000	\$3,750,000	\$2,665,000	\$2,665,000	\$11,888,000	
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$50,000	\$115,500	\$86,500	\$0	\$45,000	\$0	\$247,000	
	\$290,000	\$1,028,500	\$1,981,500	\$3,750,000	\$2,750,000	\$2,665,000	\$12,175,000	

Service: 2.621 Highland & Fernwood Water (SSI)

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

Project Number	21-01	Capital Project Title	Public Engagement for Future Projects	Capital Project Description	Public engagement for the intake, DAF, back up power and upper reservoir projects.
Project Rationale	Public engagement for the intake and upper reservoir projects.				

Project Number	22-01	Capital Project Title	Back up Power	Capital Project Description	Design and Construction of back up power system. Includes CRD project management.
Project Rationale	Design and construction of a backup power system needed in the event of a power failure to continue to provide water to the community.				

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number	21-04	Capital Project Title	Water main AC replacement strategy and preliminary design	Capital Project Description	Conduct water main replacement assessment and develop a phased replacement strategy (13 km).
Project Rationale	The asbestos cement water main system needs to be replaced so this will assess the system and create a strategy to deal with it along with design drawings and specifications.				

Project Number	21-05	Capital Project Title	Water Main AC replacement detailed design	Capital Project Description	Water Main AC replacement detailed design. Includes CRD project management.
Project Rationale					

Project Number	23-01	Capital Project Title	Phased program of AC Water main replacement	Capital Project Description	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 5 years). Includes construction services and CRD project management.
Project Rationale	The asbestos cement water main system needs to be replaced. This project is for the engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/meter over 10 years).				

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

Service: 2.621 Highland & Fernwood Water (SSI)

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

Project Number	23-07	Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale	Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.				

Project Number	24-02	Capital Project Title	Highlands Middle Reservoir Repair	Capital Project Description	Install new manway in Reservoir, replace temporary piping with permanent, possible power line relocation.
Project Rationale					

Project Number	24-03	Capital Project Title	WTP driveway improvements	Capital Project Description	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.
Project Rationale					

Service:

2.621

Highland & Fernwood Water (SSI)

Project Number

24-04

Capital Project Title

WTP Bring safety chain to specification.

Capital Project Description

Removable chain requires replacement with a code compliant removable portion of pipe railing. Retrofit with removable railing. Includes CRD project management.

Project Rationale

[Redacted Project Rationale]

Project Number

24-05

Capital Project Title

Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair

Capital Project Description

Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management.

Project Rationale

[Redacted Project Rationale]

Project Number

24-06

Capital Project Title

Critical Spares; Chlorine pump and coagulant pump

Capital Project Description

Purchase spares. Includes CRD project management.

Project Rationale

[Redacted Project Rationale]

Project Number

24-07

Capital Project Title

Install support for lifting apparatus over DAF system.

Capital Project Description

Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.

Project Rationale

[Redacted Project Rationale]

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

Project Number	24-08	Capital Project Title	WTP, replace Miltronics FLT Ultrasonic Probe	Capital Project Description	Miltronics unit not supported replace with Siemens. Includes CRD project management.
Project Rationale					

Project Number	24-09	Capital Project Title	Addition of another tank is required for backwashing of two filters in sequence.	Capital Project Description	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.
Project Rationale					

Project Number	24-10	Capital Project Title	Replace or re-line Middle Reservoir - Design	Capital Project Description	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.
Project Rationale					

Project Number	24-11	Capital Project Title	Replace or re-line Middle Reservoir - Construction	Capital Project Description	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.
Project Rationale					

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

Project Number	24-12	Capital Project Title	Replace Upper Reservoir Pumphouse - Design and Construction	Capital Project Description	Replace Upper Reservoir Pumphouse - Design. Includes construction and CRD project management.
Project Rationale					

Project Number	24-13	Capital Project Title	Install Strainer upstream of North End Road PRV	Capital Project Description	Install Strainer upstream of North End Road PRV. Includes CRD project management.
Project Rationale					

Project Number	27-01	Capital Project Title	Update Asset Management Plan	Capital Project Description	Revise McElhanney Condition Assessment to SAMP.
Project Rationale					

Highland/Fernwood Water (SSI)
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	99,760	144,760	173,760	200,760	228,430	238,430
Capital Reserve Fund	88,751	49,327	28,492	81,587	90,942	109,022
Total	188,511	194,087	202,252	282,347	319,372	347,452

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105205	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		30,566	99,760	144,760	173,760	200,760	228,430
Transfer from Ops Budget		88,000	65,000	29,000	27,000	27,670	10,000
Expenditures		(20,000)	(20,000)	-	-	-	-
Planned Maintenance Activity		Filter media replacement	Reservoir cleaning & inspection				
Interest Income*		1,194					
Ending Balance \$		99,760	144,760	173,760	200,760	228,430	238,430

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1088 102156	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		41,340	88,751	49,327	28,492	81,587	90,942
Transfer from Ops Budget		67,611	76,076	65,665	53,095	54,355	18,080
Transfer from Cap Fund		-					
Transfer to Cap Fund		(25,000)	(115,500)	(86,500)	-	(45,000)	-
Interest Income*		4,800					
Ending Balance \$		88,751	49,327	28,492	81,587	90,942	109,022

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Cedars of Tuam Water (SSI)

EAC Review

OCTOBER 2023

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

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

COMMISSION:

Cedars of Tuam Water Service Commission established by bylaw No 3693 (April 14th, 2010).

FUNDING:

User Charge

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
 - First 38 cubic metres or portion - \$7.00 / cubic metre
 - Greater than 38 cubic metres - \$18.00 / cubic metre

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

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

2.622 - Cedars of Tuam Water (SSI)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Repairs & Maintenance	10,570	10,400	580	-	-	580	580	580	580	580
Allocations	3,268	3,268	5,253	-	-	5,253	5,338	5,441	5,545	5,650
Water Testing	2,142	1,960	2,610	-	-	2,610	2,664	2,719	2,775	2,831
Electricity	900	1,020	920	-	-	920	940	960	980	1,000
Supplies	750	830	770	-	-	770	780	790	800	810
Labour Charges	22,110	18,450	24,049	-	-	24,049	24,530	25,023	25,525	26,037
Other Operating Expenses	1,460	1,790	1,800	-	-	1,800	1,830	1,860	1,890	1,920
TOTAL OPERATING COSTS	41,200	37,718	35,982	-	-	35,982	36,662	37,373	38,095	38,828
*Percentage Increase over prior year			-12.7%			-12.7%	1.9%	1.9%	1.9%	1.9%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	6,000	9,978	6,500	-	-	6,500	6,000	6,000	6,000	6,000
Transfer to Operating Reserve Fund	3,500	4,600	3,500	-	-	3,500	3,500	3,000	3,000	3,000
MFA Debt Reserve Fund	920	-	1,150	-	-	1,150	8,050	4,650	4,350	-
MFA Debt Principal	-	-	-	-	-	-	2,913	23,308	35,088	46,109
MFA Debt Interest	1,058	-	1,265	-	-	1,265	13,714	44,674	64,346	78,375
TOTAL DEBT / RESERVES	11,478	14,578	12,415	-	-	12,415	34,177	81,632	112,784	133,484
TOTAL COSTS	52,678	52,296	48,397	-	-	48,397	70,839	119,005	150,879	172,312
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance Carry Forward	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Sales - Water	(9,628)	(9,246)	(9,246)	-	-	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)
User Charges	(33,000)	(33,000)	(39,061)	-	-	(39,061)	(61,503)	(109,669)	(141,543)	(162,976)
Other Revenue	(50)	(50)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(52,678)	(52,296)	(48,397)	-	-	(48,397)	(70,839)	(119,005)	(150,879)	(172,312)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales			-4.0%			-4.0%	0.0%	0.0%	0.0%	0.0%
User Charge			18.4%			18.4%	57.5%	78.3%	29.1%	15.1%
Other			80.0%			80.0%	0.0%	0.0%	0.0%	0.0%
Combined			13.3%			13.4%	46.5%	68.1%	26.8%	14.2%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.622	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Cedars of Tuam Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$130,000	\$810,000	\$465,000	\$460,000	\$0	\$0	\$1,865,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$130,000	\$810,000	\$465,000	\$460,000	\$0	\$0	\$1,865,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$115,000	\$805,000	\$465,000	\$435,000	\$0	\$0	\$1,820,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$15,000	\$5,000	\$0	\$5,000	\$0	\$0	\$25,000
	\$0	\$130,000	\$810,000	\$465,000	\$460,000	\$0	\$0	\$1,865,000

Service:

2.622

Cedars of Tuam Water (SSI)

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

Project Number	21-03	Capital Project Title	Design and construct new well and dist. system	Capital Project Description	Detailed designs, IHA application, construction documents. Includes constuction, construction administration and CRD PM.
Project Rationale	Detailed design and construction for new well - \$90K in 2024. Construction - \$650K in 2025. Construction Administration - \$65K in 2025. CRD PM - \$30K in 2025.				

Project Number	22-02	Capital Project Title	Power generation equipment	Capital Project Description	Back up power construction (only required if new well does not go ahead).
Project Rationale	Design of back up power. Project contingent on the the new well project not proceeding. Construction \$30K. CRD PM - \$5K.				

Project Number	23-01	Capital Project Title	Electrical Service Replacement	Capital Project Description	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system. (only required if new well does not go ahead).
Project Rationale	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhasust system. (only required if new well does not go ahead).				

Service: 2.622 Cedars of Tuam Water (SSI)

Project Number 26-01 **Capital Project Title** Analysis and Design of AC pipe replacement **Capital Project Description** Analysis and Design of AC pipe replacement.
Project Rationale New pipeline construction to replace AC pipe. Analysis and investigation - \$20K. CRD PM - \$10K.

Project Number 26-02 **Capital Project Title** New pipeline construction **Capital Project Description** New pipeline construction to replace AC pipe.
Project Rationale Construction - \$830K. Construction services \$20K.. CRD PM - \$20K

Project Number 27-01 **Capital Project Title** Update Asset Management Plan **Capital Project Description** Revise McElhanney Condition Assessment to SAMP.
Project Rationale

Project Number 24-02 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Future Projects **Capital Project Description** Seek service area electors approval to fund projects
Project Rationale

Project Number 24-03 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Undertake a referendum or AAP to borrow funds
Project Rationale

**Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2024 - 2028 Finacial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	1,617	5,117	8,617	11,617	14,617	17,617
Capital Reserve Fund	13,615	5,115	6,115	12,115	13,115	19,115
Total	15,232	10,232	14,732	23,732	27,732	36,732

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant teardowns and ground water well maintenance.

Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		7,867	1,617	5,117	8,617	11,617	14,617
Transfer from Op Budget		3,500	3,500	3,500	3,000	3,000	3,000
Transfer to Op Budget		(10,000)	-	-	-	-	-
Planned Maintenance Activity		Reservoir cleaning and inspection					
Interest Income*		250					
Ending Balance \$		1,617	5,117	8,617	11,617	14,617	17,617

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		7,395	13,615	5,115	6,115	12,115	13,115
Transfer from Ops Budget		6,000	6,500	6,000	6,000	6,000	6,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(15,000)	(5,000)	-	(5,000)	-
Interest Income*		220					
Ending Balance \$		13,615	5,115	6,115	12,115	13,115	19,115

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Beddis Water

EAC Review

OCTOBER 2023

Service: 2.624 Beddis Water (SSI)	Committee: Electoral Area
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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 \$440,091.

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	
AUTHORIZED: LA Bylaw No. 3825 (July 11, 2012)		\$400,000	
BORROWED: SI Bylaw No. 3882 (Jan 9, 2013) Matures 2023		(\$300,000)	3.15%
BORROWED: SI Bylaw No. 3910 (July 2013) Matures 2023		(\$70,000)	3.85%
Remaining:		\$30,000	

COMMISSION:

Beddis Water Service Commission established by Bylaw No. 3693 (April 14th, 2010)

FUNDING:

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

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

RESERVE FUND:

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

2.624 - Beddis Water

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Operations Contracts	23,080	-	-	-	-	-	-	-	-	-
Grit & Waste Sludge Disposal	12,760	10,700	12,210	-	-	12,210	12,460	12,710	12,960	13,220
Repairs & Maintenance	19,940	28,000	6,150	-	-	6,150	6,270	6,390	6,520	6,650
Allocations	12,520	12,520	15,147	-	-	15,147	15,436	15,750	16,067	16,391
Water Testing	10,241	8,920	11,750	-	-	11,750	11,984	12,228	12,474	12,723
Electricity	12,000	10,900	11,200	-	-	11,200	11,420	11,650	11,880	12,120
Supplies	11,080	16,200	11,470	-	-	11,470	11,700	11,930	12,160	12,400
Labour Charges	77,940	95,000	106,640	-	-	106,640	108,778	110,962	113,188	115,460
Other Operating Expenses	11,480	9,120	12,310	-	-	12,310	12,590	12,880	13,180	13,500
TOTAL OPERATING COSTS	191,041	191,360	186,877	-	-	186,877	190,638	194,500	198,429	202,464
*Percentage Increase over prior year			-2.2%			-2.2%	2.0%	2.0%	2.0%	2.0%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	7,830	7,830	11,910	-	-	11,910	10,000	9,000	9,000	9,000
Transfer to Capital Reserve Fund	60,000	56,528	88,000	-	-	88,000	115,390	121,000	127,600	13,437
MFA Debt Reserve Fund	70	70	3,400	-	-	3,400	15,820	3,050	31,200	27,800
MFA Debt Principal	30,817	30,817	-	-	-	-	8,614	48,693	56,420	135,463
MFA Debt Interest	7,420	7,420	3,740	-	-	3,740	31,967	86,265	129,641	260,146
TOTAL DEBT / RESERVES	106,137	102,665	107,050	-	-	107,050	181,791	268,008	353,861	445,846
TOTAL COSTS	297,178	294,025	293,927	-	-	293,927	372,429	462,508	552,290	648,310
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(14,000)	(14,000)	-	-	-	-	-	-	-	-
Sales - Water	(72,000)	(65,000)	(68,000)	-	-	(68,000)	(72,000)	(72,000)	(72,000)	(72,000)
User Charges	(130,690)	(130,690)	(139,837)	-	-	(139,837)	(185,979)	(241,768)	(297,370)	(356,840)
Other Revenue	(170)	(4,017)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(216,860)	(213,707)	(207,987)	-	-	(207,987)	(258,129)	(313,918)	(369,520)	(428,990)
REQUISITION - PARCEL TAX	(80,318)	(80,318)	(85,940)	-	-	(85,940)	(114,300)	(148,590)	(182,770)	(219,320)
*Percentage increase over prior year										
Sales			-5.6%			-5.6%	5.9%	0.0%	0.0%	0.0%
User Fee			7.0%			7.0%	33.0%	30.0%	23.0%	20.0%
Requisition			7.0%			7.0%	33.0%	30.0%	23.0%	20.0%
Combined			3.8%			3.8%	26.7%	24.2%	19.4%	17.4%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.624	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Beddis Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$10,000	\$428,000	\$1,674,000	\$443,000	\$3,170,000	\$2,780,000	\$8,495,000	\$8,495,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,000	\$428,000	\$1,674,000	\$443,000	\$3,170,000	\$2,780,000	\$8,495,000	\$8,495,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$340,000	\$1,582,000	\$305,000	\$3,120,000	\$2,780,000	\$8,127,000	\$8,127,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000	\$40,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$88,000	\$92,000	\$138,000	\$10,000	\$0	\$328,000	\$328,000
	\$10,000	\$428,000	\$1,674,000	\$443,000	\$3,170,000	\$2,780,000	\$8,495,000	\$8,495,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #:

2.624

Service Name:

Beddis Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-01	New	Back up power generation equipment - design	Back up power design and construction. Includes construction services and CRD project management.	\$ 480,000	S	Debt	\$ -	\$ -	\$ -	\$ 140,000	\$ 340,000	\$ -	\$ 480,000
21-03	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$ 10,000	S	Res	\$ 10,000.00	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
21-04	New	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir. Includes CRD project management.	\$ 86,000	S	Res	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ 53,000
23-01	Decommission	AC Pipe Removal	Remove approximately 50m of abandoned AC water pipe. Includes CRD project management.	\$ 22,000	S	Debt	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
24-01	New	Changes to DAF control panel	Motor overload resets to be external to the controller. Provide support for ultrasonic probe.	\$ 55,000	S	Debt	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-01	New	Changes to DAF control panel	CRD Project Management		S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
24-05	New	Ventilation for WTP and Pump Building	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.	\$ 24,000	S	Debt	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-06	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. Includes CRD project management.	\$ 24,000	S	Debt	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-07	Decommission	WTP Demolish old chlorine/pump building	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.	\$ 30,000	S	Debt	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
24-08	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and ad.	\$ 220,000	S	Debt	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.	\$ 62,000	S	Debt	\$ -	\$ -	\$ 62,000	\$ -	\$ -	\$ -	\$ 62,000
25-02	New	Booster pump and second reservoir at Sky Valley lower reservoir	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.	\$ 1,320,000	S	Debt	\$ -	\$ -	\$ 1,320,000	\$ -	\$ -	\$ -	\$ 1,320,000
25-03	New	WTP Electrical Upgrades from 2020 AMP	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.	\$ 335,000	S	Debt	\$ -	\$ -	\$ 200,000	\$ 135,000	\$ -	\$ -	\$ 335,000
25-06	Study	AC Water main Assessment and Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.	\$ 92,000	S	Res	\$ -	\$ -	\$ 92,000	\$ -	\$ -	\$ -	\$ 92,000
25-04	Replacement	AC Water Main Replacement Detailed Design	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.	\$ 138,000	S	Res	\$ -	\$ -	\$ -	\$ 138,000	\$ -	\$ -	\$ 138,000
25-05	Replacement	AC Water Main Replacement Construction	Replace ~ 5.2 km of AC Pipe at \$1/km. Includes construction services and CRD project management.	\$ 5,560,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 2,780,000	\$ 2,780,000	\$ 5,560,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
													\$ -
			GRAND TOTAL	\$ 8,528,000			\$ 10,000	\$ 428,000	\$ 1,674,000	\$ 443,000	\$ 3,170,000	\$ 2,780,000	\$ 8,495,000

Service: 2.624 Beddis Water (SSI)

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

Project Number	21-03	Capital Project Title	Public Engagement for Future Projects	Capital Project Description	Undertake a referendum or AAP to borrow funds
Project Rationale	As per Commission request (Dec. 15/2015), capital construction projects greater than \$50,000 are to be funded thru debt, in which case a referendum may be required.				

Project Number	21-01	Capital Project Title	Back up power generation equipment - design	Capital Project Description	Back up power design and construction. Includes construction services and CRD project management.
Project Rationale	In order to maintain potable water service in the event of an extended power outage, back up power is required.				

Project Number	21-04	Capital Project Title	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Capital Project Description	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir. Includes CRD project management.
Project Rationale	Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project os for the preliminary design.				

Project Number	23-01	Capital Project Title	AC Pipe Removal	Capital Project Description	Remove approximately 50m of abandoned AC water pipe. Includes CRD project management.
Project Rationale	This is for a short section of surficial abandoned asbestos pipe which needs to be removed and disposed of before it deteriorates further and enters the environment.				

Service: 2.624 Beddis Water (SSI)

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

Project Number	25-03	Capital Project Title	WTP Electrical Upgrades from 2020 AMP	Capital Project Description	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
Project Rationale	Similar to all water distribution systems on SSI, the Beddis system was constructed using asbestos cement pipe which is at the end of its useful life span and requires replacement. Failures cause water leaks and this will occur on a more frequent basis in the future. This project is for the construction phase of the project.				

Project Number	24-07	Capital Project Title	WTP Demolish old chlorine/pump building	Capital Project Description	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.
Project Rationale					

Project Number	24-08	Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O
Project Rationale					

Project Number	25-01	Capital Project Title	Decommission of Sky Valley Upper Reservoir	Capital Project Description	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale					

Service: 2.624 Beddis Water (SSI)

Project Number 25-02
Capital Project Title Booster pump and second reservoir at Sky Valley lower reservoir
Capital Project Description Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale

Project Number 25-03
Capital Project Title WTP Electrical Upgrades from 2020 AMP
Capital Project Description Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
Project Rationale

Project Number 25-01
Capital Project Title Decommission of Sky Valley Upper Reservoir
Capital Project Description Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.

Project Number 25-02
Capital Project Title Booster pump and second reservoir at Sky Valley lower reservoir
Capital Project Description Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.

Project Number 25-05
Capital Project Title AC Water Main Replacement Construction
Capital Project Description Replace ~ 5.2 km of AC Pipe at \$1k/m. Includes construction services and CRD project management.
Project Rationale

Project Number 27-01
Capital Project Title Update Asset Management Plan
Capital Project Description Revise McElhanney Condition Assessment to SAMP.
Project Rationale

**Beddis Water Reserves
 Summary Schedule
 2024 -2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	11,600	23,510	33,510	42,510	51,510	60,510
Capital Reserve Fund	17,736	17,736	41,126	24,126	141,726	155,163
Total	29,336	41,246	74,636	66,636	193,236	215,673

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

Reserve fund used for unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

Reserve Cash Flow

Fund: Fund Centre:	1500 105206	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		17,170	11,600	23,510	33,510	42,510	51,510
Transfer from Ops Budget		7,830	11,910	10,000	9,000	9,000	9,000
Expenditures		(14,000)	-	-	-	-	-
Planned Maintenance Activity		Reservoir cleaning and inspection					
Interest Income*		600					
Ending Balance \$		11,600	23,510	33,510	42,510	51,510	60,510

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		4,198	17,736	17,736	41,126	24,126	141,726
Transfer from Ops Budget		56,528	88,000	115,390	121,000	127,600	13,437
Transfer from Cap Fund		-					
Transfer to Cap Fund		(43,000)	(88,000)	(92,000)	(138,000)	(10,000)	-
Interest Income *(Expense)		10					
Ending Balance \$		17,736	17,736	41,126	24,126	141,726	155,163

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Fulford Water (SSI)

EAC Review

OCTOBER 2023

Service: 2.626 Fulford Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of \$156,000 or \$5.46 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$548,235.

MAXIMUM CAPITAL DEBT:

COMMISSION:

Fulford Water Service commission - Bylaw No 3693 (April 14, 2010).

FUNDING:

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

User Charge: Fixed user charge for residential properties.

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

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

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

MAXIMUM OPERATING EXPENDITURE:

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Operations Contract	27,340	4,500	5,950	-	-	5,950	6,070	6,190	6,310	6,440
Grit & Waste Sludge Disposal	7,890	3,500	8,170	-	-	8,170	8,330	8,500	8,670	8,840
Repairs & Maintenance	8,410	4,700	8,710	-	20,000	28,710	8,890	9,070	9,250	9,440
Allocations	9,609	9,609	10,688	-	-	10,688	10,881	11,095	11,311	11,531
Water Testing	6,018	4,282	6,930	-	-	6,930	7,071	7,212	7,355	7,499
Electricity	10,890	8,800	9,100	-	-	9,100	9,280	9,470	9,660	9,850
Supplies	8,030	10,500	9,310	-	-	9,310	9,490	9,670	9,850	10,040
Labour Charges	61,710	91,590	89,947	-	-	89,947	91,750	93,592	95,468	97,384
Other Operating Expenses	10,670	8,170	10,950	-	-	10,950	11,220	11,500	11,780	12,070
TOTAL OPERATING COSTS	150,567	145,651	159,755	-	20,000	179,755	162,982	166,299	169,654	173,094
*Percentage Increase over prior year			6.1%		13.3%	19.4%	-9.3%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	8,000	8,000	8,000	-	-	8,000	8,000	8,000	8,000	8,000
Transfer to Capital Reserve Fund	42,600	52,916	32,459	-	-	32,459	38,000	24,660	35,450	36,200
MFA Debt Reserve Fund	40	40	5,090	-	-	5,090	12,700	14,700	11,300	11,250
MFA Debt Principal	9,669	9,669	9,669	-	-	9,669	22,438	54,486	91,601	110,432
MFA Debt Interest	5,763	5,763	11,307	-	-	11,307	41,538	98,083	154,965	200,035
TOTAL DEBT / RESERVES	66,072	76,388	66,525	-	-	66,525	122,676	199,929	301,316	365,917
TOTAL COSTS	216,639	222,039	226,280	-	20,000	246,280	285,658	366,228	470,970	539,011
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(20,000)	(20,000)	-	-	-	-
Sales - Water	(16,400)	(22,000)	(19,000)	-	-	(19,000)	(16,400)	(16,400)	(16,400)	(16,400)
User Charges	(149,357)	(149,357)	(154,600)	-	-	(154,600)	(200,978)	(261,268)	(339,650)	(390,601)
Other Revenue	(670)	(470)	(710)	-	-	(710)	(720)	(730)	(740)	(700)
TOTAL REVENUE	(166,427)	(171,827)	(174,310)	-	(20,000)	(194,310)	(218,098)	(278,398)	(356,790)	(407,701)
REQUISITION - PARCEL TAX	(50,212)	(50,212)	(51,970)	-	-	(51,970)	(67,560)	(87,830)	(114,180)	(131,310)
*Percentage increase over prior year										
Sales			15.9%			15.9%	-13.7%	0.0%	0.0%	0.0%
User Fee			3.5%			3.5%	30.0%	30.0%	30.0%	15.0%
Requisition			3.5%			3.5%	30.0%	30.0%	30.0%	15.0%
Combined			4.4%			4.4%	26.3%	28.3%	28.7%	14.5%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.626	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Fulford Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$7,000	\$103,000	\$0	\$0	\$0	\$0	\$0	\$103,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$497,000	\$1,265,000	\$1,465,000	\$1,175,000	\$1,125,000	\$1,125,000	\$5,527,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$7,000	\$600,000	\$1,265,000	\$1,465,000	\$1,175,000	\$1,125,000	\$1,125,000	\$5,630,000

SOURCE OF FUNDS

Capital Funds on Hand	\$7,000	\$7,000	\$0	\$0	\$0	\$0	\$0	\$7,000
Debenture Debt (New Debt Only)	\$0	\$504,000	\$1,265,000	\$1,465,000	\$1,125,000	\$1,125,000	\$1,125,000	\$5,484,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$89,000	\$0	\$0	\$10,000	\$0	\$0	\$99,000
	\$7,000	\$600,000	\$1,265,000	\$1,465,000	\$1,175,000	\$1,125,000	\$1,125,000	\$5,630,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 2.626

Service Nam Fulford Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-03	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines.	\$ 10,000	S	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload. Includes CRD project management.	\$ 66,000	E	Debt	\$ -	\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ 66,000
22-04	New	Fulford AC Water Main Renewal Program and Detailed Design	Develop a renewal program, cost estimate and detailed design. Includes CRD project management.	\$ 170,000	S	Debt	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000
25-01	New	Water main replacement program - construction.	Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.	\$ 4,500,000	S	Debt	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 4,500,000
23-02	New	Back up power design and construction.	Back up power generation equipment - design. Includes construction, construction services and CRD project management.	\$ 480,000	S	Debt	\$ -	\$ -	\$ 140,000	\$ 340,000	\$ -	\$ -	\$ 480,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Includes CRD project management.	\$ 24,000	S	Debt	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. Includes CRD project management.	\$ 24,000	S	Debt	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-04	New	Install In-Line Strainers upstream of PRVs	Install In-Line Strainers upstream of PRVs. Includes CRD project management.	\$ 14,000	S	Res	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000
24-05	Replacement	Replace Air Valves in raw water line on Sunnyside	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.	\$ 11,000	S	Res	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
24-06	New	Sunnyside PRS Install Guard Rail	Install a guard rail along the concrete edge of the Sunnyside PRS. Includes CRD project management.	\$ 4,000	S	Res	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
27-01	Study	Update Asset Management Plan	Update Management Plan	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management	\$ -	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 220,000	S	Debt	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$ 28,000	E	Cap	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$ -	E	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	\$ 21,000	E	Cap	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	\$ -	E	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
													\$ -
			GRAND TOTAL	\$ 5,642,000			\$ 7,000	\$ 600,000	\$ 1,265,000	\$ 1,465,000	\$ 1,175,000	\$ 1,125,000	\$ 5,630,000

Service: 2.626 Fulford Water (SSI)

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

Project Number	21-03	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines.
Project Rationale	Undertake a referendum or AAP to borrow funds to carry out the new well design and construction.				

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

Project Number	22-04	Capital Project Title	Fulford AC Water Main Renewal Program and Detailed Design	Capital Project Description	Develop a renewal program, cost estimate and detailed design. Includes CRD project management.
Project Rationale					

Service: 2.626 Fulford Water (SSI)

Project Number	25-01	Capital Project Title	Water main replacement program - construction.	Capital Project Description	Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.
Project Rationale	Aging asbestos concrete water lines require replacement.				

Project Number	23-02	Capital Project Title	Back up power design and construction.	Capital Project Description	Back up power generation equipment - design. Includes construction, construction services and CRD project management.
Project Rationale	Back up power is required to ensure continuity of potable water service in the event of a prolonged power outage. This project is for the detailed design.				

Project Number	24-02	Capital Project Title	Ventilation for WTP	Capital Project Description	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Includes CRD project management.
Project Rationale					

Project Number	24-03	Capital Project Title	Replacement of flocculator mixer motors at WTP.	Capital Project Description	Replacement of flocculator mixer motors at WTP. Includes CRD project management.
Project Rationale	Meter required to measure water quality. Extra funding is required in 2024.				

Service: 2.626 Fulford Water (SSI)

Project Number	24-04	Capital Project Title	Install In-Line Strainers upstream of PRVs	Capital Project Description	Install In-Line Strainers upstream of PRVs. Includes CRD project management.
Project Rationale	Replacement of aging equipment. Extra funding is required in 2024.				

Project Number	24-05	Capital Project Title	Replace Air Valves in raw water line on Sunnyside	Capital Project Description	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.
Project Rationale					

Project Number	24-05	Capital Project Title	Replace Air Valves in raw water line on Sunnyside	Capital Project Description	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.
Project Rationale					

Project Number	24-06	Capital Project Title	Sunnyside PRS Install Guard Rail	Capital Project Description	Install a guard rail along the concrete edge of the Sunnyside PRS. Includes CRD project management.
Project Rationale					

Service: 2.626 Fulford Water (SSI)

Project Number	27-01	Capital Project Title	Update Asset Management Plan	Capital Project Description	Update Management Plan
Project Rationale					

Project Number	24-07	Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale					

Project Number	22-02	Capital Project Title	Installation of turbidity meter on influent line	Capital Project Description	Installation of turbidity meter on influent line
Project Rationale	Meter required to measure water quality. Extra funding is required in 2024.				

Project Number	23-01	Capital Project Title	Replacement of impellers of pumps at Sunnyside Pump station	Capital Project Description	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.
Project Rationale	Replacement of aging equipment. Extra funding is required in 2024.				

**Fulford Water (SSI)
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	12,756	756	8,756	16,756	24,756	32,756
Capital Reserve Fund	59,550	3,009	41,009	65,669	91,119	127,319
Total	72,306	3,765	49,765	82,425	115,875	160,075

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105207	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	4,404	12,756	756	8,756	16,756	24,756
Transfer from Ops Budget	8,000	8,000	8,000	8,000	8,000	8,000
Expenditures	-	(20,000)	-	-	-	-
Planned Maintenance Activity		Reservoir cleaning and inspection				
Interest Income*	352					
Ending Balance \$	12,756	756	8,756	16,756	24,756	32,756

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

Fund: Fund Centre:	1070 101897	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		29,584	59,550	3,009	41,009	65,669	91,119
Transfer from Ops Budget		52,916	32,459	38,000	24,660	35,450	36,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		(23,500)	(89,000)	-	-	(10,000)	-
Interest Income*		550					
Ending Balance \$		59,550	3,009	41,009	65,669	91,119	127,319

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Cedar Lane Water (SSI)

EAC Review

OCTOBER 2023

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of \$54,000 or \$4.76/ \$1,000 of actual assessed value of land and improvements to a maximum of \$153,241.

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)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Operations Contract	9,430	500	2,150	-	-	2,150	2,190	2,230	2,270	2,320
Repairs & Maintenance	1,650	7,990	1,710	-	5,000	6,710	1,750	21,790	1,830	1,870
Allocations	3,999	3,999	5,825	-	-	5,825	5,925	6,041	6,158	6,277
Water Testing	3,162	2,660	3,360	-	-	3,360	3,424	3,491	3,559	3,628
Electricity	4,810	4,580	4,810	-	-	4,810	4,910	5,010	5,110	5,210
Supplies	1,610	1,380	1,660	-	-	1,660	1,690	1,720	1,750	1,780
Labour Charges	26,250	40,580	35,565	-	-	35,565	36,278	37,007	37,750	38,508
Other Operating Expenses	3,350	3,010	3,070	-	-	3,070	3,130	3,190	3,250	3,320
TOTAL OPERATING COSTS	54,261	64,699	58,150	-	5,000	63,150	59,297	80,479	61,677	62,913
*Percentage Increase over prior year			7.2%			16.4%	-6.1%	35.7%	-23.4%	2.0%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	15,000	11,955	10,930	-	-	10,930	9,935	14,325	25,320	13,300
Transfer to Operating Reserve Fund	4,130	4,130	4,000	-	-	4,000	4,000	8,000	8,000	4,000
MFA Debt Reserve Fund	930	30	4,510	-	-	4,510	2,740	950	6,750	6,450
MFA Debt Principal	5,394	5,394	5,394	-	-	5,394	11,350	18,291	20,698	37,799
MFA Debt Interest	3,465	2,430	7,358	-	-	7,358	22,658	32,515	42,835	71,538
TOTAL DEBT / RESERVES	28,919	23,939	32,192	-	-	32,192	50,683	74,081	103,603	133,087
TOTAL COSTS	83,180	88,638	90,342	-	5,000	95,342	109,980	154,560	165,280	196,000
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfers from Operations Reserve Fund	-	(5,588)	-	-	(5,000)	(5,000)	-	(20,000)	-	-
Sales - Water	(11,500)	(11,350)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(55,300)	(55,300)	(60,832)	-	-	(60,832)	(76,040)	(95,050)	(118,810)	(142,570)
Other Revenue	(180)	(200)	(190)	-	-	(190)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(66,980)	(72,438)	(72,522)	-	(5,000)	(77,522)	(87,700)	(126,710)	(130,470)	(154,230)
REQUISITION - PARCEL TAX	(16,200)	(16,200)	(17,820)	-	-	(17,820)	(22,280)	(27,850)	(34,810)	(41,770)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			10.0%			10.0%	25.0%	25.0%	25.0%	20.0%
Requisition			10.0%			10.0%	25.0%	25.0%	25.0%	20.0%
Combined			8.6%			8.6%	21.8%	22.4%	22.9%	18.6%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.628	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Cedar Lane Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$468,000	\$274,000	\$105,000	\$680,000	\$680,000	\$645,000	\$2,172,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$468,000	\$274,000	\$105,000	\$680,000	\$680,000	\$645,000	\$2,172,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$448,000	\$274,000	\$95,000	\$675,000	\$675,000	\$645,000	\$2,137,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$0	\$10,000	\$5,000	\$5,000	\$0	\$35,000
	\$0	\$468,000	\$274,000	\$105,000	\$680,000	\$680,000	\$645,000	\$2,172,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #

2.628

Service #

Cedar Lane Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
18-01	Renewal	Abandon unused wells	Decommission wells	\$ 10,000	S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
21-01	New	Power generation equipment design and construction	Design of back up power generation for WWTP and Pump stations.	\$ 310,000	S	Debt	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
21-01	New	Power generation equipment design and construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.		S	Debt	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
23-01	New	Investigation for new groundwater sources	Conduct study and site investigation to identify groundwater sources and new well location. Includes CRD project management.	\$ 35,000	S	Debt	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
21-03	New	Detailed Hydrogeological Assessment	Conduct a detailed hydrogeological assessment of the Cedar Lane water system.	\$ 55,000	S	Debt	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-03	New	Detailed Hydrogeological Assessment	CRD project management		S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.	\$ 270,000	S	Debt	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
24-02	New	WTP provide spare pressure pump and sub-drive unit	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.	\$ 33,000	S	Debt	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000
24-03	New	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.	\$ 39,000	S	Debt	\$ -	\$ -	\$ -	\$ 39,000	\$ -	\$ -	\$ 39,000
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan.	\$ 35,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
27-01	Study	Update Asset Management Plan	CRD project management		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
25-01	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.	\$ 24,000	S	Debt	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
25-02	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	\$ 56,000	S	Debt	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ 56,000
26-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m). Includes construction services and CRD project management.	\$ 1,290,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 645,000	\$ 645,000	\$ 1,290,000
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 2,172,000			\$ -	\$ 468,000	\$ 274,000	\$ 105,000	\$ 680,000	\$ 645,000	\$ 2,172,000

Service:

2.628

Cedar Lane Water (SSI)

Project Number	18-01	Capital Project Title	Abandon unused wells	Capital Project Description	Decommission wells
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Project Rationale The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning a well must be in accordance with Groundwater Protection Regulations

Project Number	21-01	Capital Project Title	Power generation equipment design and construction	Capital Project Description	Design of back up power generation for WWTP and Pump stations.
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Project Rationale Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.

Project Number	23-01	Capital Project Title	Investigation for new groundwater sources	Capital Project Description	Conduct study and site investigation to identify groundwater sources and new well location. Includes CRD project management.
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Project Rationale Conduct study and site investigation to identify groundwater sources and new well location as the current wells are depleting. In the SAMP of April 2020 by McElhanney Consulting Services Ltd. It was noted that a new well will be required in the next 1 to 5 years at a cost of \$60K.

