

## **Appendix C-6: SGI Service Budgets**

### **JOINTLY FUNDED SERVICES**

**1.103 Elections**

**1.104 UBCM**

**1.318 Building Inspection**

**1.320 Noise Control**

**1.322 Nuisance & Unsightly Premises**

**1.372 EA Emergency Coordination**

### **SOUTHERN GULF ISLANDS**

**1.110 SGI Administration**

**1.117 SGI Grants in Aid**

**1.125 Economic Development**

**1.137 Galiano Island Community Use Building**

**1.138 Southern Gulf Islands Public Library**

**1.170 Gossip Island Electric Power Supply**

**1.227 Saturna Health Service**

**1.228 Galiano Health Service**

**1.229 Pender Health Service**

**1.235 Small Craft Harbour Facilities**

**1.314 SGI House Numbering**

**1.341 Livestock Injury Compensation**

**1.352 South Galiano Island Fire**

**1.356 Pender Island Fire**

## **Appendix C-6: SGI Service Budgets**

**1.359 North Galiano Island Fire**

**1.363 Saturna Island Fire**

**1.369 EA Fire Services - JDF & SGI**

**1.373 SGI Emergency Program**

**1.465 Saturna Island Community Parks**

**1.468 Saturna Island Community Recreation**

**1.475 Mayne Island Community Parks**

**1.476 Mayne Island Community Parks Donations**

**1.478 Mayne Island Community Recreation**

**1.485 Pender Island Community Parks**

**1.488 Pender Island Community Recreation**

**1.495 Galiano Island Community Parks**

**1.498 Galiano Island Community Recreation**

**1.533 Stormwater Quality**

**1.923 Emergency Communications – CREST**

**2.630 Magic Lake Estates Water (Pender Island)**

**2.640 Lyall Harbour/Boot Cove Water (Saturna Island)**

**2.642 Skana Water (Mayne Island)**

**2.665 Sticks Allison Water (Galiano Island)**

**2.667 Surfside Water (Mayne Island)**

**3.830 Magic Lake Estates Sewer System (Pender Island)**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Elections**

#### **FINAL BUDGET**

MARCH 2023

**Service:** 1.103 Elections

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition and contribution from Islands Trust.

1.103 - Elections	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Electoral Area Elections	162,500	162,500	-	-	-	-	-	-	177,620	-
Islands Trust	74,900	74,900	-	-	-	-	-	-	81,870	-
Allocations and Insurance	32	32	380	-	-	380	400	420	13,038	460
<b>TOTAL OPERATING COSTS</b>	<b>237,432</b>	<b>237,432</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>380</b>	<b>400</b>	<b>420</b>	<b>272,528</b>	<b>460</b>
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	25,500	25,500	65,380	-	-	65,380	65,200	65,200	-	65,200
<b>TOTAL COSTS</b>	<b>262,932</b>	<b>262,932</b>	<b>65,760</b>	<b>-</b>	<b>-</b>	<b>65,760</b>	<b>65,600</b>	<b>65,620</b>	<b>272,528</b>	<b>65,660</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(122,457)	(122,457)	-	-	-	-	-	-	(125,038)	-
Recovery from Islands Trust	(74,900)	(74,900)	-	-	-	-	-	-	(81,870)	-
Other Income	(84)	(84)	(270)	-	-	(270)	(90)	(90)	(90)	(90)
<b>TOTAL REVENUE</b>	<b>(197,441)</b>	<b>(197,441)</b>	<b>(270)</b>	<b>-</b>	<b>-</b>	<b>(270)</b>	<b>(90)</b>	<b>(90)</b>	<b>(206,998)</b>	<b>(90)</b>
<b>REQUISITION</b>	<b>(65,491)</b>	<b>(65,491)</b>	<b>(65,490)</b>	<b>-</b>	<b>-</b>	<b>(65,490)</b>	<b>(65,510)</b>	<b>(65,530)</b>	<b>(65,530)</b>	<b>(65,570)</b>
*Percentage increase over prior year Requisition										
			0.0%			0.0%	0.0%	0.0%	0.0%	0.1%

## Reserve Schedule

### Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

### Reserve Cash Flow

Fund: Fund Centre:	1500 105515	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		103,359	125,101	190,481	255,681	320,881	195,843
Transfer from Op Budget		143,037	65,380	65,200	65,200	-	65,200
Transfer to Op Budget		(122,457)	-	-	-	(125,038)	-
Interest Income		1,162					
<b>Ending Balance \$</b>		<b>125,101</b>	<b>190,481</b>	<b>255,681</b>	<b>320,881</b>	<b>195,843</b>	<b>261,043</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**UBCM**

**FINAL BUDGET**

MARCH 2023

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

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition

**GENERAL INFORMATION:**

Association of Vancouver Island and Coastal Communities (AVICC)

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



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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Building Inspection**

**FINAL BUDGET**

MARCH 2023

**Service: 1.318 Building Inspection**

**Committee: Electoral Area**

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

All Electoral Areas on the basis of converted hospital assessments.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Fees and charges and requisition to all Electoral Areas

**1.318 - Building Inspection**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries & Wages	1,197,922	1,092,247	1,274,746	114,130	-	1,388,876	1,418,541	1,448,834	1,479,775	1,511,388
Telecommunications	36,610	21,557	37,710	-	-	37,710	38,470	39,230	40,020	40,820
Legal Expenses	10,600	10,600	10,920	-	-	10,920	11,140	11,360	11,590	11,820
Building Rent	34,880	34,880	35,480	-	-	35,480	36,090	36,810	37,550	38,300
Supplies	16,700	17,888	18,800	-	-	18,800	17,540	17,900	18,260	18,620
Allocations	298,869	300,410	324,529	-	-	324,529	337,519	347,458	356,968	366,799
Other Operating Expenses	153,120	123,184	167,110	-	-	167,110	169,710	173,140	176,640	180,210
<b>TOTAL OPERATING COSTS</b>	<b>1,748,701</b>	<b>1,600,766</b>	<b>1,869,295</b>	<b>114,130</b>	<b>-</b>	<b>1,983,425</b>	<b>2,029,010</b>	<b>2,074,732</b>	<b>2,120,803</b>	<b>2,167,957</b>
*Percentage Increase over prior year						13.4%	2.3%	2.3%	2.2%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,000	70,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserve Fund	-	247,575	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>20,000</b>	<b>317,575</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
<b>TOTAL COSTS</b>	<b>1,792,001</b>	<b>1,941,641</b>	<b>1,912,595</b>	<b>114,130</b>	<b>-</b>	<b>2,026,725</b>	<b>2,072,310</b>	<b>2,118,032</b>	<b>2,164,103</b>	<b>2,211,257</b>
*Percentage Increase over prior year						13.1%	2.2%	2.2%	2.2%	2.2%
Internal Recoveries	(30,076)	(30,076)	(30,980)	-	-	(30,980)	(31,600)	(32,230)	(32,870)	(33,530)
<b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>	<b>1,761,925</b>	<b>1,911,565</b>	<b>1,881,615</b>	<b>114,130</b>	<b>-</b>	<b>1,995,745</b>	<b>2,040,710</b>	<b>2,085,802</b>	<b>2,131,233</b>	<b>2,177,727</b>
<u>FUNDING SOURCES (REVENUE)</u>										
						13.3%	2.3%	2.2%	2.2%	2.2%
Transfer from Operating Reserve Fund	(66,235)	(66,235)	(7,014)	(114,130)	-	(121,144)	(114,090)	(105,162)	(94,713)	(83,377)
Permit Fees Revenue	(1,200,000)	(1,350,000)	(1,340,000)	-	-	(1,340,000)	(1,366,800)	(1,394,140)	(1,422,020)	(1,450,460)
Contract Revenue	(37,510)	(37,150)	(38,640)	-	-	(38,640)	(39,410)	(40,200)	(41,010)	(41,830)
Grants in Lieu of Taxes	(1,802)	(1,802)	(1,921)	-	-	(1,921)	(1,750)	(1,790)	(1,830)	(1,880)
Revenue - Other	(2,610)	(2,610)	(2,660)	-	-	(2,660)	(2,710)	(2,760)	(2,820)	(2,900)
<b>TOTAL REVENUE</b>	<b>(1,308,157)</b>	<b>(1,457,797)</b>	<b>(1,390,235)</b>	<b>(114,130)</b>	<b>-</b>	<b>(1,504,365)</b>	<b>(1,524,760)</b>	<b>(1,544,052)</b>	<b>(1,562,393)</b>	<b>(1,580,447)</b>
<b>REQUISITION</b>	<b>(453,768)</b>	<b>(453,768)</b>	<b>(491,380)</b>	<b>-</b>	<b>-</b>	<b>(491,380)</b>	<b>(515,950)</b>	<b>(541,750)</b>	<b>(568,840)</b>	<b>(597,280)</b>
*Percentage increase over prior year						8.3%	5.0%	5.0%	5.0%	5.0%
Requisition						11.7%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
AUTHORIZED POSITIONS										
Salaries FTE	10.2		10.2	1.0		11.2	11.2	11.2	11.2	11.2

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

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

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

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$72,300</b>	<b>\$185,300</b>	<b>\$5,500</b>	<b>\$4,500</b>	<b>\$56,000</b>	<b>\$6,000</b>	<b>\$257,300</b>
		<b>\$72,300</b>	<b>\$185,300</b>	<b>\$5,500</b>	<b>\$4,500</b>	<b>\$56,000</b>	<b>\$6,000</b>	<b>\$257,300</b>

CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

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

Service #: 1.318  
 Service Name: Building Inspection

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
18-01	Replacement	Vehicle Replacement	Vehicle Replacement	\$145,000	V	ERF	\$45,000	\$95,000	\$0	\$0	\$50,000	\$0	\$145,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	\$30,600	E	ERF	\$0	\$8,000	\$5,500	\$4,500	\$6,000	\$6,000	\$30,000
21-01	Replacement	Furniture Replacement	Salt Spring Island furniture replacement	\$0	E	ERF	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
22-03	New	Microfiche Computer	New pc and monitor for microfiche reader used for FOI requests at Fisgard	\$1,300	E	ERF	\$1,300	\$1,300	\$0	\$0	\$0	\$0	\$1,300
22-01	Replacement	Phone System	Salt Spring Island phone system replacement	\$16,000	E	ERF	\$16,000	\$16,000	\$0	\$0	\$0	\$0	\$16,000
22-05	Replacement	Photocopier	Replace Photocopier in Pender Island Office	\$10,000	E	ERF	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
23-01	Replacement	Storage Room Shelving	Replace Storage Room Shelving	\$30,000	E	ERF	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
<b>GRAND TOTAL</b>				<b>\$232,900</b>			<b>\$72,300</b>	<b>\$185,300</b>	<b>\$5,500</b>	<b>\$4,500</b>	<b>\$56,000</b>	<b>\$6,000</b>	<b>\$257,300</b>

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

**Reserve/Fund Summary**

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

**Reserve Schedule**

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

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

**Reserve Cash Flow**

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

**Assumptions/Background:**



**Reserve Schedule**

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

ERF Group: BLDINS.ERF

**Reserve Cash Flow**

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

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Noise Control**

#### **FINAL BUDGET**

MARCH 2023

**Service: 1.320 Noise Control**

**Committee: Electoral Area**

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

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

**MAXIMUM CAPITAL DEBT:**

Nil

**COMMISSION:**

**FUNDING:**

Requisition

1.320 - Noise Control	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Legal	6,900	1,500	7,110	-	-	7,110	7,250	7,400	7,550	7,700
Allocations	2,597	2,597	2,678	-	-	2,678	2,731	2,782	2,834	2,886
Internal Time Charges	30,474	30,474	31,390	-	-	31,390	32,020	32,650	33,310	33,970
Other Operating Expenses	50	65	50	-	-	50	50	50	50	50
<b>TOTAL OPERATING COSTS</b>	<b>40,021</b>	<b>34,636</b>	<b>41,228</b>	-	-	<b>41,228</b>	<b>42,051</b>	<b>42,882</b>	<b>43,744</b>	<b>44,606</b>
*Percentage Increase over prior year						3.0%	2.0%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	5,335	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>40,021</b>	<b>39,971</b>	<b>41,228</b>	-	-	<b>41,228</b>	<b>42,051</b>	<b>42,882</b>	<b>43,744</b>	<b>44,606</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(160)	(160)	(168)	-	-	(168)	(160)	(160)	(160)	(160)
Revenue - Other	(150)	(100)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
<b>TOTAL REVENUE</b>	<b>(310)</b>	<b>(260)</b>	<b>(318)</b>	-	-	<b>(318)</b>	<b>(310)</b>	<b>(310)</b>	<b>(310)</b>	<b>(310)</b>
<b>REQUISITION</b>	<b>(39,711)</b>	<b>(39,711)</b>	<b>(40,910)</b>	-	-	<b>(40,910)</b>	<b>(41,741)</b>	<b>(42,572)</b>	<b>(43,434)</b>	<b>(44,296)</b>
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		15,454	21,805	21,805	21,805	21,805	21,805
Transfer from Ops Budget		5,920	-	-	-	-	-
Interest Income		431					
<b>Ending Balance \$</b>		<b>21,805</b>	<b>21,805</b>	<b>21,805</b>	<b>21,805</b>	<b>21,805</b>	<b>21,805</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Nuisance & Unsightly Premises**

#### **FINAL BUDGET**

MARCH 2023

**Service:** 1.322 Nuisance & Unsightly Premises

**Committee:** Electoral Area

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**PARTICIPATION:**

All Electoral Areas, based on converted hospital assessments.

**MAXIMUM LEVY:**

\$ 0.50 / \$1,000

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

**FUNDING:**

Requisition

1.322 - Nuisance & Unsightly Premises	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Legal	2,130	500	2,190	-	-	2,190	2,230	2,270	2,320	2,370
Allocations	3,240	3,240	3,346	-	-	3,346	3,412	3,477	3,542	3,609
Internal Time Charges	47,685	47,685	49,130	-	-	49,130	50,100	51,100	52,120	53,160
Other Operating Expenses	320	320	320	-	-	320	320	320	320	320
<b>TOTAL OPERATING COSTS</b>	<b>53,375</b>	<b>51,745</b>	<b>54,986</b>	<b>-</b>	<b>-</b>	<b>54,986</b>	<b>56,062</b>	<b>57,167</b>	<b>58,302</b>	<b>59,459</b>
*Percentage Increase over prior year						3.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(213)	(213)	(225)	-	-	(225)	(220)	(220)	(220)	(220)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(313)</b>	<b>(313)</b>	<b>(325)</b>	<b>-</b>	<b>-</b>	<b>(325)</b>	<b>(320)</b>	<b>(320)</b>	<b>(320)</b>	<b>(320)</b>
<b>REQUISITION</b>	<b>(53,062)</b>	<b>(53,062)</b>	<b>(54,661)</b>	<b>-</b>	<b>-</b>	<b>(54,661)</b>	<b>(55,742)</b>	<b>(56,847)</b>	<b>(57,982)</b>	<b>(59,139)</b>
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%



**Reserve Schedule**

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

For unforeseen legal expenses

**Reserve Cash Flow**

Fund:	1500	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	105403						
Beginning Balance		11,693	19,000	19,000	19,000	19,000	19,000
Transfer from Ops Budget		6,980	-	-	-	-	-
Interest Income		326					
<b>Ending Balance \$</b>		<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>

Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

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

#### **FINAL BUDGET**

MARCH 2023

**Service:** 1.372 Emergency Planning Coordination

**Committee:** Planning, Transportation & Protective Services

**DEFINITION:**

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

**SERVICE DESCRIPTION:**

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

**FUNDING:**

Allocations from protection services and requisition.

1.372 - Electoral Area Emergency Planning Coordination	2022		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027	
<u>OPERATING COSTS</u>											
Salaries	538,896	528,836	578,160	-	-	578,160	590,591	603,293	616,259	629,506	
Travel Expenses	1,860	1,000	1,920	-	-	1,920	1,960	2,000	2,040	2,080	
Telecommunications	6,950	6,950	7,160	-	-	7,160	7,300	7,450	7,600	7,750	
Staff Training & Development	1,650	2,537	1,700	-	-	1,700	1,730	1,760	1,800	1,840	
Supplies	2,050	1,900	2,110	-	-	2,110	2,150	2,190	2,230	2,270	
Allocations	62,608	62,608	63,573	-	-	63,573	65,045	66,555	67,884	69,243	
Other Operating Expenses	8,750	9,101	9,276	-	-	9,276	9,450	9,640	9,830	10,020	
<b>TOTAL OPERATING COSTS</b>	<b>622,764</b>	<b>612,932</b>	<b>663,899</b>	<b>-</b>	<b>-</b>	<b>663,899</b>	<b>678,226</b>	<b>692,888</b>	<b>707,643</b>	<b>722,709</b>	
*Percentage Increase over prior year						6.6%	2.2%	2.2%	2.1%	2.1%	
<u>CAPITAL / RESERVES</u>											
Transfer to Equipment Replacement Fund	7,500	17,332	7,500	-	-	7,500	7,500	7,500	7,500	7,500	
<b>TOTAL CAPITAL / RESERVES</b>	<b>7,500</b>	<b>17,332</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	
<b>TOTAL COSTS</b>	<b>630,264</b>	<b>630,264</b>	<b>671,399</b>	<b>-</b>	<b>-</b>	<b>671,399</b>	<b>685,726</b>	<b>700,388</b>	<b>715,143</b>	<b>730,209</b>	
Internal Recoveries	(468,860)	(468,860)	(492,300)	-	-	(492,300)	(512,966)	(529,381)	(545,262)	(557,735)	
<b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>	<b>161,404</b>	<b>161,404</b>	<b>179,099</b>	<b>-</b>	<b>-</b>	<b>179,099</b>	<b>172,760</b>	<b>171,007</b>	<b>169,881</b>	<b>172,474</b>	
<u>FUNDING SOURCES (REVENUE)</u>											
Transfer from Operating Reserve Fund	(12,674)	(12,674)	(22,939)	-	-	(22,939)	(11,174)	(6,198)	(1,785)	(1,025)	
Grants in Lieu of Taxes	(597)	(597)	(626)	-	-	(626)	(620)	(630)	(640)	(650)	
Revenue - Other	(320)	(320)	(330)	-	-	(330)	(330)	(330)	(330)	(330)	
<b>TOTAL REVENUE</b>	<b>(13,591)</b>	<b>(13,591)</b>	<b>(23,895)</b>	<b>-</b>	<b>-</b>	<b>(23,895)</b>	<b>(12,124)</b>	<b>(7,158)</b>	<b>(2,755)</b>	<b>(2,005)</b>	
<b>REQUISITION</b>	<b>(147,813)</b>	<b>(147,813)</b>	<b>(155,204)</b>	<b>-</b>	<b>-</b>	<b>(155,204)</b>	<b>(160,636)</b>	<b>(163,849)</b>	<b>(167,126)</b>	<b>(170,469)</b>	
*Percentage increase over prior year Requisition						5.0%	3.5%	2.0%	2.0%	2.0%	
<b>AUTHORIZED POSITIONS</b>											
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0	