Project Number	21-03	Capital Project Title	Detailed Hydrogeological Assessment	Capital Project Description	Conduct a detailed hydrogeological assessment of the Cedar Lane water system.
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Project Rationale Detailed study of groundwater source, state of the aquifer, ground water balance and potential risks and concerns are required to support a sustainable groundwater supply for the residents of the Cedar Lane Water Service Area. Note that approval for a CWF grant was obtained on August 10th, 2020.

Service:

2.628

Cedar Lane Water (SSI)

Project Number 21-06

Capital Project Title

WTP Manganese treatment construction / chlorine exhaust

Capital Project Description

Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.

Project Rationale

Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L). Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2022.

Project Number

24-02

Capital Project Title

WTP provide spare pressure pump and sub-drive unit

Capital Project Description

WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.

Project Rationale

Project Number

24-03

Capital Project Title

Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well

Capital Project Description

Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.

Project Rationale

Project Number

24-04

Capital Project Title

Referendum or Alternative Approval Process - Funding for Future Projects

Capital Project Description

Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.

Project Rationale

Service:

2.628

Cedar Lane Water (SSI)

Project Number

27-01

Capital Project Title

Update Asset Management Plan

Capital Project Description

Update Asset Management Plan.

Project Rationale

Project Number

25-01

Capital Project Title

Water main AC replacement strategy and preliminary design

Capital Project Description

Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.

Project Rationale

Analysis and design to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

Project Number

25-02

Capital Project Title

Water Main AC replacement detailed design

Capital Project Description

Water Main AC replacement detailed design. Includes CRD project management.

Project Rationale

Project Number

26-01

Capital Project Title

Phased program of AC Water main replacement

Capital Project Description

Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m). Includes construction services and CRD project management.

Project Rationale

Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

Cedar Lane Water (SSI)
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	9,803	8,803	12,803	803	8,803	12,803
Capital Reserve Fund	27,990	18,920	28,855	33,180	53,500	66,800
Total	37,793	27,723	41,658	33,983	62,303	79,603

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and ground water well maintenance.

Reserve Cash Flow

Fund: Fund Centre:	1500 105208	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		5,331	9,803	8,803	12,803	803	8,803
Transfer from Ops Budget		4,130	4,000	4,000	8,000	8,000	4,000
Expenditures		-	(5,000)	-	(20,000)	-	-
Planned Maintenance Activity			Building/Facility Maintenance/Security		Reservoir cleaning & inspection		
Interest Income*		342					
Ending Balance \$		9,803	8,803	12,803	803	8,803	12,803

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

Fund: 1076 Fund Centre: 102020	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	17,143	27,990	18,920	28,855	33,180	53,500
Transfer from Ops Budget	11,955	10,930	9,935	14,325	25,320	13,300
Transfer from Cap Fund	-					
Transfer to Cap Fund	(2,000)	(20,000)	-	(10,000)	(5,000)	-
Interest Income*	892					
Ending Balance \$	27,990	18,920	28,855	33,180	53,500	66,800

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Fernwood Water (SSI)

EAC Review

OCTOBER 2023

Service: 2.660 Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$56,000 or \$5.07 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$479,270.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

FUNDING:

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

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	26	26	13	-	-	13	13	14	14	-
TOTAL OPERATING COSTS	26	26	13	-	-	13	13	14	14	-
*Percentage Increase over prior year						-50.0%	0.0%	7.7%	0.0%	-100.0%
<u>DEBT</u>										
MFA Debt Principal	10,262	10,262	10,262	-	-	10,262	5,268	2,584	2,584	-
MFA Debt Interest	4,416	4,416	4,416	-	-	4,416	1,846	1,526	763	-
MFA Debt Reserve Fund	40	40	40	-	-	40	40	40	40	-
TOTAL DEBT	14,718	14,718	14,718	-	-	14,718	7,154	4,150	3,387	-
TOTAL COSTS	14,744	14,744	14,731	-	-	14,731	7,167	4,164	3,401	-
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	33	(33)	-	-	(33)	-	-	-	-
Balance c/fwd from 2022 to 2023	(46)	(46)	-	-	-	-	-	-	-	-
Other Revenue	(40)	(73)	(40)	-	-	(40)	(40)	(40)	(40)	-
TOTAL REVENUE	(86)	(86)	(73)	-	-	(73)	(40)	(40)	(40)	-
REQUISITION - PARCEL TAX	(14,658)	(14,658)	(14,658)	-	-	(14,658)	(7,127)	(4,124)	(3,361)	-
*Percentage increase over prior year Requisition						0.0%	-51.4%	-42.1%	-18.5%	-100.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Ganges Sewer (SSI)

EAC Review

OCTOBER 2023

Service: 3.810 Ganges Sewer Utility (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of \$270,000 or \$7.46 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$3,126,217.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

FUNDING:

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

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

Change in Budget 2023 to 2024
Service: 3.810 Ganges Sewer

Total Expenditure

Comments

2023 Budget

1,187,404

Other Changes:

Standard OH Allocations	5,024	Increase in 2023 operating costs
Sludge Hauling Contracts	23,020	Increase in sludge hauling costs
Screenings, Grit & Waste Sludge Disposal	4,490	Increase in sludge disposal costs
IWS Labour Allocation	32,850	Increase in IWS operations labour charge costs
MFA Debt Servicing Costs	11,333	\$1,007,500 new borrowings planned in 2024
Transfer to ORF	(7,000)	\$7,000 reduction in transfer to ORF
Other	7,660	
Total Other Changes	<u>77,377</u>	

2024 Budget

1,264,781

Summary of % Expense Increase

IWS Labour Allocation	2.8%
Sludge Hauling Contracts	1.9%
MFA Debt Servicing Costs	1.0%
Balance of increase	0.9%
<i>% expense increase from 2023:</i>	6.5%

% Requisition increase from 2023 (if applicable): **3.5%**

Requisition funding is 4.9% of service revenue

Overall 2023 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time unfavorable variance of \$20,492(1.7%) mainly due to repairs and maintenance for emergency response, waste sludge disposal and hauling costs. This variance will be covered by Operating Reserve Fund, which has an expected year end balance of \$141,833 before this transfer.

3.810 - Ganges Sewer (SSI)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	30,980	54,000	54,000	-	-	54,000	55,080	56,180	57,300	58,450
Screenings, Grit & Waste Sludge Disposal	128,490	134,150	132,980	-	-	132,980	135,640	138,350	141,110	143,930
Repairs & Maintenance	94,750	32,150	15,300	-	80,000	95,300	45,610	15,920	41,240	16,580
Allocations	49,469	49,469	56,902	-	-	56,902	58,023	59,189	60,372	61,572
Electricity	63,710	54,700	59,700	-	-	59,700	60,890	62,100	63,350	64,620
Water	3,260	3,300	3,370	-	-	3,370	3,440	3,510	3,580	3,650
Supplies	16,710	14,411	17,290	-	-	17,290	17,640	18,000	18,360	18,730
Labour Charges	398,496	375,912	432,833	-	-	432,833	441,510	450,369	459,403	468,620
Other Operating Expenses	33,301	41,566	39,560	-	-	39,560	34,930	35,840	36,770	37,730
TOTAL OPERATING COSTS	819,166	759,658	811,935	-	80,000	891,935	852,763	839,458	881,485	873,882
*Percentage Increase over prior year			-0.9%		9.8%	8.9%	-4.4%	-1.6%	5.0%	-0.9%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	42,000	21,508	35,000	-	-	35,000	40,000	25,000	30,000	30,000
Transfer to Capital Reserve Fund	29,725	29,725	30,000	-	-	30,000	32,670	29,415	50,090	62,200
Transfer to Equipment Replacement Fund	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	153,537	203,377	218,035	218,035
MFA Interest Payment	117,800	117,800	128,883	-	-	128,883	183,278	252,943	271,603	271,603
MFA Debt Reserve Fund	700	700	950	-	-	950	20,623	6,736	950	950
TOTAL DEBT / RESERVES	368,238	347,746	372,846	-	-	372,846	480,108	567,471	620,678	632,788
TOTAL COSTS	1,187,404	1,107,404	1,184,781	-	80,000	1,264,781	1,332,871	1,406,929	1,502,163	1,506,670
*Percentage Increase over prior year			-0.2%		6.7%	6.5%	5.4%	5.6%	6.8%	0.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(80,000)	-	-	-	(80,000)	(80,000)	(30,000)	-	(25,000)	-
User Charges	(1,045,452)	(1,045,452)	(1,120,290)	-	-	(1,120,290)	(1,232,321)	(1,330,909)	(1,397,453)	(1,425,400)
Other Revenue	(2,061)	(2,061)	(2,501)	-	-	(2,501)	(2,360)	(2,370)	(2,380)	(2,390)
TOTAL REVENUE	(1,127,513)	(1,047,513)	(1,122,791)	-	(80,000)	(1,202,791)	(1,264,681)	(1,333,279)	(1,424,833)	(1,427,790)
REQUISITION - PARCEL TAX	(59,891)	(59,891)	(61,990)	-	-	(61,990)	(68,190)	(73,650)	(77,330)	(78,880)
*Percentage increase over prior year										
User Fee			7.2%			7.2%	10.0%	8.0%	5.0%	2.0%
Requisition			3.5%			3.5%	10.0%	8.0%	5.0%	2.0%
Combined			7.0%			7.0%	10.0%	8.0%	5.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	3.810	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Ganges Sewer Utility (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$575,000	\$0	\$0	\$0	\$0	\$0	\$575,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$115,000	\$3,782,500	\$3,589,119	\$2,314,385	\$0	\$0	\$0	\$9,686,004
Vehicles	\$77,000	\$77,000	\$0	\$0	\$0	\$0	\$0	\$77,000
	\$192,000	\$4,434,500	\$3,589,119	\$2,314,385	\$0	\$0	\$0	\$10,338,004

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$1,007,500	\$1,967,279	\$578,596	\$0	\$0	\$0	\$3,553,375
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$127,000	\$3,298,875	\$1,351,840	\$1,735,789	\$0	\$0	\$0	\$6,386,504
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$65,000	\$128,125	\$270,000	\$0	\$0	\$0	\$0	\$398,125
	\$192,000	\$4,434,500	\$3,589,119	\$2,314,385	\$0	\$0	\$0	\$10,338,004

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

Project Number 21-01 **Capital Project Title** Strategic Asset Management Plan **Capital Project Description** Identify condition of assets, develop prioritized list of infrastructure replacement.

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

Project Number 21-04 **Capital Project Title** Ganges WWTP Lab Room, Crew Room, blower room design, and chemical storage (Refer to 24-06 below for GCF grant line item) **Capital Project Description** Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP

Project Rationale Detailed designs of expanded facilities are required for the lab, crew area, blower room and storage at the Ganges WWTP.

Project Number 22-01 **Capital Project Title** Electorate Assent for Borrowing **Capital Project Description** Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities

Project Rationale Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities

Project Number 22-02 **Capital Project Title** Public Engagement **Capital Project Description** Inform and engage public within service area on upcoming works required for borrowing to fund.

Project Rationale Inform and engage public within service area on upcoming works required for borrowing to fund.

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

Project Number 22-03 **Capital Project Title** Aeration system improvement construction (Refer to 24-06 below for GCF grant line item) **Capital Project Description** Construction of aeration system improvements including blowers, diffusers and piping systems.

Project Rationale Required to maintain and improve the process performance of the WWTP.

Project Number 23-01 **Capital Project Title** Replace Generator Trailer **Capital Project Description** Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer

Project Rationale Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer. Existing unit has reached the end of its service life.

Project Number 23-03 **Capital Project Title** Key components and spares replacement schedule **Capital Project Description** Provisional allowance for the supply and installation of key components and critical spares.

Project Rationale Provisional allowance for the supply and installation of key components and critical spares.

Project Number 24-01 **Capital Project Title** Electrical upgrades **Capital Project Description** Installation of additional lighting and HMI upgrade.

Project Rationale Installation of additional lighting and HMI upgrade.

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 24-02 Capital Project Title Replace sludge thickener membranes Capital Project Description Replacement of failing sludge thickening membrane. (Requires Early Approval)

Project Rationale Sludge thickening membranes are failing and required replacement in order to avoid increases to operating costs.

Project Number 24-03 Capital Project Title Ganges WWTP Replacement of Electrical & Instrumentation Capital Project Description Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC)

Project Rationale

Project Number 24-04 Capital Project Title Ganges Service Area System Modelling Capital Project Description Ganges Service Area System Modelling Modeling and CRD Project Management (GCFC)

Project Rationale

Project Number 24-05 Capital Project Title Ganges WWTP Performance Improvement Study Capital Project Description Ganges WWTP Performance Improvement Study. Study and CRD Project Management (GCFC)

Project Rationale

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number	24-06	Capital Project Title	Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 above (see yellow highlight))	Capital Project Description	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management. (GCFC)
Project Rationale					

Project Number	25-01	Capital Project Title	New Sewer Sea Breeze Inne	Capital Project Description	Extend sewer to Seabreeze Inne ~ 320m. Design, Construction and CRD Project Management. (GCFC)
Project Rationale					

Project Number	25-02	Capital Project Title	Ganges Replace 100% Surcharged Sewer Pipelines	Capital Project Description	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC)
Project Rationale					

Project Number	25-03	Capital Project Title	New Sewer SSI New Fire Hall	Capital Project Description	Extend sewer to new SSI Firehall ~ 120m. Design, Construction and CRD Project Management. (GCFC)
Project Rationale					

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number	26-01	Capital Project Title	Ganges Replace 75% Surcharged Sewer Pipelines	Capital Project Description	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction and CRD Project Management. (GCFC)
Project Rationale					

Project Number	26-02	Capital Project Title	New Sewer Kings Lane	Capital Project Description	Extend sewer to Kings Lane ~ 400m. Design, Construction and CRD Project Management. (GCFC)
Project Rationale					

Project Number	26-03	Capital Project Title	New Sewer Norton Road	Capital Project Description	Extend sewer to Norton Road ~ 585m. Design, Construction and CRD Project Management. (GCFC)
Project Rationale					

**Ganges Sewer (SSI)
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	121,341	76,341	86,341	111,341	116,341	146,341
Equipment Replacement Fund	150,200	200,200	250,200	300,200	350,200	400,200
Capital Reserve Funds	688,152	640,027	452,697	532,112	632,202	744,402
Total	959,693	916,568	789,238	943,653	1,098,743	1,290,943

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	105210						
Beginning Balance		96,008	121,341	76,341	86,341	111,341	116,341
Transfer from Ops Budget		21,508	35,000	40,000	25,000	30,000	30,000
Expenditures		-	(80,000)	(30,000)	-	(25,000)	-
Planned Maintenance Activity			Sanitary sewer flushing & inspections	WWTP tank draining, cleaning & inspection		Outfall Inspection	
Interest Income*		3,825					
Ending Balance \$		121,341	76,341	86,341	111,341	116,341	146,341

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101836						
Beginning Balance		524,422	565,957	467,832	230,502	259,917	310,007
Transfer from Ops Budget		29,725	30,000	32,670	29,415	50,090	62,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		(15,000)	(128,125)	(270,000)	-	-	-
Transfer to ERF		-	-	-	-	-	-
Interest Income*		26,810					
Ending Balance \$		565,957	467,832	230,502	259,917	310,007	372,207

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Estimated	Budget				
Fund Centre:	101900	2023	2024	2025	2026	2027	2028
Beginning Balance		68,618	122,194	172,194	222,194	272,194	322,194
Transfer from Ops Budget		50,000	50,000	50,000	50,000	50,000	50,000
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		3,576					
Ending Balance \$		122,194	172,194	222,194	272,194	322,194	372,194

Assumptions/Background:

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

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

Reserve Schedule

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

GANGESSWR.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101458						
Beginning Balance		100,200	150,200	200,200	250,200	300,200	350,200
Transfer from Ops Budget		50,000	50,000	50,000	50,000	50,000	50,000
Transfer from CRF 101836		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		150,200	200,200	250,200	300,200	350,200	400,200

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Maliview Sewer Utility (SSI)

EAC Review

OCTOBER 2023

Service: 3.820 Maliview Sewer Utility (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

FUNDING:

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

User Charge: Annual Fixed Fee per water service connection

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

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

Connection Charge: Actual cost to connect

RESERVE FUND:

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

3.820 - Maliview Estates Sewer System	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	24,160	19,000	25,010	-	-	25,010	25,510	26,020	26,540	27,070
Screenings, Grit & Waste Sludge Disposal	37,820	32,000	39,140	-	-	39,140	39,920	40,720	41,530	42,360
Repairs & Maintenance	3,950	20,990	4,090	-	40,000	44,090	4,160	4,230	14,300	4,380
Allocations	21,716	21,716	24,097	-	-	24,097	24,556	25,048	25,547	26,052
Electricity	3,360	3,100	3,450	-	-	3,450	3,520	3,590	3,660	3,730
Water	1,420	1,420	1,470	-	-	1,470	1,500	1,530	1,560	1,590
Supplies	1,180	1,180	1,200	-	-	1,200	1,220	1,240	1,260	1,280
Labour Charges	47,980	57,730	52,222	-	-	52,222	53,270	54,341	55,432	56,546
Other Operating Expenses	9,500	9,040	9,140	-	-	9,140	9,360	9,580	9,810	10,050
TOTAL OPERATING COSTS	151,086	166,176	159,819	-	40,000	199,819	163,016	166,299	179,639	173,058
*Percentage Increase over prior year			5.8%		26.5%	32.3%	-18.4%	2.0%	8.0%	-3.7%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	39,650	40,035	39,540	-	-	39,540	35,890	32,130	34,150	35,715
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	13,000	13,000	13,000	13,000
Debt Reserve Fund	3,410	-	3,710	-	-	3,710	2,300	2,300	-	-
MFA Principal Payment	-	-	-	-	-	-	9,399	15,226	21,053	21,053
MFA Interest Payment	11,765	-	12,577	-	-	12,577	19,242	29,132	36,549	36,549
TOTAL DEBT / RESERVES	67,825	53,035	68,827	-	-	68,827	79,831	91,788	104,752	106,317
TOTAL COSTS	218,911	219,211	228,646	-	40,000	268,646	242,847	258,087	284,391	279,375
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(40,000)	(40,000)	-	-	(10,000)	-
Sales - Sewer Use	(25,000)	(25,000)	(25,000)	-	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
User Charges	(188,861)	(188,861)	(198,306)	-	-	(198,306)	(212,192)	(227,052)	(242,950)	(247,810)
Other Revenue	(150)	(450)	(270)	-	-	(270)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(214,011)	(214,311)	(223,576)	-	(40,000)	(263,576)	(237,422)	(252,282)	(278,180)	(273,040)
REQUISITION - PARCEL TAX	(4,900)	(4,900)	(5,070)	-	-	(5,070)	(5,425)	(5,805)	(6,211)	(6,335)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			5.0%			5.0%	7.0%	7.0%	7.0%	2.0%
Requisition			3.5%			3.5%	7.0%	7.0%	7.0%	2.0%
Combined			4.4%			4.4%	6.2%	6.3%	6.3%	1.8%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	3.820	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Maliview Sewer Utility (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$2,110,000	\$2,460,000	\$265,000	\$285,000	\$0	\$0	\$0	\$3,010,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,110,000	\$2,460,000	\$265,000	\$285,000	\$0	\$0	\$0	\$3,010,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$301,000	\$371,000	\$230,000	\$230,000	\$0	\$0	\$0	\$831,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$1,809,000	\$1,989,000	\$0	\$45,000	\$0	\$0	\$0	\$2,034,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$100,000	\$35,000	\$10,000	\$0	\$0	\$0	\$145,000
	\$2,110,000	\$2,460,000	\$265,000	\$285,000	\$0	\$0	\$0	\$3,010,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 3.820

Service Name: Mallview Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	\$ 2,260,000	S	Grant	\$ 1,809,000	\$ 1,989,000	\$ -	\$ -	\$ -	\$ -	\$ 1,989,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Mallview Resident's 10% Share. Includes CRD project management.		S	Debt	\$ 201,000	\$ 271,000	\$ -	\$ -	\$ -	\$ -	\$ 271,000
21-02	Replacement	Public Engagement	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$ 50,000	S	Res	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
21-01	Replacement	Referendum for Borrowing	Referendum or Alternative Approval Process - Funding for Future Projects	\$ 35,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-02	Study	I&I program (MOE Requirement)	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.	\$ 120,000	S	Debt	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
23-02	Study	I&I program (MOE Requirement)	CRD Project Management		S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
22-02	Renewal	Collection system repairs and/or renewal	Replacement/repair of collection pipe and manholes. Includes CRD project management.	\$ 460,000	S	Debt	\$ -	\$ -	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ 460,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$ 55,000	S	Grant	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
23-01	New	CRD Project Management	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
24-01	New	Public Education Program Sewers	Public Education Program Sewers	\$ 15,000	S	Res	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
24-02	New	Provisional allowance for the supply and installation of key components and critical spares.	Provisional allowance for the supply and installation of key components and critical spares.	\$ 40,000	S	Res	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 40,000
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 3,035,000			\$ 2,110,000	\$ 2,460,000	\$ 265,000	\$ 285,000	\$ -	\$ -	\$ 3,010,000

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

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

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

Project Number	21-01	Capital Project Title	Referendum for Borrowing	Capital Project Description	Referendum or Alternative Approval Process - Funding for Future Projects
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Project Rationale

Project Number	23-02	Capital Project Title	I&I program (MOE Requirement)	Capital Project Description	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.
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Project Rationale The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

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

Project Number 22-02 **Capital Project Title** Collection system repairs and/or renewal **Capital Project Description** Replacement/repair of collection pipe and manholes. Includes CRD project management.

Project Rationale The current collection systems are aged and failing need to be replaced.This is the initial phase.

Project Number 23-01 **Capital Project Title** SAMP Development **Capital Project Description** Develop an asset management plan for the facility.

Project Rationale This service has no up-to-date asset management plan

Project Number 24-01 **Capital Project Title** Public Education Program Sewers **Capital Project Description** Public Education Program Sewers

Project Rationale

Project Number 24-02 **Capital Project Title** Provisional allowance for the supply and installation of key components and critical spares. **Capital Project Description** Provisional allowance for the supply and installation of key components and critical spares.

Project Rationale

**Maliview Estates Sewer System
 Summary Schedule
 2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	45,861	18,861	31,861	44,861	47,861	60,861
Capital Reserve Fund	123,182	62,722	63,612	85,742	119,892	155,607
Total	169,043	81,583	95,473	130,603	167,753	216,468

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	31,043	45,861	18,861	31,861	44,861	47,861
Transfer from Ops Budget	13,000	13,000	13,000	13,000	13,000	13,000
Expenditures	-	(40,000)	-	-	(10,000)	-
Planned Maintenance Activity		Sanitary sewer system flushing and inspections			Outfall Inspection	
Interest Income*	1,818					
Ending Balance \$	45,861	18,861	31,861	44,861	47,861	60,861

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1041 Fund Centre: 101385	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	79,029	123,182	62,722	63,612	85,742	119,892
Transfer from Ops Budget	40,035	39,540	35,890	32,130	34,150	35,715
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(100,000)	(35,000)	(10,000)	-	-
Interest Income*	4,118					
Ending Balance \$	123,182	62,722	63,612	85,742	119,892	155,607

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.116 SSI Grants in Aid

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of \$152,452 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$346,536.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Grants in Aid	53,484	53,000	45,000	-	-	45,000	48,000	48,000	48,000	48,000
Allocations	7,288	7,288	4,799	-	-	4,799	4,904	5,011	5,119	5,228
TOTAL OPERATING COSTS	60,772	60,288	49,799	-	-	49,799	52,904	53,011	53,119	53,228
*Percentage Increase over prior year			-18.1%			-18.1%	6.2%	0.2%	0.2%	0.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	787	(787)	-	-	(787)	-	-	-	-
Balance c/fwd from 2022 to 2023	(33,964)	(33,964)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(37)	(37)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Revenue	(5,213)	(5,516)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
TOTAL REVENUE	(39,214)	(38,730)	(1,047)	-	-	(1,047)	(260)	(260)	(260)	(260)
REQUISITION	(21,558)	(21,558)	(48,752)	-	-	(48,752)	(52,644)	(52,751)	(52,859)	(52,968)
*Percentage increase over prior year Requisition			126.1%			126.1%	8.0%	0.2%	0.2%	0.2%

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Economic Sustainability

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.124 SSI Economic Development

Committee: Electoral Area

DEFINITION:

Community Economic Sustainability Commission Establishing Bylaw No. 3727 (amendment 4482), with authority to offer an economic development service under Section 774.2 of the Local Government Act.

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

Salt Spring Island Community Economic Sustainability Commission

FUNDING:

Requisition

1.124 - SSI Economic Sustainability

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Website Maintenance	15,000	100	100	-	-	100	100	100	100	100
Project Costs	40,000	25,000	40,000	-	-	40,000	40,000	40,000	40,000	40,000
Third Party Payments	20,000	20,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	12,181	12,181	13,239	-	-	13,239	13,486	13,784	14,065	14,347
Operating - Other	9,400	2,665	6,010	-	-	6,010	6,130	6,250	6,370	6,500
TOTAL OPERATING COSTS	96,581	59,946	69,349	-	-	69,349	69,716	70,134	70,535	70,947
*Percentage Increase over prior year			-28.2%			-28.2%	0.5%	0.6%	0.6%	0.6%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	36,635	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL COSTS	96,581	96,581	74,349	-	-	74,349	74,716	75,134	75,535	75,947
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(73)	(73)	(80)	-	-	(80)	(60)	(60)	(60)	(60)
Other Income	(550)	(550)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
TOTAL REVENUE	(623)	(623)	(650)	-	-	(650)	(640)	(650)	(660)	(670)
REQUISITION	(95,958)	(95,958)	(73,699)	-	-	(73,699)	(74,076)	(74,484)	(74,875)	(75,277)
*Percentage increase over prior year Requisition			-23.2%			-23.2%	0.5%	0.6%	0.5%	0.5%

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	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	105534						
Beginning Balance		25,197	26,517	31,517	36,517	41,517	46,517
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Interest Income*		1,320					
Ending Balance \$		26,517	31,517	36,517	41,517	46,517	51,517

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Public Library

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.141 SSI Public Library

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

Greater of \$600,000 or \$0.186 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$1,289,114.

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

Change in Budget 2023 to 2024
Service: 1.141 SSI Public Library

Total Expenditure

Comments

2023 Budget

677,239

Other Changes:

Annual contribution to SSI Public Library Association

46,590

Increase in requested contribution to SSI Public Library Association

Other Costs

4,077

Increase in other costs such as insurance, maintenance, and interest etc.

Total Other Changes

50,667

2024 Budget

727,906

Summary of % Expense Change

2024 contribution to SSI Public Library Association

6.9%

Balance of change

0.6%

% expense increase from 2023:

7.5%

% Requisition increase from 2023 (if applicable):

7.5%

Requisition funding is 99.8% of service revenue

Overall 2023 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$780 (0.1%) mainly due to lower repairs and maintenance expenses. This variance will be moved to Capital Reserve, which has an expected year end balance of \$73,100 before this transfer.

1.141 - SSI Public Library	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contribution to Library	465,850	465,850	512,440	-	-	512,440	563,680	574,950	586,450	598,180
Allocations	24,644	24,644	25,419	-	-	25,419	25,927	26,446	26,975	27,514
Insurance	8,150	8,150	8,250	-	-	8,250	8,660	9,090	9,540	10,020
Other Operating Expenses	6,693	8,413	9,815	-	-	9,815	9,890	9,970	10,050	10,130
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	507,837	507,057	558,424	-	-	558,424	610,657	622,956	635,515	648,344
*Percentage Increase over prior year			10.0%			10.0%	9.4%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	23,255	24,035	23,255	-	-	23,255	26,570	29,920	170,090	173,545
MFA Debt Reserve Fund	540	540	620	-	-	620	620	620	30	30
MFA Principal Payment	112,357	112,357	112,357	-	-	112,357	112,357	112,357	4,994	4,994
MFA Interest Payment	33,250	33,250	33,250	-	-	33,250	33,250	33,250	3,850	3,850
TOTAL DEBT / RESERVE	169,402	170,182	169,482	-	-	169,482	172,797	176,147	178,964	182,419
TOTAL COSTS	677,239	677,239	727,906	-	-	727,906	783,454	799,103	814,479	830,763
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(492)	(492)	(512)	-	-	(512)	(520)	(530)	(540)	(550)
MFA Debt reserve fund earnings	(540)	(540)	(620)	-	-	(620)	(620)	(620)	(30)	(30)
Other Income	(524)	(524)	(524)	-	-	(524)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(1,556)	(1,556)	(1,656)	-	-	(1,656)	(1,680)	(1,700)	(1,130)	(1,150)
REQUISITION	(675,683)	(675,683)	(726,250)	-	-	(726,250)	(781,774)	(797,403)	(813,349)	(829,613)
*Percentage increase over prior year Requisition			7.5%			7.5%	7.6%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.141	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	SSI Public Library							

EXPENDITURE

Buildings	\$0	\$10,000	\$0	\$0	\$0	\$0	\$15,000	\$25,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
	\$0	\$10,000	\$0	\$0	\$0	\$0	\$15,000	\$25,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$0	\$0	\$0	\$0	\$15,000	\$25,000
	\$0	\$10,000	\$0	\$0	\$0	\$0	\$15,000	\$25,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.141

Service Name: SSI Public Library

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
23-01	New	Emergency Repairs	Unforseen Emergency Repairs	\$ 10,000	B	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
28-01	New	Roof Repairs	Repair Roof	\$ 15,000	B	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
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			GRAND TOTAL	\$ 25,000			\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 25,000

Service:

1.141

SSI Public Library

Project Number

23-01

Capital Project Title

Emergency Repairs

Capital Project Description

Unforseen Emergency Repairs

Project Rationale

[Redacted Project Rationale]

Project Number

28-01

Capital Project Title

Roof Repairs

Capital Project Description

Repair Roof

Project Rationale

[Redacted Project Rationale]

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1084	Estimated	Budget				
Fund Centre:	102136	2023	2024	2025	2026	2027	2028
Beginning Balance		56,881	73,100	86,355	112,925	142,845	312,935
Transfer from Ops Budget		23,255	23,255	26,570	29,920	170,090	173,545
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(10,000)	(10,000)	-	-	-	(15,000)
Interest Income*		2,964					
Ending Balance \$		73,100	86,355	112,925	142,845	312,935	471,480

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Street Lighting

EAC Review

OCTOBER 2023

Service: 1.234 SSI Street Lighting

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$24,370 or \$0.0075 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$50,917.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Electricity	25,650	25,550	26,400	-	-	26,400	27,000	27,500	28,000	28,500
Allocations	1,310	1,310	1,348	2,000	-	3,348	3,415	3,492	3,571	3,649
Contribution projects	-	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
Other Operating Expenses	-	220	100	-	-	100	100	100	100	100
TOTAL COSTS	26,960	27,080	27,848	4,000	-	31,848	32,515	33,092	33,671	34,249
*Percentage Increase over prior year			3.3%	14.8%		18.1%	2.1%	1.8%	1.7%	1.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(120)	120	-	-	120	-	-	-	-
Balance c/fwd from 2022 to 2023	922	922	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	882	762	80	-	-	80	(40)	(40)	(40)	(40)
REQUISITION	(27,842)	(27,842)	(27,928)	(4,000)	-	(31,928)	(32,475)	(33,052)	(33,631)	(34,209)
*Percentage increase over prior year Requisition			0.3%	14.4%		14.7%	1.7%	1.8%	1.8%	1.7%

CAPITAL REGIONAL DISTRICT

2024 Budget

Fernwood Dock (SSI)

EAC Review

OCTOBER 2023

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of \$162,800 or \$0.05 / \$1,000 on hospital assessments for the Electoral Area of Salt Spring Island. To a maximum of \$346,536.

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)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Repairs & Maintenance	6,190	6,190	6,410	-	-	6,410	6,530	6,670	6,800	6,940
Insurance	3,256	3,256	3,350	-	-	3,350	3,520	3,700	3,880	4,070
Supplies	790	-	820	-	-	820	840	860	880	900
Allocations	3,562	3,562	3,670	-	-	3,670	3,743	3,817	3,894	3,972
Other Operating Expenses	2,257	1,745	2,297	-	-	2,297	2,441	2,575	2,708	2,841
TOTAL OPERATING COSTS	16,055	14,753	16,547	-	-	16,547	17,074	17,622	18,162	18,723
*Percentage Increase over prior year			3.1%			3.1%	3.2%	3.2%	3.1%	3.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	-	1,302	-	5,000	-	5,000	10,000	16,000	18,000	20,000
TOTAL CAPITAL / RESERVE	-	1,302	-	5,000	-	5,000	10,000	16,000	18,000	20,000
TOTAL COSTS	16,055	16,055	16,547	5,000	-	21,547	27,074	33,622	36,162	38,723
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance Carry Forward	-	-	-	-	-	-	-	-	-	-
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(37)	(37)	(37)	-	-	(37)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(167)	(167)	(167)	-	-	(167)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(15,888)	(15,888)	(16,380)	(5,000)	-	(21,380)	(26,904)	(33,452)	(35,992)	(38,553)
*Percentage increase over prior year Requisition			3.1%	31.5%		34.6%	25.8%	24.3%	7.6%	7.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.236	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
SSI Small Craft Harbour (Fernwood Dock)								

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	\$0	\$70,000	\$130,000	\$60,000	\$10,000	\$10,000	\$10,000	\$280,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$70,000	\$130,000	\$60,000	\$10,000	\$10,000	\$10,000	\$280,000
	\$0	\$70,000	\$130,000	\$60,000	\$10,000	\$10,000	\$10,000	\$280,000

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	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$70,000	\$55,000	\$60,000	\$10,000	\$10,000	\$10,000	\$205,000
	\$0	\$70,000	\$130,000	\$60,000	\$10,000	\$10,000	\$10,000	\$280,000
	\$0	\$70,000	\$130,000	\$60,000	\$10,000	\$10,000	\$10,000	\$280,000

Service:

1.236

SSI Small Craft Harbour (Fernwood Dock)

Project Number

23-01

Capital Project Title

Annual Preventative Maintenance and Repairs

Capital Project Description

Paint and replace rotten deck boards, float rail and antislip gangway.

Project Rationale

Annual preventative maintenance and repairs to extend useful life.

Project Number

24-02

Capital Project Title

Anticipated work from 2023 inspection

Capital Project Description

Replace and repair damaged sections

Project Rationale

Lifecycle replacement

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	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		215,513	172,511	107,511	62,511	18,511	26,511
Transfer from Ops Budget		-	5,000	10,000	16,000	18,000	20,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(53,000)	(70,000)	(55,000)	(60,000)	(10,000)	(10,000)
Interest Income*		9,998					
Ending Balance \$		172,511	107,511	62,511	18,511	26,511	36,511

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

2024 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

OCTOBER 2023

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

Commission: SSI Transportation

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$245,000 or \$0.076 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$526,735.

COMMISSION:

Salt Spring Island Transportation Commission

FUNDING:

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

1.238A - Community Transit (SSI)

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	537,754	538,149	564,200	-	-	564,200	581,487	593,117	604,979	617,079
Allocations	24,650	24,650	30,084	-	-	30,084	30,699	31,315	31,953	32,592
Other Operating Expenses	2,480	2,627	2,580	-	-	2,580	2,640	2,700	2,760	2,830
TOTAL OPERATING COSTS	564,884	565,426	596,864	-	-	596,864	614,826	627,132	639,692	652,501
*Percentage Increase over prior year			5.7%			5.7%	3.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	35,000	35,000	10,000	-	-	10,000	35,000	40,000	40,000	40,000
Transfer to Operating Reserve Fund	-	1,397	-	-	-	-	-	8,520	9,460	10,425
TOTAL CAPITAL / RESERVES	35,000	36,397	10,000	-	-	10,000	35,000	48,520	49,460	50,425
TOTAL COSTS	599,884	601,823	606,864	-	-	606,864	649,826	675,652	689,152	702,926
*Percentage Increase over prior year			1.2%			1.2%	7.1%	4.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(120,000)	(120,000)	(70,000)	-	-	(70,000)	-	-	-	-
Transit Pass Revenue	(195,482)	(190,413)	(210,608)	-	-	(210,608)	(221,178)	(225,602)	(230,114)	(234,716)
Safe Restart Funding Allocation	(22,476)	(28,804)	-	-	-	-	-	-	-	-
Other Income	(520)	(1,200)	(520)	-	-	(520)	(520)	(520)	(520)	(520)
Grants in Lieu of Taxes	(144)	(144)	(150)	-	-	(150)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(338,622)	(340,561)	(281,278)	-	-	(281,278)	(221,858)	(226,282)	(230,794)	(235,396)
REQUISITION	(261,262)	(261,262)	(325,586)	-	-	(325,586)	(427,968)	(449,370)	(458,358)	(467,530)
*Percentage increase over prior year Requisition			24.6%			24.6%	31.4%	5.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.238A

Service Name: Community Transit (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
23-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction.	\$ 300,000	S	Grant	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
23-01		Bus Shelters	Bus Shelter program. Location TBA. Site and foundation design. (CWF Grant)		S	Grant	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
23-01		Bus Shelters	Bus Shelter program. Location TBA. CRD Project Management.		S	Res	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
23-02	New	O & M Facility Plan	O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.	\$ 50,000	S	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 350,000			\$ 50,000	\$ 110,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 350,000

Service:

1.238A

Community Transit (SSI)

Project Number

23-01

Capital Project Title

Bus Shelters

Capital Project Description

Bus Shelter program. Location TBA. Construction.

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

Project Number

23-01

Capital Project Title

Bus Shelters

Capital Project Description

Bus Shelter program. Location TBA. Construction.

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

Project Number

23-02

Capital Project Title

O & M Facility Plan

Capital Project Description

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

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

Community Transit (SSI)
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	77,996	7,996	7,996	16,516	25,976	36,401
Capital Reserve Fund	8,925	18,925	43,925	73,925	103,925	133,925
Total	86,921	26,921	51,921	90,441	129,901	170,326

Reserve Schedule

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		192,796	77,996	7,996	7,996	16,516	25,976
Transfer from Ops Budget		-	-	-	8,520	9,460	10,425
Transfer to Ops Budget		(120,000)	(70,000)	-	-	-	-
Interest Income*		5,200					
Ending Balance \$		77,996	7,996	7,996	16,516	25,976	36,401

Assumptions/Background:

To fund service expansions & bus leasing costs

*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: 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	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		23,915	8,925	18,925	43,925	73,925	103,925
Transfer from Ops Budget		35,000	10,000	35,000	40,000	40,000	40,000
Planned Purchase		(50,000)	-	(10,000)	(10,000)	(10,000)	(10,000)
Interest Income*		10					
Ending Balance \$		8,925	18,925	43,925	73,925	103,925	133,925

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.

*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

2024 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

OCTOBER 2023

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

Commission: SSI Transportation

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$146,250 or \$0.044 / \$1,000 of actual assesses value of land and improvements. To a maximum of \$304,952.

COMMISSION:

Salt Spring Island Transportation Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services	-	-	-	-	-	-	-	-	-	-
Pathway Maintenance	-	1,448	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Allocations	57,301	57,301	21,809	-	-	21,809	22,201	22,677	23,125	23,597
Labour Cost	22,030	31,730	23,130	-	-	23,130	23,612	24,102	24,602	25,118
Other Operating Expenses	1,662	1,521	1,550	-	-	1,550	1,560	1,570	1,580	1,590
TOTAL OPERATING COSTS	80,993	92,000	48,489	-	-	48,489	49,373	50,349	51,307	52,305
*Percentage Increase over prior year			-40.1%			-40.1%	1.8%	2.0%	1.9%	1.9%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	68,000	56,253	100,000	-	-	100,000	100,000	100,000	100,000	100,000
Transfer to Operating Reserve Fund	-	-	9,770	-	-	9,770	4,730	2,000	2,000	2,000
MFA Debt Reserve Fund	-	-	-	-	-	-	3,200	1,350	3,150	4,100
Principal Payment	-	-	-	-	-	-	-	9,368	13,321	22,542
Interest Payment	-	-	-	-	-	-	3,920	17,334	30,013	47,775
TOTAL DEBT / RESERVES	68,000	56,253	109,770	-	-	109,770	111,850	130,052	148,484	176,417
TOTAL COSTS	148,993	148,253	158,259	-	-	158,259	161,223	180,401	199,791	228,722
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Other Income	(1,040)	(300)	(300)	-	-	(300)	(300)	(300)	(300)	(300)
Grants in Lieu of Taxes	(127)	(127)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(1,167)	(427)	(430)	-	-	(430)	(430)	(430)	(430)	(430)
REQUISITION	(147,826)	(147,826)	(157,829)	-	-	(157,829)	(160,793)	(179,971)	(199,361)	(228,292)
*Percentage increase over prior year Requisition						6.8%	1.9%	11.9%	10.8%	14.5%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.238B Community Transportation (SSI)	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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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	\$0	\$485,000	\$1,255,000	\$515,000	\$1,100,000	\$1,570,000	\$4,925,000	\$4,925,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$485,000	\$1,255,000	\$515,000	\$1,100,000	\$1,570,000	\$4,925,000	\$4,925,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$320,000	\$135,000	\$315,000	\$410,000	\$1,180,000	\$1,180,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$210,000	\$840,000	\$320,000	\$700,000	\$1,015,000	\$3,085,000	\$3,085,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$275,000	\$95,000	\$60,000	\$85,000	\$145,000	\$660,000	\$660,000
	\$0	\$485,000	\$1,255,000	\$515,000	\$1,100,000	\$1,570,000	\$4,925,000	\$4,925,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #:

1.2388

Service Name:

Community Transportation (55)

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE										
				Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5-Year Total auto-populates	
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)	\$ 230,000	S	Grant	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	CRD Project Management		S	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.	\$ 95,000	S	Grant	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	CRD Project Management		S	Res	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
22-06	New	Lower Ganges Road - Barrier removal or relocation.	Removal of barriers along Lower Ganges Road from Baker Road south. Includes CRD project management.	\$ 14,000	S	Res	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
22-08	New	Lower Ganges Road - Concrete Barrier removal or relocation.	Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north. Includes CRD project management.	\$ 69,000	S	Res	\$ -	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Design an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR.	\$ 1,075,000	S	Res	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ 700,000	\$ -	\$ -	\$ 710,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ -	\$ -	\$ 305,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.	\$ 485,000	S	Res	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ 10,000	\$ 310,000	\$ -	\$ -	\$ -	\$ 320,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000
23-01	New	Design and Construction of Pathway - Park Drive (200 m)	Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management	\$ 190,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
23-01	New	Design and Construction of Pathway - Park Drive (200 m)	Construction of pathway network sections that has been designed in the previous year - Park Drive from LGR to Aldous Road. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ 105,000
23-01	New	Design and Construction of Pathway - Park Drive (200 m)	Construction of pathway network sections that has been designed in the previous year - Park Drive from LGR to Aldous Road. (30%) Includes construction administration and CRD project management.		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 60,000	\$ -	\$ 65,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.	\$ 1,180,000	S	Res	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ 10,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 760,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ 320,000
24-02	New	Design and Construction of Pathway - Whims Road (300 m)	Detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management.	\$ 255,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
24-02	New	Design and Construction of Pathway - Whims Road (300 m)	Construction of a pathway along Whims Road from Maliview to North End Road, and CRD Project Management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 140,000
24-02	New	Design and Construction of Pathway - Whims Road (300 m)	Construction of a pathway along Whims Road from Maliview to North End Road, and CRD Project Management. (30%) Includes construction administration and CRD project management.		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 85,000	\$ -	\$ 90,000
25-01	New	Design and Construction of Pathway - Sunset Road (500 m)	Detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.	\$ 465,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
25-01	New	Design and Construction of Pathway - Sunset Road (500 m)	Construction of a pathway along Sunset Road from Vesuvius Bay Road to Duck Creek Park. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ -	\$ 310,000
25-01	New	Design and Construction of Pathway - Sunset Road (500 m)	Construction of a pathway along Sunset Road from Vesuvius Bay Road to Duck Creek Park. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 130,000
22-09	New	Pathway Standards and Maintenance Development	Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.	\$ 22,000	S	Res	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
23-05	New	Pathway Maintenance Equipment	Purchase of equipment for snow removal and pathway repairs and maintenance.	\$ 45,000	S	Res	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Design of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.	\$ 270,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 90,000	\$ -	\$ 130,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 140,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road	\$ 485,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 35,000	S	Res	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
														\$ -
														\$ -
			GRAND TOTAL	\$ 4,915,000			\$ -	\$ 485,000	\$ 1,255,000	\$ 515,000	\$ 1,100,000	\$ 1,570,000	\$ 4,925,000	

Service: 1.238B Community Transportation (SSI)

Project Number	22-04	Capital Project Title	Construction Program for Pathway Network Merchant Mews (300 m)	Capital Project Description	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)
Project Rationale	This is a pathway to benefit users from a safety and access perspective from the Merchant Mews commercial area connecting it to pathways that lead to Ganges.				

Project Number	22-06	Capital Project Title	Lower Ganges Road - Barrier removal or relocation.	Capital Project Description	Removal of barriers along Lower Ganges Road from Baker Road south. Includes CRD project management.
Project Rationale	Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated.				

Project Number	22-08	Capital Project Title	Lower Ganges Road - Concrete Barrier removal or relocation.	Capital Project Description	Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north. Includes CRD project management.
Project Rationale	Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated from Booth Canal Road north along Lower Ganges Road				

Project Number	22-12	Capital Project Title	Design and Construction of Pathway - Rainbow Road (350 m)	Capital Project Description	Design an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR.
Project Rationale	This project is part of the Active Transportation network. Design and construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.				

Service: 1.238B Community Transportation (SSI)

Project Number 22-14

Capital Project Title Design and Construction of Pathway - Swanson Road (600 m)

Capital Project Description Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.

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

Project Number 23-01

Capital Project Title Design and Construction of Pathway - Park Drive (200 m)

Capital Project Description Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management

Project Rationale This project is part of the Active Transportation network. Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management.

Project Number 23-03

Capital Project Title Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)

Capital Project Description Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.

Project Rationale This project is part of the Active Transportation network. Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.

Project Number 24-01

Capital Project Title Strategic Asset Management Plan & Accessibility Assessment

Capital Project Description Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.

Project Rationale Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management.

Service: 1.238B Community Transportation (SSI)

Project Number	25-01	Capital Project Title	Design and Construction of Pathway - Sunset Road (500 m)	Capital Project Description	Detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.
Project Rationale	Active Transportation network. Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.				

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

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

Project Number	24-02	Capital Project Title	Design and Construction of Pathway - Whims Road (300 m)	Capital Project Description	Detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management.
Project Rationale					

Service: 1.238B Community Transportation (SSI)

Project Number	24-03	Capital Project Title	McPhillips Avenue Pedestrian Facilities	Capital Project Description	Design of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.
Project Rationale					

Project Number	28-01	Capital Project Title	Design and Construction of Pathway - Drake Road (650 m)	Capital Project Description	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road
Project Rationale					

Project Number	24-04	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.
Project Rationale					

**Community Transportation (SSI)
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	20,251	30,021	34,751	36,751	38,751	40,751
Pathways CRF	286,689	111,689	116,689	156,689	171,689	126,689
Sidewalks CRF-Closed	-	-	-	-	-	-
North Ganges Transportation Plan-Closed	-	-	-	-	-	-
Total	306,940	141,710	151,440	193,440	210,440	167,440

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	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		19,068	20,251	30,021	34,751	36,751	38,751
Transfer from Ops Budget		-	9,770	4,730	2,000	2,000	2,000
Planned Purchase		-	-	-	-	-	-
Interest Income*		1,183					
Ending Balance \$		20,251	30,021	34,751	36,751	38,751	40,751

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund:	1086	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	102142							
Beginning Balance		391,522	286,689	111,689	116,689	156,689	171,689	
Transfer from Ops Budget		56,253	100,000	100,000	100,000	100,000	100,000	
Transfer from Capital Fund		-						
Planned Purchase		(175,000)	(275,000)	(95,000)	(60,000)	(85,000)	(145,000)	
Interest Income*		13,914						
Ending Balance \$		286,689	111,689	116,689	156,689	171,689	126,689	

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

*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

2024 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.299 SSI Arts

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$93,050 or \$0.031 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$214,852.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Art Centre Society	83,993	83,993	86,933	-	-	86,933	88,669	90,440	92,246	94,094
Gulf Islands Community Arts Council	35,997	35,997	37,257	-	-	37,257	38,001	38,760	39,534	40,326
Allocations	2,404	2,404	2,452	-	-	2,452	2,501	2,551	2,602	2,654
Other Operating Expenses	210	500	500	-	5,690	6,190	500	500	500	500
TOTAL COSTS	122,604	122,894	127,142	-	5,690	132,832	129,671	132,251	134,882	137,574
*Percentage Increase over prior year			3.7%		4.6%	8.3%	-2.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(290)	290	-	-	290	-	-	-	-
Balance c/fwd from 2022 to 2023	576	576	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	486	196	200	-	-	200	(90)	(90)	(90)	(90)
REQUISITION	(123,090)	(123,090)	(127,342)	-	(5,690)	(133,032)	(129,581)	(132,161)	(134,792)	(137,484)
*Percentage increase over prior year Requisition			3.5%		4.6%	8.1%	-2.6%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.342 SSI Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Salt Spring Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	161	164	168	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,161	3,164	3,168	3,171
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Balance c/fwd from 2022 to 2023	(3,053)	(3,053)	-	-	-	-	-	-	-	-
Other Income	-	(53)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(3,053)	(53)	(3,053)	-	-	(3,053)	-	-	-	-
REQUISITION	(105)	(105)	(105)	-	-	(105)	(3,161)	(3,164)	(3,168)	(3,171)
*Percentage increase over prior year Requisition						0.0%	2910.5%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.378 SSI Search and Rescue

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$15,000 or \$0.0053 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$36,733.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contribution to SSI SAR Society	23,403	23,400	23,500	-	-	23,500	24,187	24,151	24,115	24,079
Allocations	1,639	1,639	1,252	-	-	1,252	1,277	1,303	1,329	1,355
Other Expenses	-	692	330	-	-	330	340	350	360	370
TOTAL COSTS	25,042	25,731	25,082	-	-	25,082	25,804	25,804	25,804	25,804
*Percentage Increase over prior year			0.2%			0.2%	2.9%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(722)	722	-	-	722	-	-	-	-
Balance c/fwd from 2022 to 2023	762	762	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(18)	(18)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(82)	(49)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
						-				
TOTAL REVENUE	662	(27)	622	-	-	622	(100)	(100)	(100)	(100)
REQUISITION	(25,704)	(25,704)	(25,704)	-	-	(25,704)	(25,704)	(25,704)	(25,704)	(25,704)
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Salt Spring Island Pool, Park Land, Community Recreation and Parks

Local Community Commission (LCC) Review

OCTOBER 2023

1.455 / 1.458 / 1.459

Salt Spring Island Parks & Rec -
All Service Areas

OPERATING COSTS

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
Swimming Pool	947,815	992,882	1,006,191	57,504	-	1,063,695	1,101,462	1,114,222	1,138,029	1,162,362
Park Land	1,065,130	1,119,703	1,102,402	92,408	-	1,194,810	1,264,369	1,304,556	1,332,515	1,356,416
Community Recreation	285,642	335,523	311,370	65,332	-	376,702	385,107	393,413	401,712	410,323
Community Parks	1,006,929	1,007,391	1,025,586	(51,309)	-	974,277	996,720	1,018,657	1,040,454	1,063,180
TOTAL OPERATING COSTS	3,305,516	3,455,499	3,445,549	163,935	-	3,609,484	3,747,658	3,830,848	3,912,710	3,992,281

*Percentage Increase

4.2%	5.0%	9.2%	3.8%	2.2%	2.1%	2.0%
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CAPITAL / RESERVE

Swimming Pool	47,500	51,500	95,000	-	-	95,000	145,000	150,000	150,000	150,000
Park Land	52,124	52,124	45,000	-	-	45,000	242,500	225,500	220,500	217,500
Community Recreation	-	-	5,000	-	-	5,000	9,350	8,900	8,650	8,230
Community Parks	15,000	15,000	28,000	-	-	28,000	25,500	25,500	25,500	25,500
DEBT CHARGES	90	-	-	-	-	-	33,375	107,666	107,666	107,666
TOTAL CAPITAL / RESERVES / DEBT	114,714	118,624	173,000	-	-	173,000	455,725	517,566	512,316	508,896

TOTAL COSTS

3,420,230	3,574,123	3,618,549	163,935	-	3,782,484	4,203,383	4,348,414	4,425,026	4,501,177
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Internal Recoveries

(476,328)	(476,328)	(492,990)	-	-	(492,990)	(502,850)	(512,900)	(523,160)	(533,630)
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OPERATING LESS RECOVERIES

2,943,902	3,097,795	3,125,559	163,935	-	3,289,494	3,700,533	3,835,514	3,901,866	3,967,547
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FUNDING SOURCES (REVENUE)

Swimming Pool	(265,081)	(314,058)	(290,330)	-	36,877	(253,453)	(311,130)	(302,050)	(308,090)	(314,250)
Park Land	(147,654)	(202,227)	(143,590)	(13,500)	23,316	(133,774)	(154,110)	(157,200)	(160,340)	(163,550)
Community Recreation	(208,002)	(257,883)	(236,330)	(38,930)	5,000	(270,260)	(280,770)	(286,370)	(292,090)	(297,920)
Community Parks	(46,392)	(46,854)	(36,720)	-	31,672	(5,048)	(37,460)	(38,220)	(38,990)	(39,770)
TOTAL REVENUE	(667,129)	(821,022)	(706,970)	(52,430)	96,865	(662,535)	(783,470)	(783,840)	(799,510)	(815,490)

REQUISITION

(2,276,773)	(2,276,773)	(2,418,589)	(111,505)	(96,865)	(2,626,959)	(2,917,063)	(3,051,674)	(3,102,356)	(3,152,057)
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*Percentage increase over prior year requisition

6.2%	4.9%	4.3%	15.4%	11.0%	4.6%	1.7%	1.6%
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AUTHORIZED POSITIONS:

Salaried	12.325		12.325	-0.40		11.925	12.425	12.425	12.425	12.425
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1.45X SSI Pool, Park Land, Community Recreation and Community Parks
Reserves Summary
2024 - 2028 Financial Plan

Reserve/Fund Summary						
Reserve/Fund Summary	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
1.459 SSI Pool & Park Land						
Operating Reserve Fund - SSI Pool & Park Land	1,389	11,389	41,389	71,389	101,389	131,389
Capital Reserve Fund - SSI Pool	85,521	105,521	145,521	210,521	300,521	390,521
Capital Reserve Fund - SSI Park Land	227,028	87,028	114,528	199,528	284,528	369,528
Capital Reserve Fund - Park Land Acquisition	615,818	615,818	615,818	615,818	615,818	615,818
Equipment Replacement Fund - SSI Pool	9,601	24,601	44,601	54,601	64,601	74,601
Subtotal	939,358	844,358	961,858	1,151,858	1,366,858	1,581,858
1.458 SSI Community Recreation						
Operating Reserve Fund	473	5,473	14,823	23,723	32,373	40,603
Capital Reserve Fund - Community Recreation Facilities	150,693	30,693	29,693	28,693	27,693	26,693
Equipment Replacement Fund	6,212	6,212	6,212	6,212	6,212	6,212
Subtotal	157,378	42,378	50,728	58,628	66,278	73,508
1.455 SSI Community Parks						
Operating Reserve Fund	5,000	12,500	17,500	22,500	27,500	32,500
Capital Reserve Fund - Community Parks	20,019	5,019	10,019	3,019	23,019	43,019
Capital Reserve Fund - Community Park Facilities	3,189	3,189	28,189	58,189	86,189	111,189
Equipment Replacement Fund	81,534	37,034	23,534	25,034	26,534	28,034
Subtotal	109,742	57,742	79,242	108,742	163,242	214,742
Ending Balance \$	1,206,478	944,478	1,091,828	1,319,228	1,596,378	1,870,108

CAPITAL REGIONAL DISTRICT

2024 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.455 SSI Community Parks

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$498,297 or \$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$1,039,608.

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	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Salaries	487,519	509,128	508,746	(56,309)	-	452,437	463,005	473,816	484,876	496,179
Maintenance, Security & Insurance	35,690	21,695	39,170	-	-	39,170	40,150	41,170	42,210	43,270
Internal Allocations	124,672	116,757	131,200	-	-	131,200	134,915	137,831	140,218	143,111
Utilities & Operating - Supplies	39,489	36,323	39,470	-	-	39,470	40,230	41,000	41,780	42,560
Contract for Services	36,295	51,309	10,140	5,000	-	15,140	15,450	15,760	16,070	16,390
Travel - Vehicles	24,090	23,500	24,940	-	-	24,940	25,440	25,950	26,460	26,980
Parks Maintenance Labour	195,610	202,450	202,450	-	-	202,450	206,510	210,620	214,850	219,150
Bylaw Labour	63,564	46,229	69,470	-	-	69,470	71,020	72,510	73,990	75,540
TOTAL OPERATING COSTS	1,006,929	1,007,391	1,025,586	(51,309)	-	974,277	996,720	1,018,657	1,040,454	1,063,180
*Percentage Increase		0.0%	1.9%	-5.1%		-3.2%	2.3%	2.2%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	5,000	5,000	5,500	-	-	5,500	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	5,000	5,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Transfer to Operating Reserve Fund	5,000	5,000	7,500	-	-	7,500	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	15,000	15,000	28,000	-	-	28,000	25,500	25,500	25,500	25,500
DEBT CHARGES	-	-	-	-	-	-	-	-	-	-
TOTAL COST	1,021,929	1,022,391	1,053,586	(51,309)	-	1,002,277	1,022,220	1,044,157	1,065,954	1,088,680
*Percentage Increase		0.0%	3.1%	-5.0%		-1.9%	2.0%	2.1%	2.1%	2.1%
Internal Time Recovery	(390,890)	(390,890)	(404,570)	-	-	(404,570)	(412,660)	(420,910)	(429,330)	(437,920)
TOTAL COSTS NET OF RECOVERIES	631,039	631,501	649,016	(51,309)	-	597,707	609,560	623,247	636,624	650,760
*Percentage Increase		0.1%	2.8%	-8.1%		-5.3%	2.0%	2.2%	2.1%	2.2%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2023 to 2024	-	(31,672)	-	-	31,672	31,672	-	-	-	-
Deficit c/fwd from 2022 to 2023	75,757	75,757	-	-	-	-	-	-	-	-
Rental Income	(111,100)	(87,500)	(25,280)	-	-	(25,280)	(25,790)	(26,310)	(26,840)	(27,370)
Grants in Lieu of Taxes	(339)	(339)	(350)	-	-	(350)	(360)	(370)	(380)	(390)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Other Grant	-	-	-	-	-	-	-	-	-	-
Revenue-Other	(10,710)	(3,100)	(11,090)	-	-	(11,090)	(11,310)	(11,540)	(11,770)	(12,010)
TOTAL REVENUE	(46,392)	(46,854)	(36,720)	-	31,672	(5,048)	(37,460)	(38,220)	(38,990)	(39,770)
REQUISITION	(584,647)	(584,647)	(612,296)	51,309	(31,672)	(592,659)	(572,100)	(585,027)	(597,634)	(610,990)
*Percentage increase over prior year requisition			4.7%	-8.8%	5.4%	1.4%	-3.5%	2.3%	2.2%	2.2%
AUTHORIZED POSITIONS:										
Salaried	5.1		5.1	(1.0)		4.1	4.1	4.1	4.1	4.1
User Funding	17.6%					4.2%	4.2%	4.2%	4.2%	4.2%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.455	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	SSI Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$60,000	\$60,000	\$30,000	\$45,000	\$15,000	\$15,000	\$15,000	\$165,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$275,000	\$300,000	\$70,000	\$10,000	\$10,000	\$10,000	\$10,000	\$400,000
Vehicles	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000
	\$335,000	\$450,000	\$100,000	\$55,000	\$25,000	\$25,000	\$25,000	\$655,000

SOURCE OF FUNDS

Capital Funds on Hand	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$30,000	\$60,000	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$135,000
Grants (Federal, Provincial)	\$230,000	\$320,000	\$20,000	\$0	\$0	\$0	\$0	\$340,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$35,000	\$30,000	\$50,000	\$40,000	\$10,000	\$10,000	\$10,000	\$140,000
	\$335,000	\$450,000	\$100,000	\$55,000	\$25,000	\$25,000	\$25,000	\$655,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #:

1.455

Service Name:

SSI Community Parks

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
25-01	Renewal	Cushion Lake Beach Access Upgrades	Upgrades and improvements required for existing beach accesses on MOTI right of ways.	\$ 30,000	S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
25-01	Renewal				S	Grant	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
24-02	Replacement	Maintenance Equipment replacement	Replace maintenance equipment (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	\$ 105,000	E	ERF	\$ 30,000	\$ 30,000	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 105,000
25-02	Renewal	Grace Point Boardwalk Upgrades	Preventative maintenance to existing Grace Point boardwalk based on 2020 structural assessment	\$ 15,000	S	Res	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
20-08	New	Centennial Park Upgrades	Upgrades or replacement of park features and amenities	\$ 1,000,000	S	Grant	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$ 200,000	S	Res	\$ 5,000	\$ -	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 55,000
21-01	New		CWF/Grant funding required for trail development		S	Grant	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
21-05	Replacement	ERF Park Maintenance Vehicle Replacement	Replace maintenance 2012 Silverado truck with EV	\$ 90,000	V	ERF	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
21-05	Replacement		CWF to upgrade vehicle replacement to EV		V	Grant	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$ 90,000	E	Res	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 60,000
23-03	Renewal	Playground Upgrades	Drummon Park Playground Replacement	\$ 90,000	S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-03	Renewal	Playground Upgrades	CWF/Grant funding required for playground upgrades		S	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 1,980,000	0	0	\$ 335,000	\$ 450,000	\$ 100,000	\$ 55,000	\$ 25,000	\$ 25,000	\$ 655,000

Service:

1.455

SSI Community Parks

Project Number 25-01 **Capital Project Title** Cushion Lake Beach Access Upgrades **Capital Project Description** Upgrades and improvements required for existing beach accesses on MOTI right of ways.

Project Rationale Upgrades required for existing beach accesses

Project Number 24-02 **Capital Project Title** Maintenance Equipment replacement **Capital Project Description** Replace maintenance equipment (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)

Project Rationale Replacement of equipment that has reached its end of life.

Project Number 25-02 **Capital Project Title** Grace Point Boardwalk Upgrades **Capital Project Description** Preventative maintenance to existing Grace Point boardwalk based on 2020 structural assessment

Project Rationale

Project Number 24-01 **Capital Project Title** Ganges Harbour Walk (Detailed Design & Construction Documents) **Capital Project Description** Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction

Project Rationale Detailed designs to secure Statutory Right of Way

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

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

Project Number	23-01	Capital Project Title	New Maintenance Machinery	Capital Project Description	New mower, gator, tractor, skid steer
Project Rationale					

Project Number	23-02	Capital Project Title	New Maintenance Truck	Capital Project Description	New truck to replace lease vehicle
Project Rationale	Additional vehicle required for park maintenance (replace lease vehicle)				

Project Number

23-03

Capital Project Title

Playground Upgrades

Capital Project Description

Drummon Park Playground Replacement

Project Rationale

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
1.455 SSI Community Parks						
Operating Reserve Fund	5,000	12,500	17,500	22,500	27,500	32,500
Capital Reserve Fund - Community Parks	20,019	5,019	10,019	3,019	23,019	43,019
Capital Reserve Fund - Community Park Facilities	3,189	3,189	28,189	58,189	86,189	111,189
Equipment Replacement Fund	81,534	37,034	23,534	25,034	26,534	28,034
Ending Balance \$	109,742	57,742	79,242	108,742	163,242	214,742

Assumptions/Background:

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Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105548	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	-	5,000	12,500	17,500	22,500	27,500
Transfer from Ops Budget	5,000	7,500	5,000	5,000	5,000	5,000
Expenditures	-	-	-	-	-	-
Interest Income	-					
Ending Balance \$	5,000	12,500	17,500	22,500	27,500	32,500

Assumptions/Background:

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund: 1064 Fund Centre: 101792	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	63,699	20,019	5,019	10,019	3,019	23,019
Transfer from Ops Budget	20,000	15,000	30,000	33,000	30,000	30,000
Expenditures (Based on Capital Plan)	(67,000)	(30,000)	(25,000)	(40,000)	(10,000)	(10,000)
Interest Income*	3,320					
Ending Balance \$	20,019	5,019	10,019	3,019	23,019	43,019

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

Reserve Schedule

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 102030	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		3,189	3,189	3,189	28,189	58,189	86,189
Transfer from Ops Budget		20,000	-	50,000	30,000	28,000	25,000
Expenditures (Based on Capital Plan)		(20,000)	-	(25,000)	-	-	-
Interest Income*		-					
Ending Balance \$		3,189	3,189	28,189	58,189	86,189	111,189

Assumptions/Background:

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

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

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: Fund Centre:	1022 101444	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		71,534	81,534	37,034	23,534	25,034	26,534
Transfer from Ops Budget		10,000	15,500	16,500	16,500	16,500	16,500
Expenditures (Based on Capital Plan)		-	(60,000)	(30,000)	(15,000)	(15,000)	(15,000)
Interest Income		-					
Ending Balance \$		81,534	37,034	23,534	25,034	26,534	28,034

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 1.458 SSI Community Recreation

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$262,436 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$547,527.

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:

Change in Budget 2023 to 2024

Service: 1.458 SSI Recreation

Total Expenditure**Comments****2023 Budget****285,642****Change in Salaries:**

0.6 FTE: Rec program assistant	53,832	2024 IBC 16b-1.1 SSI Parks Recreation SIMS Staffing
0.175 FTE: Rec coordinator	15,081	0.175 FTE transferred in from Parkland budget (1.459)
Wages and benefits - Daycamp (on-going)	(15,000)	Summer day camp supervisor under regular salaries in 2024
Other	(2,214)	Reduction in aux wages
Total Change in Salaries	51,699	

Other Changes:

Rec Centre Programs costs	33,585	Increase in service level (recreation programs)
Staff training & develop	1,240	increase in staff training costs
Standard OH Allocation	1,042	Increase in 2023 expenses
HR Allocation	1,829	Increase in allocation from HR
Reserve Transfer	5,000	\$5,000 increase to ORF transfer
Other	1,665	
Total Other Changes	44,361	

2024 Budget**381,702**

Summary of % Expense Change

2024 IBC Costs	18.8%	
Rec centre & day camps	11.8%	
OH & HR allocations	1.0%	
Reserve transfer	1.8%	
Balance of change	0.3%	
% expense increase from 2023:	33.6%	
% Requisition increase from 2023 (if applicable):	43.5%	<i>Requisition funding is 28.8% of service revenue</i>

Overall 2023 Budget Performance

(expected variance to budget and surplus treatment)

Revenues are projected at \$44,881 (15.7%) higher than budget mainly due to higher tennis court and day camp program fees, grants and donations. Operating costs are projected at \$49,881 (17.5%) higher than budget mainly due to higher auxiliary wages and benefits and recreation program expenses. Therefore, there is an estimated one-time unfavourable variance of \$5,000 (1.8%). This variance will be carried over to 2024 budget.

1.458 - Salt Spring Island - Community Recreation Programs	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries and Wages	149,068	167,728	161,935	38,832	-	200,767	205,297	209,930	214,666	219,509
Recreation Programs	83,920	120,835	91,005	26,500	-	117,505	119,860	122,260	124,710	127,200
Program Supplies	8,540	12,251	8,470	-	-	8,470	8,640	8,810	8,980	9,160
Internal Allocations	37,974	28,230	41,585	-	-	41,585	42,750	43,673	44,436	45,354
Travel and Insurance	2,230	1,930	2,370	-	-	2,370	2,430	2,490	2,550	2,610
Other Operating	3,910	4,549	6,005	-	-	6,005	6,130	6,250	6,370	6,490
TOTAL OPERATING COSTS	285,642	335,523	311,370	65,332	-	376,702	385,107	393,413	401,712	410,323
*Percentage Increase			9.0%	22.9%		31.9%	2.2%	2.2%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	-	5,000	-	-	5,000	9,350	8,900	8,650	8,230
TOTAL CAPITAL / RESERVES	-	-	5,000	-	-	5,000	9,350	8,900	8,650	8,230
TOTAL COSTS	285,642	335,523	316,370	65,332	-	381,702	394,457	402,313	410,362	418,553
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(5,000)	-	-	5,000	5,000	-	-	-	-
Deficit c/fwd from 2022 to 2023	27,737	27,737	-	-	-	-	-	-	-	-
Revenue - Fees	(225,699)	(257,705)	(226,290)	(38,930)	-	(265,220)	(270,530)	(275,930)	(281,440)	(287,060)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	(10,000)	(10,096)	(10,000)	-	-	(10,000)	(10,200)	(10,400)	(10,610)	(10,820)
Provincial Grant	-	(7,779)	-	-	-	-	-	-	-	-
Revenue - Other	-	(5,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(208,002)	(257,883)	(236,330)	(38,930)	5,000	(270,260)	(280,770)	(286,370)	(292,090)	(297,920)
REQUISITION	(77,640)	(77,640)	(80,040)	(26,402)	(5,000)	(111,442)	(113,687)	(115,943)	(118,272)	(120,633)
*Percentage increase over prior year requisition			3.1%	34.0%	6.44%	43.5%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	0.70		0.70	0.775		1.475	1.475	1.475	1.475	1.475
User Funding %	79.0%		71.5%			69.5%	68.6%	68.6%	68.6%	68.6%

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.458

Service Name: SSI Community Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
24-01	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	\$ 35,000	E	ERF	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
22-01	Study	Skate Board Park Condition Assessment	Assess Kanaka skate board park	\$ 5,000	S	Res	\$ 5,000	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500
22-02	Renewal	Bike Park Annual Repairs and Upgrades	Upgrades and repairs to Lions Bike Park	\$ 17,500	S	Res	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
23-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors	\$ 40,000	E	Res	\$ -	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 35,000
24-04	Study	Accessibility Assessments	Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plan	\$ 20,000	E	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-01	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction	\$ 360,000	S	Res	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-01	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction		S	Grant		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
													\$ -
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 477,500			\$ 5,000	\$ 250,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 300,000

Service: 1.458 SSI Community Recreation

Project Number 25-01 Capital Project Title Rainbow Recreation Tennis Court Designs Capital Project Description Designs to relocate four tennis courts to Rainbow Recreation Centre

Project Rationale Relocate tennis courts as per 2022 Master Plan

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

Project Rationale Asset management

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

Project Rationale annual preventative maintenance

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

Project Rationale New Program Development

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

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

Project Number	24-01	Capital Project Title	Office and Computer Equipment	Capital Project Description	Upgrade and replace office and computer equipment
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
1.458 SSI Community Recreation						
Operating Reserve Fund	473	5,473	14,823	23,723	32,373	40,603
Capital Reserve Fund - Community Recreation Facilities	150,693	30,693	29,693	28,693	27,693	26,693
Equipment Replacement Fund	6,212	6,212	6,212	6,212	6,212	6,212
Ending Balance \$	157,378	42,378	50,728	58,628	66,278	73,508

Assumptions/Background:

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105549	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	451	473	5,473	14,823	23,723	32,373
Transfer from Ops Budget	-	5,000	9,350	8,900	8,650	8,230
Expenditures	-	-	-	-	-	-
Interest Income*	22					
Ending Balance \$	473	5,473	14,823	23,723	32,373	40,603

Assumptions/Background:

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

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 101786	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		153,561	150,693	30,693	29,693	28,693	27,693
Transfer from Ops Budget		-	25,000	6,500	6,500	6,500	6,500
Expenditures (Based on Capital Plan)		(10,000)	(145,000)	(7,500)	(7,500)	(7,500)	(7,500)
Interest Income*		7,132					
Ending Balance \$		150,693	30,693	29,693	28,693	27,693	26,693

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

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: 1022 Fund Centre: 101445	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	6,212	6,212	6,212	6,212	6,212	6,212
Transfer from Ops Budget	5,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income	-	-	-	-	-	-
Ending Balance \$	6,212	6,212	6,212	6,212	6,212	6,212

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LLC) Review

OCTOBER 2023

Service: 1.459 SSI Pool & Park Land

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$1,896,612 or \$0.6325 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$4,383,681.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

**Change in Budget 2023 to 2024 Service:
1.459 SSI Pool & Parkland (combined)**

Total Expenditure

Comments

2023 Budget

2,112,569

Change in Salaries:

SSI Pool	80,912
SSI Park Land	(54,431)

Please refer to Pool Bridge page for details
Please refer to Parkland Bridge page for details

Total Change in Salaries	<u>26,481</u>
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Other Changes:

SSI Pool	82,378
SSI Park Land	176,987

Please refer to Pool Bridge page for details
Please refer to Parkland Bridge page for details

Total Other Changes	<u>259,365</u>
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2024 Budget

2,398,505

Summary of % Expense Change

Pool - Regular salaries increase	3.8%
Pool - Programs and supplies costs	0.9%
Pool - Transfer to reserves	2.2%
Park Land - Transfer to reserves	-0.3%
Park Land - Utilities/Rent/Contracts/Education/Supplies	3.8%
Park Land - SSI EA Admin allocations (Admin & Engineering support)	3.5%
Balance of change	-0.4%
% expense increase from 2023:	13.5%

% Requisition increase from 2023 (if applicable):	19.1%
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Requisition funding is 81.1% of service revenue

Overall 2023 Budget Performance

(expected variance to budget and surplus treatment)

Pool: expenses are projected to be \$45,067 (4.8%) over the budget mainly due to higher salaries & wages, contract for services and program development charges. Revenue is projected to \$12,190 (1.2%) over the budget mainly due to higher pool fees revenue. These result in projected one-time unfavorable variance of \$36,877 (3.7%) which will be carried over to 2024 budget. Park land: expenses are projected to be \$54,573 (4.9%) over the budget mainly due to higher repairs & maintenance costs, contract for services, rents and parks maintenance labour charges. Revenue is projected to \$31,257 (2.8%) over the budget mainly due to higher lease income. These result in projected one-time unfavorable variance of \$23,316 (2.1%) which will be carried over to 2024 budget. Combined: There is a one-time unfavorable variance of \$60,193 (2.8%) which will be carried over to 2024 budget.