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

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

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$2,500	\$0	\$0	\$0	\$2,500
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$70,000	\$70,000
		<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$72,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$2,500	\$0	\$0	\$70,000	\$72,500
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$72,500</b>

CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

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

**Service #:** 1.372  
**Service Name:** Emergency Planning Coordination

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

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

**Reserve/Fund Summary**

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

**Reserve Schedule**

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

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

**Reserve Cash Flow**

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

**Assumptions/Background:**



**Reserve Schedule**

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

ERF Group: EMERGCOORD.ERF

**Reserve Cash Flow**

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

**Assumptions/Background:**

ERF to fund future replacement of vehicles and equipment.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Admin Expenditures (SGI)**

**FINAL BUDGET**

MARCH 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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Director Admin	110,915	105,946	120,207	-	-	120,207	122,579	124,996	127,463	129,989
Management Services	354,390	331,945	330,394	-	28,000	358,394	337,701	344,947	352,277	359,780
<b>TOTAL OPERATING COSTS</b>	<b>465,305</b>	<b>437,891</b>	<b>450,601</b>	<b>-</b>	<b>28,000</b>	<b>478,601</b>	<b>460,280</b>	<b>469,943</b>	<b>479,740</b>	<b>489,769</b>
*Percentage Increase over prior year			-3.2%			2.9%	-3.8%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	3,148	-	-	-	-	-	-	6,000	15,000
Transfer to Equipment Replacement Fund	1,020	1,020	1,100	-	-	1,100	1,100	1,100	5,300	10,100
<b>TOTAL CAPITAL / RESERVES</b>	<b>1,020</b>	<b>4,168</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>11,300</b>	<b>25,100</b>
<b>TOTAL COSTS</b>	<b>466,325</b>	<b>442,059</b>	<b>451,701</b>	<b>-</b>	<b>28,000</b>	<b>479,701</b>	<b>461,380</b>	<b>471,043</b>	<b>491,040</b>	<b>514,869</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(60,250)	(40,250)	(33,113)	-	(28,000)	(61,113)	(22,977)	(11,392)	(9,089)	(9,278)
Cost Recovery	(13,884)	(9,618)	(14,063)	-	-	(14,063)	(14,284)	(14,510)	(14,740)	(14,975)
Grants in Lieu of Taxes	(3,612)	(3,612)	(4,149)	-	-	(4,149)	(3,790)	(3,860)	(3,930)	(4,000)
Other Revenue	(200)	(200)	(290)	-	-	(290)	(310)	(310)	(310)	(310)
<b>TOTAL REVENUE</b>	<b>(77,946)</b>	<b>(53,680)</b>	<b>(51,615)</b>	<b>-</b>	<b>(28,000)</b>	<b>(79,615)</b>	<b>(41,361)</b>	<b>(30,072)</b>	<b>(28,069)</b>	<b>(28,563)</b>
<b>REQUISITION</b>	<b>(388,379)</b>	<b>(388,379)</b>	<b>(400,086)</b>	<b>-</b>	<b>-</b>	<b>(400,086)</b>	<b>(420,019)</b>	<b>(440,971)</b>	<b>(462,971)</b>	<b>(486,306)</b>
*Percentage increase over prior year Requisition						3.0%	5.0%	5.0%	5.0%	5.0%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Director's Remuneration	44,689	44,400	51,134	-	-	51,134	52,160	53,200	54,260	55,350
Contract for Services	20,560	20,560	21,180	-	-	21,180	21,600	22,030	22,470	22,920
Travel	6,000	3,300	6,180	-	-	6,180	6,300	6,430	6,560	6,690
Allocations	12,902	12,902	14,257	-	-	14,257	14,541	14,831	15,126	15,426
Other Operating Expenses	26,764	24,784	27,456	-	-	27,456	27,978	28,505	29,047	29,603
<b>TOTAL OPERATING COSTS</b>	<b>110,915</b>	<b>105,946</b>	<b>120,207</b>	<b>-</b>	<b>-</b>	<b>120,207</b>	<b>122,579</b>	<b>124,996</b>	<b>127,463</b>	<b>129,989</b>
*Percentage Increase over prior year						8.4%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	1,753	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,020	1,020	1,100	-	-	1,100	1,100	1,100	1,100	1,100
<b>TOTAL CAPITAL / RESERVES</b>	<b>1,020</b>	<b>2,773</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>TOTAL COSTS</b>	<b>111,935</b>	<b>108,719</b>	<b>121,307</b>	<b>-</b>	<b>-</b>	<b>121,307</b>	<b>123,679</b>	<b>126,096</b>	<b>128,563</b>	<b>131,089</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(5,275)	-	-	(5,275)	(5,274)	(5,375)	(5,477)	(5,588)
Cost Recovery	(11,184)	(7,968)	(11,363)	-	-	(11,363)	(11,584)	(11,810)	(12,040)	(12,275)
Grants in Lieu of Taxes	(1,139)	(1,139)	(1,062)	-	-	(1,062)	(1,190)	(1,210)	(1,230)	(1,250)
Interest Income	(200)	(200)	(290)	-	-	(290)	(310)	(310)	(310)	(310)
<b>TOTAL REVENUE</b>	<b>(12,523)</b>	<b>(9,307)</b>	<b>(17,990)</b>	<b>-</b>	<b>-</b>	<b>(17,990)</b>	<b>(18,358)</b>	<b>(18,705)</b>	<b>(19,057)</b>	<b>(19,423)</b>
<b>REQUISITION</b>	<b>(99,412)</b>	<b>(99,412)</b>	<b>(103,317)</b>	<b>-</b>	<b>-</b>	<b>(103,317)</b>	<b>(105,321)</b>	<b>(107,391)</b>	<b>(109,506)</b>	<b>(111,666)</b>
*Percentage increase over prior year Requisition						3.9%	1.9%	2.0%	2.0%	2.0%

1.110 - Admin Expenditures (SGI) Management Services	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries & Wages	160,456	160,456	171,387	-	-	171,387	175,079	178,850	182,702	186,638
Contract for Services	69,400	69,400	71,480	-	-	71,480	72,910	74,370	75,860	77,380
Travel	2,910	2,910	4,500	-	-	4,500	4,590	4,680	4,770	4,870
Memberships & Professional Dues	830	605	850	-	-	850	870	890	910	930
Allocations	39,774	39,774	41,957	-	-	41,957	43,212	44,297	45,335	46,402
Referendum Costs to establish new SGI Service-Connectivity	35,000	20,000	-	-	20,000	20,000	-	-	-	-
Other Operating Expenses	46,020	38,800	40,220	-	8,000	48,220	41,040	41,860	42,700	43,560
<b>TOTAL OPERATING COSTS</b>	<b>354,390</b>	<b>331,945</b>	<b>330,394</b>	<b>-</b>	<b>28,000</b>	<b>358,394</b>	<b>337,701</b>	<b>344,947</b>	<b>352,277</b>	<b>359,780</b>
*Percentage Increase over prior year			-6.8%			1.1%	-5.8%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,395	-	-	-	-	-	-	6,000	15,000
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	4,200	9,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>1,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,200</b>	<b>24,000</b>
<b>TOTAL COSTS</b>	<b>354,390</b>	<b>333,340</b>	<b>330,394</b>	<b>-</b>	<b>28,000</b>	<b>358,394</b>	<b>337,701</b>	<b>344,947</b>	<b>362,477</b>	<b>383,780</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(60,250)	(40,250)	(27,838)	-	(28,000)	(55,838)	(17,703)	(6,017)	(3,612)	(3,690)
Sub-lease Recovery	(2,700)	(1,650)	(2,700)	-	-	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)
Grants in Lieu of Taxes	(2,473)	(2,473)	(3,087)	-	-	(3,087)	(2,600)	(2,650)	(2,700)	(2,750)
<b>TOTAL REVENUE</b>	<b>(65,423)</b>	<b>(44,373)</b>	<b>(33,625)</b>	<b>-</b>	<b>(28,000)</b>	<b>(61,625)</b>	<b>(23,003)</b>	<b>(11,367)</b>	<b>(9,012)</b>	<b>(9,140)</b>
<b>REQUISITION</b>	<b>(288,967)</b>	<b>(288,967)</b>	<b>(296,769)</b>	<b>-</b>	<b>-</b>	<b>(296,769)</b>	<b>(314,698)</b>	<b>(333,580)</b>	<b>(353,465)</b>	<b>(374,640)</b>
*Percentage increase over prior year Requisition						2.7%	6.0%	6.0%	6.0%	6.0%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

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

Service No.	1.110 SGI Admin. Expenditures	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
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**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$4,000	\$5,000	\$0	\$4,000	\$2,000	\$15,000	
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		\$0	\$4,000	\$5,000	\$0	\$4,000	\$2,000	\$15,000	

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$4,000	\$5,000	\$0	\$4,000	\$2,000	\$15,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$4,000	\$5,000	\$0	\$4,000	\$2,000	\$15,000





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

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	114,807	53,694	30,717	19,325	16,236	21,958
Equipment Replacement Fund	15,787	12,887	8,987	10,087	11,387	19,487
<b>Total</b>	<b>130,593</b>	<b>66,580</b>	<b>39,703</b>	<b>29,411</b>	<b>27,622</b>	<b>41,444</b>

**Reserve Schedule**

**Reserve Fund: 1.110 Admin Expenditures (SGI) - Operating Reserve Fund - Bylaw 4146**

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105546	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		97,705	114,807	53,694	30,717	19,325	16,236
<b>Transfer from Ops Budget</b>		40,231	-	-	-	6,000	15,000
<b>Transfer to Ops Budget</b>		(40,250)	(61,113)	(22,977)	(11,392)	(9,089)	(9,278)
<b>Pender Health Referendum Costs Recovery</b>		14,435					
<b>Interest Income</b>		2,686					
<b>Ending Balance \$</b>		<b>114,807</b>	<b>53,694</b>	<b>30,717</b>	<b>19,325</b>	<b>16,236</b>	<b>21,958</b>

**Assumptions/Background:**

**Reserve Schedule**

**Reserve Fund: 1.110 Admin Expenditures (SGI) - Equipment Replacement Fund**

ERF Group: SGIADMIN.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101838						
Beginning Balance		9,986	15,787	12,887	8,987	10,087	11,387
Transfer from Ops Budget		9,122	1,100	1,100	1,100	5,300	10,100
Planned Purchase		(3,409)	(4,000)	(5,000)	-	(4,000)	(2,000)
Interest Income		88					
<b>Ending Balance \$</b>		<b>15,787</b>	<b>12,887</b>	<b>8,987</b>	<b>10,087</b>	<b>11,387</b>	<b>19,487</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SGI Grants in Aid**

#### **FINAL BUDGET**

MARCH 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 [\\$268,871](#).

**COMMITTEE:**

Electoral Areas Committee

**FUNDING:**

Requisition

1.117 - SGI Grants in Aid	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Grants in Aid	102,514	103,351	100,000	-	-	100,000	100,000	100,000	100,000	100,000
Allocations	5,174	5,174	5,424	-	-	5,424	5,533	5,644	5,756	5,872
Other Expenses	800	549	800	-	-	800	800	800	800	800
<b>TOTAL COSTS</b>	<b>108,488</b>	<b>109,074</b>	<b>106,224</b>	<b>-</b>	<b>-</b>	<b>106,224</b>	<b>106,333</b>	<b>106,444</b>	<b>106,556</b>	<b>106,672</b>
*Percentage Increase over prior year						-2.1%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(37)	37	-	-	37	-	-	-	-
Balance c/fwd from 2021 to 2022	(2,714)	(2,714)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,089)	(1,089)	(1,117)	-	-	(1,117)	(1,100)	(1,120)	(1,140)	(1,160)
Other Revenue	(100)	(649)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
<b>TOTAL REVENUE</b>	<b>(3,903)</b>	<b>(4,489)</b>	<b>(1,220)</b>	<b>-</b>	<b>-</b>	<b>(1,220)</b>	<b>(1,240)</b>	<b>(1,260)</b>	<b>(1,280)</b>	<b>(1,300)</b>
<b>REQUISITION</b>	<b>(104,585)</b>	<b>(104,585)</b>	<b>(105,004)</b>	<b>-</b>	<b>-</b>	<b>(105,004)</b>	<b>(105,093)</b>	<b>(105,184)</b>	<b>(105,276)</b>	<b>(105,372)</b>
*Percentage increase over prior year Requisition						0.4%	0.1%	0.1%	0.1%	0.1%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**S&I Economic Development**

**FINAL BUDGET**

MARCH 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 stated.

**COMMISSION:**

Five members including the Director representing the Southern Gulf Islands Electoral Area, and one individual from each of Galiano Island, Mayne Island, Saturna Island and Pender Islands.

**FUNDING:**

Requisition



1.125 - SGI Economic Development	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services	73,440	48,001	75,640	-	25,406	101,046	77,150	78,690	80,260	81,870
Program Development	29,820	22,500	30,110	-	6,214	36,324	30,310	30,520	30,730	30,940
Internal Allocations	5,986	5,986	6,158	-	-	6,158	6,281	6,407	6,535	6,665
Building Rent	8,810	8,743	8,990	-	-	8,990	9,140	9,300	9,420	9,530
Operating - Other	5,100	2,234	5,250	-	-	5,250	5,350	5,450	5,550	5,650
<b>TOTAL OPERATING COSTS</b>	<b>123,156</b>	<b>87,464</b>	<b>126,148</b>	<b>-</b>	<b>31,620</b>	<b>157,768</b>	<b>128,231</b>	<b>130,367</b>	<b>132,495</b>	<b>134,655</b>
*Percentage Increase over prior year						28.1%	-18.7%	1.7%	1.6%	1.6%
Transfer to Operating Reserve Fund	-	1,490	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>123,156</b>	<b>88,954</b>	<b>126,148</b>	<b>-</b>	<b>31,620</b>	<b>157,768</b>	<b>128,231</b>	<b>130,367</b>	<b>132,495</b>	<b>134,655</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	34,970	(3,350)	-	(31,620)	(34,970)	-	-	-	-
Balance c/fwd from 2021 to 2022	(2,772)	(2,772)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,237)	(1,237)	(1,272)	-	-	(1,272)	(1,300)	(1,330)	(1,360)	(1,390)
Interest Income	(100)	(868)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(4,109)</b>	<b>30,093</b>	<b>(4,722)</b>	<b>-</b>	<b>(31,620)</b>	<b>(36,342)</b>	<b>(1,400)</b>	<b>(1,430)</b>	<b>(1,460)</b>	<b>(1,490)</b>
<b>REQUISITION</b>	<b>(119,047)</b>	<b>(119,047)</b>	<b>(121,426)</b>	<b>-</b>	<b>-</b>	<b>(121,426)</b>	<b>(126,831)</b>	<b>(128,937)</b>	<b>(131,035)</b>	<b>(133,165)</b>
*Percentage increase over prior year Requisition						2.0%	4.5%	1.7%	1.6%	1.6%

**Reserve Schedule**

**Reserve Fund: 1.125 SGI Economic Development - Operating Reserve Fund - Bylaw 4146**

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105547	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		6,493	8,164	8,164	8,164	8,164	8,164
Transfer from Ops Budget		1,490	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income		181					
<b>Ending Balance \$</b>		<b>8,164</b>	<b>8,164</b>	<b>8,164</b>	<b>8,164</b>	<b>8,164</b>	<b>8,164</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Galiano Island Community Use Building**

#### **FINAL BUDGET**

MARCH 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 \$196,178.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 3793 (2013)	\$ 440,000
BORROWED:	LA Bylaw No. 3793A (2014,3.85%)	(310,000)
REMAINING AUTHORIZATION		<u>\$ 130,000</u>

**FUNDING:**

Requisition

**1.137 - Galiano Island Community Use Building**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	16,165	15,903	20,459	-	-	20,459	20,868	21,285	21,711	22,145
Insurance	1,190	1,190	1,320	-	-	1,320	1,380	1,450	1,520	1,590
Building Maintenance	5,000	4,400	5,150	-	-	5,150	5,260	5,370	5,480	5,590
Utilities	3,800	4,100	3,910	-	-	3,910	3,990	4,070	4,150	4,230
Contingency	1,500	-	1,550	-	-	1,550	1,580	1,610	1,640	1,670
Other Operating Expenses	5,050	4,070	5,198	-	-	5,198	5,300	5,400	5,500	5,600
<b>TOTAL OPERATING COSTS</b>	<b>32,705</b>	<b>29,663</b>	<b>37,587</b>	<b>-</b>	<b>-</b>	<b>37,587</b>	<b>38,378</b>	<b>39,185</b>	<b>40,001</b>	<b>40,825</b>
*Percentage Increase over prior year						14.9%	2.1%	2.1%	2.1%	2.1%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	3,000	3,000	3,000	-	-	3,000	3,000	3,000	3,000	3,000
MFA Debt Reserve Fund	80	80	60	-	-	60	60	60	60	60
MFA Principal Payment	15,482	15,482	15,482	-	-	15,482	15,482	15,482	15,482	15,482
MFA Interest Payment	11,935	11,935	11,935	-	-	11,935	11,935	11,935	11,935	11,935
<b>TOTAL DEBT / RESERVE</b>	<b>30,497</b>	<b>30,497</b>	<b>30,477</b>	<b>-</b>	<b>-</b>	<b>30,477</b>	<b>30,477</b>	<b>30,477</b>	<b>30,477</b>	<b>30,477</b>
<b>TOTAL COSTS</b>	<b>63,202</b>	<b>60,160</b>	<b>68,064</b>	<b>-</b>	<b>-</b>	<b>68,064</b>	<b>68,855</b>	<b>69,662</b>	<b>70,478</b>	<b>71,302</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Surplus C/Fwd 2022 to 2023	-	3,042	(3,042)	-	-	(3,042)	-	-	-	-
Grants in Lieu of Taxes	(43)	(43)	(42)	-	-	(42)	(45)	(50)	(50)	(50)
Other Income	(150)	(150)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
MFA Debt Resv FundEarnings	(80)	(80)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
<b>TOTAL REVENUE</b>	<b>(273)</b>	<b>2,769</b>	<b>(3,294)</b>	<b>-</b>	<b>-</b>	<b>(3,294)</b>	<b>(255)</b>	<b>(260)</b>	<b>(260)</b>	<b>(260)</b>
<b>REQUISITION</b>	<b>(62,929)</b>	<b>(62,929)</b>	<b>(64,770)</b>	<b>-</b>	<b>-</b>	<b>(64,770)</b>	<b>(68,600)</b>	<b>(69,402)</b>	<b>(70,218)</b>	<b>(71,042)</b>
*Percentage increase over prior year Requisition						2.9%	5.9%	1.2%	1.2%	1.2%



CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

<p><b>Project Number</b>          Project number format is "yy-##"          "yy" is the last two digits of the year the project is planned to start.          "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p><b>Capital Project Description</b>          Briefly describe project scope and service benefits.          For example: <i>"Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</i></p>	<p><b>Carryforward from 2021</b>          Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b>  <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.  <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.  <b>Emergency</b> = Project is required for health or safety reasons.  <b>Cost Benefit</b> = Economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b>  <b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b>          Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b>          Debt = Debenture Debt (new debt only)          ERF = Equipment Replacement Fund          Grant = Grants (Federal, Provincial)          Cap = Capital Funds on Hand          Other = Donations / Third Party Funding          Res = Reserve Fund          STLoan = Short Term Loans          WU = Water Utility          If there is more than one funding source, use additional rows for the project.</p>	<p><b>Long-term Planning</b>  <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.  <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.  <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.  <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b>          Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b>  <b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles</p>	<p><b>Cost Estimate Class</b>          Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.          Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.          Class C (±25-40%) = Estimate based on limited site information; used for program planning.          Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 1.137  
 Service Name: Galiano Island Community Use Building

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
21-01	New	Emergency Repairs	Unforeseen Emergency Repairs	\$10,000	B	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
<b>GRAND TOTAL</b>				<b>\$10,000</b>			<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>

## Reserve Schedule

### Reserve Fund: 1.137 Galiano Island Community Use Building Service - Capital Reserve Fund - Bylaw 3939

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

## Reserve Cash Flow

Fund: Fund Centre:	1083 102135	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		79,756	83,107	76,107	79,107	82,107	85,107
Transfer from Ops Budget		9,823	3,000	3,000	3,000	3,000	3,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(8,750)	(10,000)	-	-	-	-
Interest Income		2,277	-	-	-	-	-
<b>Ending Balance \$</b>		<b>83,107</b>	<b>76,107</b>	<b>79,107</b>	<b>82,107</b>	<b>85,107</b>	<b>88,107</b>

### Assumptions/Background:

New Building. Transfers to reserve should provide for future capital repairs and improvements as well as replacement in long term



# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**SGL Regional Library**

**FINAL BUDGET**

MARCH 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 \$369,698.