1.459 - Salt Spring Island - Pool & Park Land	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Pool	947,815	992,882	1,006,191	57,504	-	1,063,695	1,101,462	1,114,222	1,138,029	1,162,362
Park Land	1,065,130	1,119,703	1,102,402	92,408	-	1,194,810	1,264,369	1,304,556	1,332,515	1,356,416
TOTAL OPERATING COSTS	2,012,945	2,112,585	2,108,593	149,912	-	2,258,505	2,365,831	2,418,778	2,470,544	2,518,778
*Percentage Increase			4.8%	7.4%		12.2%	4.8%	2.2%	2.1%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	7,500	7,500	40,000	-	-	40,000	85,000	90,000	90,000	90,000
Transfer to Pool ERF	40,000	40,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
Transfer to Pool ORF	-	4,000	5,000	-	-	5,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	42,124	42,124	25,000	-	-	25,000	206,500	189,500	184,500	181,500
Transfer to Park, Land & Recreation ERF	10,000	10,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	-	-	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	99,624	103,624	140,000	-	-	140,000	387,500	375,500	370,500	367,500
DEBT CHARGES	90	-	-	-	-	-	33,375	107,666	107,666	107,666
TOTAL COSTS	2,112,659	2,216,209	2,248,593	149,912	-	2,398,505	2,786,706	2,901,944	2,948,710	2,993,944
*Percentage Increase			6.4%	7.1%		13.5%	16.2%	4.1%	1.6%	1.5%
Internal Recoveries	(85,438)	(85,438)	(88,420)	-	-	(88,420)	(90,190)	(91,990)	(93,830)	(95,710)
OPERATING LESS RECOVERIES	2,027,221	2,130,771	2,160,173	149,912	-	2,310,085	2,696,516	2,809,954	2,854,880	2,898,234
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance CFW from 2023 to 2024	-	(60,193)	-	-	60,193	60,193	-	-	-	-
Deficit Carry Forward 2022 to 2023	41,831	41,831	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(22,160)	(22,160)	-	-	-	-	(15,000)	-	-	-
Pool Fees	(279,810)	(290,000)	(282,800)	-	-	(282,800)	(288,450)	(294,220)	(300,100)	(306,100)
Lease and Rental Income	(139,360)	(159,652)	(142,930)	(13,500)	-	(156,430)	(153,440)	(156,520)	(159,650)	(162,850)
Payments in Lieu	(1,146)	(1,146)	(1,190)	-	-	(1,190)	(1,210)	(1,230)	(1,250)	(1,270)
Revenue - Other	(12,090)	(24,965)	(7,000)	-	-	(7,000)	(7,140)	(7,280)	(7,430)	(7,580)
TOTAL REVENUE	(412,735)	(516,285)	(433,920)	(13,500)	60,193	(387,227)	(465,240)	(459,250)	(468,430)	(477,800)
REQUISITION	(1,614,486)	(1,614,486)	(1,726,253)	(136,412)	(60,193)	(1,922,858)	(2,231,276)	(2,350,704)	(2,386,450)	(2,420,434)
*Percentage increase over prior year requisition			6.9%	8.4%	3.7%	19.1%	16.0%	5.4%	1.5%	1.4%
AUTHORIZED POSITIONS:										
Salaried	6.525		6.525	-0.175		6.350	6.850	6.850	6.850	6.850
User Funding %	13.2%					11.8%	10.4%	10.1%	10.2%	10.2%

Change in Budget 2023 to 2024

Service: 1.459 SSI Pool

Total Expenditure

Comments

2023 Budget

995,315

Change in Salaries:

Base salary change	4,387	Inclusive of estimated collective agreement changes
0.29 FTE: Rec Program Coordinator	29,544	0.29 FTE transferred in from Park land budget (1.459)
0.5 FTE: Facility Maintenance Worker	40,504	0.5 FTE transferred in from Parks budget (1.455)
Step increase/paygrade change	5,137	
Other	1,340	
Total Change in Salaries	<hr/> 80,912	

Other Changes:

Contract for services	3,400	Ongoing fire safety inspection
Supplies	15,712	Office, first aid, operating, chemical, janitorial, etc.
Reserve transfers	47,500	Transfer Increase to CRF \$32,500, ERF \$10,000, and ORF \$5,000
Pool repair & maintenance	7,940	Increase in pool R & M expenses
Standard overhead allocations	3,468	Increase in 2023 operating costs
Other	4,358	
Total Other Changes	<hr/> 82,378	

2024 Budget

1,158,695

Summary of % Expense Change

0.79 FTE transfer in	7.0%
Base salaries and paygrade/step increase	1.0%
Supplies and pool R&M	2.4%
Transfer to reserves	4.8%
Fire safety inspection	0.3%
Balance of change	0.9%
% expense increase from 2023:	16.4%

% Requisition increase from 2023 (if applicable):

24.6%

Requisition funding is 75.3% of service revenue

1.459 - Salt Spring Island Recreation - Swimming Pool	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Salaries & Wages	577,490	618,231	617,898	40,504	-	658,402	673,054	692,559	707,960	723,695
Contract for Services	4,230	4,500	4,500	3,400	-	7,900	8,060	8,220	8,380	8,550
Utilities	138,190	128,000	137,050	-	-	137,050	139,790	142,590	145,440	148,350
Supplies - Chemicals	53,000	50,046	54,860	-	-	54,860	55,960	57,080	58,220	59,380
Programs and Other Operating	65,040	81,320	82,710	-	-	82,710	84,370	86,030	87,740	89,490
Maintenance & Insurance	43,740	44,660	38,080	13,600	-	51,680	67,710	53,770	54,840	55,940
Internal Allocations	23,265	23,265	26,733	-	-	26,733	27,268	27,813	28,369	28,937
Parks Maintenance Labour	42,860	42,860	44,360	-	-	44,360	45,250	46,160	47,080	48,020
TOTAL OPERATING COSTS	947,815	992,882	1,006,191	57,504	-	1,063,695	1,101,462	1,114,222	1,138,029	1,162,362
*Percentage Increase			6.2%	6.1%		12.2%	3.6%	1.2%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	7,500	7,500	40,000	-	-	40,000	85,000	90,000	90,000	90,000
Transfer to Equipment Replacement Fund	40,000	40,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	-	4,000	5,000	-	-	5,000	10,000	10,000	10,000	10,000
DEBT CHARGES	90	-	-	-	-	-	33,375	107,666	107,666	107,666
TOTAL CAPITAL / RESERVES / DEBT	47,590	51,500	95,000	-	-	95,000	178,375	257,666	257,666	257,666
TOTAL COSTS	995,405	1,044,382	1,101,191	57,504	-	1,158,695	1,279,837	1,371,888	1,395,695	1,420,028
*Percentage Increase			10.6%	5.8%		16.4%	10.5%	7.2%	1.7%	1.7%
Internal Recoveries	(21,270)	(21,270)	(22,010)	-	-	(22,010)	(22,450)	(22,900)	(23,360)	(23,830)
OPERATING LESS RECOVERIES	974,135	1,023,112	1,079,181	57,504	-	1,136,685	1,257,387	1,348,988	1,372,335	1,396,198
FUNDING SOURCES (REVENUE)										
Estimated Balance CFW from 2023 to 2024	-	(36,877)	-	-	36,877	36,877	-	-	-	-
Deficit c/fwd from 2022 to 2023	41,831	41,831	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(20,000)	(20,000)	-	-	-	-	(15,000)	-	-	-
Revenue - Fees	(279,810)	(290,000)	(282,800)	-	-	(282,800)	(288,450)	(294,220)	(300,100)	(306,100)
Grants in Lieu of Taxes	(512)	(512)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(6,590)	(8,500)	(7,000)	-	-	(7,000)	(7,140)	(7,280)	(7,430)	(7,580)
TOTAL REVENUE	(265,081)	(314,058)	(290,330)	-	36,877	(253,453)	(311,130)	(302,050)	(308,090)	(314,250)
REQUISITION	(709,054)	(709,054)	(788,851)	(57,504)	(36,877)	(883,232)	(946,257)	(1,046,938)	(1,064,245)	(1,081,948)
*Percentage increase over prior year requisition			11.3%	8.1%	5.2%	24.6%	7.1%	10.6%	1.7%	1.7%
AUTHORIZED POSITIONS:										
Salaried	3.31		3.31	0.79		4.10	4.10	4.10	4.10	4.10
User Funding %	28.1%					24.4%	22.5%	21.4%	21.5%	21.6%

Change in Budget 2023 to 2024
Service: 1.459 SSI Park Land

Total Expenditure

Comments

2023 Budget

1,117,254

Change in Salaries:

Base salary change	3,606	Inclusive of estimated collective agreement changes
0.29 FTE: Rec Program Coordinator	(29,544)	0.29 FTE transferred to Pool budget (1.459)
0.175 FTE: Program Assistant	(15,081)	0.175 FTE transferred to Rec budget (1.458)
0.5 FTE: Senior maintenance worker	65,106	0.5 FTE transferred in from Parks budget (1.455)
1.0 FTE: Technician	(98,873)	1.0 FTE transferred to SSI Admin budget (1.111)
Auxiliary wages and benefit	18,000	Ongoing aux support for SSI Community Centre
Other	2,355	
Total Change in Salaries	<u>(54,431)</u>	

Other Changes:

Standard overhead allocation	9,590	Increase in 2023 expenses
HR allocation	10,777	Increase in allocation from HR
SSI Admin engineering allocation	56,141	New allocation from SSI Admin budget (1.111) reflecting the transfer of 1.0 FTE Technician
Rent - SSI Community Centre	17,470	Ongoing SIMS rent increase-Community Centre
Utilities	35,050	Ongoing increase in Community Centre fuel-propane costs \$30,000 and others \$5,050 Fire
Contract Services - SSI Community Centre	17,120	safety inspection & repairs
Allocation from SSI EA Admin	17,690	Increase in allocation from SSI EA Admin support
Information and education	6,000	Trail guides
Supplies	5,546	Operating, janitorial and office supplies
Parks Maintenance Labour allocation	3,230	Increase in parks maintenance allocation from Parks budget (1.455)
Transfers to reserves	(7,124)	Transfer to CRF (\$17,124) decrease, ORF \$5,000 increase, and ERF \$5,000 increase
Other	5,497	
Total Other Changes	<u>176,987</u>	

2024 Budget

1,239,810

Summary of % Expense Change

(0.965) FTE reduction	-7.0%
Aux staff wages	1.6%
Reserve transfers	-0.6%
SSI EA Admin Allocations (Admin & Engineering support)	6.6%
Utilities/Rent/Contracts/Education/Supplies	7.3%
OH & HR allocations	1.8%
Balance of change	1.3%
% expense increase from 2023:	11.0%
% Requisition increase from 2023 (if applicable):	14.8%

Requisition funding is 86.87% of service revenue

1.459 - Salt Spring Island - Park Land	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Salaries & Wages	431,029	375,160	395,331	(18,733)	-	376,598	426,846	436,809	447,002	456,161
Allocation to SSI Admin	146,230	146,230	163,920	-	-	163,920	166,920	170,630	174,130	177,940
Maintenance, Disposal & Security	43,140	37,841	45,100	-	-	45,100	46,000	46,914	47,867	48,407
Utilities	90,060	113,619	97,110	28,000	-	125,110	127,630	130,193	132,794	133,484
Contract for Services, Rent & Legal	76,350	111,168	89,770	27,000	-	116,770	119,100	133,048	135,684	136,524
Program Development	-	86	1,000	-	-	1,000	1,020	1,040	1,060	1,080
Advertising, Promotion & Planning	9,540	2,509	14,220	-	-	14,220	14,510	14,796	15,083	15,363
Internal Allocations	102,394	101,361	123,221	56,141	-	179,362	185,333	189,694	192,904	197,116
Travel & Training	4,620	7,300	5,520	-	-	5,520	5,630	5,740	5,850	5,970
Licences, Fees & Insurance	40,793	53,297	39,970	-	-	39,970	41,610	43,323	45,126	46,966
Supplies & Other	26,274	31,350	31,820	-	-	31,820	32,450	33,099	33,765	34,125
Parks Maintenance Labour	92,190	137,761	95,420	-	-	95,420	97,320	99,270	101,250	103,280
Bylaw Labour	2,510	2,021	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	1,065,130	1,119,703	1,102,402	92,408	-	1,194,810	1,264,369	1,304,556	1,332,515	1,356,416
*Percentage Increase			3.5%	8.7%		12.2%	5.8%	3.2%	2.1%	1.8%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund - Parkland	42,124	42,124	25,000	-	-	25,000	206,500	189,500	184,500	181,500
Transfer to Equipment Replacement Fund	10,000	10,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	-	-	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	52,124	52,124	45,000	-	-	45,000	242,500	225,500	220,500	217,500
TOTAL COSTS	1,117,254	1,171,827	1,147,402	92,408	-	1,239,810	1,506,869	1,530,056	1,553,015	1,573,916
*Percentage Increase			2.7%	8.3%		11.0%	21.5%	1.5%	1.5%	1.3%
Internal Recoveries	(64,168)	(64,168)	(66,410)	-	-	(66,410)	(67,740)	(69,090)	(70,470)	(71,880)
OPERATING LESS RECOVERIES	1,053,086	1,107,659	1,080,992	92,408	-	1,173,400	1,439,129	1,460,966	1,482,545	1,502,036
FUNDING SOURCES (REVENUE)										
Estimated Balance CFW from 2023 to 2024	-	(23,316)	-	-	23,316	23,316	-	-	-	-
Transfer from Operating Reserve	(2,160)	(2,160)	-	-	-	-	-	-	-	-
Lease Income	(12,250)	(12,250)	(12,680)	-	-	(12,680)	(12,930)	(13,190)	(13,450)	(13,720)
Rental Income	(127,110)	(147,402)	(130,250)	(13,500)	-	(143,750)	(140,510)	(143,330)	(146,200)	(149,130)
Grants in Lieu of Taxes	(634)	(634)	(660)	-	-	(660)	(670)	(680)	(690)	(700)
Revenue - Other	(5,500)	(16,465)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(147,654)	(202,227)	(143,590)	(13,500)	23,316	(133,774)	(154,110)	(157,200)	(160,340)	(163,550)
REQUISITION	(905,432)	(905,432)	(937,402)	(78,908)	(23,316)	(1,039,626)	(1,285,019)	(1,303,766)	(1,322,205)	(1,338,486)
*Percentage increase over prior year requisition			3.5%	8.7%	2.6%	14.8%	23.6%	1.5%	1.4%	1.2%
AUTHORIZED POSITIONS:										
Salaried	3,215		3,215	(0,965)		2,250	2,750	2,750	2,750	2,750
User Funding %	11.4%					11.6%	9.3%	9.4%	9.4%	9.5%

CAPITAL REGIONAL DISTRICT1
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.459 SSI Park Land & Rec Programs	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$597,500	\$1,547,500	\$25,000	\$0	\$0	\$2,170,000
Equipment	\$0	\$35,000	\$40,000	\$40,000	\$40,000	\$40,000	\$195,000
Land	\$15,000	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Engineered Structures	\$50,000	\$150,000	\$45,000	\$0	\$0	\$0	\$195,000
Vehicles	\$30,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
<hr/>							
	\$95,000	\$832,500	\$1,682,500	\$115,000	\$90,000	\$90,000	\$2,810,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
Equipment Replacement Fund	\$0	\$35,000	\$30,000	\$40,000	\$40,000	\$40,000	\$185,000
Grants (Federal, Provincial)	\$0	\$637,500	\$0	\$0	\$0	\$0	\$637,500
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$95,000	\$160,000	\$152,500	\$75,000	\$50,000	\$50,000	\$487,500
<hr/>							
	\$95,000	\$832,500	\$1,682,500	\$115,000	\$90,000	\$90,000	\$2,810,000

Service: 1.459 SSI Park Land & Rec Programs

Project Number	24-01	Capital Project Title	Alternative Approval Process	Capital Project Description	An alternative approval process to fund repairs to pool structural and other capital
Project Rationale	Capital improvements to pool building				

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

Project Number	25-01	Capital Project Title	Pool Building Structural Repairs	Capital Project Description	Repairs to pool structural and other capital
Project Rationale					

Project Number	24-03	Capital Project Title	Pool expansion (Design Phase)	Capital Project Description	Designs and costing for leisure pool expansion
Project Rationale					

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

Project Number	25-02	Capital Project Title	Firehall Repurpose	Capital Project Description	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale					

Project Number	23-02	Capital Project Title	New EV Maintenance Truck	Capital Project Description	Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding
Project Rationale					

Project Number	25-03	Capital Project Title	Life Rings	Capital Project Description	Replace four life rings at waterfront access points
Project Rationale					

Project Number	23-06	Capital Project Title	SIMS Upgrades	Capital Project Description	Capital improvements to the Salt Spring Island Multi Space (SIMS)
Project Rationale					

Project Number	25-01	Capital Project Title	Pool Building Structural Repairs	Capital Project Description	Repairs to pool structural and other capital
Project Rationale					

Project Number	25-02	Capital Project Title	Firehall Repurpose	Capital Project Description	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale					

Project Number	23-06	Capital Project Title	SIMS Upgrades	Capital Project Description	Capital improvements to the Salt Spring Island Multi Space (SIMS)
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
1.459 SSI Pool & Park Land						
Operating Reserve Fund	1,389	11,389	41,389	71,389	101,389	131,389
Capital Reserve Fund - SSI Pool	85,521	105,521	145,521	210,521	300,521	390,521
Capital Reserve Fund - SSI Park Land	227,028	87,028	114,528	199,528	284,528	369,528
Park Land Acquisition	615,818	615,818	615,818	615,818	615,818	615,818
Equipment Replacement Fund - SSI Pool	9,601	24,601	44,601	54,601	64,601	74,601
Ending Balance \$	939,358	844,358	961,858	1,151,858	1,366,858	1,581,858

Assumptions/Background:

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Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105550	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	18,581	1,389	11,389	41,389	71,389	101,389
Transfer from Ops Budget	4,000	10,000	30,000	30,000	30,000	30,000
Expenditures	(22,160)	-	-	-	-	-
Interest Income*	968					
Ending Balance \$	1,389	11,389	41,389	71,389	101,389	131,389

Assumptions/Background:

2023 - \$22,160 One-time transfer to Pool and Park Land to support core budget

2025 - \$15,000 HVAC duct cleaning - cyclical expense every 5-years

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

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

Fund: 1078 Fund Centre: 102045	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	73,457	85,521	105,521	145,521	210,521	300,521
Transfer from Ops Budget	7,500	40,000	85,000	90,000	90,000	90,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	-	(20,000)	(45,000)	(25,000)	-	-
Interest Income*	4,564					
Ending Balance \$	85,521	105,521	145,521	210,521	300,521	390,521

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 101603	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	228,848	227,028	87,028	114,528	199,528	284,528
Transfer from Ops Budget	7,124	-	135,000	135,000	135,000	135,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(20,000)	(140,000)	(107,500)	(50,000)	(50,000)	(50,000)
Interest Income*	11,056					
Ending Balance \$	227,028	87,028	114,528	199,528	284,528	369,528

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

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035 Fund Centre: 101379	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	585,418	615,818	615,818	615,818	615,818	615,818
Transfer from Ops Budget	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	-	-	-	-	-	-
Interest Income*	30,400					
Ending Balance \$	615,818	615,818	615,818	615,818	615,818	615,818

Assumptions/Background:

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

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

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1022 101412	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		27,101	9,601	24,601	44,601	54,601	64,601
Transfer from Ops Budget		40,000	50,000	50,000	50,000	50,000	50,000
Expenditures (Based on Capital Plan)		(57,500)	(35,000)	(30,000)	(40,000)	(40,000)	(40,000)
Interest Income*		-					
Ending Balance \$		9,601	24,601	44,601	54,601	64,601	74,601

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2024 Budget

SSI Septage/Composting

Local Community Commission (LCC) Review

OCTOBER 2023

Service: 3.705 SSI Liquid Waste Disposal

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$126,650 or \$0.10 / \$1,000 on actual assessments for land and improvements. To a maximum of \$693,072.

COMMISSION:

Salt Spring Island Local Community Commission (SSI LCC)

FUNDING:

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

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

Change in Budget 2023 to 2024

Service: 3.705 SSI Septage/Composting

Total Expenditure**Comments****2023 Budget****1,028,430****Other Changes:**

Standard OH Allocation	3,270	Increased expenses in 2023
Sludge Hauling Contract	104,625	Estimated \$0.075/IGAL increase (17.6% over 2023 rate) in sludge disposal costs at 1,395,000 IGAL volume
Repairs & Maintenance	(9,000)	2023 One time cyclical maintenance
IWS Labour Allocation	14,180	Increase in IWS operations labour charge out costs
Contribution to composting facility operations	5,000	Ongoing contribution to third party to assist with possible deficit for abbatoir
Reserve Transfers	2,000	Transfer to CRF \$6,000 increase and ORF \$(4,000) decrease
Other Expenses	1,627	
Total Other Changes	121,702	

2024 Budget**1,150,132**

Summary of % Expense

Increased sludge disposal costs	10.2%
IWS Labour Allocation	1.4%
Increased reserve transfers	0.2%
Balance of increase	0.1%
<i>% expense increase from 2023:</i>	11.8%

*% Requisition increase from 2023 (if applicable):***9.4%***Requisition funding is 35.9% of service revenue***Overall 2023 Budget Performance**

(expected variance to budget and surplus treatment)

Revenue is projected at \$5,250 (0.8%) higher than budget due to higher than expected revenue from tipping fees. Operating expenses are projected at \$1,088 (0.1%) lower than budget mainly due to lower maintenance and labour charges. The \$6,338 favourable variance will be transferred to the Capital Reserve Fund, which has an expected year end balance of \$125,334 before this transfer.

3.705 - SSI Septage/Composting

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	592,875	602,000	697,500	-	-	697,500	711,450	725,680	740,190	754,990
Grit & Waste Sludge Disposal	3,600	2,700	3,730	-	-	3,730	3,800	3,880	3,960	4,040
Repairs & Maintenance	16,880	9,040	8,160	-	-	8,160	17,320	23,660	8,820	8,990
Allocations	41,973	41,973	45,325	-	-	45,325	46,231	47,156	48,098	49,059
Electricity	6,500	7,940	6,680	-	-	6,680	6,810	6,950	7,090	7,230
Supplies	7,910	15,700	8,190	-	-	8,190	8,350	8,520	8,690	8,860
Labour Charges	167,596	156,776	182,494	-	-	182,494	186,163	189,912	193,734	197,634
Contribution Composting Facility Operation	5,000	5,000	5,000	5,000	-	10,000	9,000	12,000	8,000	1,000
Other Operating Expenses	15,053	15,170	15,490	-	-	15,490	15,840	16,200	16,560	16,950
TOTAL OPERATING COSTS	857,387	856,299	972,569	5,000	-	977,569	1,004,964	1,033,958	1,035,142	1,048,753
*Percentage Increase over prior year			13.4%	0.6%		14.0%	2.8%	2.9%	0.1%	1.3%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	470	470	1,820	-	-	1,820	23,420	1,445	620	620
MFA Debt Principal	107,308	107,308	107,308	-	-	107,308	76,389	99,257	101,347	101,347
MFA Debt Interest	53,265	53,265	51,435	-	-	51,435	63,595	133,852	136,513	136,513
Transfer to Operating Reserve Fund	10,000	10,000	6,000	-	-	6,000	15,000	10,000	15,000	15,000
Transfer to Capital Reserve Fund	-	6,338	6,000	-	-	6,000	15,075	19,685	25,390	38,050
TOTAL DEBT / RESERVES	171,043	177,381	172,563	-	-	172,563	193,479	264,239	278,870	291,530
TOTAL COSTS	1,028,430	1,033,680	1,145,132	5,000	-	1,150,132	1,198,443	1,298,197	1,314,012	1,340,283
*Percentage Increase over prior year			11.3%	0.5%		11.8%	4.2%	8.3%	1.2%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(9,000)	-	-	-	-	-	(9,000)	(15,000)	-	-
Sale - Septage Sludge	(427,500)	(432,250)	(490,500)	-	-	(490,500)	(500,310)	(510,320)	(520,530)	(530,940)
Sale - Sewage Sludge	(213,750)	(223,250)	(245,250)	-	-	(245,250)	(250,160)	(255,160)	(260,260)	(265,470)
Grants in Lieu of Taxes	(535)	(535)	(796)	-	-	(796)	(810)	(830)	(850)	(870)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(670)	(670)	(1,000)	-	-	(1,000)	(820)	(820)	(820)	(820)
TOTAL REVENUE	(651,455)	(656,705)	(737,546)	-	-	(737,546)	(761,100)	(782,130)	(782,460)	(798,100)
REQUISITION - PARCEL TAX	(376,975)	(376,975)	(407,586)	(5,000)	-	(412,586)	(437,343)	(516,067)	(531,552)	(542,183)
*Percentage increase over prior year Requisition			8.1%	1.2%		9.4%	6.0%	18.0%	3.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	3.705	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	SSI Septage / Composting							

EXPENDITURE

Buildings	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$20,000	\$175,000	\$2,280,000	\$132,500	\$0	\$0	\$0	\$2,587,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$20,000	\$205,000	\$2,280,000	\$132,500	\$0	\$0	\$0	\$2,617,500

SOURCE OF FUNDS

Capital Funds on Hand	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Debenture Debt (New Debt Only)	\$0	\$120,000	\$2,280,000	\$82,500	\$0	\$0	\$0	\$2,482,500
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$65,000	\$0	\$10,000	\$0	\$0	\$0	\$75,000
	\$20,000	\$205,000	\$2,280,000	\$132,500	\$0	\$0	\$0	\$2,617,500

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 3.705

Service Name: SSI Septage / Composting

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total auto-populates
21-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
21-01	Study		CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.	\$ 20,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-01	New	Storage Building Upgrades	Storage Building new mandoor, interior H&S improvements, close in wall. Includes CRD Project Management.	\$ 30,000	B	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 35,000	S	Res	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
25-01	New	Burgoyne Septage Treatment Facility	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.	\$ 2,482,500	S	Debt	\$ -	\$ 120,000	\$ 2,280,000	\$ 82,500	\$ -	\$ -	\$ 2,482,500
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 2,617,500			\$ 20,000	\$ 205,000	\$ 2,280,000	\$ 132,500	\$ -	\$ -	\$ 2,617,500

Service:

3.705

SSI Septage / Composting

Project Number

21-01

Capital Project Title

Strategic Asset management plan

Capital Project Description

Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

Project Rationale

Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. Will be done after the new facilities are constructed.

Project Number

23-01

Capital Project Title

Grit Chamber

Capital Project Description

Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.

Project Rationale

Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs.

Project Number

24-01

Capital Project Title

Storage Building Upgrades

Capital Project Description

Storage Building new mandoor, interior H&S improvements, close in wall. Includes CRD Project Management.

Project Rationale

Service:

3.705

SSI Septage / Composting

Project Number	24-02	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.
Project Rationale					

Project Number	25-01	Capital Project Title	Burgoyne Septage Treatment Facility	Capital Project Description	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.
Project Rationale					

SSI Septage/Composting
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	31,706	37,706	43,706	38,706	53,706	68,706
Capital Reserve Fund	125,334	66,334	81,409	91,094	116,484	154,534
Total	157,040	104,040	125,115	129,800	170,190	223,240

Reserve Schedule

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

Reserve fund used for the purposes of unforeseen operational repairs and maintenance; infrequent maintenance activities such as access road maintenance, power line maintenance and septage holding tank maintenance etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		20,630	31,706	37,706	43,706	38,706	53,706
Transfer from Ops Budget		10,000	6,000	15,000	10,000	15,000	15,000
Expenditures		-	-	(9,000)	(15,000)	-	-
Planned Maintenance Activity				Power Line Maintenance	Power Line Maintenance		
Interest Income*		1,076					
Ending Balance \$		31,706	37,706	43,706	38,706	53,706	68,706

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1087 102146	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		153,382	125,334	66,334	81,409	91,094	116,484
Transfer from Ops Budget		-	6,000	15,075	19,685	25,390	38,050
Transfer from Cap Fund		-					
Transfer to Cap Fund		(35,000)	(65,000)	-	(10,000)	-	-
Interest Income*		6,952					
Ending Balance \$		125,334	66,334	81,409	91,094	116,484	154,534

Assumptions/Background:

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

Electoral Areas Committee - October 23, 2023
2024 Preliminary Electoral Area Budget Review

Appendix C-1: Requisition Summary (SGI)

SOUTHERN GULF ISLANDS Electoral Area		2024	Cost per Avg. Residential Assessment	2023	Cost per Avg. Residential Assessment	Difference		Change in Cost per Avg. Household	
						Increase/(Decrease) \$	%	\$	%
1.010	Legislative & General Government	317,611	46.25	296,965	43.25	20,646	6.95%	3.01	6.95%
1.10X	Facilities Management	4,537	0.66	4,299	0.63	238	5.53%	0.03	5.53%
1.101	G.I.S.	3,482	0.51	3,364	0.49	118	3.50%	0.02	3.50%
1.112	Regional Grant in Aid	-	-	392	0.06	(392)	-100.00%	(0.06)	-100.00%
1.224	Community Health	13,965	2.03	16,322	2.38	(2,357)	-14.44%	(0.34)	-14.44%
1.280	Regional Parks	458,356	66.75	417,014	60.73	41,342	9.91%	6.02	9.91%
1.309	Climate Action and Adaptation	30,600	4.46	33,004	4.81	(2,404)	-7.28%	(0.35)	-7.28%
1.310	Land Banking & Housing	48,659	7.09	39,293	5.72	9,367	23.84%	1.36	23.84%
1.312	Regional Goose Management	4,682	0.68	4,567	0.67	115	2.51%	0.02	2.51%
1.324	Regional Planning Services	33,221	4.84	32,097	4.67	1,123	3.50%	0.16	3.50%
1.335	Geo-Spatial Referencing System	4,380	0.64	4,241	0.62	140	3.30%	0.02	3.30%
1.374	Regional Emergency Program Support	2,705	0.39	2,657	0.39	48	1.82%	0.01	1.82%
1.375	Hazardous Material Incident Response	6,833	1.00	6,436	0.94	397	6.17%	0.06	6.17%
1.911	911 Systems	2,995	0.44	2,235	0.33	760	34.00%	0.11	34.00%
1.921	Regional CREST Contribution	22,796	3.32	21,009	3.06	1,787	8.51%	0.26	8.51%
21.ALL	Feasibility Study Reserve Fund - All	5,527	0.80	-	-	5,527	100.00%	0.80	100.00%
Total Regional		\$960,348	\$139.86	\$883,894	\$128.72	\$76,454	8.65%	\$11.13	8.65%
1.230	Traffic Safety Commission	1,994	0.29	1,994	0.29	-	0.00%	-	0.00%
1.297	Arts Grants	26,900	3.92	25,993	3.79	907	3.49%	0.13	3.49%
1.311	Regional Housing Trust Fund	16,597	2.42	23,094	3.36	(6,497)	-28.13%	(0.95)	-28.13%
1.313	Animal Care Services	100,973	14.70	97,558	14.21	3,415	3.50%	0.50	3.50%
1.913	913 Fire Dispatch	59,122	8.61	56,307	8.20	2,816	5.00%	0.41	5.00%
Total Sub-Regional		\$205,586	\$29.94	\$204,945	\$29.85	\$641	0.31%	\$0.09	0.31%
1.103	Elections	21,395	3.12	21,395	3.12	-	0.00%	-	0.00%
1.104	U.B.C.M.	4,185	0.61	4,049	0.59	135	3.35%	0.02	3.35%
1.318	Building Inspection	189,522	27.60	164,801	24.00	24,721	15.00%	3.60	15.00%
1.320	Noise Control	14,201	2.07	13,721	2.00	480	3.50%	0.07	3.50%
1.322	Nuisances & Unightly Premises	18,973	2.76	18,332	2.67	640	3.49%	0.09	3.49%
1.372	Electoral Area Emergency Program	55,696	8.11	52,053	7.58	3,643	7.00%	0.53	7.00%
Total Joint Electoral Area		\$303,972	\$44.27	\$274,351	\$39.95	\$29,620	10.80%	\$4.31	10.80%
1.110	Electoral Area Admin Exp - SGI	414,160	60.32	400,086	58.27	14,074	3.52%	2.05	3.52%
1.117	Grant-in-Aid - Southern Gulf Islands	110,354	16.07	105,004	15.29	5,350	5.10%	0.78	5.10%
1.125	SGI Economic Development Commission	126,726	18.46	121,426	17.68	5,300	4.36%	0.77	4.36%
1.138	Southern Gulf Islands Regional Library	244,200	35.56	235,946	34.36	8,254	3.50%	1.20	3.50%
1.235	SGI Small Craft Harbour Facilities	320,370	52.29	309,533	50.52	10,837	3.50%	1.77	3.50%
1.314	SGI House Numbering	9,948	1.45	9,612	1.40	336	3.50%	0.05	3.50%
1.341	SGI Livestock Injury Compensation	71	0.01	71	0.01	-	0.00%	-	0.00%
1.373	SGI Emergency Program	247,378	36.03	247,378	36.03	-	0.00%	-	0.00%
1.533	Stormwater Quality Management - SGI	41,000	5.97	39,808	5.80	1,192	2.99%	0.17	2.99%
1.923	Emergency Comm - CREST - SGI	183,822	26.77	179,709	26.17	4,113	2.29%	0.60	2.29%
Total SGI Electoral Area		\$1,698,029	\$252.92	\$1,648,573	\$245.53	\$49,456	3.00%	\$7.39	3.01%
Total Capital Regional District		\$3,167,935	\$466.99	\$3,011,764	\$444.05	\$156,171	5.19%	\$22.93	5.16%
CRHD	Capital Regional Hospital District	691,772	100.74	691,763	100.74	9	0.00%	0.00	0.00%
Total CRD and CRHD		\$3,859,707	\$567.73	\$3,703,526	\$544.79	\$156,180	4.22%	\$22.94	4.21%

Average residential assessment - 2023 **\$802,046** **\$802,046**

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

	Change in Requisition		Change in Cost / Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	20,646	0.56%	3.01	0.55%
Regional Parks	41,342	1.12%	6.02	1.11%
Land Banking & Housing	9,367	0.25%	1.36	0.25%
JOINT EA				
Building Inspection	24,721	0.67%	3.60	0.66%
SSI EA				
Electoral Area Admin Exp - SGI	14,074	0.38%	2.05	0.38%
Southern Gulf Islands Regional Library	8,254	0.22%	1.20	0.22%
SGI Small Craft Harbour Facilities	10,837	0.29%	1.77	0.32%
Capital Regional Hospital District	9	0.00%	0.00	0.00%
Other	26,930	0.73%	3.92	0.72%
TOTAL CRD & CRHD	156,180	4.22%	\$22.94	4.21%

SOUTHERN GULF ISLANDS		2024		2023		Difference		Change in Cost per Avg.	
Local/Specified/Defined Services		Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Increase/(Decrease)		Household	
						\$	%	\$	%
1.137	Galiano Island Community Use Building	67,054	44.07	64,770	42.57	2,284	3.53%	1.50	3.53%
1.170	Gossip Island Electric Power Supply	62,926	1,123.68	63,455	1,133.13	(529)	-0.83%	(9.45)	-0.83%
1.227	Saturna Island Medical Clinic	23,841	36.97	23,171	35.93	670	2.89%	1.04	2.89%
1.228	Galiano Health Service	144,548	95.00	139,686	91.81	4,862	3.48%	3.20	3.48%
1.229	Pender Islands Health Care Centre	240,938	96.59	232,862	93.35	8,076	3.47%	3.24	3.47%
1.352	South Galiano Fire Protection	632,093	707.32	602,372	674.97	29,722	4.93%	32.35	4.79%
1.356	Pender Fire Protection	1,232,816	496.79	1,171,790	472.20	61,026	5.21%	24.59	5.21%
1.359	North Galiano Fire Protection	242,206	616.00	231,790	589.85	10,416	4.49%	26.14	4.43%
1.363	Saturna Island Fire	265,240	409.42	256,273	395.58	8,967	3.50%	13.84	3.50%
1.465	Saturna Island Comm. Parks	26,579	41.03	25,680	39.64	899	3.50%	1.39	3.50%
1.468	Saturna Island - Community Rec.	14,150	21.84	13,676	21.11	474	3.47%	0.73	3.47%
1.475	Mayne Is. Com. Parks & Rec	96,269	56.44	93,012	54.53	3,257	3.50%	1.91	3.50%
1.478	Mayne Is. Community Rec.	36,812	21.58	35,740	20.95	1,072	3.00%	0.63	3.00%
1.485	North & South Pender Com. Parks	173,210	69.50	167,354	67.15	5,856	3.50%	2.35	3.50%
1.488	North & South Pender Com. Rec	69,590	27.92	67,240	26.98	2,350	3.49%	0.94	3.49%
1.495	Galiano Parks	111,689	84.88	107,562	81.74	4,127	3.84%	3.14	3.84%
1.498	Galiano Community Recreation	39,660	30.14	38,317	29.12	1,343	3.50%	1.02	3.50%
2.630	Magic Lakes Estate Water System	580,000	484.95	580,000	484.95	-	0.00%	-	0.00%
2.640	Saturna Island Water System (Lyall Harbour)	138,350	799.71	133,030	768.96	5,320	4.00%	30.75	4.00%
2.642	Skana Water (Mayne)	26,580	364.11	25,680	351.78	900	3.50%	12.33	3.50%
2.665	Sticks Allison Water (Galiano)	5,280	138.95	5,100	134.21	180	3.53%	4.74	3.53%
2.667	Surfside Park Estates (Mayne)	24,620	234.48	23,790	226.57	830	3.49%	7.90	3.49%
3.755	Regional Source Control	4,588	6.46	4,498	6.33	90	2.00%	0.13	2.00%
3.830	Magic Lake Estates Sewer System	606,518	855.46	586,010	826.53	20,508	3.50%	28.93	3.50%
3.830D	Magic Lake Estates Sewer Debt	229,535	400.58	234,106	408.56	(4,571)	-1.95%	(7.98)	-1.95%
Total Local/Specified/Defined Services		5,095,092		\$4,926,964		\$168,129			

Average residential assessment - 2023

\$802,046

\$802,046

Appendix C-2

Southern Gulf Islands - Operating Budget Highlights - Gross Expenditure (+/- 3.5% and +/- \$20,000)