**COMMISSION:**

Southern Gulf Islands Public Library Commission (Bylaw No. 3523, April 9, 2008)

**FUNDING:**

Requisition

1.138 - SGI Regional Library	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contribution to Library	226,370	226,370	233,160	-	-	233,160	237,820	242,580	247,430	252,380
Allocations	4,558	4,558	4,656	-	-	4,656	4,749	4,844	4,941	5,040
Insurance	120	120	140	-	-	140	150	160	170	180
Other Operating Expenses	1,760	1,151	1,725	-	-	1,725	1,775	1,810	1,850	1,890
<b>TOTAL COSTS</b>	<b>232,808</b>	<b>232,199</b>	<b>239,681</b>	<b>-</b>	<b>-</b>	<b>239,681</b>	<b>244,494</b>	<b>249,394</b>	<b>254,391</b>	<b>259,490</b>
*Percentage Increase over prior year						3.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	1,258	(1,258)	-	-	(1,258)	-	-	-	-
Balance c/fwd from 2021 to 2022	(1,335)	(1,335)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,370)	(2,370)	(2,447)	-	-	(2,447)	(2,490)	(2,540)	(2,590)	(2,640)
Other Income	(30)	(679)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
<b>TOTAL REVENUE</b>	<b>(3,735)</b>	<b>(3,126)</b>	<b>(3,735)</b>	<b>-</b>	<b>-</b>	<b>(3,735)</b>	<b>(2,520)</b>	<b>(2,570)</b>	<b>(2,620)</b>	<b>(2,670)</b>
<b>REQUISITION</b>	<b>(229,073)</b>	<b>(229,073)</b>	<b>(235,946)</b>	<b>-</b>	<b>-</b>	<b>(235,946)</b>	<b>(241,974)</b>	<b>(246,824)</b>	<b>(251,771)</b>	<b>(256,820)</b>
*Percentage increase over prior year Requisition						3.0%	2.6%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Gossip Island Electric Power Supply**

**FINAL BUDGET**

MARCH 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**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	155	155	111	-	-	111	113	115	118	120
Other Operating Expenses	220	155	220	-	-	220	220	220	220	220
<b>TOTAL OPERATING COSTS</b>	<b>375</b>	<b>310</b>	<b>331</b>	<b>-</b>	<b>-</b>	<b>331</b>	<b>333</b>	<b>335</b>	<b>338</b>	<b>340</b>
*Percentage Increase over prior year						-11.7%	0.6%	0.6%	0.9%	0.6%
<u>DEBT</u>										
MFA Debt Reserve Fund	180	1,048	150	-	-	150	150	150	150	150
MFA Principal Payment	35,708	35,708	38,382	-	-	38,382	38,382	38,382	38,382	38,382
MFA Interest Payment	20,735	20,735	24,239	-	-	24,239	24,239	24,239	24,239	24,239
<b>TOTAL DEBT</b>	<b>56,623</b>	<b>57,491</b>	<b>62,771</b>	<b>-</b>	<b>-</b>	<b>62,771</b>	<b>62,771</b>	<b>62,771</b>	<b>62,771</b>	<b>62,771</b>
<b>TOTAL COSTS</b>	<b>56,998</b>	<b>57,801</b>	<b>63,102</b>	<b>-</b>	<b>-</b>	<b>63,102</b>	<b>63,104</b>	<b>63,106</b>	<b>63,109</b>	<b>63,111</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(593)	593	-	-	593	-	-	-	-
Balance c/fwd from 2021 to 2022	(143)	(143)	-	-	-	-	-	-	-	-
Interest Income	(90)	(277)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
MFA Debt Reserve Fund Earnings	(180)	(203)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
<b>TOTAL REVENUE</b>	<b>(413)</b>	<b>(1,216)</b>	<b>353</b>	<b>-</b>	<b>-</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(56,585)</b>	<b>(56,585)</b>	<b>(63,455)</b>	<b>-</b>	<b>-</b>	<b>(63,455)</b>	<b>(62,864)</b>	<b>(62,866)</b>	<b>(62,869)</b>	<b>(62,871)</b>
*Percentage increase over prior year Requisition						12.1%	-0.9%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Saturna Health Service**

**FINAL BUDGET**

MARCH 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 \$70,442.

**FUNDING:**

Requisition



1.227 - Saturna Health Service	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payment to Saturna Island Meduical Clinic	32,890	32,890	24,656	-	-	24,656	29,981	30,522	30,775	31,888
Other Operating Expenses	651	651	671	-	-	671	684	698	712	726
<b>TOTAL COSTS</b>	<b>33,541</b>	<b>33,541</b>	<b>25,327</b>	<b>-</b>	<b>-</b>	<b>25,327</b>	<b>30,665</b>	<b>31,220</b>	<b>31,487</b>	<b>32,614</b>
*Percentage Increase over prior year						-24.5%	21.1%	1.8%	0.9%	3.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	110	(110)	-	-	(110)	-	-	-	-
Interest Income	-	(110)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,152)	(2,152)	(2,046)	-	-	(2,046)	(2,260)	(2,310)	(2,360)	(2,410)
<b>TOTAL REVENUE</b>	<b>(2,152)</b>	<b>(2,152)</b>	<b>(2,156)</b>	<b>-</b>	<b>-</b>	<b>(2,156)</b>	<b>(2,260)</b>	<b>(2,310)</b>	<b>(2,360)</b>	<b>(2,410)</b>
<b>REQUISITION</b>	<b>(31,389)</b>	<b>(31,389)</b>	<b>(23,171)</b>	<b>-</b>	<b>-</b>	<b>(23,171)</b>	<b>(28,405)</b>	<b>(28,910)</b>	<b>(29,127)</b>	<b>(30,204)</b>
*Percentage increase over prior year Requisition						-26.2%	22.6%	1.8%	0.8%	3.7%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Galiano Health Service**

**FINAL BUDGET**

MARCH 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 \$225,902.

**FUNDING:**

Requisition

1.228 - Galiano Health Service	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payment to Galiano Health Society	133,127	133,127	137,120	-	-	137,120	139,860	142,660	145,510	148,420
Operating - Other	2,685	2,699	2,766	-	-	2,766	2,821	2,876	2,932	2,990
<b>TOTAL OPERATING COSTS</b>	<b>135,812</b>	<b>135,826</b>	<b>139,886</b>	<b>-</b>	<b>-</b>	<b>139,886</b>	<b>142,681</b>	<b>145,536</b>	<b>148,442</b>	<b>151,410</b>
*Percentage Increase over prior year						3.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	89	(89)	-	-	(89)	-	-	-	-
Balance c/fwd from 2021 to 2022	(126)	(126)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(90)	(91)	-	-	(91)	(90)	(90)	(90)	(90)
Other Revenue	-	(103)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(216.00)</b>	<b>(230)</b>	<b>(200)</b>	<b>-</b>	<b>-</b>	<b>(200)</b>	<b>(110)</b>	<b>(110)</b>	<b>(110)</b>	<b>(110)</b>
<b>REQUISITION</b>	<b>(135,596)</b>	<b>(135,596)</b>	<b>(139,686)</b>	<b>-</b>	<b>-</b>	<b>(139,686)</b>	<b>(142,571)</b>	<b>(145,426)</b>	<b>(148,332)</b>	<b>(151,300)</b>
*Percentage increase over prior year Requisition						3.0%	2.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Pender Island Health Care Service**

**FINAL BUDGET**

MARCH 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 \$368,918.

**FUNDING:**

Requisition

1.229 - Pender Island Health Care Service	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payment to Pender Health Society	206,551	206,551	229,000	-	-	229,000	235,000	242,000	250,000	265,000
Service Establishment Referendum Costs	14,435	14,435	-	-	-	-	-	-	-	-
Operating - Other	5,001	5,510	5,420	-	-	5,420	5,510	5,602	5,696	5,792
<b>TOTAL OPERATING COSTS</b>	<b>225,987</b>	<b>226,496</b>	<b>234,420</b>	<b>-</b>	<b>-</b>	<b>234,420</b>	<b>240,510</b>	<b>247,602</b>	<b>255,696</b>	<b>270,792</b>
*Percentage Increase over prior year						3.7%	2.6%	2.9%	3.3%	5.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(501)	501	-	-	501	-	-	-	-
Grants in Lieu of Taxes	-	-	(2,059)	-	-	(2,059)	(2,100)	(2,140)	(2,180)	(2,220)
Other Revenue	-	(8)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>(509)</b>	<b>(1,558)</b>	<b>-</b>	<b>-</b>	<b>(1,558)</b>	<b>(2,100)</b>	<b>(2,140)</b>	<b>(2,180)</b>	<b>(2,220)</b>
<b>REQUISITION</b>	<b>(225,987)</b>	<b>(225,987)</b>	<b>(232,862)</b>	<b>-</b>	<b>-</b>	<b>(232,862)</b>	<b>(238,410)</b>	<b>(245,462)</b>	<b>(253,516)</b>	<b>(268,572)</b>
*Percentage increase over prior year Requisition						3.0%	2.4%	3.0%	3.3%	5.9%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**SGI Small Craft Harbour Facilities**

**FINAL BUDGET**

MARCH 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 \$537,742.

**COMMISSION:**

Southern Gulf Islands Harbour Commission as established by Bylaw No. 2972 in 2002.

**FUNDING:**

Parcel Tax  
Moorage Fees

**1.235 - SGI Small Craft Harbour Facilities**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
<b>Management Expenditures:</b>										
Contract for Services	10,370	7,000	10,680	-	-	10,680	10,890	11,110	11,330	11,560
Supplies, Advertising	1,100	1,100	1,140	-	-	1,140	1,160	1,180	1,200	1,220
Travel and Training	7,570	3,500	7,790	-	-	7,790	7,826	7,966	7,965	8,058
Internal Allocations	28,100	29,010	30,304	8,600	-	38,904	39,515	40,132	40,764	41,411
Insurance	10,710	10,710	11,950	-	-	11,950	12,550	13,180	13,840	14,530
Other Operating Expenses	3,180	1,041	1,590	-	-	1,590	1,610	1,630	1,650	1,670
<b>TOTAL MANAGEMENT EXPENDITURES</b>	<b>61,030</b>	<b>52,361</b>	<b>63,454</b>	<b>8,600</b>	<b>-</b>	<b>72,054</b>	<b>73,551</b>	<b>75,198</b>	<b>76,749</b>	<b>78,449</b>
*Percentage Increase over prior year			4.0%	14.1%		18.1%	2.1%	2.2%	2.1%	2.2%
<b>Dock Expenditures:</b>										
Repairs and Maintenance	64,620	46,050	65,280	-	-	65,280	66,020	67,310	68,630	69,960
Wharfinger Compensation and Travel	64,880	47,750	63,140	-	-	63,140	60,850	62,080	63,310	64,580
Insurance	31,200	31,200	32,060	-	-	32,060	31,080	32,640	34,320	36,000
Electricity	2,870	2,330	2,960	-	-	2,960	2,760	2,810	2,860	2,910
Supplies	4,960	3,480	5,080	-	-	5,080	4,920	5,040	5,160	5,280
Operating - Other	18,760	14,500	4,380	-	-	4,380	4,500	4,620	4,740	4,860
<b>TOTAL DOCK EXPENDITURES</b>	<b>187,290</b>	<b>145,310</b>	<b>172,900</b>	<b>-</b>	<b>-</b>	<b>172,900</b>	<b>170,130</b>	<b>174,500</b>	<b>179,020</b>	<b>183,590</b>
*Percentage Increase over prior year			-7.7%			-7.7%	-1.6%	2.6%	2.6%	2.6%
<b>TOTAL OPERATING COSTS</b>	<b>248,320</b>	<b>197,671</b>	<b>236,354</b>	<b>8,600</b>	<b>-</b>	<b>244,954</b>	<b>243,681</b>	<b>249,698</b>	<b>255,769</b>	<b>262,039</b>
*Percentage Increase over prior year			-4.8%	3.5%		-1.4%	-0.5%	2.5%	2.4%	2.5%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	173,600	181,481	129,300	-	-	129,300	133,900	138,700	143,600	148,600
MFA Debt Reserve Fund	11,800	11,800	140	-	-	140	140	140	140	140
MFA Interest	15,600	19,628	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
<b>TOTAL DEBT / RESERVE</b>	<b>201,000</b>	<b>212,909</b>	<b>216,933</b>	<b>-</b>	<b>-</b>	<b>216,933</b>	<b>221,533</b>	<b>226,333</b>	<b>231,233</b>	<b>236,233</b>
<b>TOTAL COSTS</b>	<b>449,320</b>	<b>410,580</b>	<b>453,287</b>	<b>8,600</b>	<b>-</b>	<b>461,887</b>	<b>465,214</b>	<b>476,031</b>	<b>487,002</b>	<b>498,272</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue- Fees	(141,240)	(102,500)	(145,050)	-	-	(145,050)	(140,660)	(143,340)	(146,060)	(148,840)
Grants in Lieu of Taxes	(6,592)	(6,592)	(6,954)	-	-	(6,954)	(6,930)	(7,070)	(7,210)	(7,350)
Other Income	(200)	(200)	(350)	-	-	(350)	(350)	(350)	(350)	(350)
<b>TOTAL REVENUE</b>	<b>(148,032)</b>	<b>(109,292)</b>	<b>(152,354)</b>	<b>-</b>	<b>-</b>	<b>(152,354)</b>	<b>(147,940)</b>	<b>(150,760)</b>	<b>(153,620)</b>	<b>(156,540)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(301,288)</b>	<b>(301,288)</b>	<b>(300,933)</b>	<b>(8,600)</b>	<b>-</b>	<b>(309,533)</b>	<b>(317,274)</b>	<b>(325,271)</b>	<b>(333,382)</b>	<b>(341,732)</b>
*Percentage increase over prior year Requisition			-0.1%	2.9%		2.7%	2.5%	2.5%	2.5%	2.5%

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

<b>Service No.</b>	<b>1.235</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>SGI Small Craft Harbour Facilities</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$416,000	\$492,000	\$229,000	\$125,000	\$50,000	\$0	\$896,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$416,000</b>	<b>\$492,000</b>	<b>\$229,000</b>	<b>\$125,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$896,000</b>
		<b>\$416,000</b>	<b>\$492,000</b>	<b>\$229,000</b>	<b>\$125,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$896,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$416,000	\$237,000	\$179,000	\$0	\$0	\$0	\$416,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$225,000	\$50,000	\$125,000	\$50,000	\$0	\$450,000
		<b>\$416,000</b>	<b>\$492,000</b>	<b>\$229,000</b>	<b>\$125,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$896,000</b>
		<b>\$416,000</b>	<b>\$492,000</b>	<b>\$229,000</b>	<b>\$125,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$896,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

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

**Service #:** 1.235  
**Service Name:** SGI Small Craft Harbour Facilities

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
19-02	Renewal	Retreat Cove	Upgrades to the Retreat Cove Dock Facility to maintain level of service.	\$185,000	S	Cap	\$179,000	\$0	\$179,000	\$0	\$0	\$0	\$179,000
19-03	Decommission	Horton Bay	Decommission the Horton Bay dock after construction of the Anson Road facility.	\$100,000	S	Cap	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$80,000
21-02	Renewal	Inspections	Detailed inspections including underwater inspection.	\$125,000	S	Res	\$0	\$125,000	\$0	\$0	\$0	\$0	\$125,000
21-03	Renewal	ANNUAL PROVISIONAL: Dock Improvements	An annual provisional fund is required to address unplanned dock safety issues.	\$250,000	S	Res	\$0	\$100,000	\$50,000	\$50,000	\$50,000	\$0	\$250,000
22-02	Renewal	Swartz Bay Improvements & Dock Replacement	Dock improvements outlined from the 18-01 Inspection project with dock replacement happening in 2022.	\$175,000	S	Res	\$0	\$0	\$0	\$75,000	\$0	\$0	\$75,000
17-01	New	Piers Island Additional Float	Installation of additional float at the Piers Island dock.	\$524,700	S	Cap	\$157,000	\$157,000	\$0	\$0	\$0	\$0	\$157,000
23-01	Renewal	Miners Bay Wharthead Deck Resurfacing	Project to replace failing decking at Miners Bay which has been flagged as a safety hazard	\$30,000	S	Grant	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
<b>GRAND TOTAL</b>				<b>\$1,389,700</b>			<b>\$416,000</b>	<b>\$492,000</b>	<b>\$229,000</b>	<b>\$125,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$896,000</b>

Service: 1.235 SGI Small Craft Harbour Facilities

**Project Number** 19-02 **Capital Project Title** Retreat Cove **Capital Project Description** Upgrades to the Retreat Cove Dock Facility to maintain level of service.

**Project Rationale** This project includes works to maintain the current level of service as recommended in the Moffatt & Nichol Summary Report for Southern Gulf Islands Harbour Commission (SGIHC) Facilities December 11, 2015 and Stantec's 2018 top-side inspection. Recommended works include repairs to the approach piles, and repairs to the floats.

**Project Number** 19-03 **Capital Project Title** Horton Bay **Capital Project Description** Decommission the Horton Bay dock after construction of the Anson Road facility.

**Project Rationale** This project is for decommissioning of the Horton Bay facility after construction of the Anson Road dock. Funds are required to carry out the required archeological investigation and retain a contractor to remove the infrastructure.

**Project Number** 21-02 **Capital Project Title** Inspections **Capital Project Description** Detailed inspections including underwater inspection.