SGI Services +/- 3.5% and +/- \$20,000	Gross Expenditure 2024	Gross Expenditure 2023	Changes \$	Changes %	Main Budget Driver
1.125 - SGI Economic Development	129,627	157,768	(28,141)	-17.8%	• One-time contracted service in 2023 for \$31.6k - funded by surplus carryover
1.373 SGI Emergency Program	275,218	250,121	25,097	10.0%	• \$25k new Resiliency Grant Program - funded by operating reserve fund (ORF)
Total Southern Gulf Islands Electoral Area	404,845	407,889	(3,044)	-0.7%	
1.352 - South Galiano Fire Protection	606,587	584,473	22,114	3.8%	• Increased transfers to reserves to support capital programs \$12k
3.380 Magic Lake Estate Sewer	913,885	868,799	45,086	5.2%	• Ongoing increase in R&M and screening disposal \$15k • Sludge hauling costs \$14k • Increased operations wages by \$25k - partially offset by reduction in transfers to reserves (\$9k)
Total Local/Specified/Defined Area	1,520,472	1,453,272	67,200	4.6%	
Other (Services not meeting criteria above)	6,363,511	6,241,290	122,221	2.0%	
Total Southern Gulf Islands	8,288,828	8,102,451	186,377	2.3%	

Southern Gulf Islands - Operating Budget by Expenditure Type (in \$ millions)

Expenditure Type	Provisional Plan \$M 2024	Financial Plan \$M* 2023	Changes \$M	Changes %
Operations	6.42	6.23	0.19	3.0%
Capital Funding	0.01	0.01	0.00	1.9%
Debt Servicing	1.11	1.11	0.00	0.0%
Transfer to Reserves	0.75	0.75	(0.00)	-0.3%
Total Southern Gulf Islands	8.29	8.10	0.19	2.3%

*Based on Amendment Financial Plan (Bylaw No. 4570)

Appendix C-3
Southern Gulf Islands 2024 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
Protective Services		
1.352 South Galiano Fire Protection		
Replace Engine 1, F00858	400	Reserve
Water		
2.640 Lyall Harbour Boot Cove Water		
Dam Improvement and Regulatory Requirements	620	Capital on Hand/Grant
Sewer		
3.830 Magic Lake Sewer Utility (Pender)		
Wastewater Improvements - Pump Station and Treatment Plant Upgrades	4000	Capital on Hand/Grant
Other		
1.235 SGI Small Craft Harbour Facilities		
Piers Island Additional Float	157	Capital on Hand
Horton Bay	165	Capital on Hand/Reserve/Other
ANNUAL PROVISIONAL: Dock Improvements	150	Reserve
Total Projects ≥ \$100K		5,492
Total Projects < \$100K		656
Total 2024 Capital Projects		6,148

Appendix C-4

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SGI 2024							SOURCE OF FUNDING							
Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
		Equipment	Vehicles	Buildings	Engineered Structures	Land								
1.110	SGI Admin. Expenditures	6,600					6,600			6,600			6,600	
1.137	Galiano Island Community Use Building			12,000			12,000				12,000		12,000	
1.235	SGI Small Craft Harbour Facilities				482,000		482,000	247,000			215,000	20,000	482,000	
1.318	Building Inspection	10,218	18,425				28,643			28,643			28,643	
1.352	South Galiano Fire	10,000	400,000				410,000			410,000			410,000	
1.356	Pender Island Fire	28,000					28,000			28,000			28,000	
1.373	SGI Emergency Program	25,000					25,000				25,000		25,000	
1.465	Saturna Island Community Parks				6,000		6,000				6,000		6,000	
1.475	Mayne Island Community Parks			2,000			2,000				2,000		2,000	
1.485	Pender Island Community Parks				75,000		75,000				75,000		75,000	
1.495	Galiano Community Parks	1,000			11,000		12,000			1,000	11,000		12,000	
2.630	Magic Lake Estates Water (Pender)	15,000			145,000		160,000	15,000			145,000		160,000	
2.640	Lyll Harbour Boot Cove Water (Saturna)	66,000			695,000		761,000	268,000	88,000		390,000	15,000	761,000	
2.642	Skana Water (Mayne)	10,000			50,000		60,000	30,000			30,000		60,000	
2.665	Sticks Allison Water (Galiano)				5,000		5,000				5,000		5,000	
2.667	Surfside Park Estates (Mayne)				15,000		15,000				15,000		15,000	
3.830	Magic Lake Sewer Utility (Pender)	60,000			4,000,000		4,060,000	1,500,000			2,500,000	60,000	4,060,000	
TOTAL		231,818	418,425	14,000	5,484,000		6,148,243	2,060,000	88,000	474,243	2,890,000	616,000	20,000	6,148,243

Appendix C-5: SGI Service Budgets

JOINTLY FUNDED SERVICES

1.103 Elections

1.104 UBCM

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.369 EA Fire Services - JDF & SGI

1.372 EA Emergency Coordination

SOUTHERN GULF ISLANDS

1.110 SGI Administration

1.117 SGI Grants in Aid

1.125 Economic Development

1.137 Galiano Island Community Use Building

1.138 Southern Gulf Islands Public Library

1.170 Gossip Island Electric Power Supply

1.227 Saturna Health Service

1.228 Galiano Health Service

1.229 Pender Health Service

1.235 Small Craft Harbour Facilities

1.314 SGI House Numbering

1.341 Livestock Injury Compensation

1.352 South Galiano Island Fire

1.356 Pender Island Fire

Appendix C-5: SGI Service Budgets

1.359 North Galiano Island Fire

1.363 Saturna Island Fire

1.373 SGI Emergency Program

1.465 Saturna Island Community Parks

1.468 Saturna Island Community Recreation

1.475 Mayne Island Community Parks

1.476 Mayne Island Community Parks Donations

1.478 Mayne Island Community Recreation

1.485 Pender Island Community Parks

1.488 Pender Island Community Recreation

1.495 Galiano Island Community Parks

1.498 Galiano Island Community Recreation

1.533 Stormwater Quality

1.923 Emergency Communications – CREST

2.630 Magic Lake Estates Water (Pender Island)

2.640 Lyall Harbour/Boot Cove Water (Saturna Island)

2.642 Skana Water (Mayne Island)

2.665 Sticks Allison Water (Galiano Island)

2.667 Surfside Water (Mayne Island)

3.830 Magic Lake Estates Sewer System (Pender Island)

CAPITAL REGIONAL DISTRICT

2024 Budget

Elections

EAC Review

OCTOBER 2023

Service: 1.103 Elections

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and contribution from Islands Trust.

1.103 - Elections	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Electoral Area Elections	-	429	-	-	-	-	-	177,620	500	-
Islands Trust	-	-	-	-	-	-	-	81,870	-	-
Allocations and Insurance	380	496	90	-	-	90	90	13,771	90	90
TOTAL OPERATING COSTS	380	925	90	-	-	90	90	273,261	590	90
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	65,380	64,915	65,490	-	-	65,490	65,490	-	65,490	65,490
TOTAL COSTS	65,760	65,840	65,580	-	-	65,580	65,580	273,261	66,080	65,580
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(125,811)	(500)	-
Recovery from Islands Trust	-	-	-	-	-	-	-	(81,870)	-	-
Other Income	(270)	(350)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(270)	(350)	(90)	-	-	(90)	(90)	(207,771)	(590)	(90)
REQUISITION	(65,490)	(65,490)	(65,490)	-	-	(65,490)	(65,490)	(65,490)	(65,490)	(65,490)
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105515	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		125,101	197,001	262,491	327,981	202,170	267,160
Transfer from Op Budget		65,380	65,490	65,490	-	65,490	65,490
Transfer to Op Budget		-	-	-	(125,811)	(500)	-
Interest Income*		6,520					
Ending Balance \$		197,001	262,491	327,981	202,170	267,160	332,650

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2024 Budget

UBCM

EAC Review

OCTOBER 2023

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

1.104 - UBCM	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Membership Fee	12,251	11,526	12,555	-	-	12,555	12,810	13,070	13,330	13,600
Allocations & Other Expenses	707	707	708	-	-	708	721	734	748	761
TOTAL COSTS	12,958	12,233	13,263	-	-	13,263	13,531	13,804	14,078	14,361
*Percentage Increase over prior year						2.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	-	695	(695)	-	-	(695)	-	-	-	-
Balance c/fwd from 2022 to 2023	(792)	(792)	-	-	-	-	-	-	-	-
Other Revenue	(92)	(62)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(884)	(159)	(785)	-	-	(785)	(90)	(90)	(90)	(90)
REQUISITION	(12,074)	(12,074)	(12,478)	-	-	(12,478)	(13,441)	(13,714)	(13,988)	(14,271)
*Percentage increase over prior year Requisition						3.3%	7.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Building Inspection

EAC Review

OCTOBER 2023

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of their value of converted hospital assessments.

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2023 to 2024 Service: 1.318 Building Inspection	Total Expenditure	Comments
2023 Budget	2,026,725	
Change in Salaries:		
Base salary change	37,152	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,542	
Overtime and auxiliary wages	21,563	
	68,257	
Other Changes:		
Contract for Services	75,000	2024 IBC 16f-2.1 Digitizing Records
Standard Overhead Allocation	18,244	Increase in 2023 operating costs
Human Resources Allocation	14,179	Increase in allocation from HR
Building Occupancy Allocation	6,871	Increase primarily related to HQ building reserve contribution
Legal Services	7,710	Realignment of budget based on previous actual expenses
Telecommunications	3,820	Realignment of budget based on previous actual expenses
Office Supplies	5,262	First aid supplies, safety equipment and printing
Land Title Costs	2,456	Realignment of budget based on previous actual expenses
Janitorial and Cleaning Services	1,790	Realignment of budget based on previous actual expenses
Other (Travel, Licenses, Electricity)	11,659	
	146,991	
2024 Budget	2,241,973	
Summary of % Expense Increase		
Increase in salaries	3.4%	
2024 IBC Expenses	3.7%	
2024 Allocations	1.9%	
Legal Expenses	0.4%	
Balance of increase	1.2%	
% expense increase from 2023:	10.6%	
% Requisition increase from 2023 (if applicable):	15.0%	Requisition funding is 25.2% of service revenue

Overall 2023 Budget Performance
(expected variance to budget and surplus treatment)

Revenues are projected at \$56,629 (2.8%) higher than budget primarily due to higher permit fee revenues driven by increased construction activity in Q1-2 2023. Operating expenditures are projected at \$89,603 (-4.4%) lower than budget primarily due to staff vacancies and lower equipment purchase expenses. The \$146,232 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of \$529,573 before this transfer.

1.318 - Building Inspection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries & Wages	1,388,876	1,286,456	1,457,133	-	-	1,457,133	1,491,427	1,526,521	1,562,425	1,599,136
Telecommunications	37,710	40,210	41,530	-	-	41,530	42,360	43,210	44,070	44,950
Legal Expenses	10,920	18,000	18,630	-	-	18,630	19,000	19,380	19,770	20,170
Building Rent	35,480	35,480	36,720	-	-	36,720	37,460	38,210	38,980	39,760
Supplies	18,800	23,250	24,062	-	-	24,062	24,550	25,040	25,550	26,060
Allocations	324,529	330,529	367,722	-	-	367,722	380,565	391,334	400,767	411,445
Other Operating Expenses	167,110	159,897	177,056	-	75,000	252,056	255,640	184,320	188,080	191,890
TOTAL OPERATING COSTS	1,983,425	1,893,822	2,122,853	-	75,000	2,197,853	2,251,002	2,228,015	2,279,642	2,333,411
*Percentage Increase over prior year			7.0%		3.8%	10.8%	2.4%	-1.0%	2.3%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,000	20,000	20,820	-	-	20,820	25,470	25,950	26,440	25,000
Transfer to Operating Reserve Fund	-	146,232	-	-	-	-	-	-	-	10,490
TOTAL CAPITAL / RESERVES	20,000	166,232	20,820	-	-	20,820	25,470	25,950	26,440	35,490
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	25,230
TOTAL COSTS	2,026,725	2,083,354	2,166,973	-	75,000	2,241,973	2,299,772	2,277,265	2,329,382	2,394,131
*Percentage Increase over prior year			6.9%		3.7%	10.6%	2.6%	-1.0%	2.3%	2.8%
Internal Recoveries	(30,980)	(30,980)	(32,060)	-	-	(32,060)	(32,700)	(33,350)	(34,020)	(34,700)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,995,745	2,052,374	2,134,913	-	75,000	2,209,913	2,267,072	2,243,915	2,295,362	2,359,431
<u>FUNDING SOURCES (REVENUE)</u>										
						10.7%	2.6%	-1.0%	2.3%	2.8%
Transfer from Operating Reserve Fund	(121,144)	(121,144)	(125,183)	-	(75,000)	(200,183)	(143,742)	(39,165)	(4,452)	-
Permit Fees Revenue	(1,340,000)	(1,401,522)	(1,400,000)	-	-	(1,400,000)	(1,428,000)	(1,456,570)	(1,485,710)	(1,515,430)
Contract Revenue	(38,640)	(33,747)	(39,990)	-	-	(39,990)	(40,790)	(41,610)	(42,440)	(43,300)
Grants in Lieu of Taxes	(1,921)	(1,921)	(1,990)	-	-	(1,990)	(2,030)	(2,070)	(2,110)	(2,150)
Revenue - Other	(2,660)	(2,660)	(2,660)	-	-	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)
TOTAL REVENUE	(1,504,365)	(1,560,994)	(1,569,823)	-	(75,000)	(1,644,823)	(1,617,222)	(1,542,075)	(1,537,372)	(1,563,540)
REQUISITION	(491,380)	(491,380)	(565,090)	-	-	(565,090)	(649,850)	(701,840)	(757,990)	(795,891)
*Percentage increase over prior year						15.0%	15.0%	8.0%	8.0%	5.0%
Requisition						4.5%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
AUTHORIZED POSITIONS										
Salaried FTE	11.2		11.2			11.2	11.2	11.2	11.2	11.2

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.318 Building Inspection	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$25,000	\$30,500	\$4,500	\$6,000	\$6,000	\$6,000	\$0	\$47,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$45,000	\$55,000	\$0	\$60,000	\$60,000	\$60,000	\$0	\$175,000
	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000

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	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$70,000	\$85,500	\$4,500	\$66,000	\$66,000	\$66,000	\$0	\$222,000

Service:

1.318

Building Inspection

Project Number 18-01	Capital Project Title Vehicle Replacement	Capital Project Description Vehicle Replacement
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Project Rationale Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.

Project Number 19-01	Capital Project Title Computer Replacement	Capital Project Description Replacement of Computer equipment
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Project Rationale As per IT's replacement schedule for department computers.

Project Number 21-01	Capital Project Title Furniture Replacement	Capital Project Description Salt Spring Island furniture replacement
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Project Rationale Replace desks, chairs, shelving, cabinetry and other furniture that has become worn and requires replacement.

**Building Inspection
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	529,573	329,390	185,648	146,483	142,031	152,521
Equipment Replacement Fund	128,456	63,776	84,746	44,696	5,136	30,136
Total	658,029	393,166	270,394	191,179	147,167	182,657

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105544	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		612,699	529,573	329,390	185,648	146,483	142,031
Transfer from Ops Budget		-	-	-	-	-	10,490
Transfer to Ops Budget		(121,144)	(200,183)	(143,742)	(39,165)	(4,452)	-
Interest Income*		38,018					
Ending Balance \$		529,573	329,390	185,648	146,483	142,031	152,521

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101425	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		223,756	128,456	63,776	84,746	44,696	5,136
Transfer from Ops Budget		20,000	20,820	25,470	25,950	26,440	25,000
Planned Purchase		(115,300)	(85,500)	(4,500)	(66,000)	(66,000)	-
Interest Income		-					
Ending Balance \$		128,456	63,776	84,746	44,696	5,136	30,136

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Noise Control

EAC Review

CCTOBER 2023

Service: 1.320 Noise Control

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Requisition

1.320 - Noise Control	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Legal	7,110	6,000	7,360	-	-	7,360	7,510	7,660	7,810	7,970
Allocations	2,678	2,678	2,761	-	-	2,761	2,813	2,865	2,918	2,971
Internal Time Charges	31,390	40,837	33,000	-	-	33,000	33,740	34,450	35,150	35,890
Other Operating Expenses	50	900	250	-	-	250	250	250	250	250
TOTAL OPERATING COSTS	41,228	50,415	43,371	-	-	43,371	44,313	45,225	46,128	47,081
*Percentage Increase over prior year			5.2%			5.2%	2.2%	2.1%	2.0%	2.1%
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	485	1,175	1,865
TOTAL COSTS	41,228	50,415	43,371	-	-	43,371	44,313	45,710	47,303	48,946
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance CFW from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(9,337)	(680)	-	-	(680)	(138)	-	-	-
Grants in Lieu of Taxes	(168)	(168)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
Revenue - Other	(150)	-	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(318)	(9,505)	(1,030)	-	-	(1,030)	(488)	(350)	(350)	(350)
REQUISITION	(40,910)	(40,910)	(42,341)	-	-	(42,341)	(43,825)	(45,360)	(46,953)	(48,596)
*Percentage increase over prior year Requisition			3.5%			3.5%	3.5%	3.5%	3.5%	3.5%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		21,805	13,604	12,924	12,786	13,271	14,446
Transfer from Ops Budget		-	-	-	485	1,175	1,865
Transfer to Ops Budget		(9,337)	(680)	(138)	-	-	-
Interest Income*		1,136					
Ending Balance \$		13,604	12,924	12,786	13,271	14,446	16,311

Assumptions/Background:

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

*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

2024 BUDGET

Nuisance & Unsightly Premises

EAC Review

OCTOBER 2023

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Legal	2,190	-	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Allocations	3,346	3,346	3,449	-	-	3,449	3,514	3,580	3,648	3,716
Internal Time Charges	49,130	42,728	51,650	-	-	51,650	52,810	53,920	55,010	56,170
Other Operating Expenses	320	304	320	-	-	320	320	320	320	320
TOTAL OPERATING COSTS	54,986	46,378	57,419	-	-	57,419	58,644	59,820	60,978	62,206
*Percentage Increase over prior year			4.4%			4.4%	2.1%	2.0%	1.9%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	8,708	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	8,708	-	-	-	-	-	-	-	-
TOTAL COSTS	54,986	55,086	57,419	-	-	57,419	58,644	59,820	60,978	62,206
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(519)	-	-	(519)	-	-	-	-
Grants in Lieu of Taxes	(225)	(225)	(230)	-	-	(230)	(250)	(260)	(270)	(280)
Other Revenue	(100)	(200)	(100)	-	-	(100)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(325)	(425)	(849)	-	-	(849)	(450)	(460)	(470)	(480)
REQUISITION	(54,661)	(54,661)	(56,570)	-	-	(56,570)	(58,194)	(59,360)	(60,508)	(61,726)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.9%	2.0%	1.9%	2.0%

Reserve Schedule

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

For unforeseen legal expenses

Reserve Cash Flow

Fund: Fund Centre:	1500 105403	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		19,000	19,990	19,471	19,471	19,471	19,471
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	(519)	-	-	-	-
Interest Income*		990					
Ending Balance \$		19,990	19,471	19,471	19,471	19,471	19,471

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

2024 Budget

Electoral Area Fire Services

EAC Review

OCTOBER 2023

Service: 1.369 Electoral Area Fire Services

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

CAPITAL DEBT:

N/A

COMMISSION:

N/A

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.369 - Electoral Area Fire Services

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
OPERATING COSTS										
Fire Services Compliance and Coordination	77,840	72,680	-	-	-	-	-	-	-	-
Wages & Salaries	-	-	-	194,602	-	194,602	199,269	204,046	208,933	213,935
Contract for Service	126,500	126,500	27,430	-	-	27,430	27,980	28,540	29,110	29,690
Staff Training & Development	5,370	2,851	5,560	-	-	5,560	5,670	5,780	5,900	6,020
Software Licenses	2,000	200	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Allocations	90,126	90,126	90,712	-	-	90,712	92,527	94,375	96,266	98,190
Contingency	2,000	-	-	-	-	-	-	-	-	-
Operating - Other	2,130	1,951	2,190	-	10,000	12,190	2,220	2,250	2,280	2,310
TOTAL OPERATING COSTS	305,966	294,308	127,962	194,602	10,000	332,564	329,776	337,141	344,679	352,375
*Percentage Increase over prior year			-58.2%	63.6%	3.3%	8.7%	-0.8%	2.2%	2.2%	2.2%
CAPITAL / RESERVE										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,289	1,918
Transfer to Operating Reserve Fund	-	14,158	-	-	-	-	-	6,970	6,575	6,320
TOTAL CAPITAL / RESERVE	2,500	14,158	2,500	-	-	2,500	2,500	9,470	8,864	8,238
TOTAL COSTS	308,466	308,466	130,462	194,602	10,000	335,064	332,276	346,611	353,543	360,613
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(161,033)	(161,033)	-	(118,704)	(10,000)	(128,704)	(43,416)	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(161,153)	(161,153)	(120)	(118,704)	(10,000)	(128,824)	(43,536)	(120)	(120)	(120)
REQUISITION	(147,313)	(147,313)	(130,342)	(75,898)	-	(206,240)	(288,740)	(346,491)	(353,423)	(360,493)
*Percentage increase over prior year Requisition			-11.5%	51.5%		40.0%	40.0%	20.0%	2.0%	2.0%
Salaried Positions FTE's			0.0	1.5		1.5	1.5	1.5	1.5	1.5

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: Fund Centre:	1500 105404	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		323,799	185,924	57,220	13,804	20,774	27,349
Transfer from Ops Budget		14,158	-	-	6,970	6,575	6,320
Transfer to Ops Budget		(161,033)	(128,704)	(43,416)	-	-	-
Planned Expenditures		-	-	-	-	-	-
Interest Income*		9,000					
Ending Balance \$		185,924	57,220	13,804	20,774	27,349	33,669

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

2024 BUDGET

Electoral Area Emergency Planning Coordination

EAC Review

OCTOBER 2023

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & Protective Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

1.372 - Electoral Area Emergency Planning Coordination	2023		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028	
<u>OPERATING COSTS</u>											
Salaries	578,160	576,160	591,902	-	-	591,902	606,031	620,493	635,283	650,420	
Contract for Services	-	-	-	-	-	-	-	-	-	-	
Travel Expenses	1,920	1,920	1,990	-	-	1,990	2,030	2,070	2,110	2,150	
Telecommunications	7,160	7,160	7,410	-	-	7,410	7,560	7,710	7,860	8,020	
Staff Training & Development	1,700	2,500	1,760	-	-	1,760	1,800	1,840	1,880	1,920	
Supplies	2,110	2,210	2,180	-	-	2,180	2,220	2,260	2,300	2,340	
Allocations	63,573	63,573	70,935	-	-	70,935	73,644	75,383	76,451	78,082	
Other Operating Expenses	9,276	16,040	9,580	-	-	9,580	9,770	9,960	10,150	10,340	
TOTAL OPERATING COSTS	663,899	669,563	685,757	-	-	685,757	703,055	719,716	736,034	753,272	
*Percentage Increase over prior year			3.3%			3.3%	2.5%	2.4%	2.3%	2.3%	
<u>CAPITAL / RESERVES</u>											
Transfer to Operating Reserve Fund	-	3,336	-	-	-	-	-	-	-	1,940	
Transfer to Equipment Replacement Fund	7,500	7,500	5,000	-	-	5,000	5,000	5,000	5,000	5,000	
TOTAL CAPITAL / RESERVES	7,500	10,836	5,000	-	-	5,000	5,000	5,000	5,000	6,940	
TOTAL COSTS	671,399	680,399	690,757	-	-	690,757	708,055	724,716	741,034	760,212	
Internal Recoveries	(492,300)	(492,300)	(509,530)	-	-	(509,530)	(519,720)	(530,110)	(540,708)	(551,520)	
OPERATING COSTS LESS INTERNAL RECOVERIES	179,099	188,099	181,227	-	-	181,227	188,335	194,606	200,326	208,692	
<u>FUNDING SOURCES (REVENUE)</u>											
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-	
Transfer from Operating Reserve Fund	(22,939)	(22,939)	(14,170)	-	-	(14,170)	(10,485)	(6,135)	(1,535)	-	
Grants in Lieu of Taxes	(626)	(626)	(650)	-	-	(650)	(660)	(670)	(680)	(690)	
Revenue - Other	(330)	(9,330)	(340)	-	-	(340)	(330)	(330)	(330)	(330)	
TOTAL REVENUE	(23,895)	(32,895)	(15,160)	-	-	(15,160)	(11,475)	(7,135)	(2,545)	(1,020)	
REQUISITION	(155,204)	(155,204)	(166,067)	-	-	(166,067)	(176,860)	(187,471)	(197,781)	(207,672)	
*Percentage increase over prior year											
Requisition			7.0%			7.0%	6.5%	6.0%	5.5%	5.0%	
<u>AUTHORIZED POSITIONS</u>											
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0	

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.372 Emergency Planning Coordination	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,500	\$0	\$2,500	\$0	\$0	\$0	\$5,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$70,000	\$0	\$70,000
	\$0	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000

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	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,500	\$0	\$2,500	\$70,000	\$0	\$0	\$75,000

Service:

1.372

Emergency Planning Coordination

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

Project Number	23-01	Capital Project Title	Vehicle Replacement	Capital Project Description	Vehicle replacement
Project Rationale					

Electoral Area Emergency Planning Coordination
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	40,434	26,264	15,779	9,644	8,109	10,049
Equipment Replacement Fund	61,304	63,804	68,804	71,304	6,304	11,304
Total	101,738	90,068	84,583	80,948	14,413	21,353

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	105545							
Beginning Balance		60,373	40,434	26,264	15,779	9,644	8,109	
Transfer from Ops Budget		-	-	-	-	-	1,940	
Transfer to Ops Budget		(22,939)	(14,170)	(10,485)	(6,135)	(1,535)	-	
Interest Income*		3,000						
Ending Balance \$		40,434	26,264	15,779	9,644	8,109	10,049	

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: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101985	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		53,804	61,304	63,804	68,804	71,304	6,304
Transfer from Op Budget		7,500	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(2,500)	-	(2,500)	(70,000)	-
Interest Income		-					
Ending Balance \$		61,304	63,804	68,804	71,304	6,304	11,304

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2024 Budget

Admin Expenditures (SGI)

EAC Review

OCTOBER 2023

Service: 1.110 SGI 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 Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

1.110 - Admin Expenditures (SGI) Director & Management	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Director Admin	120,207	117,561	120,729	-	-	120,729	123,116	125,543	128,021	130,558
Management Services	358,394	328,123	333,834	-	20,000	353,834	342,463	350,867	359,162	367,803
TOTAL OPERATING COSTS	478,601	445,684	454,563	-	20,000	474,563	465,579	476,410	487,183	498,361
*Percentage Increase over prior year			-5.0%		4.2%	-0.8%	-1.9%	2.3%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	27,327	-	-	-	-	-	-	-	1,227
TOTAL CAPITAL / RESERVES	1,100	28,427	1,100	-	-	1,100	1,100	1,100	1,100	2,327
TOTAL COSTS	479,701	474,111	455,663	-	20,000	475,663	466,679	477,510	488,283	500,688
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(61,113)	(41,113)	(22,419)	-	(20,000)	(42,419)	(15,629)	(9,440)	(4,178)	(1,714)
Cost Recovery	(14,063)	(12,263)	(14,284)	-	-	(14,284)	(14,510)	(14,740)	(14,975)	(15,214)
Grants in Lieu of Taxes	(4,149)	(19,149)	(4,300)	-	-	(4,300)	(4,380)	(4,470)	(4,560)	(4,650)
Other Revenue	(290)	(1,500)	(500)	-	-	(500)	(500)	(500)	(500)	(500)
TOTAL REVENUE	(79,615)	(74,025)	(41,503)	-	(20,000)	(61,503)	(35,019)	(29,150)	(24,213)	(22,078)
REQUISITION	(400,086)	(400,086)	(414,160)	-	-	(414,160)	(431,660)	(448,360)	(464,070)	(478,610)
*Percentage increase over prior year Requisition			3.5%			3.5%	4.2%	3.9%	3.5%	3.1%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Director's Remuneration	51,134	51,134	52,920	-	-	52,920	53,980	55,060	56,160	57,280
Contract for Services	21,180	21,180	21,920	-	-	21,920	22,360	22,810	23,270	23,740
Travel	6,180	3,500	4,400	-	-	4,400	4,490	4,580	4,670	4,760
Allocations	14,257	14,257	14,675	-	-	14,675	14,966	15,263	15,566	15,874
Other Operating Expenses	27,456	27,490	26,814	-	-	26,814	27,320	27,830	28,355	28,904
TOTAL OPERATING COSTS	120,207	117,561	120,729	-	-	120,729	123,116	125,543	128,021	130,558
*Percentage Increase over prior year			0.4%			0.4%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	3,856	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,100	1,100	1,100	-	-	1,100	1,100	1,100	1,100	1,100
TOTAL CAPITAL / RESERVES	1,100	4,956	1,100	-	-	1,100	1,100	1,100	1,100	1,100
TOTAL COSTS	121,307	122,517	121,829	-	-	121,829	124,216	126,643	129,121	131,658
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,275)	(5,275)	(1,715)	-	-	(1,715)	(1,716)	(1,713)	(1,706)	(1,714)
Cost Recovery	(11,363)	(11,363)	(11,584)	-	-	(11,584)	(11,810)	(12,040)	(12,275)	(12,514)
Grants in Lieu of Taxes	(1,062)	(1,062)	(1,100)	-	-	(1,100)	(1,120)	(1,140)	(1,160)	(1,180)
Interest Income	(290)	(1,500)	(500)	-	-	(500)	(500)	(500)	(500)	(500)
TOTAL REVENUE	(17,990)	(19,200)	(14,899)	-	-	(14,899)	(15,146)	(15,393)	(15,641)	(15,908)
REQUISITION	(103,317)	(103,317)	(106,930)	-	-	(106,930)	(109,070)	(111,250)	(113,480)	(115,750)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

1.110 - Admin Expenditures (SGI) Management Services	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries & Wages	171,387	164,866	173,734	-	-	173,734	177,901	182,165	186,529	190,994
Contract for Services	71,480	71,480	71,980	-	-	71,980	73,420	74,890	76,390	77,920
Program Development	-	540	-	-	-	-	-	-	-	-
Travel	4,500	3,500	4,660	-	-	4,660	4,750	4,850	4,950	5,050
Memberships & Professional Dues	850	900	880	-	-	880	900	920	940	960
Allocations	41,957	41,957	45,620	-	-	45,620	47,782	49,572	51,113	52,859
Referendum Costs to establish new SGI Service-Connectivity	20,000	-	-	-	20,000	20,000	-	-	-	-
Other Operating Expenses	48,220	44,880	36,960	-	-	36,960	37,710	38,470	39,240	40,020
TOTAL OPERATING COSTS	358,394	328,123	333,834	-	20,000	353,834	342,463	350,867	359,162	367,803
*Percentage Increase over prior year			-6.9%		5.6%	-1.3%	-3.2%	2.5%	2.4%	2.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	23,471	-	-	-	-	-	-	-	1,227
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	23,471	-	-	-	-	-	-	-	1,227
TOTAL COSTS	358,394	351,594	333,834	-	20,000	353,834	342,463	350,867	359,162	369,030
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(55,838)	(35,838)	(20,704)	-	(20,000)	(40,704)	(13,913)	(7,727)	(2,472)	-
Sub-lease Recovery	(2,700)	(900)	(2,700)	-	-	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)
Grants in Lieu of Taxes	(3,087)	(18,087)	(3,200)	-	-	(3,200)	(3,260)	(3,330)	(3,400)	(3,470)
TOTAL REVENUE	(61,625)	(54,825)	(26,604)	-	(20,000)	(46,604)	(19,873)	(13,757)	(8,572)	(6,170)
REQUISITION	(296,769)	(296,769)	(307,230)	-	-	(307,230)	(322,590)	(337,110)	(350,590)	(362,860)
*Percentage increase over prior year Requisition			3.5%			3.5%	5.0%	4.5%	4.0%	3.5%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	1	1	1			1	1	1	1	1

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.110	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	SGI Admin. Expenditures							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$6,600	\$0	\$2,800	\$0	\$5,000	\$14,400	
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	
	\$0	\$6,600	\$0	\$2,800	\$0	\$5,000	\$14,400	

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	\$6,600	\$0	\$2,800	\$0	\$5,000	\$14,400
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$6,600	\$0	\$2,800	\$0	\$5,000	\$14,400

Service:

1.110

S&I Admin. Expenditures

Project Number

24-01

Capital Project Title

Computer & laptop

Capital Project Description

Phone & Computer Replacements for Director and Manager

Project Rationale

Phone and computer replacements for director and manager.

**Admin Expenditures (SGI)
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	84,521	42,102	26,473	17,033	12,855	12,368
Equipment Replacement Fund	12,887	7,387	8,487	6,787	7,887	3,987
Total	97,407	49,488	34,959	23,819	20,741	16,354

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund: Fund Centre:	1500 105546	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		114,807	84,521	42,102	26,473	17,033	12,855
Transfer from Ops Budget		27,327	-	-	-	-	1,227
Transfer to Ops Budget-Core Budget		(53,113)	(22,419)	(15,629)	(9,440)	(4,178)	(1,714)
Transfer to Ops Budget		(8,000)	(20,000)				
Interest Income*		3,500					
Ending Balance \$		84,521	42,102	26,473	17,033	12,855	12,368

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Equipment Replacement Fund

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101838	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		15,787	12,887	7,387	8,487	6,787	7,887
Transfer from Ops Budget		1,100	1,100	1,100	1,100	1,100	1,100
Planned Purchase		(4,000)	(6,600)	-	(2,800)	-	(5,000)
Interest Income		-					
Ending Balance \$		12,887	7,387	8,487	6,787	7,887	3,987

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

SIG Grants in Aid

EAC Review

OCTOBER 2023

Service: 1.117 SGI 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:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

Greater of \$129,912 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$268,244.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.117 - SGI Grants in Aid	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Grants in Aid	100,000	100,000	105,000	-	-	105,000	105,000	105,000	105,000	105,000
Allocations	5,424	5,424	5,311	-	-	5,311	5,417	5,526	5,636	5,749
Other Expenses	800	1,230	800	-	-	800	800	800	800	800
TOTAL COSTS	106,224	106,654	111,111	-	-	111,111	111,217	111,326	111,436	111,549
*Percentage Increase over prior year			4.6%			4.6%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(500)	500	-	-	500	-	-	-	-
Balance c/fwd from 2022 to 2023	37	37	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,117)	(1,117)	(1,117)	-	-	(1,117)	(1,117)	(1,117)	(1,117)	(1,117)
Other Revenue	(140)	(70)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
TOTAL REVENUE	(1,220)	(1,650)	(757)	-	-	(757)	(1,257)	(1,257)	(1,257)	(1,257)
REQUISITION	(105,004)	(105,004)	(110,354)	-	-	(110,354)	(109,960)	(110,069)	(110,179)	(110,292)
*Percentage increase over prior year Requisition			5.1%			5.1%	-0.4%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2024 Budget

SIG Economic Development

EAC Review

OCTOBER 2023

Service: 1.125 SGI Economic Development

Committee: Electoral Area

DEFINITION:

Economic Development Commission Establishing Bylaw No. 3803, with authority to offer an economic development service under Section 774.2 of the Local Government Act.

SERVICE DESCRIPTION:

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

PARTICIPATION:

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None

COMMISSION:

Five members including the Director representing the Southern Gulf Islands Electoral Area, and one individual from each of Galiano Island, Mayne Island, Saturna Island and Pender Islands.

FUNDING:

Requisition

1.125 - SGI Economic Development	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services	101,046	101,046	78,290	-	-	78,290	79,860	81,460	83,090	84,750
Program Development	36,324	36,324	30,460	-	-	30,460	30,670	30,880	31,100	31,320
Internal Allocations	6,158	6,158	6,307	-	-	6,307	6,434	6,562	6,693	6,827
Building Rent	8,990	8,990	9,140	-	-	9,140	9,300	9,420	9,530	9,530
Contribution Projects	-	-	-	-	-	-	-	-	-	-
Operating - Other	5,250	4,669	5,430	-	-	5,430	5,530	5,630	5,740	5,850
TOTAL OPERATING COSTS	157,768	157,187	129,627	-	-	129,627	131,794	133,952	136,153	138,277
*Percentage Increase over prior year			-17.8%			-17.8%	1.7%	1.6%	1.6%	1.6%
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	157,768	157,187	129,627	-	-	129,627	131,794	133,952	136,153	138,277
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	1,381	(1,381)	-	-	(1,381)	-	-	-	-
Balance c/fwd from 2022 to 2023	(34,970)	(34,970)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,272)	(1,272)	(1,320)	-	-	(1,320)	(1,350)	(1,380)	(1,410)	(1,440)
Interest Income	(100)	(900)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(36,342)	(35,761)	(2,901)	-	-	(2,901)	(1,550)	(1,580)	(1,610)	(1,640)
REQUISITION	(121,426)	(121,426)	(126,726)	-	-	(126,726)	(130,244)	(132,372)	(134,543)	(136,637)
*Percentage increase over prior year Requisition			4.4%			4.4%	2.8%	1.6%	1.6%	1.6%

Reserve Schedule

Reserve Fund: 1.125 SGI Economic Development - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund:	1500	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	105547							
Beginning Balance		8,164	8,590	8,590	8,590	8,590	8,590	
Transfer from Ops Budget		-	-	-	-	-	-	
Transfer to Ops Budget		-	-	-	-	-	-	
Interest Income*		426						
Ending Balance \$		8,590	8,590	8,590	8,590	8,590	8,590	

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

2024 Budget

Galiano Island Community Use Building

EAC Review

OCTOBER 2023

Service: 1.137 Galiano Island Community Use Building

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of constructing and operating a building on Galiano Island that will be used for library, community and local government purposes by Bylaw No. 3792 adopted Dec 2011.

SERVICE DESCRIPTION:

This service provides funding to operate, build and debt service a public use building on Galiano Island. It was started after a successful referendum in 2011. This building is home to the local library run by the Galiano Island Library Society and has a room for public use.

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of \$100,100 or \$0.165 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$195,649.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3793 (2013)	\$ 440,000
BORROWED:	LA Bylaw No. 3793A (2014,3.85%)	(310,000)
REMAINING AUTHORIZATION		<u>\$ 130,000</u>

FUNDING:

Requisition

1.137 - Galiano Island Community Use Building

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	20,459	20,459	21,132	-	-	21,132	21,555	21,986	22,426	22,875
Insurance	1,320	1,320	1,320	-	-	1,320	1,380	1,450	1,520	1,590
Building Maintenance	5,150	5,050	5,330	-	-	5,330	5,440	5,550	5,660	5,780
Utilities	3,910	4,886	4,020	-	-	4,020	4,100	4,180	4,260	4,350
Contingency	1,550	-	1,600	-	-	1,600	1,630	1,660	1,690	1,720
Other Operating Expenses	5,198	3,603	5,370	-	-	5,370	5,470	5,570	5,670	5,770
TOTAL OPERATING COSTS	37,587	35,318	38,772	-	-	38,772	39,575	40,396	41,226	42,085
*Percentage Increase over prior year			3.2%			3.2%	2.1%	2.1%	2.1%	2.1%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	3,000	5,219	1,075	-	-	1,075	1,605	2,150	2,720	3,290
MFA Debt Reserve Fund	60	60	90	-	-	90	90	90	90	90
MFA Principal Payment	15,482	15,482	15,482	-	-	15,482	15,482	15,482	15,482	15,482
MFA Interest Payment	11,935	11,935	11,935	-	-	11,935	11,935	11,935	11,935	11,935
TOTAL DEBT / RESERVE	30,477	32,696	28,582	-	-	28,582	29,112	29,657	30,227	30,797
TOTAL COSTS	68,064	68,014	67,354	-	-	67,354	68,687	70,053	71,453	72,882
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd 2022 to 2023	(3,042)	(3,042)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(42)	(42)	(50)	-	-	(50)	(53)	(50)	(50)	(50)
Other Income	(150)	(100)	(160)	-	-	(160)	(150)	(150)	(150)	(150)
MFA Debt Resv FundEarnings	(60)	(60)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(3,294)	(3,244)	(300)	-	-	(300)	(293)	(290)	(290)	(290)
REQUISITION	(64,770)	(64,770)	(67,054)	-	-	(67,054)	(68,394)	(69,763)	(71,163)	(72,592)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

Service:

1.137

Galiano Island Community Use Building

Project Number	24-01	Capital Project Title	Emergency Repairs	Capital Project Description	Unforeseen Emergency Repairs
Project Rationale	Contingency amount to cover unforeseen emergency repairs to the building.				

Reserve Schedule

Reserve Fund: 1.137 Galiano Island Community Use Building - Capital Reserve Fund - Bylaw 3939

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

Reserve Cash Flow

Fund: Fund Centre:	1083 102135	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		83,107	80,437	69,512	70,512	72,112	74,332
Transfer from Ops Budget		3,000	1,075	1,000	1,600	2,220	2,840
Transfer from Cap Fund		-					
Transfer to Cap Fund		(10,000)	(12,000)	-	-	-	-
Interest Income*		4,330					
Ending Balance \$		80,437	69,512	70,512	72,112	74,332	77,172

Assumptions/Background:

New Building. Transfers to reserve should provide for future capital repairs and improvements as well as replacement in long term

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

CAPITAL REGIONAL DISTRICT

2024 Budget

SGL Regional Library

EAC Review

OCTOBER 2023

Service: 1.138 SGI Regional Library

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Southern Gulf Islands Library service by Bylaw No. 2880 adopted July 2001.

SERVICE DESCRIPTION:

This is a contribution service to provide funding and advisory support for the operation of the Pender Island Public Library and other 4 reading centres on the Southern Gulf Islands. Each centre is managed by volunteers and each has representation on the commission. Funding is provided under a 5-year agreement.

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of \$165,391 or \$0.07 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$368,835.

COMMISSION:

Southern Gulf Islands Public Library Commission (Bylaw No. 3523, April 9, 2008).

FUNDING:

Requisition

1.138 - SGI Regional Library	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contribution to Library	233,160	233,160	241,320	-	-	241,320	246,150	251,070	256,090	261,210
Allocations	4,656	4,656	4,794	-	-	4,794	4,889	4,987	5,087	5,189
Insurance	140	140	160	-	-	160	170	180	190	200
Other Operating Expenses	1,725	925	1,725	-	-	1,725	1,760	1,800	1,840	1,880
TOTAL COSTS	239,681	238,881	247,999	-	-	247,999	252,969	258,037	263,207	268,479
*Percentage Increase over prior year			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	1,170	(1,170)	-	-	(1,170)	-	-	-	-
Balance c/fwd from 2022 to 2023	(1,258)	(1,258)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,447)	(2,447)	(2,529)	-	-	(2,529)	(2,579)	(2,647)	(2,707)	(2,769)
Other Income	(30)	(400)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(3,735)	(2,935)	(3,799)	-	-	(3,799)	(2,679)	(2,747)	(2,807)	(2,869)
REQUISITION	(235,946)	(235,946)	(244,200)	-	-	(244,200)	(250,290)	(255,290)	(260,400)	(265,610)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Gossip Island Electric Power Supply

EAC Review

OCTOBER 2023

Service: 1.170 Gossip Island Electric Power Supply

Committee: Electoral Area

DEFINITION:

A service established to provide capital financing for the supply and installation of underwater cabling from Galiano Island to Gossip Island (Bylaw No. 3578 - June 2009).

SERVICE DESCRIPTION:

This is strictly a financial service by which the CRD has agreed to borrow \$770,000 to fund the replacement of electric cabling to Gossip Island, off Galiano Island. CRD Corporate Services Department, Finance Division manages the service which includes annual debt charges and the related recovery from Gossip Island taxpayers. The service was started in June 2009 after a petition by a majority of residents. Electrical cabling to the island is provided by BC Hydro. The Gossip Island Electrification Society provides liaison with BC Hydro on electrical cabling matters.

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

Greater of \$85,310 or \$3.76 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3579 (2012)	\$ 770,000
BORROWED:	S.I. Bylaw No. 3579 (2012, 2.9%)	(715,000)
REMAINING AUTHORIZATION		<u>\$ 55,000</u>

FUNDING:

Parcel tax

1.170 - Gossip Island Electric Power Supply

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	111	111	96	-	-	96	98	100	102	-
Other Operating Expenses	220	303	216	-	-	216	218	220	222	-
TOTAL OPERATING COSTS	331	414	312	-	-	312	316	320	324	-
*Percentage Increase over prior year			-5.7%			-5.7%	1.3%	1.3%	1.3%	
<u>DEBT</u>										
MFA Debt Reserve Fund	150	150	200	-	-	200	200	200	200	-
MFA Principal Payment	38,382	38,382	38,382	-	-	38,382	38,382	38,382	38,382	-
MFA Interest Payment	24,239	24,239	24,239	-	-	24,239	24,239	24,239	24,239	-
TOTAL DEBT	62,771	62,771	62,821	-	-	62,821	62,821	62,821	62,821	-
TOTAL COSTS	63,102	63,185	63,133	-	-	63,133	63,137	63,141	63,145	-
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(83)	83	-	-	83	-	-	-	-
Deficit c/fwd from 2022 to 2023	593	593	-	-	-	-	-	-	-	-
Interest Income	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	-
MFA Debt Reserve Fund Earnings	(150)	(150)	(200)	-	-	(200)	(200)	(200)	(200)	-
TOTAL REVENUE	353	270	(207)	-	-	(290)	(290)	(290)	(290)	-
REQUISITION - PARCEL TAX	(63,455)	(63,455)	(62,926)	-	-	(62,926)	(62,847)	(62,851)	(62,855)	-
*Percentage increase over prior year Requisition			-0.8%			-0.8%	-0.1%	0.0%	0.0%	

CAPITAL REGIONAL DISTRICT

2024 Budget

Saturna Health Service

EAC Review

OCTOBER 2023

Service: 1.227 Saturna Health Service

Committee: Electoral Area

DEFINITION:

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.
Bylaw No. 4231 Saturna Health Service Establishment Bylaw adopted in 2018

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

Greater of \$40,000 or \$0.17 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$70,268.

FUNDING:

Requisition

1.227 - Saturna Health Service	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payment to Saturna Island Meduical Clinic	24,656	24,656	25,520	-	-	25,520	26,030	26,550	27,080	27,620
Other Operating Expenses	671	671	507	-	-	507	517	527	538	548
TOTAL COSTS	25,327	25,327	26,027	-	-	26,027	26,547	27,077	27,618	28,168
*Percentage Increase over prior year			2.8%			2.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	66	(66)	-	-	(66)	-	-	-	-
Balance c/fwd from 2022 to 2023	(110)	(110)	-	-	-	-	-	-	-	-
Interest Income	-	(66)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,046)	(2,046)	(2,120)	-	-	(2,120)	(2,160)	(2,200)	(2,240)	(2,280)
TOTAL REVENUE	(2,156)	(2,156)	(2,186)	-	-	(2,186)	(2,160)	(2,200)	(2,240)	(2,280)
REQUISITION	(23,171)	(23,171)	(23,841)	-	-	(23,841)	(24,387)	(24,877)	(25,378)	(25,888)
*Percentage increase over prior year Requisition			2.9%			2.9%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Galiano Health Service

EAC Review

OCTOBER 2023

Service: 1.228 Galiano Health Service

Committee: Electoral Area

DEFINITION:

To provide secure and predictable funding for the Galiano Health Care Centre
Bylaw No. 3955 Galiano Health Care Centre Contribution Services Establishment Bylaw adopted in 2014

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

Greater of \$86,550 or \$0.19 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$225,293.

FUNDING:

Requisition

1.228 - Galiano Health Service	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payment to Galiano Health Society	137,120	137,120	141,920	-	-	141,920	144,760	147,660	150,610	153,620
Operating - Other	2,766	2,734	2,848	-	-	2,848	2,904	2,961	3,019	3,078
TOTAL OPERATING COSTS	139,886	139,854	144,768	-	-	144,768	147,664	150,621	153,629	156,698
*Percentage Increase over prior year			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	32	(32)	-	-	(32)	-	-	-	-
Balance c/fwd from 2022 to 2023	(89)	(89)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(91)	(91)	(168)	-	-	(168)	(174)	(181)	(179)	(180)
Other Revenue	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(200.00)	(168)	(220)	-	-	(220)	(194)	(201)	(199)	(200)
REQUISITION	(139,686)	(139,686)	(144,548)	-	-	(144,548)	(147,470)	(150,420)	(153,430)	(156,498)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Pender Island Health Care Service

EAC Review

OCTOBER 2023

Service: 1.229 Pender Islands Health Care Service

Committee: Electoral Area

DEFINITION:

Service established for the purpose of contributing to the costs of administration and operation of the Pender Islands Health Care Centre.
Bylaw No. 4441 Pender Island Health Care Centre Contribution Services Establishment Bylaw adopted in 2021

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

Greater of \$235,000 or \$0.1803 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$367,813.

FUNDING:

Requisition

1.229 - Pender Island Health Care Service	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payment to Pender Health Society	229,000	229,000	237,020	-	-	237,020	241,760	246,600	251,530	256,560
Operating - Other	5,420	5,690	5,788	-	-	5,788	5,882	5,978	6,075	6,175
TOTAL OPERATING COSTS	234,420	234,690	242,808	-	-	242,808	247,642	252,578	257,605	262,735
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	(260)	260	-	-	260	-	-	-	-
Balance c/fwd from 2022 to 2023	501	501	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,059)	(2,059)	(2,130)	-	-	(2,130)	(2,170)	(2,210)	(2,250)	(2,300)
Other Revenue	-	(10)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(1,558.00)	(1,828)	(1,870)	-	-	(1,870)	(2,170)	(2,210)	(2,250)	(2,300)
REQUISITION	(232,862)	(232,862)	(240,938)	-	-	(240,938)	(245,472)	(250,368)	(255,355)	(260,435)
*Percentage increase over prior year Requisition			3.5%			3.5%	1.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

SGI Small Craft Harbour Facilities

EAC Review

OCTOBER 2023

Service: **1.235** **SGI Small Craft Harbour Facilities**

Committee: **Electoral Area**

DEFINITION:

A local service, established by Bylaw No. 2614, October 6, 1998, in the Southern Gulf Islands Electoral Area to establish, acquire and operate a service of small craft harbour facilities.

SERVICE DESCRIPTION:

The SGI Small Craft Harbour Facilities service funds and operates 12 small craft harbour facilities in the Southern Gulf Islands. The docks are located on Mayne, Galiano, North and South Pender, Saturna, Piers and Vancouver Islands. The service was undertaken by the CRD upon the Federal Government of Canada's divestiture of ownership and operation of small craft harbour facilities. The Federal Government provided 1-time funding of \$1.6 million to the CRD for dock rehabilitation. The service is administered by the Southern Gulf Islands Harbour Commission.

MAXIMUM LEVY:

Greater of \$112,878 or \$0.10 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$536,488.

COMMISSION:

Southern Gulf Islands Harbour Commission as established by Bylaw No. 2972 in 2002.

FUNDING:

Parcel Tax
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2024		TOTAL	2025	2026	2027	2028	
			CORE BUDGET	ONGOING						ONE-TIME
<u>OPERATING COSTS</u>										
Management Expenditures:										
Contract for Services	10,680	8,000	11,050	-	-	11,050	11,270	11,500	11,730	11,960
Supplies, Advertising	1,140	400	1,180	-	-	1,180	1,200	1,220	1,240	1,260
Travel and Training	7,790	2,500	8,060	-	-	8,060	8,220	8,380	8,540	8,710
Allocations	38,904	45,054	39,355	-	-	39,355	40,144	40,945	41,769	42,605
Insurance	11,950	11,950	12,360	-	-	12,360	12,980	13,630	14,310	15,020
Other Operating Expenses	1,590	2,620	1,620	-	-	1,620	1,640	1,660	1,680	1,700
TOTAL MANAGEMENT EXPENDITURES	72,054	70,524	73,625	-	-	73,625	75,454	77,335	79,269	81,255
*Percentage Increase over prior year			2.2%			2.2%	2.5%	2.5%	2.5%	2.5%
Dock Expenditures:										
Repairs and Maintenance	65,280	44,320	71,700	-	-	71,700	68,380	69,700	71,050	72,420
Wharfinger Compensation and Travel	63,140	58,090	65,230	-	-	65,230	62,960	64,230	65,510	66,790
Insurance	32,060	32,060	31,080	-	-	31,080	32,640	34,320	36,000	37,800
Electricity	2,960	1,860	3,050	-	-	3,050	2,850	2,900	2,950	3,000
Supplies	5,080	2,700	5,120	-	-	5,120	5,040	5,160	5,280	5,400
Operating - Other	4,380	4,310	4,870	-	-	4,870	4,630	4,750	4,870	4,990
TOTAL DOCK EXPENDITURES	172,900	143,340	181,050	-	-	181,050	176,500	181,060	185,660	190,400
*Percentage Increase over prior year			4.7%			4.7%	-2.5%	2.6%	2.5%	2.6%
TOTAL OPERATING COSTS	244,954	213,864	254,675	-	-	254,675	251,954	258,395	264,929	271,655
*Percentage Increase over prior year			4.0%			4.0%	-1.1%	2.6%	2.5%	2.5%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	129,300	132,240	136,772	-	-	136,772	140,273	143,292	146,388	149,512
MFA Debt Reserve Fund	140	140	180	-	-	180	180	180	180	180
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	216,933	219,873	224,445	-	-	224,445	227,946	230,965	234,061	237,185
TOTAL COSTS	461,887	433,737	479,120	-	-	479,120	479,900	489,360	498,990	508,840
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue- Fees	(145,050)	(116,900)	(151,150)	-	-	(151,150)	(145,380)	(148,150)	(150,960)	(153,860)
Grants in Lieu of Taxes	(6,954)	(6,954)	(7,200)	-	-	(7,200)	(7,340)	(7,490)	(7,640)	(7,790)
Other Income	(350)	(350)	(400)	-	-	(400)	(400)	(400)	(400)	(400)
TOTAL REVENUE	(152,354)	(124,204)	(158,750)	-	-	(158,750)	(153,120)	(156,040)	(159,000)	(162,050)
REQUISITION - PARCEL TAX	(309,533)	(309,533)	(320,370)	-	-	(320,370)	(326,780)	(333,320)	(339,990)	(346,790)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.235	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	SGI Small Craft Harbour Facilities							

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	\$426,000	\$482,000	\$304,000	\$50,000	\$50,000	\$50,000	\$50,000	\$936,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$426,000	\$482,000	\$304,000	\$50,000	\$50,000	\$50,000	\$50,000	\$936,000

SOURCE OF FUNDS

Capital Funds on Hand	\$426,000	\$247,000	\$179,000	\$0	\$0	\$0	\$0	\$426,000
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	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Reserve Fund	\$0	\$215,000	\$125,000	\$50,000	\$50,000	\$50,000	\$50,000	\$490,000
	\$426,000	\$482,000	\$304,000	\$50,000	\$50,000	\$50,000	\$50,000	\$936,000

Service:

1.235

SJI Small Craft Harbour Facilities

Project Number	19-02	Capital Project Title	Retreat Cove	Capital Project Description	Upgrades to the Retreat Cove Dock Facility to maintain level of service.
Project Rationale	This project includes works to maintain the current level of service as recommended in the Moffatt & Nichol Summary Report for Southern Gulf Islands Harbour Commission (SGIHC) Facilities December 11, 2015 and Stantec's 2018 top-side inspection. Recommended works include repairs to the approach piles, and repairs to the floats.				

Project Number	19-03	Capital Project Title	Horton Bay	Capital Project Description	Rehabilitation of the Horton Bay dock after including coordination with WCMRC.
Project Rationale	This project is for decommissioning of the Horton Bay facility after construction of the Anson Road dock. Funds are required to carry out the required archeological investigation and retain a contractor to remove the infrastructure.				

Project Number	21-03	Capital Project Title	ANNUAL PROVISIONAL: Dock Improvements	Capital Project Description	An annual provisional fund is required to address unplanned dock safety issues.
Project Rationale	This project includes works to maintain the current level of service as recommended in Stantec's 2018 inspection. Recommended works include approach decking, bull rail, and hand rail repair and replacements, float and gangway repairs. Funds are required for staff to retain a contractor to carry out the works. In 2020 it was noted that float B had rotting frame indicating requirement to replace the float.				

Project Number	22-02	Capital Project Title	Swartz Bay Improvements & Dock Replacement	Capital Project Description	Dock improvements outlined from the 18-01 Inspection project with dock replacement happening in 2022.
Project Rationale					

Project Number	17-01	Capital Project Title	Piers Island Additional Float	Capital Project Description	Installation of additional float at the Piers Island dock.
Project Rationale	Decking has been flagged as a hazard and needs replacement. CRD looking into Community works funding. Funding may also be utilized to remove gas lines that are no longer in use.				

Project Number	23-01	Capital Project Title	Miners Bay Wharfhead Deck Resurfacing	Capital Project Description	Project to replace failing decking at Miners Bay which has been flagged as a safety
Project Rationale	This project includes works to maintain the current level of service as recommended in Stantec's 2018 inspection. Recommended works include approach decking, bull rail, and hand rail repair and replacements, float and gangway repairs. Funds are required for staff to retain a contractor to carry out the works.				

Reserve Schedule (Revised)

Reserve Fund: 1.235 SGI Harbour Facilities - Capital Reserve Fund - Bylaw 2719

Surplus money from the operation of small craft harbour facilities services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1054 101467	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		189,768	111,703	33,475	48,748	142,040	238,428
Transfer from Ops Budget		129,300	136,772	140,273	143,292	146,388	149,512
Transfer from Cap Fund		5,634					
Transfer to Cap Fund		(225,000)	(215,000)	(125,000)	(50,000)	(50,000)	(50,000)
Interest Income*		12,000					
Ending Balance \$		111,703	33,475	48,748	142,040	238,428	337,940

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

2024 Budget

SGL House Numbering

EAC Review

OCTOBER 2023

Service: 1.314 SGI Building Numbering

Committee: Electoral Area

DEFINITION:

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.
Established by Bylaw No. 3230 (2004).
Southern Gulf Islands Building Numbering Regulation Bylaw No. 3231.

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.314 - SGI House Numbering	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Building Inspection	9,220	9,220	9,540	-	-	9,540	9,730	9,920	10,120	10,320
Allocations	474	474	488	-	-	488	498	508	518	528
Other Operating Expenses	70	81	70	-	-	70	70	70	70	70
TOTAL COSTS	9,764	9,775	10,098	-	-	10,098	10,298	10,498	10,708	10,918
*Percentage Increase over prior year			3.4%			3.4%	2.0%	1.9%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	4	(4)	-	-	(4)	-	-	-	-
Balance c/fwd from 2022 to 2023	(42)	(42)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(100)	(121)	-	-	(121)	(120)	(120)	(120)	(120)
Interest Income	(10)	(25)	(25)	-	-	(25)	(25)	(25)	(25)	(25)
TOTAL REVENUE	(152)	(163)	(150)	-	-	(150)	(145)	(145)	(145)	(145)
REQUISITION	(9,612)	(9,612)	(9,948)	-	-	(9,948)	(10,153)	(10,353)	(10,563)	(10,773)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

SGL Livestock Injury Compensation

EAC Review

OCTOBER 2023

Service: 1.341 SGI Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.341 - SGI Livestock Injury Compensation	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	161	164	168	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,161	3,164	3,168	3,171
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Balance c/fwd from 2022 to 2023	(3,053)	(3,053)	-	-	-	-	-	-	-	-
Other Income	(34)	(87)	(34)	-	-	(34)	(34)	(34)	(34)	(34)
TOTAL REVENUE	(3,087)	(87)	(3,087)	-	-	(3,087)	(34)	(34)	(34)	(34)
REQUISITION	(71)	(71)	(71)	-	-	(71)	(3,127)	(3,130)	(3,134)	(3,137)
*Percentage increase over prior year Requisition						0.0%	4304.2%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2024 Budget

South Galiano Fire Protection

EAC Review

OCTOBER 2023

Service: 1.352 South Galiano Fire

Committee: Electoral Area

DEFINITION:

A local service area established to provide fire protection and emergency response on a volunteer basis to the southern part of Galiano Island. Fire department is operated by the South Galiano Fire Protection Society in accordance with a written agreement between the Society and the CRD. Bylaw No. 70 (January 13, 1971). Repealed and replaced by Bylaw No. 2148 (January 12, 1994) Local Service Area #25 - M-764. Amended by Bylaw No. 3224 to add emergency response.

PARTICIPATION:

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Specified Area #1 - A(764).

MAXIMUM LEVY:

Greater of \$470,000 or \$1.157 / \$1,000 of actual assessments. To a maximum of \$859,969.

FUNDING:

Requisition

1.352 - South Galiano Fire Protection

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Honorarium and Call Out Pay	194,970	194,970	200,820	-	-	200,820	204,840	208,940	213,120	217,380
Travel - Vehicles	30,260	30,260	31,240	-	-	31,240	31,830	32,430	33,040	33,670
Insurance	16,290	16,290	15,700	-	-	15,700	16,080	16,480	16,890	17,300
Staff Development	30,050	30,050	31,100	-	-	31,100	31,720	32,350	33,000	33,660
Maintenance	23,630	23,630	24,460	-	-	24,460	24,950	25,440	25,950	26,470
Internal Allocations	16,949	16,949	17,460	-	-	17,460	17,810	18,166	18,529	18,900
Operating Supplies and Other	36,640	36,640	37,880	-	-	37,880	38,610	39,360	40,120	40,890
TOTAL OPERATING COSTS	348,789	348,789	358,660	-	-	358,660	365,840	373,166	380,649	388,270
*Percentage Increase over prior year			2.8%			2.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	5,980	5,980	6,190	-	-	6,190	6,310	6,440	6,570	6,700
Transfer to Capital Reserve Fund	4,257	4,257	13,500	-	-	13,500	90,000	30,000	25,000	25,000
Transfer to Equipment Replacement Fund	84,000	84,000	86,790	-	-	86,790	26,210	103,134	110,761	113,460
TOTAL CAPITAL / RESERVE	94,237	94,237	106,480	-	-	106,480	122,520	139,574	142,331	145,160
<u>MFA DEBT</u>										
MFA Debt Reserve Fund	420	420	420	-	-	420	420	420	420	420
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	141,447	141,447	141,447	-	-	141,447	141,447	141,447	141,447	141,447
TOTAL COSTS	584,473	584,473	606,587	-	-	606,587	629,807	654,187	664,427	674,877
*Percentage Increase over prior year			3.8%			3.8%	3.8%	3.9%	1.6%	1.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,120)	(1,120)	(1,120)	-	-	(1,120)	(1,120)	(1,120)	(1,120)	(1,120)
TOTAL REVENUE	(142,147)	(142,147)	(142,147)	-	-	(142,147)	(142,147)	(142,147)	(142,147)	(142,147)
REQUISITION	(442,326)	(442,326)	(464,440)	-	-	(464,440)	(487,660)	(512,040)	(522,280)	(532,730)
*Percentage increase over prior year										
Requisition			5.00%			5.0%	5.0%	5.0%	2.0%	2.0%
Parcel Tax			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
Combined			3.8%			3.8%	3.8%	3.9%	1.6%	1.6%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.352	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	South Galiano Fire							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$10,000	\$10,200	\$10,800	\$9,700	\$10,000	\$50,700	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$0	\$400,000	\$85,000	\$85,000	\$0	\$0	\$570,000	
	\$0	\$410,000	\$95,200	\$95,800	\$9,700	\$10,000	\$620,700	

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	\$410,000	\$10,200	\$95,800	\$9,700	\$10,000	\$535,700
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$85,000	\$0	\$0	\$0	\$85,000
	\$0	\$410,000	\$95,200	\$95,800	\$9,700	\$10,000	\$620,700

Service:

1.352

South Galiano Fire

Project Number

23-01

Capital Project Title

Turn out Gear

Capital Project Description

Turn out gear

Project Rationale

Project Number

23-02

Capital Project Title

Replace firehose

Capital Project Description

To replace existing firehose

Project Rationale

Project Number

23-03

Capital Project Title

Medic 1 Acquisition

Capital Project Description

Medical Response Truck (new acquisition)

Project Rationale

Service:

1.352

South Galiano Fire

Project Number

24-01

Capital Project Title

Replace Engine 1, F00858

Capital Project Description

Replace Engine 1, F00858

Project Rationale

Project Number

26-03

Capital Project Title

Command Unit

Capital Project Description

Replacement of Command Unit (2004 GMC)

Project Rationale

South Galiano Fire Protection
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Equipment Replacement Fund	369,739	46,529	62,539	69,873	170,934	274,394
Capital Reserve Fund	4,257	17,757	22,757	52,757	77,757	102,757
Total	373,996	64,286	85,296	122,630	248,691	377,151

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Equipment Replacement Fund

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101431	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		485,739	369,739	46,529	62,539	69,873	170,934
Transfer from Ops Budget		84,000	86,790	26,210	103,134	110,761	113,460
Planned Purchase		(200,000)	(410,000)	(10,200)	(95,800)	(9,700)	(10,000)
Interest Income		-					
Ending Balance \$		369,739	46,529	62,539	69,873	170,934	274,394

Assumptions/Background:

Need to transfer as much as operating budget will allow in order to fund replacement of fire vehicles and equipment.

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund (to be created)

TO BE CREATED

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	TBD						
Beginning Balance		-	4,257	17,757	22,757	52,757	77,757
Transfer from Ops Budget		4,257	13,500	90,000	30,000	25,000	25,000
Transfer from ERF		-	-	-	-	-	-
Planned Purchase		-	-	(85,000)	-	-	-
Interest Income		-					
Ending Balance \$		4,257	17,757	22,757	52,757	77,757	102,757

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

Pender Fire Protection

EAC Review

OCTOBER 2023

Service: 1.356 Pender Island Fire

Protection & Emergency Response Service

Committee: Electoral Area

DEFINITION:

A specified area established to provide fire protection and emergency response on a volunteer basis to Pender Islands. Local Service Bylaw No. 2050 (October 28, 1992). Amended by Bylaw No. 3015 (November 29, 2002) to increase the levy rate to \$1.87. Amended by Bylaw No. 3283 to change the name and geographical area to include both North and South Pender Islands to create one fire service area known as the Pender Islands Fire Protection & Emergency Response Service. This Amendment also decreased the levy to \$0.92.

PARTICIPATION:

On all lands and improvements on the basis of taxable hospital district assessments. Local Service Area #18 - J(764).

MAXIMUM LEVY:

Bylaw No. 3994 states "Greater of \$918,000 or \$0.998 / \$1,000" to a maximum of \$2,023,829.

FUNDING:

Requisition

1.356 - Pender Fire Protection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Travel - Vehicles	12,810	12,810	13,260	-	-	13,260	13,530	13,800	14,080	14,360
Insurance	9,690	9,690	9,577	-	-	9,577	10,050	10,540	11,060	11,610
Payment - Fire Protection Society	880,381	880,381	911,190	-	-	911,190	929,410	948,000	966,960	986,300
Internal Allocations	44,856	44,856	48,211	-	-	48,211	49,176	50,159	51,162	52,186
Operating - Other	16,490	16,490	17,160	-	-	17,160	17,450	17,740	18,030	18,340
TOTAL OPERATING COSTS	964,227	964,227	999,398	-	-	999,398	1,019,616	1,040,239	1,061,292	1,082,796
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	84,082	84,082	87,020	-	-	87,020	88,760	90,540	92,350	94,200
Transfer to Capital Reserve Fund	84,082	84,082	87,020	-	-	87,020	88,760	90,540	92,350	94,200
TOTAL CAPITAL / RESERVE	168,164	168,164	174,040	-	-	174,040	177,520	181,080	184,700	188,400
Debt Costs	111,596	111,596	111,596	-	-	111,596	111,596	94,931	-	-
TOTAL COSTS	1,243,987	1,243,987	1,285,034	-	-	1,285,034	1,308,732	1,316,250	1,245,992	1,271,196
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Reserve Fund	(111,596)	(111,596)	(111,596)	-	-	(111,596)	(111,596)	(94,931)	-	-
Grants in Lieu of Taxes	(10,009)	(10,009)	(10,360)	-	-	(10,360)	(10,570)	(10,780)	(11,000)	(11,220)
Other Income	(1,540)	(1,540)	(1,590)	-	-	(1,590)	(1,630)	(1,670)	(1,710)	(1,750)
TOTAL REVENUE	(123,145)	(123,145)	(123,546)	-	-	(123,546)	(123,796)	(107,381)	(12,710)	(12,970)
REQUISITION	(1,120,842)	(1,120,842)	(1,161,488)	-	-	(1,161,488)	(1,184,936)	(1,208,869)	(1,233,282)	(1,258,226)
*Percentage increase over prior year Requisition			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.356	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Pender Island Fire							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$28,000	\$105,000	\$18,000	\$23,000	\$0	\$0	\$174,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$28,000	\$105,000	\$18,000	\$23,000	\$0	\$0	\$174,000

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	\$28,000	\$105,000	\$18,000	\$23,000	\$0	\$0	\$174,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$28,000	\$105,000	\$18,000	\$23,000	\$0	\$0	\$174,000

Service:

1.356

Pender Island Fire

Project Number	20-01	Capital Project Title	Gas Detectors -replace-ERF13	Capital Project Description	Replacement of ancillary equipment
Project Rationale					

Project Number	20-15	Capital Project Title	Computer iPad and phones-ERF11	Capital Project Description	Replacement of iPads and Phones
Project Rationale					

Project Number	21-02	Capital Project Title	Fire hoses-ERF12	Capital Project Description	Firefighting equipment replacement
Project Rationale					

Project Number	21-03	Capital Project Title	Turnout gear-ERF1	Capital Project Description	Firefighting equipment replacement
Project Rationale					

Service:

1.356

Pender Island Fire

Project Number

21-04

Capital Project Title

SCBA cylinder replacement-ERF15

Capital Project Description

Replacement of SCBA cylinders

Project Rationale

[Redacted Project Rationale]

Project Number

23-01

Capital Project Title

Replace rescue equipment-ERF9

Capital Project Description

Firefighting equipment replacement

Project Rationale

[Redacted Project Rationale]

Project Number

25-01

Capital Project Title

Replace R38 Unit 804-ERF6

Capital Project Description

Replace R38 Unit 804

Project Rationale

[Redacted Project Rationale]

**Pender Fire Protection
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	100,053	87,073	75,833	91,373	108,723	202,923
Equipment Replacement Fund	318,249	365,673	337,837	390,446	534,796	628,996
Total	418,302	452,746	413,670	481,819	643,519	831,919

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

Fund: Fund Centre:	1013 101357	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		247,471	100,053	87,073	75,833	91,373	108,723
Transfer from Ops Budget		84,082	87,020	88,760	90,540	92,350	94,200
Transfer to Cap Fund		(15,000)	-	-	-	-	-
Transfer to ERF		(225,000)	(100,000)	(100,000)	(75,000)	(75,000)	-
Interest Income*		8,500					
Ending Balance \$		100,053	87,073	75,833	91,373	108,723	202,923

Assumptions/Background:

Maintain fund at level required under long term capital plan considered sufficient. Level to resume life cycle funding after ERF replenished

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

For replacement of firefighting equipment and vehicles
 ERF Group: NPENDFIRE.ERF & SPENDFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101433	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		476,763	318,249	365,673	337,837	390,446	534,796
Expenditures (Based on Capital Plan)		(356,000)	(28,000)	(105,000)	(18,000)	(23,000)	-
Transfer from Ops Budget		84,082	87,020	88,760	90,540	92,350	94,200
Transfer from Capital Reserve Fund		225,000	100,000	100,000	75,000	75,000	-
Transfer to OPEX to pay ST Loan		(111,596)	(111,596)	(111,596)	(94,931)	-	-
Proceeds from Equipment Disposal		-					
Interest Income		-					
Ending Balance \$		318,249	365,673	337,837	390,446	534,796	628,996

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

North Galiano Fire Protection

EAC Review

OCTOBER 2023

Service: 1.359 North Galiano Fire

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection Services for North Galiano Island. Establishment Bylaw No. 1852 (November 17, 1990). Amended by Bylaw No. 2989 (November 27, 2002) to increase the levy rate to \$1.60. amended by Bylaw 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005).

MAXIMUM LEVY:

Greater of \$267,000 or \$1.60 / \$1,000 of actual assessment. To a maximum of \$544,371.

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3844 (Dec/12)	670,000
Borrowed:	SI Bylaw No. 3910 (July/13)	(290,000)
	SI Bylaw No. 3936 (Feb/14)	(280,000)
Remaining:		<u><u>\$100,000</u></u>

FUNDING:

Requisition and parcel tax.

1.359 - North Galiano Fire Protection

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Honoraria	84,820	84,820	87,370	-	-	87,370	89,110	90,890	92,700	94,550
Travel - Vehicles	18,830	17,680	19,490	-	-	19,490	19,880	20,280	20,690	21,100
Insurance	6,500	6,500	6,587	-	-	6,587	6,810	7,050	7,290	7,550
Maintenance	4,510	4,510	4,670	-	-	4,670	4,760	4,850	4,940	5,040
Staff Training & Development	12,810	12,810	13,260	-	-	13,260	13,530	13,800	14,080	14,360
Internal Allocations	8,022	8,022	8,988	-	-	8,988	9,168	9,351	9,538	9,729
Operating - Supplies	27,150	22,990	14,610	-	-	14,610	14,910	15,210	15,510	15,820
Operating - Other	17,000	17,000	17,530	-	-	17,530	17,860	18,190	18,520	18,860
TOTAL OPERATING COSTS	179,642	174,332	172,505	-	-	172,505	176,028	179,621	183,268	187,009
*Percentage Increase over prior year			-4.0%			-4.0%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,000	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	3,000	3,000	2,000	-	-	2,000	100	717	1,360	1,999
Transfer to Equipment Replacement Fund	5,000	5,000	12,805	-	-	12,805	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	120	120	120	-	-	120	120	120	120	120
MFA Debt Principal	28,467	28,467	28,467	-	-	28,467	28,467	28,467	28,467	28,467
MFA Debt Interest	20,405	20,405	20,405	-	-	20,405	20,405	20,405	20,405	20,405
TOTAL DEBT / RESERVES	61,992	56,992	68,797	-	-	68,797	59,092	59,709	60,352	60,991
TOTAL COSTS	241,634	231,324	241,302	-	-	241,302	235,120	239,330	243,620	248,000
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	10,310	(10,310)	-	-	(10,310)	-	-	-	-
Balance c/fwd from 2022 to 2023	(17,616)	(17,616)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	(24,440)
Grants in lieu of Taxes	(494)	(494)	(510)	-	-	(510)	(520)	(530)	(540)	(550)
Other Income	(380)	(380)	(380)	-	-	(380)	(380)	(380)	(380)	(380)
TOTAL REVENUE	(42,930)	(32,620)	(35,640)	-	-	(35,640)	(25,340)	(25,350)	(25,360)	(25,370)
REQUISITION	(198,704)	(198,704)	(205,662)	-	-	(205,662)	(209,780)	(213,980)	(218,260)	(222,630)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.359	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	North Galiano Fire							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000

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	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Service:

1.359

North Galiano Fire

Project Number

25-01

Capital Project Title

SCBA Replacement

Capital Project Description

NGVFD SCBA Replacement

Project Rationale

North Galiano Fire Protection
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	86,818	88,818	88,918	89,635	90,995	92,994
Equipment Replacement Fund	192,185	204,990	59,990	64,990	69,990	74,990
Total	279,003	293,808	148,908	154,625	160,985	167,984

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3944

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

Reserve Cash Flow

Fund:	1085	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	102137						
Beginning Balance		79,666	86,818	88,818	88,918	89,635	90,995
Transfer from Ops Budget		3,000	2,000	100	717	1,360	1,999
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		4,152					
Ending Balance \$		86,818	88,818	88,918	89,635	90,995	92,994

Assumptions/Background:

Gradual increase in fund as per long term plan

*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: 1.359 North Galiano Fire Protection - Equipment Replacement Fund

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101435	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		187,185	192,185	204,990	59,990	64,990	69,990
Transfer from Ops Budget		5,000	12,805	5,000	5,000	5,000	5,000
Planned Purchase		-	-	(150,000)	-	-	-
Interest Income		-					
Ending Balance \$		192,185	204,990	59,990	64,990	69,990	74,990

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 Budget

Saturna Fire Protection

EAC Review

OCTOBER 2023

Service: 1.363 Saturna Fire Protection

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999). Amendment Bylaw No.4534 was adopted on Feb 8th, 2023 to enable the service to provide medical patient transportation as part of its response service.