**Project Rationale** Dock inspection, repair and maintenance is an iterative process that requires periodic review of the facilities and re-evaluation of proposed work plans and residual life estimates. This budget is for a "Top Side and Underwater " inspection and will be used to re-evaluate the 5 Year capital Program. Due to recent inspections and resulting works this project has been deferred until 2023.

**Project Number** 21-03 **Capital Project Title** ANNUAL PROVISIONAL: Dock Improvements **Capital Project Description** An annual provisional fund is required to address unplanned dock safety issues.

**Project Rationale** Funds are required for unplanned & minor repairs such as minor board replacement, painting, emergency repairs, and electrical repairs.

**Project Number** 22-02 **Capital Project Title** Swartz Bay Improvements & Dock Replacement **Capital Project Description** Dock improvements outlined from the 18-01 Inspection project with dock replacement happening in 2022.

**Project Rationale** This project includes works to maintain the current level of service as recommended in Stantec's 2018 inspection. Recommended works include approach decking, bull rail, and hand rail repair and replacements, float and gangway repairs. Funds are required for staff to retain a contractor to carry out the works. In 2020 it was noted that float B had rotting frame indicating requirement to replace the float.

<b>Project Number</b>	17-01	<b>Capital Project Title</b>	Piers Island Additional Float	<b>Capital Project Description</b>	Installation of additional float at the Piers Island dock.
<b>Project Rationale</b>					

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Miners Bay Wharfhead Deck Resurfacing	<b>Capital Project Description</b>	Project to replace failing decking at Miners Bay which has been flagged as a safety
<b>Project Rationale</b>	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.				

**Reserve Schedule (Revised)**

**Reserve Fund: 1.235 SGI Harbour Facilities - Capital Reserve Fund - Bylaw 2719**

Surplus money from the operation of small craft harbour facilities services may be paid from time to time into the reserve fund.

**Reserve Cash Flow**

Fund: 1054 Fund Centre: 101467	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	186,129	189,768	94,068	177,968	191,668	285,268
Transfer from Ops Budget	184,146	129,300	133,900	138,700	143,600	148,600
Transfer from Cap Fund	-					
Transfer to Cap Fund	(195,800)	(225,000)	(50,000)	(125,000)	(50,000)	-
Interest Income	15,294					
<b>Ending Balance \$</b>	<b>189,768</b>	<b>94,068</b>	<b>177,968</b>	<b>191,668</b>	<b>285,268</b>	<b>433,868</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**SGI House Numbering**

**FINAL BUDGET**

MARCH 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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Building Inspection	8,948	8,948	9,220	-	-	9,220	9,400	9,590	9,780	9,980
Allocations	467	467	474	-	-	474	484	493	503	513
Other Operating Expenses	70	43	70	-	-	70	70	70	70	70
<b>TOTAL COSTS</b>	<b>9,485</b>	<b>9,458</b>	<b>9,764</b>	<b>-</b>	<b>-</b>	<b>9,764</b>	<b>9,954</b>	<b>10,153</b>	<b>10,353</b>	<b>10,563</b>
*Percentage Increase over prior year						2.9%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	42	(42)	-	-	(42)	-	-	-	-
Balance c/fwd from 2021 to 2022	(43)	(43)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(97)	(97)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	(10)	(25)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
<b>TOTAL REVENUE</b>	<b>(150)</b>	<b>(123)</b>	<b>(152)</b>	<b>-</b>	<b>-</b>	<b>(152)</b>	<b>(110)</b>	<b>(110)</b>	<b>(110)</b>	<b>(110)</b>
<b>REQUISITION</b>	<b>(9,335)</b>	<b>(9,335)</b>	<b>(9,612)</b>	<b>-</b>	<b>-</b>	<b>(9,612)</b>	<b>(9,844)</b>	<b>(10,043)</b>	<b>(10,243)</b>	<b>(10,453)</b>
*Percentage increase over prior year Requisition						3.0%	2.4%	2.0%	2.0%	2.1%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SGL Livestock Injury Compensation**

**FINAL BUDGET**

MARCH 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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	150	150	158	-	-	158	161	164	167	170
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
<b>TOTAL COSTS</b>	<b>3,150</b>	<b>150</b>	<b>3,158</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>3,161</b>	<b>3,164</b>	<b>3,167</b>	<b>3,170</b>
*Percentage Increase over prior year						0.3%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Other Income	-	(53)	(34)	-	-	(34)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>3,000</b>	<b>(3,087)</b>	<b>-</b>	<b>-</b>	<b>(3,087)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUISITION</b>	<b>(3,150)</b>	<b>(3,150)</b>	<b>(71)</b>	<b>-</b>	<b>-</b>	<b>(71)</b>	<b>(3,161)</b>	<b>(3,164)</b>	<b>(3,167)</b>	<b>(3,170)</b>
*Percentage increase over prior year Requisition						-97.7%	4329.0%	0.1%	0.1%	0.1%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **South Galiano Fire Protection**

**FINAL BUDGET**

MARCH 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 \$863,369.

**FUNDING:**

Requisition

**1.352 - South Galiano Fire Protection**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Honorarium and Call Out Pay	191,150	194,000	194,970	-	-	194,970	198,870	202,850	206,910	211,050
Travel - Vehicles	29,600	18,000	30,260	-	-	30,260	30,830	31,410	32,000	32,600
Insurance	5,450	12,790	7,790	8,500	-	16,290	16,700	17,110	17,550	18,000
Staff Development	31,120	24,000	30,050	-	-	30,050	30,050	30,050	30,650	31,260
Maintenance	9,350	14,680	9,630	14,000	-	23,630	24,100	24,580	25,070	25,580
Internal Allocations	14,660	14,660	16,949	-	-	16,949	17,287	17,633	17,986	18,346
Operating Supplies and Other	35,020	28,038	36,640	-	-	36,640	37,320	38,030	38,760	39,520
<b>TOTAL OPERATING COSTS</b>	<b>316,350</b>	<b>306,168</b>	<b>326,289</b>	<b>22,500</b>	<b>-</b>	<b>348,789</b>	<b>355,157</b>	<b>361,663</b>	<b>368,926</b>	<b>376,356</b>
*Percentage Increase over prior year						10.3%	1.8%	1.8%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	5,810	5,000	5,980	-	-	5,980	6,100	6,220	8,640	8,810
Transfer to Capital Reserve Fund	-	-	4,257	-	-	4,257	18,205	93,245	27,000	27,540
Transfer to Equipment Replacement Fund	83,600	94,592	84,000	-	-	84,000	85,680	27,236	108,181	110,282
<b>TOTAL CAPITAL / RESERVE</b>	<b>89,410</b>	<b>99,592</b>	<b>94,237</b>	<b>-</b>	<b>-</b>	<b>94,237</b>	<b>109,985</b>	<b>126,701</b>	<b>143,821</b>	<b>146,632</b>
<u>MFA DEBT</u>										
MFA Debt Reserve Fund	22,620	22,620	420	-	-	420	420	420	420	420
Principal Payment	-	-	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	44,068	44,068	76,082	-	-	76,082	76,082	76,082	76,082	76,082
<b>TOTAL MFA DEBT</b>	<b>66,688</b>	<b>66,688</b>	<b>141,447</b>	<b>-</b>	<b>-</b>	<b>141,447</b>	<b>141,447</b>	<b>141,447</b>	<b>141,447</b>	<b>141,447</b>
<b>TOTAL COSTS</b>	<b>472,448</b>	<b>472,448</b>	<b>561,973</b>	<b>22,500</b>	<b>-</b>	<b>584,473</b>	<b>606,589</b>	<b>629,811</b>	<b>654,194</b>	<b>664,435</b>
*Percentage Increase over prior year						23.7%	3.8%	3.8%	3.9%	1.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Parcel Tax	(66,688)	(66,688)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(700)	(700)	(1,120)	-	-	(1,120)	(1,120)	(1,120)	(1,120)	(1,120)
<b>TOTAL REVENUE</b>	<b>(67,388)</b>	<b>(67,388)</b>	<b>(142,147)</b>	<b>-</b>	<b>-</b>	<b>(142,147)</b>	<b>(142,147)</b>	<b>(142,147)</b>	<b>(142,147)</b>	<b>(142,147)</b>
<b>REQUISITION</b>	<b>(405,060)</b>	<b>(405,060)</b>	<b>(419,826)</b>	<b>(22,500)</b>	<b>-</b>	<b>(442,326)</b>	<b>(464,442)</b>	<b>(487,664)</b>	<b>(512,047)</b>	<b>(522,288)</b>
*Percentage increase over prior year										
Requisition						9.2%	5.0%	5.0%	5.0%	2.0%
Parcel Tax						111.5%	0.0%	0.0%	0.0%	0.0%
<b>Combined</b>						<b>23.7%</b>	<b>3.8%</b>	<b>3.8%</b>	<b>3.9%</b>	<b>1.6%</b>



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

<b>Service No.</b>	<b>1.352</b> <b>South Galiano Fire</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	B	\$30,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Equipment	E	\$0	\$15,000	\$10,000	\$10,200	\$10,800	\$9,700	\$55,700
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$185,000	\$400,000	\$85,000	\$85,000	\$0	\$755,000
		<b>\$30,000</b>	<b>\$240,000</b>	<b>\$410,000</b>	<b>\$95,200</b>	<b>\$95,800</b>	<b>\$9,700</b>	<b>\$850,700</b>
		<b>\$30,000</b>	<b>\$240,000</b>	<b>\$410,000</b>	<b>\$95,200</b>	<b>\$95,800</b>	<b>\$9,700</b>	<b>\$850,700</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$30,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$200,000	\$410,000	\$10,200	\$95,800	\$9,700	\$725,700
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$85,000	\$0	\$0	\$85,000
		<b>\$30,000</b>	<b>\$240,000</b>	<b>\$410,000</b>	<b>\$95,200</b>	<b>\$95,800</b>	<b>\$9,700</b>	<b>\$850,700</b>
		<b>\$30,000</b>	<b>\$240,000</b>	<b>\$410,000</b>	<b>\$95,200</b>	<b>\$95,800</b>	<b>\$9,700</b>	<b>\$850,700</b>



**South Galiano Fire Protection**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Equipment Replacement Fund	485,739	369,739	45,419	62,455	74,836	175,418
Capital Reserve Fund	-	4,257	22,462	30,707	57,707	85,247
<b>Total</b>	<b>485,739</b>	<b>373,996</b>	<b>67,881</b>	<b>93,162</b>	<b>132,543</b>	<b>260,665</b>

**Reserve Schedule**

**Reserve Fund: 1.352 South Galiano Fire Protection - Equipment Replacement Fund**

ERF Group: SGALFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101431						
<b>Beginning Balance</b>		467,825	485,739	369,739	45,419	62,455	74,836
<b>Transfer from Ops Budget</b>		78,117	84,000	85,680	27,236	108,181	110,282
<b>Planned Purchase</b>		(64,229)	(200,000)	(410,000)	(10,200)	(95,800)	(9,700)
<b>Interest Income</b>		4,026					
<b>Ending Balance \$</b>		<b>485,739</b>	<b>369,739</b>	<b>45,419</b>	<b>62,455</b>	<b>74,836</b>	<b>175,418</b>

**Assumptions/Background:**

Need to transfer as much as operating budget will allow in order to fund replacement of fire vehicles and equipment.

**Reserve Schedule**

**Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund (to be created)**

TO BE CREATED

**Reserve Cash Flow**

Fund:	TBD	Budget					
		2022	2023	2024	2025	2026	2027
Fund Centre:	TBD						
Beginning Balance		-	-	4,257	22,462	30,707	57,707
Transfer from Ops Budget		-	4,257	18,205	93,245	27,000	27,540
Planned Purchase		-	-	-	(85,000)	-	-
Interest Income		-					
<b>Ending Balance \$</b>		<b>-</b>	<b>4,257</b>	<b>22,462</b>	<b>30,707</b>	<b>57,707</b>	<b>85,247</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Pender Fire Protection**

#### **FINAL BUDGET**

MARCH 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 \$2,029,942.

**FUNDING:**

Requisition

1.356 - Pender Fire Protection	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Travel - Vehicles	12,440	12,440	12,810	-	-	12,810	13,070	13,330	13,600	13,870
Insurance	8,660	8,660	9,690	-	-	9,690	10,170	10,680	11,210	11,770
Payment - Fire Protection Society	817,368	817,368	868,381	12,000	-	880,381	941,727	984,632	1,007,515	1,029,356
Internal Allocations	42,560	42,560	44,856	-	-	44,856	45,753	46,668	47,601	48,553
Operating - Other	16,090	16,090	16,490	-	-	16,490	16,770	17,050	17,340	17,630
<b>TOTAL OPERATING COSTS</b>	<b>897,118</b>	<b>897,118</b>	<b>952,227</b>	<b>12,000</b>	<b>-</b>	<b>964,227</b>	<b>1,027,490</b>	<b>1,072,360</b>	<b>1,097,266</b>	<b>1,121,179</b>
*Percentage Increase over prior year			6.1%	1.3%		7.5%	6.6%	4.4%	2.3%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	78,253	78,253	83,023	1,059	-	84,082	89,647	93,588	95,767	97,857
Transfer to Capital Reserve Fund	78,253	78,253	83,023	1,059	-	84,082	89,647	93,588	95,767	97,857
<b>TOTAL CAPITAL / RESERVE</b>	<b>156,506</b>	<b>156,506</b>	<b>166,046</b>	<b>2,118</b>	<b>-</b>	<b>168,164</b>	<b>179,294</b>	<b>187,176</b>	<b>191,534</b>	<b>195,714</b>
Debt Costs	111,596	111,596	111,596	-	-	111,596	111,596	111,596	64,503	-
<b>TOTAL COSTS</b>	<b>1,165,220</b>	<b>1,165,220</b>	<b>1,229,869</b>	<b>14,118</b>	<b>-</b>	<b>1,243,987</b>	<b>1,318,380</b>	<b>1,371,132</b>	<b>1,353,303</b>	<b>1,316,893</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Reserve Fund	(111,596)	(111,596)	(111,596)	-	-	(111,596)	(111,596)	(111,596)	(64,503)	-
Grants in Lieu of Taxes	(9,488)	(9,488)	(10,009)	-	-	(10,009)	(9,970)	(10,170)	(10,370)	(10,580)
Other Income	(1,530)	(1,530)	(1,540)	-	-	(1,540)	(1,550)	(1,560)	(1,570)	(1,580)
<b>TOTAL REVENUE</b>	<b>(122,614)</b>	<b>(122,614)</b>	<b>(123,145)</b>	<b>-</b>	<b>-</b>	<b>(123,145)</b>	<b>(123,116)</b>	<b>(123,326)</b>	<b>(76,443)</b>	<b>(12,160)</b>
<b>REQUISITION</b>	<b>(1,042,606)</b>	<b>(1,042,606)</b>	<b>(1,106,724)</b>	<b>(14,118)</b>	<b>-</b>	<b>(1,120,842)</b>	<b>(1,195,264)</b>	<b>(1,247,806)</b>	<b>(1,276,860)</b>	<b>(1,304,733)</b>
*Percentage increase over prior year Requisition			6.1%	1.4%		7.5%	6.6%	4.4%	2.3%	2.2%



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

<b>Service No.</b>	<b>1.356</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Pender Island Fire</b>							

**EXPENDITURE**

Buildings	B	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Equipment	E	\$0	\$15,000	\$28,000	\$105,000	\$18,000	\$23,000	\$189,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$215,000	\$0	\$0	\$0	\$0	\$215,000
		<b>\$0</b>	<b>\$245,000</b>	<b>\$28,000</b>	<b>\$105,000</b>	<b>\$18,000</b>	<b>\$23,000</b>	<b>\$419,000</b>
		<b>\$0</b>	<b>\$245,000</b>	<b>\$28,000</b>	<b>\$105,000</b>	<b>\$18,000</b>	<b>\$23,000</b>	<b>\$419,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$230,000	\$28,000	\$105,000	\$18,000	\$23,000	\$404,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
		<b>\$0</b>	<b>\$245,000</b>	<b>\$28,000</b>	<b>\$105,000</b>	<b>\$18,000</b>	<b>\$23,000</b>	<b>\$419,000</b>
		<b>\$0</b>	<b>\$245,000</b>	<b>\$28,000</b>	<b>\$105,000</b>	<b>\$18,000</b>	<b>\$23,000</b>	<b>\$419,000</b>



**Pender Fire Protection  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Capital Reserve Fund	247,471	91,553	81,200	74,788	95,555	118,412
Equipment Replacement Fund	476,763	103,485	153,536	130,528	218,792	368,649
<b>Total</b>	<b>724,235</b>	<b>195,038</b>	<b>234,736</b>	<b>205,316</b>	<b>314,347</b>	<b>487,061</b>

**Reserve Schedule**

**Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund**

Bylaw 3313

**Reserve Cash Flow**

Fund:	1013	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101357						
<b>Beginning Balance</b>		349,445	247,471	91,553	81,200	74,788	95,555
<b>Transfer from Ops Budget</b>		78,253	84,082	89,647	93,588	95,767	97,857
<b>Transfer to Cap Fund</b>		(40,000)	(15,000)	-	-	-	-
<b>Transfer to ERF</b>		(150,000)	(225,000)	(100,000)	(100,000)	(75,000)	(75,000)
<b>Interest Income</b>		9,773					
<b>Ending Balance \$</b>		<b>247,471</b>	<b>91,553</b>	<b>81,200</b>	<b>74,788</b>	<b>95,555</b>	<b>118,412</b>

**Assumptions/Background:**

Maintain fund at level required under long term capital plan considered sufficient. Level to resume life cycle funding after ERF replenished

## Reserve Schedule

### Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

For replacement of firefighting equipment and vehicles  
ERF Group: NPENDFIRE.ERF & SPENDFIRE.ERF

### Reserve Cash Flow

Fund:	1022	Actual	Budget				
Fund Centre:	101433	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		425,844	476,763	103,485	153,536	130,528	218,792
<b>Expenditures (Based on Capital Plan)</b>		(72,244)	(570,764)	(28,000)	(105,000)	(18,000)	(23,000)
<b>Transfer from Ops Budget</b>		81,190	84,082	89,647	93,588	95,767	97,857
<b>Transfer from Capital Reserve Fund</b>		150,000	225,000	100,000	100,000	75,000	75,000
<b>Transfer to OPEX to pay ST Loan</b>		(111,596)	(111,596)	(111,596)	(111,596)	(64,503)	-
<b>Interest Income</b>		3,570					
<b>Ending Balance \$</b>		<b>476,763</b>	<b>103,485</b>	<b>153,536</b>	<b>130,528</b>	<b>218,792</b>	<b>368,649</b>

#### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **North Galiano Fire Protection**

**FINAL BUDGET**

MARCH 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 to a maximum of \$544,651.

**COMMISSION:**

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

**MAXIMUM CAPITAL DEBT:**

Authorized:	LA Bylaw No. 3844 (Dec/12)	670,000
Borrowed:	SI Bylaw No. 3910 (July/13)	(290,000)
	SI Bylaw No. 3936 (Feb/14)	(280,000)
Remaining:		<u><u>\$100,000</u></u>

**FUNDING:**

Requisition and parcel tax.