MAXIMUM LEVY:

Greater of \$73,500 or \$0.85 / \$1,000 of actual assessment. To a maximum of \$351,846.

FUNDING:

Requisition

1.363 - Saturna Fire Protection	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payment - Fire Protection Society	263,000	263,000	272,210	-	-	272,210	277,650	283,200	288,860	294,640
Operating - Other	4,792	4,792	6,453	-	-	6,453	6,613	6,782	6,954	7,127
TOTAL COSTS	267,792	267,792	278,663	-	-	278,663	284,263	289,982	295,814	301,767
*Percentage Increase over prior year			4.1%			4.1%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	180	(180)	-	-	(180)	-	-	-	-
Balance c/fwd from 2022 to 2023	37	37	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(11,536)	(11,536)	(13,223)	-	-	(13,223)	(13,603)	(13,880)	(14,160)	(14,440)
Interest Income	(20)	(200)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(11,519)	(11,519)	(13,423)	-	-	(13,423)	(13,623)	(13,900)	(14,180)	(14,460)
REQUISITION	(256,273)	(256,273)	(265,240)	-	-	(265,240)	(270,640)	(276,082)	(281,634)	(287,307)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Emergency Program (SGI)

EAC Review

OCTOBER 2023

Service: 1.373 SGI Emergency Program

Committee: Electoral Area

DEFINITION:

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.

Establishment Bylaw No. 2656 (November, 1998).

Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

Governed by Bylaw #3445, this service provides planning and management of an emergency response plan for the Southern Gulf Islands Electoral Area. The service was started in 1998 in response to the *Provincial Emergency Program Act*. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

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

The Southern Gulf Islands Emergency Management Commission (SGIEMC) advises the service.

PARTICIPATION:

The service and participating area shall be coterminous with the Electoral Area of Southern Gulf Islands.

FUNDING:

Requisition

1.373 - Emergency Program (SGI)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024		TOTAL	2025	2026	2027	2028
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Travel Expense	8,965	7,165	7,475	-	-	7,475	7,640	7,780	7,920	8,060
Contract for Services	65,890	64,594	63,021	-	-	63,021	64,280	65,570	66,880	68,220
Staff Training & Development	6,260	6,260	6,845	-	-	6,845	6,970	7,100	7,230	7,370
Grant Programs	28,400	27,800	29,394	-	25,000	54,394	54,980	55,580	31,190	31,810
Payments to 3rd Parties	2,730	2,200	2,210	-	-	2,210	2,250	2,290	2,330	2,370
Supplies	20,430	16,580	19,026	-	-	19,026	19,400	19,790	20,180	20,580
Allocations	11,812	11,812	11,899	-	-	11,899	12,137	12,379	12,627	12,879
Property Taxes	790	790	-	-	-	-	-	-	-	-
Other Operating Expenses	92,694	91,292	89,848	-	-	89,848	91,710	93,600	95,530	97,520
TOTAL OPERATING COSTS	237,971	228,493	229,718	-	25,000	254,718	259,367	264,089	243,887	248,809
*Percentage Increase over prior year			-3.5%		10.5%	7.0%	1.8%	1.8%	-7.6%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,100	5,200	5,300	5,410
Transfer to Operating Reserve Fund	7,150	17,328	15,500	-	-	15,500	10,801	6,039	1,201	-
TOTAL CAPITAL / RESERVES	12,150	22,328	20,500	-	-	20,500	15,901	11,239	6,501	5,410
TOTAL COSTS	250,121	250,821	250,218	-	25,000	275,218	275,268	275,328	250,388	254,219
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer From Operating Reserve	-	-	-	-	(25,000)	(25,000)	(25,000)	(25,000)	-	(3,771)
Grants in Lieu of Taxes	(2,643)	(2,643)	(2,740)	-	-	(2,740)	(2,790)	(2,850)	(2,910)	(2,970)
Revenue - Other	(100)	(800)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(2,743)	(3,443)	(2,840)	-	(25,000)	(27,840)	(27,890)	(27,950)	(3,010)	(6,841)
REQUISITION	(247,378)	(247,378)	(247,378)	-	-	(247,378)	(247,378)	(247,378)	(247,378)	(247,378)
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

Service:

1.373

SGI Emergency Program

Project Number

24-01

Capital Project Title

Island Emergency Equipment

Capital Project Description

Island-based emergency equipment

Project Rationale

Emergency Program (SGI)
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	233,083	213,083	218,183	223,383	228,683	234,093
Operating Reserve Fund	258,381	248,881	234,682	215,721	216,922	213,151
Total	491,465	461,965	452,866	439,105	445,606	447,245

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Capital Reserve Fund - Bylaw 2965

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund:	1063	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101723						
Beginning Balance		278,083	233,083	213,083	218,183	223,383	228,683
Transfer from Ops Budget		5,000	5,000	5,100	5,200	5,300	5,410
Transfer from Capital Fund		-					
Planned Expenditures		(60,000)	(25,000)	-	-	-	-
Interest Income*		10,000					
Ending Balance \$		233,083	213,083	218,183	223,383	228,683	234,093

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

*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: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

Fund: 1500 Fund Centre: 105401	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	239,231	258,381	248,881	234,682	215,721	216,922
Transfer from Ops Budget	7,150	15,500	10,801	6,039	1,201	-
Transfer to Ops Budget	-	(25,000)	(25,000)	(25,000)	-	(3,771)
Interest Income*	12,000					
Ending Balance \$	258,381	248,881	234,682	215,721	216,922	213,151

Assumptions/Backgrounds:

*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

2024 Budget

Saturna Island Comm. Parks

EAC Review

OCTOBER 2023

Service: 1.465 Saturna Island Community Parks

Committee: Saturna Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Saturna Island (Bylaw No. 2080, December 16, 1992).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Saturna Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$62,027.

(Bylaw 4088 - Amends 2080 - March, 2016)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.465 - Saturna Island Comm. Parks	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services	1,910	1,910	1,980	-	-	1,980	2,020	2,060	2,100	2,140
Supplies	220	220	220	-	-	220	220	220	220	220
Repairs & Maintenance	12,550	12,550	12,990	-	-	12,990	13,250	13,510	13,780	14,050
Allocations	945	945	1,112	-	-	1,112	1,134	1,157	1,180	1,204
Contingency	3,090	3,090	3,100	-	-	3,100	3,100	3,100	3,100	3,100
Other Operating Expenses	3,530	3,530	3,640	-	-	3,640	3,730	3,820	3,910	4,000
TOTAL OPERATING COSTS	22,245	22,245	23,042	-	-	23,042	23,454	23,867	24,290	24,714
*Percentage Increase over prior year			3.6%			3.6%	1.8%	1.8%	1.8%	1.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	5,000	5,000	5,157	-	-	5,157	5,307	5,466	5,626	5,796
TOTAL CAPITAL / RESERVE	5,000	5,000	5,157	-	-	5,157	5,307	5,466	5,626	5,796
TOTAL COSTS	27,245	27,245	28,199	-	-	28,199	28,761	29,333	29,916	30,510
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,515)	(1,515)	(1,570)	-	-	(1,570)	(1,600)	(1,630)	(1,660)	(1,690)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(1,565)	(1,565)	(1,620)	-	-	(1,620)	(1,650)	(1,680)	(1,710)	(1,740)
REQUISITION	(25,680)	(25,680)	(26,579)	-	-	(26,579)	(27,111)	(27,653)	(28,206)	(28,770)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.465	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Saturna Island Community Parks							

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	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$12,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$12,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$12,000
	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$12,000

Service:

1.465

Saturna Island Community Parks

Project Number	21-01	Capital Project Title	Park upgrades	Capital Project Description	Improvements to Saturna's 70 acre "Money Watershed and New Park"
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Project Rationale Development of trails and related infrastructure for the John Money and "NewPark" 70 acre land newly acquired and to be managed by Saturna Isnad Parks and Recreation.

Project Number	21-02	Capital Project Title	Park upgrades	Capital Project Description	Replacement of Thomson Park Outhouse + Archeological Assessment
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Project Rationale

Project Number	21-03	Capital Project Title	Park upgrades	Capital Project Description	Salmon Enhancing Facility and Community Garden (Lyll Creek Park)
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Project Rationale

Saturna Island Comm. Parks
 Reserve Summary Schedule
 2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	39,259	38,416	37,723	43,189	48,815	54,611
Land Reserve Fund	3,508	3,508	3,508	3,508	3,508	3,508
Total	42,767	41,924	41,231	46,697	52,323	58,119

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1036 Fund Centre: 101380	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	80,459	39,259	38,416	37,723	43,189	48,815
Transfer from Ops Budget	5,000	5,157	5,307	5,466	5,626	5,796
Transfer from CAP Fund	-					
Transfer to Cap Fund	(50,000)	(6,000)	(6,000)	-	-	-
Interest Income*	3,800					
Ending Balance \$	39,259	38,416	37,723	43,189	48,815	54,611

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: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund:	1018	Estimated	Budget				
			2023	2024	2025	2026	2027
Fund Centre:	101361						
Beginning Balance		3,335	3,508	3,508	3,508	3,508	3,508
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		174					
Ending Balance \$		3,508	3,508	3,508	3,508	3,508	3,508

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

2024 Budget

Saturna Island Comm. Recreation

EAC Review

OCTOBER 2023

Service: 1.468 Saturna Island Community Recreation

Committee: Saturna Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Saturna Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$17,237 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$32,667.
(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Recreation Programs	13,348	10,000	13,519	-	-	13,519	9,342	9,523	9,703	9,893
Special Events	2,350	2,350	2,430	-	-	2,430	2,480	2,530	2,580	2,630
Allocations	1,058	1,058	949	-	-	949	968	987	1,007	1,027
Other Operating Expenses	2,220	1,300	2,280	-	-	2,280	2,330	2,380	2,430	2,480
TOTAL OPERATING COSTS	18,976	14,708	19,178	-	-	19,178	15,120	15,420	15,720	16,030
*Percentage Increase over prior year			1.1%			1.1%	-21.2%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	4,348	(4,348)	-	-	(4,348)	-	-	-	-
Balance c/fwd from 2022 to 2023	(4,638)	(4,638)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(642)	(642)	(660)	-	-	(660)	(670)	(680)	(690)	(700)
Revenue - Other	(20)	(100)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(5,300)	(1,032)	(5,028)	-	-	(5,028)	(690)	(700)	(710)	(720)
REQUISITION	(13,676)	(13,676)	(14,150)	-	-	(14,150)	(14,430)	(14,720)	(15,010)	(15,310)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Mayne Island Community Parks

EAC Review

OCTOBER 2023

Service: 1.475 Mayne Island Community Parks

Committee: Mayne Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Mayne Island (Bylaw No. 1602, January 13, 1988).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Mayne Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds, a Japanese Garden and sports fields.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$186,884.

(Bylaw 4089 - Amends 1602 - March 2016)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Supplies	2,850	2,850	2,950	-	-	2,950	3,000	3,060	3,120	3,180
Repairs, Maintenance, & Improvements	48,720	48,720	50,420	-	-	50,420	51,430	52,460	53,510	54,580
Allocations	5,852	5,852	6,079	-	-	6,079	6,197	6,317	6,448	6,581
First Nations Cultural Monitor Contingency	5,150	5,150	5,290	-	-	5,290	5,193	5,593	6,002	6,399
Other Operating Expenses	15,603	15,603	16,000	-	-	16,000	16,390	16,790	17,200	17,640
TOTAL OPERATING COSTS	78,175	78,175	80,739	-	-	80,739	82,210	84,220	86,280	88,380
*Percentage Increase over prior year			3.3%			3.3%	1.8%	2.4%	2.4%	2.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	17,700	17,700	18,500	-	-	18,500	19,000	19,000	19,000	19,000
TOTAL COSTS	95,875	95,875	99,239	-	-	99,239	101,210	103,220	105,280	107,380
<u>FUNDING SOURCES (REVENUE)</u>										
Rentals	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(73)	(73)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(2,790)	(2,790)	(2,890)	-	-	(2,890)	(2,940)	(2,990)	(3,050)	(3,110)
TOTAL REVENUE	(2,863)	(2,863)	(2,970)	-	-	(2,970)	(3,020)	(3,070)	(3,130)	(3,190)
REQUISITION	(93,012)	(93,012)	(96,269)	-	-	(96,269)	(98,190)	(100,150)	(102,150)	(104,190)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.475	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Mayne Island Community Parks							

EXPENDITURE

Buildings	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$2,000
Equipment	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$4,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,000	\$20,000	\$4,000	\$0	\$0	\$0	\$26,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$2,000	\$20,000	\$4,000	\$0	\$0	\$0	\$26,000
	\$0	\$2,000	\$20,000	\$4,000	\$0	\$0	\$0	\$26,000

Service:

1.475

Mayne Island Community Parks

Project Number

25-01

Capital Project Title

Dinner Bay well pumps

Capital Project Description

Replace two well pumps

Project Rationale

The existing pump house is old and needs to be rebuilt to ensure adequate insulation and protection of the pumps for the well.

Project Number

25-02

Capital Project Title

Kippen Road staircase

Capital Project Description

Replace heavy wooden staircase with lighter metal staircase

Project Rationale

The existing pumps are getting old and should be replaced when the pump house is rebuilt as part of the sustainable service delivery plan.

Project Number

24-02

Capital Project Title

Miners Bay parking wall

Capital Project Description

Instal a retaining wall in front of the street parking

Project Rationale

Project Number

26-01

Capital Project Title

Adachi Pavilion kitchen

Capital Project Description

Replace fridges and stove

Project Rationale

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1061	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101611						
Beginning Balance		119,388	95,190	111,690	110,690	125,690	144,690
Transfer from Ops Budget		17,700	18,500	19,000	19,000	19,000	19,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(47,000)	(2,000)	(20,000)	(4,000)	-	-
Interest Income*		5,102					
Ending Balance \$		95,190	111,690	110,690	125,690	144,690	163,690

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

2024 Budget

Mayne Island Community Parks Donations

EAC Review

OCTOBER 2023

1.476 - Mayne Island Community Parks Donations	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Japanese Garden	26,463	10,415	24,298	-	-	24,298	8,110	8,270	8,430	8,600
Dinner Bay	420	420	430	-	-	430	440	450	460	470
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	26,883	10,835	24,728	-	-	24,728	8,550	8,720	8,890	9,070
*Percentage Increase over prior year			-8.0%			-8.0%	-65.4%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	16,348	(16,348)	-	-	(16,348)	-	-	-	-
Balance c/fwd from 2022 to 2023	(18,783)	(18,783)	-	-	-	-	-	-	-	-
Donations & Fees	(7,980)	(7,980)	(8,260)	-	-	(8,260)	(8,430)	(8,600)	(8,770)	(8,950)
Other Income	(120)	(420)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(26,883)	(10,835)	(24,728)	-	-	(24,728)	(8,550)	(8,720)	(8,890)	(9,070)
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Mayne Island Community Rec.

EAC Review

OCTOBER 2023

Service: 1.478 Mayne Island Community Recreation

Committee: Mayne Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Mayne Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$46,532 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$98,426.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Recreation Programs	41,587	30,000	34,844	-	-	34,844	25,511	26,027	26,551	27,085
Special Events	5,820	800	6,020	-	-	6,020	6,140	6,260	6,390	6,520
Allocations	2,434	2,434	2,647	-	-	2,647	2,699	2,753	2,809	2,865
Other Operating Expenses	3,090	10,228	3,200	-	-	3,200	3,260	3,320	3,380	3,440
TOTAL OPERATING COSTS	52,931	43,462	46,711	-	-	46,711	37,610	38,360	39,130	39,910
*Percentage Increase over prior year			-11.8%			-11.8%	-19.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	9,839	(9,839)	-	-	(9,839)	-	-	-	-
Balance c/fwd from 2022 to 2023	(17,133)	(17,133)	-	-	-	-	-	-	-	-
Revenue - Other	(28)	(28)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(30)	(400)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	(17,191)	(7,722)	(9,899)	-	-	(9,899)	(60)	(60)	(60)	(60)
REQUISITION	(35,740)	(35,740)	(36,812)	-	-	(36,812)	(37,550)	(38,300)	(39,070)	(39,850)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Pender Island Community Parks

EAC Review

OCTOBER 2023

Service: 1.485 Pender Island Community Parks

Committee: Pender Islands Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Pender Island (Bylaw No. 1601, January 13, 1988)

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Pender Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds a disc park and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of **\$306,900**.
(Bylaw 4091 - Amends 1601 - March, 2016)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.485 - Pender Island Community Parks	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services	42,595	42,595	44,090	-	-	44,090	44,970	45,870	46,790	47,730
Supplies	17,341	17,341	17,960	-	-	17,960	18,320	18,690	19,070	19,450
Repairs, Maintenance, & Improvements	42,672	42,672	44,170	-	-	44,170	45,050	45,950	46,870	47,810
Allocations	12,428	12,428	13,523	-	-	13,523	13,794	14,066	14,352	14,641
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	25,033	25,033	25,840	-	-	25,840	26,400	26,960	27,530	28,100
TOTAL OPERATING COSTS	140,069	140,069	145,583	-	-	145,583	148,534	151,536	154,612	157,731
*Percentage Increase over prior year			3.9%			3.9%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	29,282	29,282	29,697	-	-	29,697	30,246	30,814	31,378	31,979
TOTAL CAPITAL / RESERVE	29,282	29,282	29,697	-	-	29,697	30,246	30,814	31,378	31,979
TOTAL COSTS	169,351	169,351	175,280	-	-	175,280	178,780	182,350	185,990	189,710
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,487)	(1,487)	(1,540)	-	-	(1,540)	(1,570)	(1,600)	(1,630)	(1,660)
Revenue - Other	(510)	(510)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(1,997)	(1,997)	(2,070)	-	-	(2,070)	(2,110)	(2,150)	(2,190)	(2,230)
REQUISITION	(167,354)	(167,354)	(173,210)	-	-	(173,210)	(176,670)	(180,200)	(183,800)	(187,480)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

**CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028**

Service No.	1.485	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Pender Island Community Parks							

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	\$0	\$75,000	\$85,000	\$80,000	\$50,000	\$0	\$0	\$290,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$75,000	\$85,000	\$80,000	\$50,000	\$0	\$0	\$290,000
	\$0	\$75,000	\$85,000	\$80,000	\$50,000	\$0	\$0	\$290,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$75,000	\$85,000	\$80,000	\$50,000	\$0	\$0	\$290,000
	\$0	\$75,000	\$85,000	\$80,000	\$50,000	\$0	\$0	\$290,000
	\$0	\$75,000	\$85,000	\$80,000	\$50,000	\$0	\$0	\$290,000

Service:

1.485

Pender Island Community Parks

Project Number	22-01	Capital Project Title	Shingle Bay Improvements	Capital Project Description	Shingle Bay Improvements
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Project Rationale Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).

Project Number	22-03	Capital Project Title	Thieves Bay Improvements	Capital Project Description	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility
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Project Rationale Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).

Project Number	22-04	Capital Project Title	Dog Park	Capital Project Description	clearing, leveling, fencing, and dog waste station.
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Project Rationale Clearing, leveling, fencing, and dog waste station; installing parking on ketch rd; developing parking beside dog park; building a shelter at the dog park.

Project Number	22-05	Capital Project Title	Trail Development	Capital Project Description	Trails Development (various)
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Project Rationale Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail

Service:

1.485

Pender Island Community Parks

Project Number

24-01

Capital Project Title

School Facility Upgrades

Capital Project Description

School - Roller Rink/ Pickle Ball Court. Soccer field resurfacing.

Project Rationale

Resurface and repair structures ; Resurface and install irrigation for soccer field, part of a much larger budget project;

Project Number

24-02

Capital Project Title

Disc Park Improvements

Capital Project Description

Improve visibility of tee boxes

Project Rationale

Improve Tee boxes

**Pender Island Community Parks
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	284,099	238,796	184,042	134,856	116,234	148,213
Land Reserve Fund	39,705	39,705	39,705	39,705	39,705	39,705
Total	323,804	278,501	223,747	174,561	155,939	187,918

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: Fund Centre:	1038 101382	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		422,827	284,099	238,796	184,042	134,856	116,234
Transfer from Ops Budget		29,282	29,697	30,246	30,814	31,378	31,979
Transfer from Cap Fund		-					
Transfer to Cap Fund		(179,810)	(75,000)	(85,000)	(80,000)	(50,000)	-
Interest Income*		11,800					
Ending Balance \$		284,099	238,796	184,042	134,856	116,234	148,213

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: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1019 101362	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		37,738	39,705	39,705	39,705	39,705	39,705
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		1,967					
Ending Balance \$		39,705	39,705	39,705	39,705	39,705	39,705

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

2024 Budget

Pender Island Community Rec

EAC Review

OCTOBER 2023

Service: 1.488 Pender Island Community Rec

Committee: Pender Islands Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Pender Island (Bylaw No. 1360, June 26, 1985).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$71,560 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$161,634.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Recreation Programs	67,796	67,796	66,761	-	-	66,761	68,090	69,447	70,833	72,247
Allocations	3,455	3,455	3,569	-	-	3,569	3,640	3,713	3,787	3,863
Other Operating Expenses	120	120	120	-	-	120	120	120	120	120
TOTAL OPERATING COSTS	71,371	71,371	70,450	-	-	70,450	71,850	73,280	74,740	76,230
*Percentage Increase over prior year			-1.3%			-1.3%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	(3,288)	(3,288)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(593)	(593)	(610)	-	-	(610)	(620)	(630)	(640)	(650)
Revenue - Other	(250)	(250)	(250)	-	-	(250)	(250)	(250)	(250)	(250)
TOTAL REVENUE	(4,131)	(4,131)	(860)	-	-	(860)	(870)	(880)	(890)	(900)
REQUISITION	(67,240)	(67,240)	(69,590)	-	-	(69,590)	(70,980)	(72,400)	(73,850)	(75,330)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Galiano Island Community Parks

EAC Review

OCTOBER 2023

Service: 1.495 Galiano Community Parks

Committee: Galiano Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Galiano Island (Bylaw No. 2294, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Galiano Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$162,524.

(Bylaw 4090 - Amends 1601 - March 2016)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.495 - Galiano Island Community Parks	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Repairs, Maintenance, & Improvements	87,220	87,220	90,280	-	-	90,280	92,080	93,930	95,810	97,720
Allocations	4,241	4,241	5,849	-	-	5,849	5,966	6,085	6,207	6,331
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	5,510	5,510	5,680	-	-	5,680	5,860	6,050	6,250	6,450
Active Pass Property-Total Expenditure	20,000	20,000	20,690	-	-	20,690	21,100	21,530	21,970	22,410
TOTAL OPERATING COSTS	116,971	116,971	122,499	-	-	122,499	125,006	127,595	130,237	132,911
*Percentage Increase over prior year			4.7%			4.7%	2.0%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	5,000	5,000	8,000	-	-	8,000	9,000	10,000	11,000	12,000
Transfer to Equipment Replacement Fund	5,710	5,710	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVE	10,710	10,710	10,000	-	-	10,000	11,000	12,000	13,000	14,000
TOTAL COSTS	127,681	127,681	132,499	-	-	132,499	136,006	139,595	143,237	146,911
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(69)	(69)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Active Pass Property-Donation Revenue Stream	(20,000)	(20,000)	(20,690)	-	-	(20,690)	(21,100)	(21,530)	(21,970)	(22,410)
TOTAL REVENUE	(20,119)	(20,119)	(20,810)	-	-	(20,810)	(21,220)	(21,650)	(22,090)	(22,530)
REQUISITION	(107,562)	(107,562)	(111,689)	-	-	(111,689)	(114,786)	(117,945)	(121,147)	(124,381)
*Percentage increase over prior year Requisition			3.8%			3.8%	2.8%	2.8%	2.7%	2.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.495	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Galiano Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$2,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$11,000	\$4,000	\$4,900	\$32,000	\$0	\$0	\$51,900
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$12,000	\$5,000	\$4,900	\$32,000	\$0	\$0	\$53,900

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	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$2,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$11,000	\$4,000	\$4,900	\$32,000	\$0	\$0	\$51,900
	\$0	\$12,000	\$5,000	\$4,900	\$32,000	\$0	\$0	\$53,900

Service: 1.495 Galiano Community Parks

Project Number 18-02 Capital Project Title Galiano Island Park Upgrades Capital Project Description Wesley Road Shore Access

Project Rationale New shore Access requested by public

Project Number 19-03 Capital Project Title Galiano Island Park Upgrades Capital Project Description Asset Management-Inventory Study/Replacement Program

Project Rationale Timely replacement of worn assets.

Project Number 20-01 Capital Project Title Galiano Island Park Upgrades Capital Project Description Matthews Stairs to Beach-Engineering and feasibility study

Project Rationale Stairs down to beach may be the eventual solution to providing safe public access to this popular locale.

Project Number 21-01 Capital Project Title Galiano Island Park Upgrades Capital Project Description New Trail at Millard Learning Centre

Project Rationale was agreed to with Galiano Conservancy as part of territory restructuring.

Service: 1.495 Galiano Community Parks

Project Number 22-01 Capital Project Title Galiano Island Park Upgrades Capital Project Description Study to construct Viewpoint at Graham

Project Rationale Requested by Public at consultation forum.

Project Number 25-01 Capital Project Title Install Gulf Toilet at Gulfside Capital Project Description Replace Porta Potti with Vault toilet at popular beach access

Project Rationale Heavily visited beach access on East coast of the island serviced by aging porta-potti bathroom facility. Needs to be replaced with vault toilet.

Project Number 23-01 Capital Project Title GIPRC Equipment and Tools Purchase Capital Project Description Equipment and Tools Purchase

Project Rationale

**Galiano Island Community Parks
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Capital Reserve Fund	14,583	11,583	16,583	21,683	683	12,683
Capital Reserve Fund-Active Pass	239,147	218,457	197,357	175,827	153,857	131,447
Equipment Replacement Fund	710	1,710	2,710	4,710	6,710	8,710
Total	254,440	231,750	216,650	202,220	161,250	152,840

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1058	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	101604							
Beginning Balance		42,983	14,583	11,583	16,583	21,683	683	
Transfer from Ops Budget		5,000	8,000	9,000	10,000	11,000	12,000	
Transfer from Cap Fund		-						
Transfer to Cap Fund		(35,000)	(11,000)	(4,000)	(4,900)	(32,000)	-	
Interest Income*		1,600						
Ending Balance \$		14,583	11,583	16,583	21,683	683	12,683	

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: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust

Reserve Cash Flow

Fund:	1058	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	102263						
Beginning Balance		246,649	239,147	218,457	197,357	175,827	153,857
Donations		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to OPEX		(20,000)	(20,690)	(21,100)	(21,530)	(21,970)	(22,410)
Interest Income*		12,498					
Ending Balance \$		239,147	218,457	197,357	175,827	153,857	131,447

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: 1.495 Galiano Island Community Parks - Equipment Replacement Fund

GALIANOPRK.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget					
		2023	2024	2025	2026	2027	2028	
Fund Centre:	102267							
Beginning Balance		-	710	1,710	2,710	4,710	6,710	
Transfer from Ops Budget		5,710	2,000	2,000	2,000	2,000	2,000	
Planned Expenditure		(5,000)	(1,000)	(1,000)	-	-	-	
Interest Income*		-						
Ending Balance \$		710	1,710	2,710	4,710	6,710	8,710	

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

2024 Budget

Galiano Community Recreation

EAC Review

OCTOBER 2023

Service: 1.498 Galiano Community Recreation

Committee: Galiano Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Galiano Island (Bylaw No. 2295, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$41,624 or \$0.079 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$85,596.

(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Recreation Programs	35,758	35,758	37,051	-	-	37,051	37,793	38,554	39,334	40,123
Allocations	1,907	1,907	1,919	-	-	1,919	1,957	1,996	2,036	2,077
Other Operating Expenses	710	710	720	-	-	720	730	740	750	760
TOTAL OPERATING COSTS	38,375	38,375	39,690	-	-	39,690	40,480	41,290	42,120	42,960
*Percentage Increase over prior year			3.4%			3.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	(31)	(31)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(27)	(27)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(58)	(58)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
REQUISITION	(38,317)	(38,317)	(39,660)	-	-	(39,660)	(40,450)	(41,260)	(42,090)	(42,930)
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Storm Water Quality Management (SGI)

EAC Review

OCTOBER 2023

Service: 1.533 SGI Stormwater Quality Management

Committee: Electoral Area Services

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2452 (adopted February, 1997 for the EA of Southern Gulf Islands) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Southern Gulf Islands Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.533 - Storm Water Quality Management (SGI)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	6,076	14,076	5,132	-	-	5,132	5,235	5,340	5,446	5,555
Allocations	34,095	23,959	36,241	-	-	36,241	36,965	37,705	38,460	39,229
Other Operating Expenses	50	150	107	-	-	107	110	110	110	110
TOTAL OPERATING COSTS	40,221	38,185	41,480	-	-	41,480	42,310	43,155	44,016	44,894
*Percentage Increase over prior year			3.1%			3.1%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	2,136	-	-	-	-	-	-	-	-
TOTAL COSTS	40,221	40,321	41,480	-	-	41,480	42,310	43,155	44,016	44,894
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(413)	(413)	(430)	-	-	(430)	(440)	(450)	(460)	(470)
Other Revenue	-	(100)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(413)	(513)	(480)	-	-	(480)	(490)	(500)	(510)	(520)
REQUISITION	(39,808)	(39,808)	(41,000)	-	-	(41,000)	(41,820)	(42,655)	(43,506)	(44,374)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

This service operates on a two-year work cycle with reporting and data analysis every second year. Reserve is also held for special projects (such as spills) and contaminant investigations.

Reserve Cash Flow

Fund: Fund Centre:	1500 105530	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		20,797	21,881	21,881	21,881	21,881	21,881
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		1,084					
Ending Balance \$		21,881	21,881	21,881	21,881	21,881	21,881

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

2024 Budget

SGL Emergency Comm. - CREST

EAC Review

OCTOBER 2023

Service: 1.923 SGI Emergency Comm. - CREST

Committee: Planning and Protective Services

923 SGI EMERGENCY COMMUNICATIONS CREST

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

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.923 - SGI Emergency Comm. - CREST	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payments to CREST	177,954	177,954	181,414	-	-	181,414	185,040	188,740	192,510	196,360
Allocations	3,614	3,614	3,648	-	-	3,648	3,721	3,795	3,871	3,948
Other Operating Expenses	820	820	820	-	-	820	820	820	820	820
TOTAL COSTS	182,388	182,388	185,882	-	-	185,882	189,581	193,355	197,201	201,128
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	(682)	(682)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,897)	(1,897)	(1,960)	-	-	(1,960)	(2,000)	(2,040)	(2,080)	(2,120)
Other Income	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(2,679)	(2,679)	(2,060)	-	-	(2,060)	(2,100)	(2,140)	(2,180)	(2,220)
REQUISITION	(179,709)	(179,709)	(183,822)	-	-	(183,822)	(187,481)	(191,215)	(195,021)	(198,908)
*Percentage increase over prior year Requisition			2.3%			2.3%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 Budget

Magic Lake Water

EAC Review

OCTOBER 2023

Service: 2.630 Magic Lake Estates Water

Committee: Electoral Area

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System. Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of \$160,000 or \$3.50 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$3,080,195.

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

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

User Charge:

Annual charge per single family equivalency unit connected to the system.

The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- Greater than 50 cubic metres - \$0.50 / cubic metre
- Greater than 80 cubic metres - \$1.00 / cubic metre

Parcel Tax:

LSA-1 Annual charge only on properties capable of being connected to the system.

Turn on/Turn Off Fee:

\$0 during normal working hours; \$25 outside of normal working hours

Connection Charges:

Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500

RESERVE FUND:

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498

Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

2.630 - Magic Lake Water	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Repairs & Maintenance	32,470	40,700	23,610	2,100	-	25,710	24,070	64,560	25,050	25,550
Allocations	54,398	54,398	57,263	-	-	57,263	58,409	59,583	60,773	61,988
Water Testing	19,941	19,900	20,643	1,000	-	21,643	22,075	22,516	22,967	23,426
Electricity	51,100	47,300	52,480	-	-	52,480	53,530	54,600	55,690	56,800
Supplies	57,180	51,220	58,800	-	-	58,800	59,980	61,180	62,410	63,660
Labour Charges	428,920	411,600	466,700	-	-	466,700	476,038	485,563	495,275	505,181
Other Operating Expenses	65,303	65,436	54,610	3,600	-	58,210	55,290	56,620	57,990	59,420
TOTAL OPERATING COSTS	709,312	690,554	734,106	6,700	-	740,806	749,392	804,622	780,155	796,025
*Percentage Increase over prior year			3.5%	0.9%		4.4%	1.2%	7.4%	-3.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	10,000	10,000	10,000	-	-	10,000	10,000	20,000	30,000	40,000
Transfer to Capital Reserve Fund	82,415	95,873	54,105	-	-	54,105	57,515	85,560	83,450	130,700
MFA Debt Reserve Fund	570	570	740	-	-	740	740	740	740	740
MFA Debt Principal	133,582	133,582	133,582	-	-	133,582	133,582	94,771	81,349	51,315
MFA Debt Interest	64,439	64,439	64,438	-	-	64,438	59,811	53,346	51,508	16,752
TOTAL DEBT / RESERVES	291,006	304,464	262,865	-	-	262,865	261,648	254,417	247,047	239,507
TOTAL COSTS	1,000,318	995,018	996,971	6,700	-	1,003,671	1,011,040	1,059,039	1,027,202	1,035,532
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	-	-	-	(40,000)	-	-
Sales - Water	(22,000)	(16,000)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(377,411)	(377,411)	(383,831)	(6,700)	-	(390,531)	(398,340)	(406,309)	(414,442)	(422,732)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Other Revenue	(2,807)	(3,507)	(3,040)	-	-	(3,040)	(2,600)	(2,630)	(2,660)	(2,700)
TOTAL REVENUE	(420,318)	(415,018)	(416,971)	(6,700)	-	(423,671)	(431,040)	(479,039)	(447,202)	(455,532)
REQUISITION - PARCEL TAX	(580,000)	(580,000)	(580,000)	-	-	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)
*Percentage increase over prior year										
Sales - Water			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			1.7%	1.8%		3.5%	2.0%	2.0%	2.0%	2.0%
Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
Combined			0.7%	0.7%		1.3%	0.8%	0.8%	0.8%	0.8%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.630	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Magic Lake Estates Water (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$145,000	\$22,000	\$145,000	\$75,000	\$60,000	\$60,000	\$447,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$20,000	\$160,000	\$22,000	\$145,000	\$75,000	\$60,000	\$60,000	\$462,000

SOURCE OF FUNDS

Capital Funds on Hand	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$145,000	\$22,000	\$145,000	\$75,000	\$60,000	\$60,000	\$447,000
	\$20,000	\$160,000	\$22,000	\$145,000	\$75,000	\$60,000	\$60,000	\$462,000

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number	21-04	Capital Project Title	Buck Lake Dam Repairs - Phase 1	Capital Project Description	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.				

Project Number	22-02	Capital Project Title	EV Charging Station	Capital Project Description	Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.
Project Rationale	Construct a new EV Charging station at the water treatment plan, proeject is to be partially funded through a cost matching grant and the MLE Waste Water Service.				

Project Number	23-01	Capital Project Title	Decommission Magic Lake old Syphon	Capital Project Description	The old syphon is still in place and will require decommissioning to ensure dam performance.
Project Rationale	The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.				

Project Number	23-02	Capital Project Title	ISOPAC Permanent Handling & Storage	Capital Project Description	Permenant solution to reduce drum waste and reduce handling is required.
Project Rationale	Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, and reduce handling of the product is proposed in 2023.				

Project Number	26-01	Capital Project Title	Buck Lake Dam Repairs - Phase 2	Capital Project Description	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).				