**1.359 - North Galiano Fire Protection**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Honoraria	75,070	75,147	84,820	-	-	84,820	86,510	88,240	90,000	91,800
Travel - Vehicles	18,280	20,151	18,830	-	-	18,830	19,200	19,580	19,980	20,380
Insurance	6,170	6,212	6,500	-	-	6,500	6,720	6,950	7,190	7,440
Maintenance	4,380	2,047	4,510	-	-	4,510	4,600	4,690	4,780	4,870
Staff Training & Development	12,440	13,409	12,810	-	-	12,810	13,070	13,330	13,600	13,870
Internal Allocations	7,503	7,503	8,022	-	-	8,022	8,183	8,346	8,513	8,683
Operating - Supplies	19,830	6,216	14,110	-	13,040	27,150	14,390	14,680	14,980	15,280
Operating - Other	16,630	14,691	17,000	-	-	17,000	17,310	17,630	17,960	18,290
<b>TOTAL OPERATING COSTS</b>	<b>160,303</b>	<b>145,376</b>	<b>166,602</b>	<b>-</b>	<b>13,040</b>	<b>179,642</b>	<b>169,983</b>	<b>173,446</b>	<b>177,003</b>	<b>180,613</b>
*Percentage Increase over prior year						12.1%	-5.4%	2.0%	2.1%	2.0%
<u>DEBT / CAPITAL / RESERVES</u>										
Capital Equipment Purchases	6,400	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	5,000	5,000	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Transfer to Equipment Replacement Fund	-	4,315	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	140	75	120	-	-	120	120	120	120	120
MFA Debt Principal	28,467	28,466	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
<b>TOTAL DEBT / RESERVES</b>	<b>60,412</b>	<b>58,261</b>	<b>61,992</b>	<b>-</b>	<b>-</b>	<b>61,992</b>	<b>61,992</b>	<b>61,992</b>	<b>61,992</b>	<b>61,992</b>
<b>TOTAL COSTS</b>	<b>220,715</b>	<b>203,637</b>	<b>228,594</b>	<b>-</b>	<b>13,040</b>	<b>241,634</b>	<b>231,975</b>	<b>235,438</b>	<b>238,995</b>	<b>242,605</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	17,616	(4,576)	-	(13,040)	(17,616)	-	-	-	-
Balance c/fwd from 2021 to 2022	(22,486)	(22,486)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	(24,440)
Grants in lieu of Taxes	(507)	(507)	(494)	-	-	(494)	(530)	(540)	(550)	(560)
Other Income	(400)	(938)	(380)	-	-	(380)	(380)	(380)	(380)	(380)
<b>TOTAL REVENUE</b>	<b>(47,833)</b>	<b>(30,755)</b>	<b>(29,890)</b>	<b>-</b>	<b>(13,040)</b>	<b>(42,930)</b>	<b>(25,350)</b>	<b>(25,360)</b>	<b>(25,370)</b>	<b>(25,380)</b>
<b>REQUISITION</b>	<b>(172,882)</b>	<b>(172,882)</b>	<b>(198,704)</b>	<b>-</b>	<b>-</b>	<b>(198,704)</b>	<b>(206,625)</b>	<b>(210,078)</b>	<b>(213,625)</b>	<b>(217,225)</b>
*Percentage increase over prior year Requisition						14.9%	4.0%	1.7%	1.7%	1.7%



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

<b>Service No.</b>	<b>1.359 North Galiano Fire</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>



**North Galiano Fire Protection**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Capital Reserve Fund	79,666	82,666	85,666	88,666	91,666	94,666
Equipment Replacement Fund	187,185	192,185	197,185	52,185	57,185	62,185
<b>Total</b>	<b>266,851</b>	<b>274,851</b>	<b>282,851</b>	<b>140,851</b>	<b>148,851</b>	<b>156,851</b>

## Reserve Schedule

### Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3944

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

## Reserve Cash Flow

Fund:	1085	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102137						
Beginning Balance		72,554	79,666	82,666	85,666	88,666	91,666
Transfer from Ops Budget		5,000	3,000	3,000	3,000	3,000	3,000
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income		2,112	-	-	-	-	-
<b>Ending Balance \$</b>		<b>79,666</b>	<b>82,666</b>	<b>85,666</b>	<b>88,666</b>	<b>91,666</b>	<b>94,666</b>

### **Assumptions/Background:**

Gradual increase in fund as per long term plan

**Reserve Schedule**

**Reserve Fund: 1.359 North Galiano Fire Protection - Equipment Replacement Fund**

ERF Group: NGALFIRE.ERF

**Reserve Cash Flow**

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101435						
Beginning Balance		181,409	187,185	192,185	197,185	52,185	57,185
Transfer from Ops Budget		4,315	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	-	-	(150,000)	-	-
Interest Income		1,462	-	-	-	-	-
<b>Ending Balance \$</b>		<b>187,185</b>	<b>192,185</b>	<b>197,185</b>	<b>52,185</b>	<b>57,185</b>	<b>62,185</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Saturna Fire Protection**

**FINAL BUDGET**

MARCH 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 to a maximum of \$352,712.

**FUNDING:**

Requisition

1.363 - Saturna Fire Protection	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payment - Fire Protection Society	184,740	178,236	189,208	73,792	-	263,000	288,000	308,000	317,821	317,911
Operating - Other	3,365	9,869	4,792	-	-	4,792	4,917	5,044	5,182	5,322
<b>TOTAL COSTS</b>	<b>188,105</b>	<b>188,105</b>	<b>194,000</b>	<b>73,792</b>	<b>-</b>	<b>267,792</b>	<b>292,917</b>	<b>313,044</b>	<b>323,003</b>	<b>323,233</b>
*Percentage Increase over prior year			3.1%	39.2%		42.4%	9.4%	6.9%	3.2%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(37)	37	-	-	37	-	-	-	-
Balance c/fwd from 2021 to 2022	260	260	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(10,509)	(10,509)	(11,536)	-	-	(11,536)	(11,070)	(11,290)	(11,520)	(11,750)
Interest Income	(60)	(23)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(10,309)</b>	<b>(10,309)</b>	<b>(11,519)</b>	<b>-</b>	<b>-</b>	<b>(11,519)</b>	<b>(11,090)</b>	<b>(11,310)</b>	<b>(11,540)</b>	<b>(11,770)</b>
<b>REQUISITION</b>	<b>(177,796)</b>	<b>(177,796)</b>	<b>(182,481)</b>	<b>(73,792)</b>	<b>-</b>	<b>(256,273)</b>	<b>(281,827)</b>	<b>(301,734)</b>	<b>(311,463)</b>	<b>(311,463)</b>
*Percentage increase over prior year Requisition			2.6%	41.5%		44.1%	10.0%	7.1%	3.2%	0.0%



# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Electoral Area Fire Services**

**FINAL BUDGET**

MARCH 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**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Fire Services Compliance and Coordination	76,310	68,679	-	-	77,840	77,840	-	-	-	-
Contract for Service	115,640	113,000	26,500	-	100,000	126,500	27,030	27,570	28,120	28,680
Staff Training & Development	5,210	4,689	5,370	-	-	5,370	5,477	5,590	5,700	5,810
Software Licenses	11,840	10,656	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Allocations	85,773	85,773	90,126	-	-	90,126	92,725	95,408	98,165	100,566
Contingency	2,070	-	2,000	-	-	2,000	1,304	560	-	-
Operating - Other	2,080	1,975	2,130	-	-	2,130	2,160	2,190	2,220	2,250
<b>TOTAL OPERATING COSTS</b>	<b>298,923</b>	<b>284,772</b>	<b>128,126</b>	<b>-</b>	<b>177,840</b>	<b>305,966</b>	<b>130,736</b>	<b>133,398</b>	<b>136,325</b>	<b>139,466</b>
*Percentage Increase over prior year			-57.1%			2.4%	-57.3%	2.0%	2.2%	2.3%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	3,760	-	2,500	-	-	2,500	2,500	2,500	2,289	1,918
Transfer to Operating Reserve Fund	-	17,911	-	-	-	-	14,197	11,535	8,819	6,049
<b>TOTAL CAPITAL / RESERVE</b>	<b>3,760</b>	<b>17,911</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>16,697</b>	<b>14,035</b>	<b>11,108</b>	<b>7,967</b>
<b>TOTAL COSTS</b>	<b>302,683</b>	<b>302,683</b>	<b>130,626</b>	<b>-</b>	<b>177,840</b>	<b>308,466</b>	<b>147,433</b>	<b>147,433</b>	<b>147,433</b>	<b>147,433</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(155,270)	(155,270)	-	-	(161,033)	(161,033)	-	-	-	-
Interest Income	(100)	(100)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
<b>TOTAL REVENUE</b>	<b>(155,370)</b>	<b>(155,370)</b>	<b>(120)</b>	<b>-</b>	<b>(161,033)</b>	<b>(161,153)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>REQUISITION</b>	<b>(147,313)</b>	<b>(147,313)</b>	<b>(130,506)</b>	<b>-</b>	<b>(16,807)</b>	<b>(147,313)</b>	<b>(147,313)</b>	<b>(147,313)</b>	<b>(147,313)</b>	<b>(147,313)</b>
*Percentage increase over prior year Requisition			-11.4%			0.0%	0.0%	0.0%	0.0%	0.0%

**Reserve Schedule**

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

For Consulting, FDM Upgrades, Training

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105404	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		336,571	323,799	162,766	176,963	188,498	197,317
<b>Transfer from Ops Budget</b>		33,573	-	14,197	11,535	8,819	6,049
<b>Transfer to Ops Budget</b>		(55,270)	(161,033)	-	-	-	-
<b>Planned Expenditures</b>		-	-	-	-	-	-
<b>Interest Income</b>		8,926					
<b>Ending Balance \$</b>		<b>323,799</b>	<b>162,766</b>	<b>176,963</b>	<b>188,498</b>	<b>197,317</b>	<b>203,366</b>

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Emergency Program (SGI)**

**FINAL BUDGET**

MARCH 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)	2022		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2023			2024	2025	2026	2027		
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL	
<u>OPERATING COSTS</u>											
Travel Expense	11,610	6,150	8,965	-	-	8,965	9,140	9,320	9,500	9,680	
Contract for Services	65,990	65,990	65,890	-	-	65,890	65,990	66,090	66,190	66,300	
Staff Training & Development	6,320	5,580	6,260	-	-	6,260	6,390	6,520	6,650	6,780	
Educational Material	16,320	9,000	-	-	-	-	-	-	-	-	
Payments to 3rd Parties	10,160	3,000	31,130	-	-	31,130	31,760	32,400	33,050	33,710	
Supplies	19,870	16,400	20,430	-	-	20,430	20,850	21,270	21,690	22,130	
Allocations	12,856	12,856	11,812	-	-	11,812	12,049	12,290	12,535	12,786	
Property Taxes	770	770	790	-	-	790	810	830	850	870	
Other Operating Expenses	92,352	83,906	92,694	-	-	92,694	94,576	96,550	98,538	100,559	
<b>TOTAL OPERATING COSTS</b>	<b>236,248</b>	<b>203,652</b>	<b>237,971</b>	-	-	<b>237,971</b>	<b>241,565</b>	<b>245,270</b>	<b>249,003</b>	<b>252,815</b>	
*Percentage Increase over prior year						0.7%	1.5%	1.5%	1.5%	1.5%	
<u>CAPITAL / RESERVES</u>											
Transfer to Capital Reserve Fund	8,800	8,800	5,000	-	-	5,000	5,000	-	-	-	
Transfer to Operating Reserve Fund	5,000	37,596	7,150	-	-	7,150	3,613	4,958	1,285	-	
<b>TOTAL CAPITAL / RESERVES</b>	<b>13,800</b>	<b>46,396</b>	<b>12,150</b>	-	-	<b>12,150</b>	<b>8,613</b>	<b>4,958</b>	<b>1,285</b>	-	
<b>TOTAL COSTS</b>	<b>250,048</b>	<b>250,048</b>	<b>250,121</b>	-	-	<b>250,121</b>	<b>250,178</b>	<b>250,228</b>	<b>250,288</b>	<b>252,815</b>	
<u>FUNDING SOURCES (REVENUE)</u>											
Grants in Lieu of Taxes	(2,570)	(2,570)	(2,643)	-	-	(2,643)	(2,700)	(2,750)	(2,810)	(2,870)	
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)	
<b>TOTAL REVENUE</b>	<b>(2,670)</b>	<b>(2,670)</b>	<b>(2,743)</b>	-	-	<b>(2,743)</b>	<b>(2,800)</b>	<b>(2,850)</b>	<b>(2,910)</b>	<b>(2,970)</b>	
<b>REQUISITION</b>	<b>(247,378)</b>	<b>(247,378)</b>	<b>(247,378)</b>	-	-	<b>(247,378)</b>	<b>(247,378)</b>	<b>(247,378)</b>	<b>(247,378)</b>	<b>(249,845)</b>	
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	1.0%	







Emergency Program (SGI)  
 Reserve Summary Schedule  
 2023 - 2027 Financial Plan

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Capital Reserve Fund	278,083	223,083	228,083	228,083	228,083	228,083
Operating Reserve Fund	239,231	246,381	249,994	254,952	256,237	256,237
<b>Total</b>	<b>517,315</b>	<b>469,465</b>	<b>478,078</b>	<b>483,036</b>	<b>484,321</b>	<b>484,321</b>

**Reserve Schedule**

**Reserve Fund: 1.373 SGI Emergency Program - Capital Reserve Fund - Bylaw 2965**

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

**Reserve Cash Flow**

Fund: Fund Centre:	1063 101723	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		261,825	278,083	223,083	228,083	228,083	228,083
<b>Transfer from Ops Budget</b>		8,800	5,000	5,000	-	-	-
<b>Transfer from Capital Fund</b>		-					
<b>Planned Expenditures</b>		-	(60,000)	-	-	-	-
<b>Interest Income</b>		7,458					
<b>Ending Balance \$</b>		<b>278,083</b>	<b>223,083</b>	<b>228,083</b>	<b>228,083</b>	<b>228,083</b>	<b>228,083</b>

**Assumptions/Backgrounds:**

Require sufficient funding to meet long range capital plan

**Reserve Schedule**

**Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund**

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105401	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		175,223	239,231	246,381	249,994	254,952	256,237
Transfer from Ops Budget		59,033	7,150	3,613	4,958	1,285	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income		4,975					
<b>Ending Balance \$</b>		<b>239,231</b>	<b>246,381</b>	<b>249,994</b>	<b>254,952</b>	<b>256,237</b>	<b>256,237</b>

**Assumptions/Backgrounds:**

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Saturna Island Comm. Parks**

**FINAL BUDGET**

MARCH 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 **\$62,179**. (Bylaw 4088 - Amends 2080 - March, 2016)

**COMMISSION:**

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

**FUNDING:**

Requisition

1.465 - Saturna Island Comm. Parks	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services	1,560	1,560	1,910	-	-	1,910	1,950	1,990	2,030	2,070
Supplies	400	400	220	-	-	220	220	220	220	220
Repairs & Maintenance	9,850	9,850	12,550	-	-	12,550	12,800	13,050	13,310	13,570
Allocations	929	929	945	-	-	945	964	983	1,003	1,023
Contingency	3,000	3,000	3,090	-	-	3,090	3,150	3,210	3,270	3,340
Other Operating Expenses	3,160	3,160	3,530	-	-	3,530	3,610	3,690	3,770	3,860
<b>TOTAL OPERATING COSTS</b>	<b>18,899</b>	<b>18,899</b>	<b>22,245</b>	<b>-</b>	<b>-</b>	<b>22,245</b>	<b>22,694</b>	<b>23,143</b>	<b>23,603</b>	<b>24,083</b>
*Percentage Increase over prior year						17.7%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	6,000	6,000	5,000	-	-	5,000	5,094	5,198	5,301	5,395
<b>TOTAL CAPITAL / RESERVE</b>	<b>6,000</b>	<b>6,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,094</b>	<b>5,198</b>	<b>5,301</b>	<b>5,395</b>
<b>TOTAL COSTS</b>	<b>24,899</b>	<b>24,899</b>	<b>27,245</b>	<b>-</b>	<b>-</b>	<b>27,245</b>	<b>27,788</b>	<b>28,341</b>	<b>28,904</b>	<b>29,478</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,526)	(1,526)	(1,515)	-	-	(1,515)	(1,600)	(1,630)	(1,660)	(1,690)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(1,576)</b>	<b>(1,576)</b>	<b>(1,565)</b>	<b>-</b>	<b>-</b>	<b>(1,565)</b>	<b>(1,650)</b>	<b>(1,680)</b>	<b>(1,710)</b>	<b>(1,740)</b>
<b>REQUISITION</b>	<b>(23,323)</b>	<b>(23,323)</b>	<b>(25,680)</b>	<b>-</b>	<b>-</b>	<b>(25,680)</b>	<b>(26,138)</b>	<b>(26,661)</b>	<b>(27,194)</b>	<b>(27,738)</b>
*Percentage increase over prior year Requisition						10.1%	1.8%	2.0%	2.0%	2.0%

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

<b>Service No.</b>	<b>1.465</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Saturna Island Community Parks</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$37,000	\$50,000	\$6,000	\$6,000	\$0	\$0	\$62,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$37,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,000</b>
		<b>\$37,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$37,000	\$50,000	\$6,000	\$6,000	\$0	\$0	\$62,000
		<b>\$37,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,000</b>
		<b>\$37,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,000</b>





**Saturna Island Comm. Parks  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Capital Reserve Fund	80,459	35,459	34,553	33,751	39,052	44,447
Land Reserve Fund	3,335	3,335	3,335	3,335	3,335	3,335
<b>Total</b>	<b>83,793</b>	<b>38,793</b>	<b>37,887</b>	<b>37,085</b>	<b>42,386</b>	<b>47,781</b>

## Reserve Schedule

### Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

## Reserve Cash Flow

Fund: Fund Centre:	1036 101380	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		74,693	80,459	35,459	34,553	33,751	39,052
<b>Transfer from Ops Budget</b>		6,644	5,000	5,094	5,198	5,301	5,395
<b>Transfer to Cap Fund</b>		(3,000)	(50,000)	(6,000)	(6,000)	-	-
<b>Interest Income*</b>		2,122					
<b>Ending Balance \$</b>		<b>80,459</b>	<b>35,459</b>	<b>34,553</b>	<b>33,751</b>	<b>39,052</b>	<b>44,447</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 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: Fund Centre:	1018 101361	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		3,244	3,335	3,335	3,335	3,335	3,335
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		90					
<b>Ending Balance \$</b>		<b>3,335</b>	<b>3,335</b>	<b>3,335</b>	<b>3,335</b>	<b>3,335</b>	<b>3,335</b>

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Saturna Island Comm. Recreation**

#### **FINAL BUDGET**

MARCH 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 \$32,748.

**COMMISSION:**

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

**FUNDING:**

Requisition

1.468 - Saturna Island Comm. Recreation	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Recreation Programs	15,922	12,500	13,348	-	-	13,348	9,130	9,308	9,491	9,678
Special Events	2,280	2,446	2,350	-	-	2,350	2,400	2,450	2,500	2,550
Allocations	1,005	1,005	1,058	-	-	1,058	1,080	1,101	1,123	1,146
Other Operating Expenses	1,960	1,176	2,220	-	-	2,220	2,270	2,320	2,370	2,420
<b>TOTAL OPERATING COSTS</b>	<b>21,167</b>	<b>17,127</b>	<b>18,976</b>	<b>-</b>	<b>-</b>	<b>18,976</b>	<b>14,880</b>	<b>15,179</b>	<b>15,484</b>	<b>15,794</b>
*Percentage Increase over prior year						-10.4%	-21.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	4,638	(4,638)	-	-	(4,638)	-	-	-	-
Balance c/fwd from 2021 to 2022	(10,390)	(10,390)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(866)	(866)	(642)	-	-	(642)	(910)	(930)	(950)	(970)
Revenue - Other	(20)	(618)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(11,276)</b>	<b>(7,236)</b>	<b>(5,300)</b>	<b>-</b>	<b>-</b>	<b>(5,300)</b>	<b>(930)</b>	<b>(950)</b>	<b>(970)</b>	<b>(990)</b>
<b>REQUISITION</b>	<b>(9,891)</b>	<b>(9,891)</b>	<b>(13,676)</b>	<b>-</b>	<b>-</b>	<b>(13,676)</b>	<b>(13,950)</b>	<b>(14,229)</b>	<b>(14,514)</b>	<b>(14,804)</b>
*Percentage increase over prior year Requisition						38.3%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Mayne Island Community Parks**

**FINAL BUDGET**

MARCH 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 \$187,124.

**COMMISSION:**

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

**FUNDING:**

Requisition

1.475 - Mayne Island Community Parks	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2023			2024	2025	2026	2027	
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Supplies	2,760	2,760	2,850	-	-	2,850	2,900	2,950	3,000	3,060
Repairs, Maintenance, & Improvements	47,300	47,300	48,720	-	-	48,720	49,700	50,690	51,700	52,740
Allocations	5,863	5,863	5,852	-	-	5,852	5,967	6,084	6,202	6,321
First Nations Cultural Monitor Contingency	5,000	5,000	5,150	-	-	5,150	5,250	5,360	5,470	5,580
Other Operating Expenses	14,120	14,120	15,603	-	-	15,603	15,970	16,380	16,790	17,210
<b>TOTAL OPERATING COSTS</b>	<b>75,043</b>	<b>75,043</b>	<b>78,175</b>	<b>-</b>	<b>-</b>	<b>78,175</b>	<b>79,787</b>	<b>81,464</b>	<b>83,162</b>	<b>84,911</b>
*Percentage Increase over prior year						4.2%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	18,130	18,130	17,700	-	-	17,700	18,190	18,180	18,180	18,160
<b>TOTAL COSTS</b>	<b>93,173</b>	<b>93,173</b>	<b>95,875</b>	<b>-</b>	<b>-</b>	<b>95,875</b>	<b>97,977</b>	<b>99,644</b>	<b>101,342</b>	<b>103,071</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(70)	(70)	(73)	-	-	(73)	(70)	(70)	(70)	(70)
Revenue - Other	(2,700)	(2,700)	(2,790)	-	-	(2,790)	(2,840)	(2,890)	(2,940)	(2,990)
<b>TOTAL REVENUE</b>	<b>(2,770)</b>	<b>(2,770)</b>	<b>(2,863)</b>	<b>-</b>	<b>-</b>	<b>(2,863)</b>	<b>(2,910)</b>	<b>(2,960)</b>	<b>(3,010)</b>	<b>(3,060)</b>
<b>REQUISITION</b>	<b>(90,403)</b>	<b>(90,403)</b>	<b>(93,012)</b>	<b>-</b>	<b>-</b>	<b>(93,012)</b>	<b>(95,067)</b>	<b>(96,684)</b>	<b>(98,332)</b>	<b>(100,011)</b>
*Percentage increase over prior year Requisition						2.9%	2.2%	1.7%	1.7%	1.7%

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

<b>Service No.</b>	<b>1.475</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Mayne Island Community Parks</b>							

**EXPENDITURE**

Buildings	B	\$0	\$53,000	\$2,000	\$0	\$0	\$0	\$55,000
Equipment	E	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$24,000	\$10,000	\$20,000	\$0	\$0	\$54,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$77,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$113,000</b>
		<b>\$0</b>	<b>\$77,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$113,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$47,000	\$12,000	\$20,000	\$4,000	\$0	\$83,000
		<b>\$0</b>	<b>\$77,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$113,000</b>
		<b>\$0</b>	<b>\$77,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$113,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

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

Service #: 1.475  
Service Name: Mayne Island Community Parks

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
22-02	New	Fitness Circuit	Complete fitness circuit at Dinner Bay-Phase 2	\$50,000	B	Grant	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
22-02			Fitness Circuit -Phase 3 (additional \$20K)		B	Res	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
23-01	Renewal	Dinner Bay water: pumphouse upgrade	Upgrade water system: insulate and redo pumphouse	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities: flush valves	\$3,000	B	Res	\$0	\$3,000	\$0	\$0	\$0	\$0	\$3,000
23-03	Renewal	Adachi Pavilion Pergola	Rebuild pergola at Adachi Pavilion due to rot	\$7,000	S	Res	\$0	\$7,000	\$0	\$0	\$0	\$0	\$7,000
23-05	Replacement	Japanese Memorial Garden Torii Gate	Replace foundation and reinstall Torii Gate at JMG	\$5,000	S	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	\$2,000	S	Res	\$0	\$2,000	\$0	\$0	\$0	\$0	\$2,000
24-01	Renewal	Village Bay Boat Ramp	Upgrade boat ramp for safety of users and environment	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
24-02	Renewal	Miners Bay parking wall	Instal a retaining wall in front of the street parking	\$2,000	B	Res	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	\$5,000	S	Res	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	\$15,000	S	Res	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	\$4,000	E	Res	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
			<b>GRAND TOTAL</b>	<b>\$113,000</b>				<b>\$77,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$4,000</b>		<b>\$113,000</b>

## 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	Actual	Budget				
Fund Centre:	101611	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		110,463	119,388	90,088	96,278	94,458	108,638
<b>Transfer from Ops Budget</b>		25,348	17,700	18,190	18,180	18,180	18,160
<b>Transfer from Cap Fund</b>		1,547					
<b>Transfer to Cap Fund</b>		(21,000)	(47,000)	(12,000)	(20,000)	(4,000)	-
<b>Interest Income*</b>		3,030					
<b>Ending Balance \$</b>		<b>119,388</b>	<b>90,088</b>	<b>96,278</b>	<b>94,458</b>	<b>108,638</b>	<b>126,798</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Mayne Island Community Parks Donations**

**FINAL BUDGET**

MARCH 2023

1.476 - Mayne Island Community Parks Donations	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Japanese Garden	22,141	11,235	26,463	-	-	26,463	7,830	7,990	8,150	8,310
Dinner Bay	410	1,250	420	-	-	420	430	440	450	460
Putting Green	150	-	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>22,701</b>	<b>12,485</b>	<b>26,883</b>	<b>-</b>	<b>-</b>	<b>26,883</b>	<b>8,260</b>	<b>8,430</b>	<b>8,600</b>	<b>8,770</b>
*Percentage Increase over prior year						18.4%	-69.3%	2.1%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	18,783	(18,783)	-	-	(18,783)	-	-	-	-
Balance c/fwd from 2021 to 2022	(16,041)	(16,041)	-	-	-	-	-	-	-	-
Donations & Fees	(6,440)	(14,665)	(7,980)	-	-	(7,980)	(8,140)	(8,310)	(8,480)	(8,650)
Other Income	(220)	(562)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
<b>TOTAL REVENUE</b>	<b>(22,701)</b>	<b>(12,485)</b>	<b>(26,883)</b>	<b>-</b>	<b>-</b>	<b>(26,883)</b>	<b>(8,260)</b>	<b>(8,430)</b>	<b>(8,600)</b>	<b>(8,770)</b>
<b>REQUISITION</b>	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Mayne Island Community Rec.**

**FINAL BUDGET**

MARCH 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 \$98,552. (Bylaw 4153 Sept 13, 2017)

**COMMISSION:**

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

**FUNDING:**

Requisition

1.478 - Mayne Island Community Rec.	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Recreation Programs	42,042	27,400	41,587	-	-	41,587	25,907	26,417	26,947	27,485
Special Events	2,260	676	5,820	-	-	5,820	5,940	6,060	6,180	6,300
Allocations	2,122	2,122	2,434	-	-	2,434	2,483	2,533	2,583	2,635
Other Operating Expenses	2,260	1,753	3,090	-	-	3,090	3,150	3,210	3,270	3,330
<b>TOTAL OPERATING COSTS</b>	<b>48,684</b>	<b>31,951</b>	<b>52,931</b>	<b>-</b>	<b>-</b>	<b>52,931</b>	<b>37,480</b>	<b>38,220</b>	<b>38,980</b>	<b>39,750</b>
*Percentage Increase over prior year						8.7%	-29.2%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	17,133	(17,133)	-	-	(17,133)	-	-	-	-
Balance c/fwd from 2021 to 2022	(13,734)	(13,734)	-	-	-	-	-	-	-	-
Revenue - Other	(30)	(28)	(28)	-	-	(28)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(30)	(432)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
<b>TOTAL REVENUE</b>	<b>(13,794)</b>	<b>2,939</b>	<b>(17,191)</b>	<b>-</b>	<b>-</b>	<b>(17,191)</b>	<b>(60)</b>	<b>(60)</b>	<b>(60)</b>	<b>(60)</b>
<b>REQUISITION</b>	<b>(34,890)</b>	<b>(34,890)</b>	<b>(35,740)</b>	<b>-</b>	<b>-</b>	<b>(35,740)</b>	<b>(37,420)</b>	<b>(38,160)</b>	<b>(38,920)</b>	<b>(39,690)</b>
*Percentage increase over prior year Requisition						2.4%	4.7%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Pender Island Community Parks**

**FINAL BUDGET**

MARCH 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 **\$307,819**. (Bylaw 4091 - March, 2016)

**COMMISSION:**

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

**FUNDING:**

Requisition

1.485 - Pender Island Community Parks	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services	28,170	28,170	42,595	-	-	42,595	43,450	44,320	45,210	46,110
Supplies	12,490	12,490	17,341	-	-	17,341	17,690	18,050	18,410	18,780
Repairs, Maintenance, & Improvements	44,820	44,820	42,672	-	-	42,672	43,530	44,400	45,290	46,200
Allocations	10,234	10,234	12,428	-	-	12,428	12,676	12,931	13,189	13,448
Contingency	4,000	4,000	-	-	-	-	-	-	-	-
Other Operating Expenses	22,760	22,760	25,033	-	-	25,033	25,560	26,110	26,660	27,230
<b>TOTAL OPERATING COSTS</b>	<b>122,474</b>	<b>122,474</b>	<b>140,069</b>	<b>-</b>	<b>-</b>	<b>140,069</b>	<b>142,906</b>	<b>145,811</b>	<b>148,759</b>	<b>151,768</b>
*Percentage Increase over prior year						14.4%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	43,000	43,000	29,282	-	-	29,282	28,850	28,450	28,050	27,650
<b>TOTAL CAPITAL / RESERVE</b>	<b>43,000</b>	<b>43,000</b>	<b>29,282</b>	<b>-</b>	<b>-</b>	<b>29,282</b>	<b>28,850</b>	<b>28,450</b>	<b>28,050</b>	<b>27,650</b>
<b>TOTAL COSTS</b>	<b>165,474</b>	<b>165,474</b>	<b>169,351</b>	<b>-</b>	<b>-</b>	<b>169,351</b>	<b>171,756</b>	<b>174,261</b>	<b>176,809</b>	<b>179,418</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,410)	(1,410)	(1,487)	-	-	(1,487)	(1,480)	(1,510)	(1,540)	(1,570)
Revenue - Other	(410)	(410)	(510)	-	-	(510)	(520)	(530)	(540)	(550)
<b>TOTAL REVENUE</b>	<b>(1,820)</b>	<b>(1,820)</b>	<b>(1,997)</b>	<b>-</b>	<b>-</b>	<b>(1,997)</b>	<b>(2,000)</b>	<b>(2,040)</b>	<b>(2,080)</b>	<b>(2,120)</b>
<b>REQUISITION</b>	<b>(163,654)</b>	<b>(163,654)</b>	<b>(167,354)</b>	<b>-</b>	<b>-</b>	<b>(167,354)</b>	<b>(169,756)</b>	<b>(172,221)</b>	<b>(174,729)</b>	<b>(177,298)</b>
*Percentage increase over prior year Requisition			2.3%			2.3%	1.4%	1.5%	1.5%	1.5%

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

<b>Service No.</b>	<b>1.485</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Pender Island Community Parks</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$70,900	\$179,810	\$75,000	\$85,000	\$80,000	\$50,000	\$469,810
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$70,900</b>	<b>\$179,810</b>	<b>\$75,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$50,000</b>	<b>\$469,810</b>
		<b>\$70,900</b>	<b>\$179,810</b>	<b>\$75,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$50,000</b>	<b>\$469,810</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$70,900	\$179,810	\$75,000	\$85,000	\$80,000	\$50,000	\$469,810
		<b>\$70,900</b>	<b>\$179,810</b>	<b>\$75,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$50,000</b>	<b>\$469,810</b>
		<b>\$70,900</b>	<b>\$179,810</b>	<b>\$75,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$50,000</b>	<b>\$469,810</b>



**Pender Island Community Parks  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Capital Reserve Fund	422,827	272,299	226,149	169,599	117,649	95,299
Land Reserve Fund	37,738	37,738	37,738	37,738	37,738	37,738
<b>Total</b>	<b>460,565</b>	<b>310,037</b>	<b>263,887</b>	<b>207,337</b>	<b>155,387</b>	<b>133,037</b>



## 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	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		367,005	422,827	272,299	226,149	169,599	117,649
Transfer from Ops Budget		75,016	29,282	28,850	28,450	28,050	27,650
Transfer from Cap Fund		26,027					
Transfer to Cap Fund		(55,810)	(179,810)	(75,000)	(85,000)	(80,000)	(50,000)
Interest Income*		10,589					
<b>Ending Balance \$</b>		<b>422,827</b>	<b>272,299</b>	<b>226,149</b>	<b>169,599</b>	<b>117,649</b>	<b>95,299</b>

### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into the reserve fund.

## Reserve Cash Flow

Fund:	1019	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101362						
Beginning Balance		36,714	37,738	37,738	37,738	37,738	37,738
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		1,024					
<b>Ending Balance \$</b>		<b>37,738</b>	<b>37,738</b>	<b>37,738</b>	<b>37,738</b>	<b>37,738</b>	<b>37,738</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Pender Island Community Rec**

**FINAL BUDGET**

MARCH 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 \$162,118.

**COMMISSION:**

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

**FUNDING:**

Requisition

1.488 - Pender Island Community Rec	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Recreation Programs	63,072	62,383	67,796	-	-	67,796	65,796	67,105	68,443	69,810
Allocations	3,215	3,215	3,455	-	-	3,455	3,524	3,595	3,667	3,740
Other Operating Expenses	2,820	90	120	-	-	120	120	120	120	120
<b>TOTAL OPERATING COSTS</b>	<b>69,107</b>	<b>65,688</b>	<b>71,371</b>	<b>-</b>	<b>-</b>	<b>71,371</b>	<b>69,440</b>	<b>70,820</b>	<b>72,230</b>	<b>73,670</b>
*Percentage Increase over prior year						3.3%	-2.7%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	3,288	(3,288)	-	-	(3,288)	-	-	-	-
Balance c/fwd from 2021 to 2022	(2,972)	(2,972)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(582)	(582)	(593)	-	-	(593)	(610)	(620)	(630)	(640)
Revenue - Other	(270)	(139)	(250)	-	-	(250)	(250)	(250)	(250)	(250)
<b>TOTAL REVENUE</b>	<b>(3,824)</b>	<b>(405)</b>	<b>(4,131)</b>	<b>-</b>	<b>-</b>	<b>(4,131)</b>	<b>(860)</b>	<b>(870)</b>	<b>(880)</b>	<b>(890)</b>
<b>REQUISITION</b>	<b>(65,283)</b>	<b>(65,283)</b>	<b>(67,240)</b>	<b>-</b>	<b>-</b>	<b>(67,240)</b>	<b>(68,580)</b>	<b>(69,950)</b>	<b>(71,350)</b>	<b>(72,780)</b>
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Galiano Island Community Parks**

**FINAL BUDGET**

MARCH 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 \$162,991.