**Magic Lake Water
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	48,539	58,539	68,539	48,539	78,539	118,539
Capital Reserve Fund	486,977	396,082	431,597	372,157	380,607	451,307
Capital Reserve Fund - Settlement Fund	652,982	652,982	652,982	652,982	652,982	652,982
Total	1,188,498	1,107,603	1,153,118	1,073,678	1,112,128	1,222,828

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105212	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		45,504	48,539	58,539	68,539	48,539	78,539
Transfer from Ops Budget		10,000	10,000	10,000	20,000	30,000	40,000
Transfer to Ops Budget		(10,000)	-	-	(40,000)	-	-
Planned Maintenance Activity		Acquire SRW over MLE North Dam			Frigate & Captains Reservoir cleaning & inspection		
Interest Income*		3,034					
Ending Balance \$		48,539	58,539	68,539	48,539	78,539	118,539

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 101368	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		506,552	486,977	396,082	431,597	372,157	380,607
Transfer from Ops Budget		82,415	54,105	57,515	85,560	83,450	130,700
Transfer to Cap Fund		(120,000)	(145,000)	(22,000)	(145,000)	(75,000)	(60,000)
Transfer from Cap Fund		-					
Interest Income*		18,010					
Ending Balance \$		486,977	396,082	431,597	372,157	380,607	451,307

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 102245	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		614,832	652,982	652,982	652,982	652,982	652,982
Transfer to Cap Fund		-					
Interest Income*		38,150					
Ending Balance \$		652,982	652,982	652,982	652,982	652,982	652,982

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Lyall Harbour Water

EAC Review

OCTOBER 2023

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna)

Committee: Electoral Area

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of \$150,000 or \$6.90 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$666,452.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3587 (Jan 14, 2009)	\$430,000
BORROWED:	SI Bylaw 3634 (Aug 12, 2009)	\$250,000
BORROWED:	SI Bylaw 3677 (Feb 10, 2010)	\$180,000
REMAINING:		<hr/> \$0

COMMITTEE:

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982

Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge levied only on properties capable of being connected to the system.
Connection Charges:	Actual Cost + 15% Admin Fee (Minimum Connection \$400)

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Repairs & Maintenance	30,470	35,000	5,660	-	20,000	25,660	5,780	5,900	6,020	6,150
Allocations	12,969	12,969	14,360	-	-	14,360	14,644	14,940	15,241	15,546
Water Testing	8,619	8,980	11,300	-	-	11,300	8,988	9,168	9,351	9,538
Electricity	3,660	3,500	3,760	-	-	3,760	3,840	3,920	4,000	4,080
Supplies	5,970	5,660	6,180	-	-	6,180	6,300	6,420	6,550	6,680
Labour Charges	119,940	152,700	130,580	-	-	130,580	133,192	135,855	138,573	141,344
Other Operating Expenses	15,858	13,028	13,018	-	-	13,018	13,330	13,640	13,950	14,280
TOTAL OPERATING COSTS	197,486	231,837	184,858	-	20,000	204,858	186,074	189,843	193,685	197,618
*Percentage Increase over prior year			-6.4%		10.1%	3.7%	-9.2%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	20,000	15,000	24,460	-	-	24,460	20,000	20,000	20,000	20,000
Transfer to Capital Reserve Fund	30,000	3,444	22,680	-	-	22,680	39,570	36,030	37,675	39,345
MFA Debt Reserve Fund	680	100	1,020	-	-	1,020	2,340	140	-	-
MFA Debt Principal	22,148	22,148	22,148	-	-	22,148	14,223	15,962	15,962	15,962
MFA Debt Interest	8,538	7,929	8,853	-	-	8,853	7,103	12,716	12,716	12,716
TOTAL DEBT / RESERVES	81,366	48,621	79,161	-	-	79,161	83,236	84,848	86,353	88,023
TOTAL COSTS	278,852	280,458	264,019	-	20,000	284,019	269,310	274,691	280,038	285,641
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(25,000)	(25,000)	-	-	(20,000)	(20,000)	-	-	-	-
User Charges	(119,864)	(121,470)	(124,661)	-	-	(124,661)	(127,150)	(129,691)	(132,278)	(134,921)
Grants in Lieu of Taxes	(758)	(758)	(768)	-	-	(768)	(800)	(820)	(840)	(860)
Other Revenue	(200)	(200)	(240)	-	-	(240)	(240)	(240)	(100)	(100)
TOTAL REVENUE	(145,822)	(147,428)	(125,669)	-	(20,000)	(145,669)	(128,190)	(130,751)	(133,218)	(135,881)
REQUISITION - PARCEL TAX	(133,030)	(133,030)	(138,350)	-	-	(138,350)	(141,120)	(143,940)	(146,820)	(149,760)
*Percentage increase over prior year										
User Fees			4.0%			4.0%	2.0%	2.0%	2.0%	2.0%
Requisition			4.0%			4.0%	2.0%	2.0%	2.0%	2.0%
Combined			4.0%			4.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.640	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Lyall Harbour Boot Cove Water (Sal							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$66,000	\$66,000	\$0	\$0	\$0	\$0	\$0	\$66,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$275,000	\$695,000	\$220,000	\$0	\$0	\$0	\$0	\$915,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$341,000	\$761,000	\$220,000	\$0	\$0	\$0	\$0	\$981,000

SOURCE OF FUNDS

Capital Funds on Hand	\$268,000	\$268,000	\$0	\$0	\$0	\$0	\$0	\$268,000
Debenture Debt (New Debt Only)	\$58,000	\$88,000	\$220,000	\$0	\$0	\$0	\$0	\$308,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$390,000	\$0	\$0	\$0	\$0	\$0	\$390,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
	\$341,000	\$761,000	\$220,000	\$0	\$0	\$0	\$0	\$981,000

Service: **2.640** **Lyll Harbour Boot Cove Water (Saturna)**

Project Number	19-01	Capital Project Title	Air Valve Replacement - Ph 2	Capital Project Description	Replace aging air valves that are a safety concern.
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Project Rationale The air valves are 35 years old and are corroded, giving rise to safety concerns.

Project Number	19-02	Capital Project Title	PRV Bypass Assembly Replacement	Capital Project Description	Construct bypasses on the East Point, Narvaez and Boot Cove PRV stations to maintain system operation while the PRV's undergo maintenance.
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Project Rationale The inlet and outlet piping at the East Point, Narvaez and Boot Cove PRV stations are very corroded and there is no way to isolate the stations to replace or maintain the pressure reducing valves. It is proposed that new inlet and outlet piping be installed with 100mm gate valves and bypass piping so that customers are not without water when PRV's are being serviced.

Project Number	19-03	Capital Project Title	Standpipe and Valve Replacement	Capital Project Description	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable
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Project Rationale The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from \$5,000 to \$8,000 to accommodate the required works.

Project Number	19-04	Capital Project Title	Alternative Approval Process	Capital Project Description	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.
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Project Rationale Future required projects to maintain public safety and level of service require funding in excess of current projected reserve balance. Future funding will be for improvements the Water Treatment Plant to increase reliability and optimize for improved operations, conducting a regulatory requirement for a dam safety review and construct a larger supply line to the storage tank. Funding is required to undertake public consultation to inform borrow strategies and conduct a referendum.

Service: **2.640** **Lyll Harbour Boot Cove Water (Saturna)**

Project Number 19-05

Capital Project Title Autoflush Installation

Capital Project Description Install 3 autoflushes within the water distribution system to maintain distribution water quality.

Project Rationale Three water mains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.

Project Number 20-02

Capital Project Title Raw Water Turbidity Meter

Capital Project Description Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Rationale Install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Number 21-01

Capital Project Title Source Water Viability Study

Capital Project Description Study to determine vulnerability of the source water and its viability and assess recently acquired well.

Project Rationale Study to determine the medium to long term vulnerability of the source water (Money Lake) and its viability as a water source (quantity and quality) for the LHBC system in light of pressures such as projected demand.

Project Number 22-01

Capital Project Title Install Larger Supply Line to Tank

Capital Project Description Construct a larger supply line to the tank to improve system reliability and operation.

Project Rationale The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.

Service:

2.640

Lyall Harbour Boot Cove Water (Saturna)

Project Number

22-02

Capital Project Title

Dam Improvement and Regulatory Requirements

Capital Project Description

Seismic reinforcement of Money Lake Dam based upon the 2016 Dam Safety Review. Includes seepage pit construction and Dam Safety Review.

Project Rationale

Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Build upon previous 2016 DSR to assess seismic performance and requirements for buttressing and drainage improvements. Once geotec

Project Number

24-01

Capital Project Title

Culvert Replacement for the Water Service

Capital Project Description

Saturna Island - Harris Road - Culvert Replacement for the Water Service

Project Rationale

Lyall Harbour Water
Reserve Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	1,291	5,751	25,751	45,751	65,751	85,751
Capital Reserve Fund	13,515	21,195	60,765	96,795	134,470	173,815
Total	14,806	26,946	86,516	142,546	200,221	259,566

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	105213						
Beginning Balance		10,931	1,291	5,751	25,751	45,751	65,751
Transfer from Ops Budget		15,000	24,460	20,000	20,000	20,000	20,000
Transfer to Ops Budget		(25,000)	(20,000)	-	-	-	-
Planned Maintenance Activity		Reservoir Cleaning & inspection and Chlorine Contact Tank and Inspection	Replace filtration Media				
Interest Income*		360					
Ending Balance \$		1,291	5,751	25,751	45,751	65,751	85,751

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

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

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

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

Reserve Cash Flow

Fund:	1025	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Fund Centre:	101369						
Beginning Balance		32,171	13,515	21,195	60,765	96,795	134,470
Transfer from Ops Budget		3,444	22,680	39,570	36,030	37,675	39,345
Transfer from Cap Fund		-					
Transfer to Cap Fund		(23,000)	(15,000)	-	-	-	-
Interest Income*		900					
Ending Balance \$		13,515	21,195	60,765	96,795	134,470	173,815

Assumptions/Background:

To fully fund capital expenditure plan

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Skana Water (Mayne)

EAC Review

OCTOBER 2023

Service: 2.642 Skana Water (Mayne)

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3090 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of \$54,100 or \$9.65 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$326,834.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3090 (Nov. 12/03)	157,700	
BORROWED:	S.I. Bylaw No. 3154 (Apr. 22/04)	-78,850	2.40%
	S.I. Bylaw No. 3196	-39,500	2.00%
	S.I. Bylaw No. 3457 (2007)	-29,200	4.82%
	Expired Nov 2008	-10,150	
REMAINING:		<u>0</u>	

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge only on properties capable of being connected to the system.
Connection Charges:	At cost or minimum of \$1,000.

RESERVE FUND:

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Operations Service Contract	11,830	-	12,240	-	-	12,240	12,480	12,730	12,980	13,240
Repairs & Maintenance	6,250	3,600	1,290	-	6,000	7,290	1,320	1,350	1,380	1,410
Allocations	5,908	5,908	6,405	-	-	6,405	6,531	6,657	6,786	6,917
Water Testing	2,958	2,958	3,510	-	-	3,510	3,585	3,662	3,739	3,817
Electricity	3,213	3,370	3,300	-	-	3,300	3,370	3,440	3,510	3,580
Supplies	750	1,710	780	-	-	780	790	800	810	820
Labour Charges	23,410	35,620	25,540	-	-	25,540	26,051	26,572	27,103	27,645
Other Operating Expenses	3,338	3,290	3,450	-	-	3,450	3,520	3,590	3,660	3,740
TOTAL OPERATING COSTS	57,657	56,456	56,515	-	6,000	62,515	57,647	58,801	59,968	61,169
*Percentage Increase over prior year			-2.0%		10.4%	8.4%	-7.8%	2.0%	2.0%	2.0%
<u>DEBT / CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	9,000	9,000	9,000	-	-	9,000	8,000	5,465	3,585	3,920
Transfer to Capital Reserve Fund	21,600	20,694	22,325	-	-	22,325	23,470	19,685	19,185	19,685
MFA Debt Principal	-	-	-	-	-	-	-	3,800	7,024	7,024
MFA Debt Interest	863	-	-	-	-	-	1,613	7,818	11,922	11,922
MFA Debt Reserve Fund	750	-	-	-	-	-	1,500	1,273	-	-
TOTAL DEBT / RESERVES	32,213	29,694	31,325	-	-	31,325	34,583	38,041	41,716	42,551
TOTAL COSTS	89,870	86,150	87,840	-	6,000	93,840	92,230	96,842	101,684	103,720
						4.4%				
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(5,000)	-	-	-	(6,000)	(6,000)	-	-	-	-
User Charges	(59,090)	(60,370)	(61,160)	-	-	(61,160)	(64,220)	(67,432)	(70,804)	(72,220)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(64,190)	(60,470)	(61,260)	-	(6,000)	(67,260)	(64,320)	(67,532)	(70,904)	(72,320)
REQUISITION - PARCEL TAX	(25,680)	(25,680)	(26,580)	-	-	(26,580)	(27,910)	(29,310)	(30,780)	(31,400)
*Percentage increase over prior year										
User Fees			3.5%			3.5%	5.0%	5.0%	5.0%	2.0%
Requisition			3.5%			3.5%	5.0%	5.0%	5.0%	2.0%
Combined			3.5%			3.5%	5.0%	5.0%	5.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.642	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Skana Water (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$10,000	\$115,000	\$674,120	\$0	\$0	\$0	\$799,120
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$45,000	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$100,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$45,000	\$60,000	\$165,000	\$674,120	\$0	\$0	\$0	\$899,120

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	\$150,000	\$127,262	\$0	\$0	\$0	\$277,262
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$546,858	\$0	\$0	\$0	\$546,858
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$30,000	\$15,000	\$0	\$0	\$0	\$0	\$45,000
	\$45,000	\$60,000	\$165,000	\$674,120	\$0	\$0	\$0	\$899,120

Service: 2.642 Skana Water (Mayne)

Project Number 17-03 **Capital Project Title** Alternative Approval Process **Capital Project Description** Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.

Project Rationale A loan will be required to fund the storage tank replacement any other capital work which will not be included under the capital reserve fund. The proposed loan will required public engagement and a referendum.

Project Number 17-04 **Capital Project Title** Well #8 Upgrade **Capital Project Description** Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.

Project Rationale A recent inspection of Well #8 identified a number of deficiencies. Recommended improvements include the installation of new well liner, replacement of the well seal, and other associated minor improvements to protect it from surface runoff.

Project Number 18-01 **Capital Project Title** Storage Tank Replacement **Capital Project Description** Replace the existing storage tanks subject to options assessment.

Project Rationale The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.

Project Number 20-02 **Capital Project Title** Well Decommissioning **Capital Project Description** Numerous wells are not in use and are required to be decommissioned as per MoE requirements.

Project Rationale Numerous wells are not in use and are required to be decommissioned as per MoE requirements.

Service: 2.642 Skana Water (Mayne)

Project Number 23-01

Capital Project Title Well Protection Upgrades

Capital Project Description Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

Project Rationale Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

Project Number 24-01

Capital Project Title Source Water Surveillance

Capital Project Description Design and install new well surveillance and water monitoring hardware to record and predict water issues.

Project Rationale Design and install new well surveillance and water monitoring hardware to record and predict water issues.

Project Number 24-02

Capital Project Title Storage Tank Options Assessment

Capital Project Description Assess material options and cost estimate for storage tank replacements.

Project Rationale Initial budget to revisit previous correspondence regarding storage tank replacements, conduct options assessment on tank replacement options and prepare an updated Class D cost estimate.

Skana Water Reserves
Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	15,660	18,660	26,660	32,125	35,710	39,630
Capital Reserve Fund	18,936	11,261	19,731	39,416	58,601	78,286
Total	34,595	29,920	46,390	71,540	94,310	117,915

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund

Bylaw 4144

Reserve Cash Flow

Fund: 1500 Fund Centre: 105214	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	6,092	15,660	18,660	26,660	32,125	35,710
Transfer from Ops Budget	9,000	9,000	8,000	5,465	3,585	3,920
Expenditures	-	(6,000)	-	-	-	-
Planned Maintenance Activity		Reservoir cleaning and inspection				
Interest Income*	568					
Ending Balance \$	15,660	18,660	26,660	32,125	35,710	39,630

Assumptions/Backgrounds:

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

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067 Fund Centre: 101849	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	11,638	18,936	11,261	19,731	39,416	58,601
Transfer from Ops Budget	21,600	22,325	23,470	19,685	19,185	19,685
Transfer to Cap Fund	(15,000)	(30,000)	(15,000)	-	-	-
Transfer from Cap Fund	-					
Interest Income*	698					
Ending Balance \$	18,936	11,261	19,731	39,416	58,601	78,286

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Sticks Allison Water

EAC Review

OCTOBER 2023

Service: 2.665 Sticks Allison Water (Galiano)

Committee: Electoral Area

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of \$18,700 or \$2.27 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$79,511.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.
Excess Consumption Fee-for metered water use per service connection in excess of 110 cubic meters per three months: \$5.00 per cubic meter

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of \$400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Repairs & Maintenance	6,020	1,020	1,060	-	7,000	8,060	1,070	1,080	1,090	1,100
Allocations	3,496	3,496	3,723	-	-	3,723	3,802	3,877	3,955	4,034
Water Testing	2,233	2,233	2,314	-	-	2,314	2,361	2,410	2,459	2,508
Electricity	2,500	1,510	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Supplies	710	1,750	730	-	-	730	740	750	760	770
Labour Charges	37,380	37,380	40,690	-	-	40,690	41,504	42,334	43,181	44,044
Other Operating Expenses	4,165	3,075	4,260	-	-	4,260	4,340	4,420	4,500	4,590
TOTAL OPERATING COSTS	56,504	50,464	55,277	-	7,000	62,277	56,367	57,471	58,595	59,746
*Percentage Increase over prior year			-2.2%		12.4%	10.2%	-9.5%	2.0%	2.0%	2.0%
<u>CAPITAL/RESERVES</u>										
Transfer to Operating Reserve Fund	7,500	7,500	7,000	-	-	7,000	7,000	7,000	7,000	7,000
Transfer to Capital Reserve Fund	11,535	13,105	11,000	-	-	11,000	11,360	11,735	12,120	12,510
TOTAL CAPITAL / RESERVES	19,035	20,605	18,000	-	-	18,000	18,360	18,735	19,120	19,510
TOTAL COSTS	75,539	71,069	73,277	-	7,000	80,277	74,727	76,206	77,715	79,256
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	-	-	-	(7,000)	(7,000)	-	-	-	-
Sales - Water	(600)	(1,130)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(64,739)	(64,739)	(67,297)	-	-	(67,297)	(68,641)	(70,012)	(71,411)	(72,840)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(70,439)	(65,969)	(67,997)	-	(7,000)	(74,997)	(69,341)	(70,712)	(72,111)	(73,540)
REQUISITION - PARCEL TAX	(5,100)	(5,100)	(5,280)	-	-	(5,280)	(5,386)	(5,494)	(5,604)	(5,716)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			4.0%			4.0%	2.0%	2.0%	2.0%	2.0%
Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%
Combined			3.9%			3.9%	2.0%	2.0%	2.0%	2.0%

Service:

2.665

Sticks Allison Water (Galiano)

Project Number

22-01

Capital Project Title

Service Line Replacement (Provisional)

Capital Project Description

Replace failed/leaking service lines when required

Project Rationale

Budget available as required to replace failed/leaking service lines that may arise.

**Sticks Allison Reserves
 Summary Schedule
 2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	15,553	15,553	22,553	29,553	36,553	43,553
Capital Reserve Fund	23,626	29,626	40,986	52,721	64,841	77,351
Total	39,179	45,179	63,539	82,274	101,394	120,904

Reserve Schedule

Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and well inspections.

Reserve Cash Flow

Fund: Fund Centre:	1500 105215	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		7,433	15,553	15,553	22,553	29,553	36,553
Transfer from Ops Budget		7,500	7,000	7,000	7,000	7,000	7,000
Expenditures		-	(7,000)	-	-	-	-
Planned Maintenance Activity			Reservoir cleaning and inspection				
Interest Income*		619					
Ending Balance \$		15,553	15,553	22,553	29,553	36,553	43,553

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund: Fund Centre:	1068 101890	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		11,392	23,626	29,626	40,986	52,721	64,841
Transfer from Ops Budget		11,535	11,000	11,360	11,735	12,120	12,510
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(5,000)	-	-	-	-
Interest Income*		699					
Ending Balance \$		23,626	29,626	40,986	52,721	64,841	77,351

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Surfside Park Estates (Mayne)

EAC Review

OCTOBER 2023

Service: **2.667 Surfside Park Estates (Mayne)**

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area.
Bylaw No. 3088 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of \$79,500 or \$13.97 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$423,086.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004)

FUNDING:

User charge: Annual charge per single family equivalency unit connected to the system.

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

Connection Charge: Actual Cost + 15% Admin fee (minimum connection \$400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.667 - Surfside Park Estates (Mayne)	2023		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2024				2025	2026	2027	2028	
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL					
<u>OPERATING COSTS</u>											
Operations Services Contract	19,930	-	20,630	-	-	20,630	21,040	21,460	21,890	22,330	
Repairs & Maintenance	5,820	3,680	6,030	-	-	6,030	6,140	6,260	11,380	4,460	
Allocations	8,484	8,484	8,906	-	-	8,906	9,086	9,271	9,460	9,651	
Water Testing	4,121	4,121	4,336	-	-	4,336	4,419	4,505	4,592	4,680	
Electricity	4,220	4,500	4,330	-	-	4,330	4,420	4,510	4,600	4,690	
Supplies	19,560	21,790	20,240	-	-	20,240	20,650	21,070	21,500	21,940	
Labour Charges	34,110	63,000	37,100	-	-	37,100	37,842	38,599	39,371	40,158	
Other Operating Expenses	10,590	12,110	11,000	-	-	11,000	11,240	11,480	11,720	11,980	
TOTAL OPERATING COSTS	106,835	117,685	112,572	-	-	112,572	114,837	117,155	124,513	119,889	
*Percentage Increase over prior year			5.4%	0.0%	0.0%	5.4%	2.0%	2.0%	6.3%	-3.7%	
<u>DEBT / RESERVES</u>											
Transfer to Operating Reserve Fund	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000	
Transfer to Capital Reserve Fund	15,000	7,310	15,000	-	-	15,000	15,310	7,925	3,485	11,500	
MFA Debt Principal	-	-	-	-	-	-	-	12,667	50,669	50,669	
MFA Debt Interest	-	-	-	-	-	-	5,375	37,625	86,000	86,000	
MFA Debt Reserve Fund	-	-	-	-	-	-	5,000	15,000	-	-	
TOTAL DEBT / RESERVES	17,000	9,310	17,000	-	-	17,000	27,685	75,217	142,154	150,169	
TOTAL COSTS	123,835	126,995	129,572	-	-	129,572	142,522	192,372	266,667	270,058	
<u>FUNDING SOURCES (REVENUE)</u>											
Transfer from Operating Reserve Fund	(1,500)	(1,500)	-	-	-	-	-	-	(7,000)	-	
User Charges	(98,445)	(101,600)	(104,852)	-	-	(104,852)	(115,342)	(155,714)	(210,214)	(218,624)	
Other Revenue	(100)	(105)	(100)	-	-	(100)	(100)	(100)	(100)	(100)	
TOTAL REVENUE	(100,045)	(103,205)	(104,952)	-	-	(104,952)	(115,442)	(155,814)	(217,314)	(218,724)	
REQUISITION - PARCEL TAX	(23,790)	(23,790)	(24,620)	-	-	(24,620)	(27,080)	(36,558)	(49,353)	(51,334)	
*Percentage increase over prior year											
User Fee			6.5%	0.0%		6.5%	10.0%	35.0%	35.0%	4.0%	
Requisition			3.5%			3.5%	10.0%	35.0%	35.0%	4.0%	
Combined			5.9%	0.0%		5.9%	10.0%	35.0%	35.0%	4.0%	

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	2.667	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Surfside Park Estates (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$15,000	\$500,000	\$1,500,000	\$0	\$0	\$0	\$2,015,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$15,000	\$520,000	\$1,500,000	\$0	\$0	\$0	\$2,035,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$500,000	\$1,500,000	\$0	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$15,000	\$20,000	\$0	\$0	\$0	\$0	\$35,000
	\$0	\$15,000	\$520,000	\$1,500,000	\$0	\$0	\$0	\$2,035,000

Service:

2.667

Surfside Park Estates (Mayne)

Project Number	23-01	Capital Project Title	Alternative Approval Process	Capital Project Description	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.
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Project Rationale

Project Number	24-01	Capital Project Title	Wood Dale Drive Water Main Replacement	Capital Project Description	Replace approximately 200 m of leaking water main along Wood Dale Drive.
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Project Rationale

Project Number	24-02	Capital Project Title	Source Water Surveillance	Capital Project Description	Construct source water surveillance for water quantity monitoring.
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Project Rationale

Project Number	25-01	Capital Project Title	New Tank & PS	Capital Project Description	Design and construction new water storage tank and pump station
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Project Rationale

Surfside Park Estates (Mayne)
Summary Schedule
2024 - 2028 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	15,555	17,555	19,555	21,555	16,555	18,555
Capital Reserve Fund	56,417	56,417	51,727	59,652	63,137	74,637
Total	71,972	73,972	71,282	81,207	79,692	93,192

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

Reserve Cash Flow

Fund: Fund Centre:	1500 105216	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		14,255	15,555	17,555	19,555	21,555	16,555
Transfer from Ops Budget		2,000	2,000	2,000	2,000	2,000	2,000
Expenditures		(1,500)	-	-	-	(7,000)	-
Planned Maintenance Activity		Hydrant maintenance				Reservoir cleaning & inspection	
Interest Income*		800					
Ending Balance \$		15,555	17,555	19,555	21,555	16,555	18,555

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: Fund Centre:	1066 101850	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		70,105	56,417	56,417	51,727	59,652	63,137
Transfer from Ops Budget		7,310	15,000	15,310	7,925	3,485	11,500
Transfer from Cap Fund		-					
Transfer to Cap Fund		(25,000)	(15,000)	(20,000)	-	-	-
Interest Income*		4,002					
Ending Balance \$		56,417	56,417	51,727	59,652	63,137	74,637

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2024 Budget

Magic Lake Estates Sewer

EAC Review

OCTOBER 2023

Service: 3.830 Magic Lake Sewer Utility (Pender)

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of \$200,000 or \$7.10 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$3,789,878.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing \$1,530,000 for 10 years

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

User Charge: Per single family equivalency unit to connected properties only

Parcel Tax: Only on properties capable of being connected to system.

Connection Charge: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500.

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

3.830 - Magic Lake Estates Sewer	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	93,440	80,000	108,000	-	-	108,000	110,160	112,360	114,610	116,900
Grit & Waste Sludge Disposal	93,440	63,000	85,000	-	-	85,000	86,700	88,430	90,200	92,000
Repairs & Maintenance	11,940	31,400	12,360	14,600	-	26,960	29,950	70,450	45,960	31,470
Allocations	45,735	45,735	46,397	-	-	46,397	47,322	48,269	49,240	50,225
Electricity	24,370	23,000	25,030	-	-	25,030	25,530	26,040	26,560	27,090
Supplies	22,590	27,730	24,610	-	-	24,610	25,100	25,600	26,120	26,640
Labour Charges	298,256	365,836	323,715	-	-	323,715	330,189	336,793	343,529	350,400
Other Operating Expenses	35,640	42,930	39,890	-	-	39,890	36,710	37,590	38,490	39,410
TOTAL OPERATING COSTS	625,411	679,631	665,002	14,600	-	679,602	691,661	745,532	734,709	734,135
*Percentage Increase over prior year			6.3%	2.3%		8.7%	1.8%	7.8%	-1.5%	-0.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	55,735	1,606	46,540	-	-	46,540	52,735	57,495	136,210	170,847
Transfer to Operating Reserve Fund	13,260	13,260	13,260	-	-	13,260	13,260	13,260	20,000	20,000
Transfer to Capital Project Fund (\$6M Phase 1)	-	-	-	-	-	-	-	-	-	-
Debt Reserve Fund	290	290	380	-	-	380	380	380	380	380
MFA Principal Payment	133,463	133,463	133,463	-	-	133,463	133,463	133,463	68,476	46,668
MFA Interest Payment	40,640	40,640	40,640	-	-	40,640	40,640	40,640	24,995	17,120
TOTAL DEBT / RESERVES	243,388	189,259	234,283	-	-	234,283	240,478	245,238	250,061	255,015
TOTAL COSTS	868,799	868,890	899,285	14,600	-	913,885	932,139	990,770	984,770	989,150
Sludge Disposal Recovery	(11,200)	(11,200)	(11,590)	-	-	(11,590)	(11,820)	(12,060)	(12,300)	(12,550)
TOTAL COSTS NET OF RECOVERIES	857,599	857,690	887,695	14,600	-	902,295	920,319	978,710	972,470	976,600
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(40,000)	(15,000)	-
User Charges	(267,099)	(267,099)	(276,447)	(14,600)	-	(291,047)	(296,870)	(302,810)	(308,870)	(315,050)
Grants in Lieu of Taxes	(3,330)	(3,330)	(3,450)	-	-	(3,450)	(3,520)	(3,590)	(3,660)	(3,730)
Other Revenue	(1,160)	(1,160)	(1,280)	-	-	(1,280)	(1,280)	(1,290)	(1,300)	(1,310)
TOTAL REVENUE	(271,589)	(271,589)	(281,177)	(14,600)	-	(295,777)	(301,670)	(347,690)	(328,830)	(320,090)
REQUISITION - PARCEL TAX	(586,010)	(586,101)	(606,518)	-	-	(606,518)	(618,649)	(631,020)	(643,640)	(656,510)
*Percentage increase over prior year										
User Fees			3.5%	5.5%		9.0%	2.0%	2.0%	2.0%	2.0%
Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%
Combined			3.5%	1.7%		5.2%	2.0%	2.0%	2.0%	2.0%

3.830 - Magic Lake Estates Sewer - Debt Only
 - 6M Phase 1 Wastewater Treatment Plan Upgrade

DEBT

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
Debt Reserve Fund	570	570	1,030	-	-	1,030	1,030	1,030	1,030	1,030
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
TOTAL DEBT	231,255	231,255	231,715	-	-	231,715	231,715	231,715	231,715	231,715

FUNDING SOURCES (REVENUE)

Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023	4,529	4,529	-	-	-	-	-	-	-	-
MFA Debt Reserve Earning	(570)	(570)	(1,030)	-	-	(1,030)	(1,030)	(1,030)	(1,030)	(1,030)
Grants in Lieu of Taxes	(1,108)	(1,108)	(1,150)	-	-	(1,150)	(1,170)	(1,190)	(1,210)	(1,230)
REQUISITION - PARCEL TAX	234,106	234,106	229,535	-	-	229,535	229,515	229,495	229,475	229,455

*Percentage increase over prior year
 Requisition

-2.0%

0.0%

0.0%

0.0%

0.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	3.830	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Magic Lake Sewer Utility (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$4,000,000	\$4,000,000	\$80,000	\$0	\$0	\$0	\$205,000	\$4,285,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$4,000,000	\$4,060,000	\$80,000	\$0	\$0	\$0	\$205,000	\$4,345,000

SOURCE OF FUNDS

Capital Funds on Hand	\$1,500,000	\$1,500,000	\$30,000	\$0	\$0	\$0	\$0	\$1,530,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$2,500,000	\$2,500,000	\$50,000	\$0	\$0	\$0	\$0	\$2,550,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$60,000	\$0	\$0	\$0	\$0	\$165,000	\$225,000
	\$4,000,000	\$4,060,000	\$80,000	\$0	\$0	\$0	\$205,000	\$4,345,000

Service: 3.830 Magic Lake Sewer Utility (Pender)

Project Number 21-02	Capital Project Title Wastewater Improvements - Pump Station and Treatment Plant Upgrades	Capital Project Description 1. Renew Galleon and Schooner Pump Stations 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)
Project Rationale Wastewater Improvements - Pump Station and Treatment Plant Upgrades		

Project Number 24-01	Capital Project Title Towable Genset Replacement	Capital Project Description Replacement of the towable genset as it is nearing the end of life.
Project Rationale Replacement of the towable genset as it is nearing the end of life.		

Project Number 28-01	Capital Project Title CCTV Inspection of AC Pipe	Capital Project Description Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.
Project Rationale CCTV inspections of AC sewer mains to prioritize replacement.		

Project Number 28-02	Capital Project Title Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	Capital Project Description Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns
Project Rationale Additional funding required to carry out the works to upgrade Buccaneer, Capstan, Cutlass and Masthead PS's.		

Project Number 28-03	Capital Project Title AC Sewer Pipe Replacement	Capital Project Description Based on CCTV inspection, replace portions of AC pipe that are failing.
Project Rationale Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.		

**Magic Lake Estates Sewer
Reserve Summary Schedule
2024 - 2028 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Operating Reserve Fund	38,046	51,306	64,566	37,826	42,826	62,826
Capital Reserve Fund	391,339	377,879	430,614	488,109	624,319	630,166
Total	429,385	429,185	495,180	525,935	667,145	692,992

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105217	Estimated	Budget				
		2023	2024	2025	2026	2027	2028
Beginning Balance		23,075	38,046	51,306	64,566	37,826	42,826
Transfer from Ops Budget		13,260	13,260	13,260	13,260	20,000	20,000
Planned Expenditures		-	-	-	(40,000)	(15,000)	-
Planned Maintenance Activity					Sewer System Flushing	Outfall Inspection	
Interest Income*		1,711					
Ending Balance \$		38,046	51,306	64,566	37,826	42,826	62,826

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund: 1042 Fund Centre: 101386	Estimated	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	374,653	391,339	377,879	430,614	488,109	624,319
Transfer from Ops Budget	1,606	46,540	52,735	57,495	136,210	170,847
Transfer to Cap Fund	-	(60,000)	-	-	-	(165,000)
Transfer from Cap Fund	-					
Interest Income*	15,080					
Ending Balance \$	391,339	377,879	430,614	488,109	624,319	630,166

Assumptions/Background:

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

Appendix D: January 2024 Approvals

Purpose: To summarize the budget items that require implementation as of January 2024 before final budget approval in March 2024.

Electoral Area	Service Type	Service Area	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
JDF	Recreation & Cultural Services	1.405 JDF EA Parks	Parks Truck Replacement				100,000	Equipment Replacement Fund
	Water	2.650 Port Renfrew Water	Water Master Plan Study				175,000	Grant
	Sewer	3.850 Port Renfrew Sewer	Sewer Master Plan Study				175,000	Grant
Total: Juan de Fuca						-	450,000	
SSI	Recreation & Cultural Services	1.458 SSI Community Recreation	Recreation program equipment Recreation program assistant	0.6 FTE; new ongoing	IBC 16b-1.1_SSI Parks Recreation_SIMS_Staffing	38,832	15,000	Capital Reserve Fund Requisition
		1.459 SSI - Pool & Park Land	EV chargers				20,000	Grant
	Water	2.621 Highland/Fernwood Water	Referendum or Alternative Approval Process - Funding for future projects Public Engagement for future projects Design and Construction of back up power system (Debt planning) Highland Upper Reservoir Replacement (Debt planning) WTP SCADA Upgrades - WTP Communications and Control Upgrades (Debt Planning) WTP bring safety chain to specification Critical Spares; Chlorine pump and coagulant pump				40,000 10,000 470,000 1,330,000 220,000 13,000 12,000	Capital Reserve Fund Capital Reserve Fund Debt Debt Debt Capital Reserve Fund Capital Reserve Fund
		2.624 Beddis Water	Referendum or Alternative Approval Process - Funding for future projects Public Engagement for future projects AC Pipe Removal (Debt Planning) WTP SCADA Upgrades - WTP Communications and Control Upgrades (Debt Planning)				20,000 10,000 22,000 220,000	Capital Reserve Fund Capital Reserve Fund Debt Debt
		2.626 Fulford Water	Turbidity meter Install In-Line Strainers upstream of PRVs Replace Air Valves in raw water line on Sunnyside Sunnyside PRS install Guard Rail				20,000 14,000 11,000 4,000	Capital Reserve Fund Capital Reserve Fund Capital Reserve Fund Capital Reserve Fund
		2.628 Cedar Lane Water	WTP provide spare pressure pump and sub-drive unit (Debt Planning)				33,000	Debt
	Sewer	3.705 SSI Septage/Composting	Storage Building Upgrades Referendum or Alternative Approval Process - Funding for future projects				30,000 35,000	Capital Reserve Fund Capital Reserve Fund
		3.810 Ganges Sewer	Electorate Assent for Borrowing Public Engagement Key Components and Spares Replacement Schedule Replace Sludge Thickener Membranes Service Area Modelling Ganges WWTP Performance Improvement Study				30,000 20,000 55,000 27,000 57,500 115,000	Capital Reserve Fund Capital Reserve Fund Grant/Capital Reserve Fund Capital Reserve Fund Grant/Capital Reserve Fund Grant/Capital Reserve Fund
		3.820 Maliview Estates Sewer	Public Engagement Referendum for borrowing Provisional allowance for supply & installation of key components & critical spares				40,000 20,000 20,000	Capital Reserve Fund Capital Reserve Fund Capital Reserve Fund
	Total: Salt Spring Island						38,832	2,933,500
SGI	Water	2.640 Lyall Harbour Water	Culvert Replacement for the Water Service				30,000	Grant
Total: Southern Gulf Islands						-	30,000	
Joint EA Local Fire Services (JDF & SGI)	Planning & Protective Services	1.369 EA Fire Services	Manager, EA Fire Services Administrative Clerk	1.0 FTE; new ongoing	IBC 9a-2.2 Fire Services Coordination and Support IBC 9a-2.2 Fire Services Coordination and Support	80,058		Requisition/Operating Reserve Fund Requisition
				0.5 FTE; new ongoing		36,704		
Total: Joint Electoral Services						116,762	-	
Grand Total						155,594	3,413,500	