**COMMISSION:**

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

**FUNDING:**

Requisition

1.495 - Galiano Island Community Parks	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Repairs, Maintenance, & Improvements	70,120	70,120	87,220	-	-	87,220	88,970	90,750	92,560	94,420
Allocations	3,883	3,883	4,241	-	-	4,241	4,326	4,412	4,501	4,591
Contingency	5,690	5,690	-	-	-	-	-	-	-	-
Other Operating Expenses	5,130	4,190	5,510	-	-	5,510	5,690	5,870	6,060	6,260
Active Pass Property-Total Expenditure	-	-	-	20,000	-	20,000	20,390	20,790	21,200	21,630
<b>TOTAL OPERATING COSTS</b>	<b>84,823</b>	<b>83,883</b>	<b>96,971</b>	<b>20,000</b>	<b>-</b>	<b>116,971</b>	<b>119,376</b>	<b>121,822</b>	<b>124,321</b>	<b>126,901</b>
*Percentage Increase over prior year						37.9%	2.1%	2.0%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	10,000	10,940	5,000	-	-	5,000	13,000	15,000	15,000	15,000
Transfer to Equipment Replacement Fund	-	-	5,710	-	-	5,710	2,000	2,000	2,000	2,000
<b>TOTAL CAPITAL / RESERVE</b>	<b>10,000</b>	<b>10,940</b>	<b>10,710</b>	<b>-</b>	<b>-</b>	<b>10,710</b>	<b>15,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>TOTAL COSTS</b>	<b>94,823</b>	<b>94,823</b>	<b>107,681</b>	<b>20,000</b>	<b>-</b>	<b>127,681</b>	<b>134,376</b>	<b>138,822</b>	<b>141,321</b>	<b>143,901</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(69)	(69)	(69)	-	-	(69)	(70)	(70)	(70)	(70)
Revenue - Other	(30)	(30)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Active Pass Property-Donation Revenue Stream	-	-	-	(20,000)	-	(20,000)	(20,390)	(20,790)	(21,200)	(21,630)
<b>TOTAL REVENUE</b>	<b>(99)</b>	<b>(99)</b>	<b>(119)</b>	<b>(20,000)</b>	<b>-</b>	<b>(20,119)</b>	<b>(20,510)</b>	<b>(20,910)</b>	<b>(21,320)</b>	<b>(21,750)</b>
<b>REQUISITION</b>	<b>(94,724)</b>	<b>(94,724)</b>	<b>(107,562)</b>	<b>-</b>	<b>-</b>	<b>(107,562)</b>	<b>(113,866)</b>	<b>(117,912)</b>	<b>(120,001)</b>	<b>(122,151)</b>
*Percentage increase over prior year Requisition						13.6%	5.9%	3.6%	1.8%	1.8%







**Galiano Island Community Parks  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Capital Reserve Fund	42,983	12,983	14,983	25,983	36,083	19,083
Capital Reserve Fund-Active Pass	245,548	225,548	205,158	184,368	163,168	141,538
Equipment Replacement Fund	-	710	1,710	2,710	4,710	6,710
<b>Total</b>	<b>288,531</b>	<b>239,241</b>	<b>221,851</b>	<b>213,061</b>	<b>203,961</b>	<b>167,331</b>

## Reserve Schedule

### Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

## Reserve Cash Flow

Fund: Fund Centre:	1058 101604	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		64,905	42,983	12,983	14,983	25,983	36,083
Transfer from Ops Budget		18,567	5,000	13,000	15,000	15,000	15,000
Transfer from Cap Fund		5,500					
Transfer to Cap Fund		(48,000)	(35,000)	(11,000)	(4,000)	(4,900)	(32,000)
Interest Income*		2,011					
<b>Ending Balance \$</b>		<b>42,983</b>	<b>12,983</b>	<b>14,983</b>	<b>25,983</b>	<b>36,083</b>	<b>19,083</b>

#### Assumptions/Background:

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

## Reserve Schedule

### Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Active Pass Drive Property

Active Pass Drive  
Betty Kennedy Trust

## Reserve Cash Flow

Fund:	1058	Actual	Budget				
Fund Centre:	102263	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		-	245,548	225,548	205,158	184,368	163,168
<b>Donations</b>		245,548	-	-	-	-	-
<b>Transfer from Cap Fund</b>		-					
<b>Transfer to OPEX</b>		-	(20,000)	(20,390)	(20,790)	(21,200)	(21,630)
<b>Interest Income*</b>		-					
<b>Ending Balance \$</b>		<b>245,548</b>	<b>225,548</b>	<b>205,158</b>	<b>184,368</b>	<b>163,168</b>	<b>141,538</b>

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

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

**Reserve Schedule**

**Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund**

TO BE CREATED in 2023

**Reserve Cash Flow**

Fund:	1022	Budget					
		2022	2023	2024	2025	2026	2027
Fund Centre:	TBD						
Beginning Balance		-	-	710	1,710	2,710	4,710
Transfer from Ops Budget		-	5,710	2,000	2,000	2,000	2,000
Planned Expenditure		-	(5,000)	(1,000)	(1,000)	-	-
Interest Income*		-					
<b>Ending Balance \$</b>		-	<b>710</b>	<b>1,710</b>	<b>2,710</b>	<b>4,710</b>	<b>6,710</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Galiano Community Recreation**

**FINAL BUDGET**

MARCH 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 \$85,842.

**COMMISSION:**

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

**FUNDING:**

Requisition



1.498 - Galiano Community Recreation	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Recreation Programs	35,364	35,350	35,758	-	-	35,758	36,440	37,170	37,910	38,670
Allocations	2,059	2,059	1,907	-	-	1,907	1,945	1,984	2,023	2,064
Other Operating Expenses	710	701	710	-	-	710	720	730	740	750
<b>TOTAL OPERATING COSTS</b>	<b>38,133</b>	<b>38,110</b>	<b>38,375</b>	<b>-</b>	<b>-</b>	<b>38,375</b>	<b>39,105</b>	<b>39,884</b>	<b>40,673</b>	<b>41,484</b>
*Percentage Increase over prior year						0.6%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	31	(31)	-	-	(31)	-	-	-	-
Balance c/fwd from 2021 to 2022	(678)	(678)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(28)	(28)	(27)	-	-	(27)	(30)	(30)	(30)	(30)
Other Revenue	-	(8)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(706)</b>	<b>(683)</b>	<b>(58)</b>	<b>-</b>	<b>-</b>	<b>(58)</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>
<b>REQUISITION</b>	<b>(37,427)</b>	<b>(37,427)</b>	<b>(38,317)</b>	<b>-</b>	<b>-</b>	<b>(38,317)</b>	<b>(39,075)</b>	<b>(39,854)</b>	<b>(40,643)</b>	<b>(41,454)</b>
*Percentage increase over prior year Requisition						2.4%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

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

**FINAL BUDGET**

MARCH 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)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	5,583	8,906	6,076	-	-	6,076	6,194	6,307	6,426	6,547
Allocations	33,467	30,144	34,095	-	-	34,095	34,777	35,472	36,182	36,905
Other Operating Expenses	50	50	50	-	-	50	50	50	50	50
<b>TOTAL COSTS</b>	<b>39,100</b>	<b>39,100</b>	<b>40,221</b>	<b>-</b>	<b>-</b>	<b>40,221</b>	<b>41,021</b>	<b>41,829</b>	<b>42,658</b>	<b>43,502</b>
*Percentage Increase over prior year						2.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(401)	(401)	(413)	-	-	(413)	(420)	(430)	(440)	(450)
<b>TOTAL REVENUE</b>	<b>(401)</b>	<b>(401)</b>	<b>(413)</b>	<b>-</b>	<b>-</b>	<b>(413)</b>	<b>(420)</b>	<b>(430)</b>	<b>(440)</b>	<b>(450)</b>
<b>REQUISITION</b>	<b>(38,699)</b>	<b>(38,699)</b>	<b>(39,808)</b>	<b>-</b>	<b>-</b>	<b>(39,808)</b>	<b>(40,601)</b>	<b>(41,399)</b>	<b>(42,218)</b>	<b>(43,052)</b>
*Percentage increase over prior year Requisition						2.9%	2.0%	2.0%	2.0%	2.0%

**Reserve Schedule**

**Reserve Fund: Storm Water Quality Management (SGI) - Operating Reserve Fund**

This service operates on a two-year work cycle with reporting and data analysis every second year. Reserve is also held for special projects (such as spills) and contaminant investigations.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105530	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		13,535	20,797	20,797	20,797	20,797	20,797
Transfer from Ops Budget		6,885	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income		377	-	-	-	-	-
<b>Ending Balance \$</b>		<b>20,797</b>	<b>20,797</b>	<b>20,797</b>	<b>20,797</b>	<b>20,797</b>	<b>20,797</b>

**Assumptions/Background:**

Retain minimum \$7,000 for special investigations and spill response

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**SGL Emergency Comm. - CREST**

**FINAL BUDGET**

MARCH 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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payments to CREST	176,283	176,283	177,954	-	-	177,954	181,510	185,140	188,840	192,620
Allocations	3,601	3,601	3,614	-	-	3,614	3,686	3,760	3,835	3,912
Other Operating Expenses	820	750	820	-	-	820	820	820	820	820
<b>TOTAL COSTS</b>	<b>180,704</b>	<b>180,634</b>	<b>182,388</b>	<b>-</b>	<b>-</b>	<b>182,388</b>	<b>186,016</b>	<b>189,720</b>	<b>193,495</b>	<b>197,352</b>
*Percentage Increase over prior year						0.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	682	(682)	-	-	(682)	-	-	-	-
Balance c/fwd from 2021 to 2022	(1,107)	(1,107)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,885)	(1,885)	(1,897)	-	-	(1,897)	(1,980)	(2,020)	(2,060)	(2,100)
Other Income	(100)	(712)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(3,092)</b>	<b>(3,022)</b>	<b>(2,679)</b>	<b>-</b>	<b>-</b>	<b>(2,679)</b>	<b>(2,080)</b>	<b>(2,120)</b>	<b>(2,160)</b>	<b>(2,200)</b>
<b>REQUISITION</b>	<b>(177,612)</b>	<b>(177,612)</b>	<b>(179,709)</b>	<b>-</b>	<b>-</b>	<b>(179,709)</b>	<b>(183,936)</b>	<b>(187,600)</b>	<b>(191,335)</b>	<b>(195,152)</b>
*Percentage increase over prior year Requisition						1.2%	2.4%	2.0%	2.0%	2.0%



# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Magic Lake Water**

**FINAL BUDGET**

MARCH 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 \$3,081,769.

**COMMITTEE:**

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

**FUNDING:**

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

**User Charge:**

Annual charge per single family equivalency unit connected to the system.

The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- Greater than 50 cubic metres - \$0.50 / cubic metre
- Greater than 80 cubic metres - \$1.00 / cubic metre

**Parcel Tax:**

LSA-1 Annual charge only on properties capable of being connected to the system.

**Turn on/Turn Off Fee:**

\$0 during normal working hours; \$25 outside of normal working hours

**Connection Charges:**

Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500

**RESERVE FUND:**

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498

Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

2.630 - Magic Lake Water	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Repairs & Maintenance	31,520	30,350	32,470	-	-	32,470	33,120	33,770	74,430	35,130
Allocations	54,332	54,332	54,398	-	-	54,398	55,480	56,588	57,720	58,878
Water Testing	19,550	17,500	19,941	-	-	19,941	20,340	20,747	21,162	21,585
Electricity	49,610	49,700	51,100	-	-	51,100	52,120	53,160	54,220	55,300
Supplies	55,520	55,880	57,180	-	-	57,180	58,320	59,490	60,690	61,900
Labour Charges	402,400	435,630	402,780	26,140	-	428,920	450,830	459,840	469,030	478,410
Other Operating Expenses	53,752	56,532	55,303	-	10,000	65,303	56,150	57,510	58,920	60,360
<b>TOTAL OPERATING COSTS</b>	<b>666,684</b>	<b>699,924</b>	<b>673,172</b>	<b>26,140</b>	<b>10,000</b>	<b>709,312</b>	<b>726,360</b>	<b>741,105</b>	<b>796,172</b>	<b>771,563</b>
*Percentage Increase over prior year			1.0%	3.9%	1.5%	6.4%	2.4%	2.0%	7.4%	-3.1%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	10,000	10,000	10,000	-	-	10,000	10,000	10,000	15,000	20,000
Transfer to Capital Reserve Fund	92,390	70,000	82,415	-	-	82,415	74,065	83,541	128,700	143,928
MFA Debt Reserve Fund	670	670	570	-	-	570	570	570	570	570
MFA Debt Principal	131,489	131,489	133,582	-	-	133,582	133,582	133,582	94,770	81,350
MFA Debt Interest	61,697	61,697	64,439	-	-	64,439	64,439	59,812	53,348	51,509
<b>TOTAL DEBT / RESERVES</b>	<b>296,246</b>	<b>273,856</b>	<b>291,006</b>	<b>-</b>	<b>-</b>	<b>291,006</b>	<b>282,656</b>	<b>287,505</b>	<b>292,388</b>	<b>297,357</b>
<b>TOTAL COSTS</b>	<b>962,930</b>	<b>973,780</b>	<b>964,178</b>	<b>26,140</b>	<b>10,000</b>	<b>1,000,318</b>	<b>1,009,016</b>	<b>1,028,610</b>	<b>1,088,560</b>	<b>1,068,920</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(15,224)	-	-	(10,000)	(10,000)	-	-	(40,000)	-
Sales - Water	(22,000)	(15,000)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(351,288)	(354,300)	(351,271)	(26,140)	-	(377,411)	(384,946)	(392,680)	(400,530)	(408,540)
Lease Revenue	(8,100)	(7,714)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Other Revenue	(2,394)	(2,394)	(2,807)	-	-	(2,807)	(2,370)	(2,400)	(2,430)	(2,470)
<b>TOTAL REVENUE</b>	<b>(383,782)</b>	<b>(394,632)</b>	<b>(384,178)</b>	<b>(26,140)</b>	<b>(10,000)</b>	<b>(420,318)</b>	<b>(417,416)</b>	<b>(425,180)</b>	<b>(473,060)</b>	<b>(441,110)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(579,148)</b>	<b>(579,148)</b>	<b>(580,000)</b>	<b>-</b>	<b>-</b>	<b>(580,000)</b>	<b>(591,600)</b>	<b>(603,430)</b>	<b>(615,500)</b>	<b>(627,810)</b>
*Percentage increase over prior year										
Sales - Water			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			0.0%	7.4%		7.4%	2.0%	2.0%	2.0%	2.0%
Requisition			0.1%			0.1%	2.0%	2.0%	2.0%	2.0%
<b>Combined</b>			<b>0.1%</b>	<b>2.7%</b>		<b>2.8%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

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

Service No. <b>2.630</b> <b>Magic Lake Estates Water (Pender)</b>	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$190,000	\$295,000	\$0	\$0	\$0	\$0	\$295,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$25,000	\$140,000	\$22,000	\$145,000	\$75,000	\$407,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$190,000</b>	<b>\$320,000</b>	<b>\$140,000</b>	<b>\$22,000</b>	<b>\$145,000</b>	<b>\$75,000</b>	<b>\$702,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$185,000	\$185,000	\$0	\$0	\$0	\$0	\$185,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$2,500	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$2,500	\$120,000	\$140,000	\$22,000	\$145,000	\$75,000	\$502,000
	<b>\$190,000</b>	<b>\$320,000</b>	<b>\$140,000</b>	<b>\$22,000</b>	<b>\$145,000</b>	<b>\$75,000</b>	<b>\$702,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b> Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><b>Capital Project Description</b> Briefly describe project scope and service benefits. For example: <i>"Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</i></p>	<p><b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization. <b>Other</b> = Project is not driven by one of the other options provided.</p>
<p><b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service <b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b> Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p><b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b> L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p><b>Cost Estimate Class</b> Class A (±10-15%) = Estimate based on final drawings and specifications, used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design, used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 2.630  
Service Name: Magic Lake Estates Water (Pender)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
21-02	Replacement	Design and Construction Buck Lake and Magic Lake Adjustable Intakes	Destalled design and construction of adjustable intakes to inform future capital works to maintain water quality.	\$225,000	E	Cap	\$185,000	\$185,000	\$0	\$0	\$0	\$0	\$185,000
21-04	Renewal	Buck Lake Dam Repairs - Phase 1	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.	\$200,000	S	Res	\$0	\$25,000	\$45,000	\$22,000	\$0	\$0	\$92,000
22-02	New	EV Charging Station	Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.	\$20,000	E	Grant	\$2,500	\$15,000	\$0	\$0	\$0	\$0	\$15,000
22-02	New				E	Res	\$2,500	\$5,000	\$0	\$0	\$0	\$0	\$5,000
23-01	Renewal	Decommission Magic Lake old Syphon	The old syphon is still in place and will require decommissioning to ensure dam performance.	\$35,000	S	Res	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
23-02	New	ISOPAC Permanent Handling & Storage	Permenant solution to reduce drum waste and reduce handing is required.	\$60,000	S	Res	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
26-01	Renewal	Buck Lake Dam Repairs - Phase 2	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).	\$360,000	S	Res	\$0	\$0	\$0	\$0	\$145,000	\$75,000	\$220,000
23-03	Renewal	SCADA and Radio Communication Upgrades	Replace SCADA Communication infrastructure with modern radio system based on Radio Pathway Study completed under wastewater capital project 21-01.	\$90,000	E	Res	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000
<b>GRAND TOTAL</b>				<b>\$990,000</b>			<b>\$190,000</b>	<b>\$320,000</b>	<b>\$140,000</b>	<b>\$22,000</b>	<b>\$145,000</b>	<b>\$75,000</b>	<b>\$612,000</b>

**Service:** 2.630 Magic Lake Estates Water (Pender)

**Project Number** 21-04 **Capital Project Title** Buck Lake Dam Repairs - Phase 1 **Capital Project Description** Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.

**Project Rationale** Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.

**Project Number** 22-02 **Capital Project Title** EV Charging Station **Capital Project Description** Construct a new EV Charging Station at the Water Treatment Plant, project to be split across MLE Water, Waste Water, and a possible grant.

**Project Rationale** Construct a new EV Charging station at the water treatment plan, proejct is to be partially funded through a cost matching grant and the MLE Waste Water Service.

**Project Number** 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** Permanant solution to reduce drum waste and reduce handing is required.

**Project Rationale** Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily 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

**Project Number** 21-02 **Capital Project Title** Design and Construction Buck Lake and Magic Lake Adjustable Intakes **Capital Project Description** Detailled design and construction of adjustable intakes to inform future capital works to maintain water quality.

**Project Rationale** Both the Buck and Magic Lake adjustable intakes are unsafe to clean and adjust without the employing divers. Funds are required to design and construct adjustable intakes.

**Magic Lake Water  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	45,504	45,504	55,504	65,504	40,504	60,504
Capital Reserve Fund	506,552	468,967	403,032	464,573	448,273	517,201
Capital Reserve Fund - Settlement Fund	614,832	614,832	614,832	614,832	614,832	614,832
<b>Total</b>	<b>1,166,889</b>	<b>1,129,304</b>	<b>1,073,369</b>	<b>1,144,910</b>	<b>1,103,610</b>	<b>1,192,538</b>

## Reserve Schedule

### Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105212	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		59,516	45,504	45,504	55,504	65,504	40,504
Transfer from Ops Budget		-	10,000	10,000	10,000	15,000	20,000
Transfer to Ops Budget		-	(10,000)	-	-	(40,000)	-
Planned Maintenance Activity			Acquire SRW over MLE North Dam			Frigate and Captains Reservoir cleaning & inspection	
Deficit Recovery		(16,150)					
Interest Income*		2,138					
<b>Ending Balance \$</b>		<b>45,504</b>	<b>45,504</b>	<b>55,504</b>	<b>65,504</b>	<b>40,504</b>	<b>60,504</b>

### 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	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		548,938	506,552	468,967	403,032	464,573	448,273
<b>Transfer from Ops Budget</b>		-	82,415	74,065	83,541	128,700	143,928
<b>Transfer to Cap Fund</b>		(90,000)	(120,000)	(140,000)	(22,000)	(145,000)	(75,000)
<b>Transfer from Cap Fund</b>		28,585	-	-	-	-	-
<b>Interest Income*</b>		19,029					
<b>Ending Balance \$</b>		<b>506,552</b>	<b>468,967</b>	<b>403,032</b>	<b>464,573</b>	<b>448,273</b>	<b>517,201</b>

**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 Fund)**

Bylaw 1498

**Reserve Cash Flow**

Fund:	1024	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102245						
Beginning Balance		602,977	614,832	614,832	614,832	614,832	614,832
Settlement Funds		-	-	-	-	-	-
Transfer to Cap Fund		-					
Interest Income*		11,855					
<b>Ending Balance \$</b>		<b>614,832</b>	<b>614,832</b>	<b>614,832</b>	<b>614,832</b>	<b>614,832</b>	<b>614,832</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Lyall Harbour Water**

**FINAL BUDGET**

MARCH 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 \$671,165.

**COMMITTEE:**

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982

Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

**FUNDING:**

**User Charge:** Annual charge per single family equivalency unit connected to the system.

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

**Connection Charges:** Actual Cost + 15% Admin Fee (Minimum Connection \$400)

**RESERVE FUND:**

Bylaw No. 1785 (February 14, 1990)

**2.640 - Lyall Harbour Water**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Repairs & Maintenance	15,310	15,000	5,470	-	25,000	30,470	25,580	5,822	5,950	6,080
Allocations	12,477	12,477	12,969	-	-	12,969	13,232	13,500	13,773	14,051
Water Testing	8,450	8,450	8,619	-	-	8,619	8,791	8,968	9,146	9,329
Electricity	3,550	4,800	3,660	-	-	3,660	3,730	3,800	3,880	3,960
Supplies	5,790	7,730	5,970	-	-	5,970	6,090	6,210	6,330	6,450
Labour Charges	112,420	135,000	112,420	7,520	-	119,940	126,170	128,690	131,260	133,890
Other Operating Expenses	15,400	9,960	15,858	-	-	15,858	16,230	16,600	16,980	17,370
<b>TOTAL OPERATING COSTS</b>	<b>173,397</b>	<b>193,417</b>	<b>164,966</b>	<b>7,520</b>	<b>25,000</b>	<b>197,486</b>	<b>199,823</b>	<b>183,590</b>	<b>187,319</b>	<b>191,130</b>
*Percentage Increase over prior year			-4.9%	4.3%	14.4%	13.9%	1.2%	-8.1%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	20,000	10,000	20,000	-	-	20,000	20,600	21,200	20,500	20,000
Transfer to Capital Reserve Fund	26,000	9,771	30,000	-	-	30,000	24,800	20,500	16,640	20,770
MFA Debt Reserve Fund	120	120	680	-	-	680	3,500	3,600	100	100
MFA Debt Principal	22,148	22,148	22,148	-	-	22,148	25,382	31,858	41,713	41,713
MFA Debt Interest	7,929	7,929	8,538	-	-	8,538	14,190	22,826	33,486	33,486
<b>TOTAL DEBT / RESERVES</b>	<b>76,197</b>	<b>49,968</b>	<b>81,366</b>	<b>-</b>	<b>-</b>	<b>81,366</b>	<b>88,472</b>	<b>99,984</b>	<b>112,439</b>	<b>116,069</b>
<b>TOTAL COSTS</b>	<b>249,594</b>	<b>243,385</b>	<b>246,332</b>	<b>7,520</b>	<b>25,000</b>	<b>278,852</b>	<b>288,295</b>	<b>283,574</b>	<b>299,758</b>	<b>307,199</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	4,737	4,737	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	-	-	-	(25,000)	(25,000)	(20,000)	-	-	-
User Charges	(112,304)	(112,304)	(112,344)	(7,520)	-	(119,864)	(127,615)	(135,894)	(144,728)	(149,069)
Grants in Lieu of Taxes	(747)	(747)	(758)	-	-	(758)	(800)	(820)	(840)	(860)
Other Revenue	(220)	(4,011)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
<b>TOTAL REVENUE</b>	<b>(118,534)</b>	<b>(112,325)</b>	<b>(113,302)</b>	<b>(7,520)</b>	<b>(25,000)</b>	<b>(145,822)</b>	<b>(148,615)</b>	<b>(136,914)</b>	<b>(145,768)</b>	<b>(150,129)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(131,060)</b>	<b>(131,060)</b>	<b>(133,030)</b>	<b>-</b>	<b>-</b>	<b>(133,030)</b>	<b>(139,680)</b>	<b>(146,660)</b>	<b>(153,990)</b>	<b>(157,070)</b>
*Percentage increase over prior year										
User Fees			0.0%	6.7%		6.7%	6.5%	6.5%	6.5%	3.0%
Requisition			1.5%			1.5%	5.0%	5.0%	5.0%	2.0%
<b>Combined</b>			<b>0.8%</b>	<b>3.1%</b>		<b>3.9%</b>	<b>5.7%</b>	<b>5.7%</b>	<b>5.7%</b>	<b>2.5%</b>

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

Service No.	2.640 Lyll Harbour Boot Cove Water (Saturna)	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$8,000	\$66,000	\$0	\$0	\$0	\$0	\$0	\$66,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$335,000	\$350,000	\$340,000	\$350,000	\$0	\$0	\$0	\$1,040,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$343,000</b>	<b>\$416,000</b>	<b>\$340,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,106,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$58,000	\$340,000	\$350,000	\$0	\$0	\$0	\$748,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$335,000	\$335,000	\$0	\$0	\$0	\$0	\$0	\$335,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$8,000	\$23,000	\$0	\$0	\$0	\$0	\$0	\$23,000
	<b>\$343,000</b>	<b>\$416,000</b>	<b>\$340,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,106,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

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

Service #: 2.640  
Service Name: Lyall Harbour Boot Cove Water (Saturna)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	\$20,000	E	Debt	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
19-02	Replacement	PRV Bypass Assembly Replacement	Construct bypasses on the East Point, Narvaez and Boot Cove PRV stations to maintain system operation while the PRV's undergo maintenance.	\$8,000	E	Res	\$8,000	\$8,000	\$0	\$0	\$0	\$0	\$8,000
19-03	Replacement	Standpipe and Valve Replacement	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable	\$8,000	E	Debt	\$0	\$8,000	\$0	\$0	\$0	\$0	\$8,000
19-04	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.	\$20,000	S	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	\$20,000	E	Debt	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
20-02	New	Raw Water Turbidity Meter	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.	\$10,000	E	Debt	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-01	Replacement	Source Water Viability Study	Study to determine vulnerability of the source water and its viability.	\$15,000	S	Debt	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	\$175,000	S	Debt	\$0	\$0	\$175,000	\$0	\$0	\$0	\$175,000
22-02	Renewal	Dam Improvement and Regulatory Requirements	Seismic reinforcement of Money Lake Dam based upon the 2016 Dam Safety Review. Includes seepage pit construction and Dam Safety Review.	\$390,000	S	Grant	\$335,000	\$335,000	\$0	\$0	\$0	\$0	\$335,000
23-01	New	WTP Upgrades	Upgrades to the water treatment plant to meet IHA requirements including ozone upgrades and chlorination upgrades.	\$500,000	S	Debt	\$0	\$0	\$150,000	\$350,000	\$0	\$0	\$500,000
<b>GRAND TOTAL</b>				<b>\$1,166,000</b>			<b>\$343,000</b>	<b>\$416,000</b>	<b>\$340,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,106,000</b>

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna)

**Project Number** 19-01 **Capital Project Title** Air Valve Replacement - Ph 2 **Capital Project Description** Replace aging air valves that are a safety concern.  
**Project Rationale** The air valves are 35 years old and are corroded, giving rise to safety concerns.

**Project Number** 19-02 **Capital Project Title** PRV Bypass Assembly Replacement **Capital Project Description** Construct bypasses on the East Point, Narvaez and Boot Cove PRV stations to maintain system operation while the PRV's undergo maintenance.  
**Project Rationale** The inlet and outlet piping at the East Point, Narvaez and Boot Cove PRV stations are very corroded and there is no way to isolate the stations to replace or maintain the pressure reducing valves. It is proposed that new inlet and outlet piping be installed with 100mm gate valves and bypass piping so that customers are not without water when PRV's are being serviced.

**Project Number** 19-03 **Capital Project Title** Standpipe and Valve Replacement **Capital Project Description** Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable  
**Project Rationale** The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from \$5,000 to \$8,000 to accommodate the required works.

**Project Number** 19-04 **Capital Project Title** Alternative Approval Process **Capital Project Description** Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.  
**Project Rationale** Future required projects to maintain public safety and level of service require funding in excess of current projected reserve balance. Future funding will be for improvements the Water Treatment Plant to increase reliability and optimize for improved operations, conducting a regulatory requirement for a dam safety review and construct a larger supply line to the storage tank. Funding is required to undertake public consultation to inform borrow strategies and conduct a referendum.

**Project Number** 19-05 **Capital Project Title** Autoflush Installation **Capital Project Description** Install 3 autoflushes within the water distribution system to maintain distribution water quality.  
**Project Rationale** Three water mains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.



<b>Project Number</b>	20-02	<b>Capital Project Title</b>	Raw Water Turbidity Meter	<b>Capital Project Description</b>	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.
<b>Project Rationale</b>	Install a new turbidity meter in the raw water line to aid in operation of the WTP.				

<b>Project Number</b>	21-01	<b>Capital Project Title</b>	Source Water Viability Study	<b>Capital Project Description</b>	Study to determine vulnerability of the source water and its viability.
<b>Project Rationale</b>	Study to determine the medium to long term vulnerability of the source water (Money Lake) and its viability as a water source (quantity and quality) for the LHBC system in light of pressures such as projected demand changes and climate change.				

<b>Project Number</b>	22-01	<b>Capital Project Title</b>	Install Larger Supply Line to Tank	<b>Capital Project Description</b>	Construct a larger supply line to the tank to improve system reliability and operation.
<b>Project Rationale</b>	The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.				

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	WTP Upgrades	<b>Capital Project Description</b>	Upgrades to the water treatment plant to meet IHA requirements including ozone upgrades and chlorination upgrades.
<b>Project Rationale</b>	Funds are required to upgrade the water treatment plant to meet IHA requirements including ozone upgrades and chlorination works.				

<b>Project Number</b>	22-02	<b>Capital Project Title</b>	Dam Improvement and Regulatory Requirements	<b>Capital Project Description</b>	Seismic reinforcement of Money Lake Dam based upon the 2016 Dam Safety Review. Includes seepage pit construction and Dam Safety Review.
<b>Project Rationale</b>	This is a continuation of project 18-03, where seismic reinforcement of the Money Lake Dam will commence. Funds are required to retain a contractor to undertake the works and retain a consultant to conduct the dam safety review.				

**Lyall Harbour Water**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	10,931	5,931	6,531	27,731	48,231	68,231
Capital Reserve Fund	32,171	39,171	63,971	84,471	101,111	121,881
<b>Total</b>	<b>43,102</b>	<b>45,102</b>	<b>70,502</b>	<b>112,202</b>	<b>149,342</b>	<b>190,112</b>

## Reserve Schedule

### Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105213	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		815	10,931	5,931	6,531	27,731	48,231
Transfer from Ops Budget		10,000	20,000	20,600	21,200	20,500	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*		116					
<b>Ending Balance \$</b>		<b>10,931</b>	<b>5,931</b>	<b>6,531</b>	<b>27,731</b>	<b>48,231</b>	<b>68,231</b>

### 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: Fund Centre:	1025 101369	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		23,956	32,171	39,171	63,971	84,471	101,111
Transfer from Ops Budget		7,427	30,000	24,800	20,500	16,640	20,770
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(23,000)	-	-	-	-
Interest Income*		789					
<b>Ending Balance \$</b>		<b>32,171</b>	<b>39,171</b>	<b>63,971</b>	<b>84,471</b>	<b>101,111</b>	<b>121,881</b>

#### **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**

**2023 Budget**

**Skana Water (Mayne)**

**FINAL BUDGET**

MARCH 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 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:**

<b>User Charge:</b>	Annual charge per single family equivalency unit connected to the system.
<b>Parcel Tax:</b>	Annual charge only on properties capable of being connected to the system.
<b>Connection Charges:</b>	At cost or minimum of \$1,000.

**RESERVE FUND:**

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004),  
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Operations Service Contract	11,490	8,300	11,830	-	-	11,830	12,070	12,310	12,560	12,810
Repairs & Maintenance	1,210	1,250	1,250	-	5,000	6,250	1,280	1,310	6,440	1,480
Allocations	5,834	5,834	5,908	-	-	5,908	6,022	6,138	6,256	6,377
Water Testing	2,900	3,000	2,958	-	-	2,958	3,017	3,077	3,139	3,201
Electricity	2,590	3,300	3,213	-	-	3,213	3,160	3,220	3,280	3,350
Supplies	720	720	750	-	-	750	770	780	790	800
Labour Charges	21,960	38,100	21,960	1,450	-	23,410	24,670	25,160	25,660	26,170
Other Operating Expenses	3,530	2,990	3,338	-	-	3,338	3,410	3,480	3,550	3,620
<b>TOTAL OPERATING COSTS</b>	<b>50,234</b>	<b>63,494</b>	<b>51,207</b>	<b>1,450</b>	<b>5,000</b>	<b>57,657</b>	<b>54,399</b>	<b>55,475</b>	<b>61,675</b>	<b>57,808</b>
*Percentage Increase over prior year			1.9%	2.9%		14.8%	-5.7%	2.0%	11.2%	-6.3%
<u>DEBT / CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	7,000	4,887	9,000	-	-	9,000	2,000	2,000	2,000	2,000
Transfer to Capital Reserve Fund	15,000	6,000	21,600	-	-	21,600	20,461	10,899	11,459	12,120
MFA Debt Principal	1,458	1,458	-	-	-	-	2,196	7,532	7,532	7,532
MFA Debt Interest	1,163	1,163	863	-	-	863	5,683	12,381	12,381	12,381
MFA Debt Reserve Fund	760	760	750	-	-	750	1,823	-	-	-
<b>TOTAL DEBT / RESERVES</b>	<b>25,381</b>	<b>14,268</b>	<b>32,213</b>	<b>-</b>	<b>-</b>	<b>32,213</b>	<b>32,163</b>	<b>32,812</b>	<b>33,372</b>	<b>34,033</b>
<b>TOTAL COSTS</b>	<b>75,615</b>	<b>77,762</b>	<b>83,420</b>	<b>1,450</b>	<b>5,000</b>	<b>89,870</b>	<b>86,562</b>	<b>88,287</b>	<b>95,047</b>	<b>91,841</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(5,000)	(5,000)	-	-	(5,000)	-
User Charges	(51,505)	(53,652)	(57,640)	(1,450)	-	(59,090)	(60,272)	(61,477)	(62,707)	(63,961)
Other Revenue	(110)	(110)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(51,615)</b>	<b>(53,762)</b>	<b>(57,740)</b>	<b>(1,450)</b>	<b>(5,000)</b>	<b>(64,190)</b>	<b>(60,372)</b>	<b>(61,577)</b>	<b>(67,807)</b>	<b>(64,061)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(24,000)</b>	<b>(24,000)</b>	<b>(25,680)</b>	<b>-</b>	<b>-</b>	<b>(25,680)</b>	<b>(26,190)</b>	<b>(26,710)</b>	<b>(27,240)</b>	<b>(27,780)</b>
*Percentage increase over prior year										
User Fees			11.9%	2.8%		14.7%	2.0%	2.0%	2.0%	2.0%
Requisition			7.0%			7.0%	2.0%	2.0%	2.0%	2.0%
<b>Combined</b>			<b>10.4%</b>	<b>1.9%</b>		<b>12.3%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

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

<b>Service No.</b>	<b>2.642</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Skana Water (Mayne)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$75,000	\$694,120	\$0	\$0	\$0	\$0	\$769,120
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$65,000	\$80,000	\$35,000	\$0	\$0	\$0	\$0	\$115,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$65,000</b>	<b>\$155,000</b>	<b>\$729,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$884,120</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$65,000	\$65,000	\$0	\$0	\$0	\$0	\$0	\$65,000
Debenture Debt (New Debt Only)	\$0	\$75,000	\$182,262	\$0	\$0	\$0	\$0	\$257,262
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$546,858	\$0	\$0	\$0	\$0	\$546,858
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
	<b>\$65,000</b>	<b>\$155,000</b>	<b>\$729,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$884,120</b>



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

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

**Service #:** 2.642

**Service Name:** Skana Water (Mayne)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
17-03	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.	\$15,000	S	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
17-04	Renewal	Well #8 Upgrade	Conduct well improvements including new well liner, replacement of well seal and SCADA automation; relocate first customer service line to achieve proper CT.	\$30,000	S	Cap	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
18-01	Replacement	Storage Tank Replacement	Replace the existing storage tanks	\$749,120	E	Debt	\$0	\$75,000	\$127,262	\$0	\$0	\$0	\$202,262
18-01					E	Grant	\$0	\$0	\$546,858	\$0	\$0	\$0	\$546,858
20-02	Decommission	Well Decommissioning	Numerous wells are not in use and are required to be decommissioned as per MoE requirements.	\$50,000	S	Cap	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	\$35,000	S	Debt	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
24-01	New	Source Water Surveillance	Design and install new well surveillance and water monitoring hardware to record and predict water issues.	\$20,000	E	Debt	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
<b>GRAND TOTAL</b>				<b>\$899,120</b>			<b>\$65,000</b>	<b>\$155,000</b>	<b>\$729,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$884,120</b>

Service: 2.642 Skana Water (Mayne)

<b>Project Number</b> 17-03	<b>Capital Project Title</b> Alternative Approval Process	<b>Capital Project Description</b> Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.
<b>Project Rationale</b> 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.		

<b>Project Number</b> 17-04	<b>Capital Project Title</b> Well #8 Upgrade	<b>Capital Project Description</b> Conduct well improvements including new well liner, replacement of well seal and SCADA automation; relocate first customer service line to achieve proper CT.
<b>Project Rationale</b> 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.		

<b>Project Number</b> 18-01	<b>Capital Project Title</b> Storage Tank Replacement	<b>Capital Project Description</b> Replace the existing storage tanks
<b>Project Rationale</b> 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.		

<b>Project Number</b> 20-02	<b>Capital Project Title</b> Well Decommissioning	<b>Capital Project Description</b> Numerous wells are not in use and are required to be decommissioned as per MoE requirements.
<b>Project Rationale</b> Numerous wells are not in use and are required to be decommissioned as per MoE requirements.		

<b>Project Number</b> 23-01	<b>Capital Project Title</b> Well Protection Upgrades	<b>Capital Project Description</b> Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.
<b>Project Rationale</b> 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.		

<b>Project Number</b> 24-01	<b>Capital Project Title</b> Source Water Surveillance	<b>Capital Project Description</b> Design and install new well surveillance and water monitoring hardware to record and predict water issues.
<b>Project Rationale</b> Design and install new well surveillance and water monitoring hardware to record and predict water issues.		

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

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	6,092	10,092	12,092	14,092	11,092	13,092
Capital Reserve Fund	11,638	18,238	38,699	49,598	61,057	73,177
<b>Total</b>	<b>17,730</b>	<b>28,330</b>	<b>50,791</b>	<b>63,690</b>	<b>72,149</b>	<b>86,269</b>

**Reserve Schedule**

**Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund**

Bylaw 4144

**Reserve Cash Flow**

Fund: 1500 Fund Centre: 105214	Actual	Budget				
	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>	1,041	6,092	10,092	12,092	14,092	11,092
<b>Transfer from Ops Budget</b>	4,887	9,000	2,000	2,000	2,000	2,000
<b>Expenditures</b>	-	(5,000)	-	-	(5,000)	-
Planned Maintenance Activity		Well inspection		Well inspection	Reservoir cleaning and inspection	
<b>Interest Income*</b>	164					
<b>Ending Balance \$</b>	<b>6,092</b>	<b>10,092</b>	<b>12,092</b>	<b>14,092</b>	<b>11,092</b>	<b>13,092</b>

**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	Actual	Budget				
	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>	39,384	11,638	18,238	38,699	49,598	61,057
<b>Transfer from Ops Budget</b>	1,757	21,600	20,461	10,899	11,459	12,120
<b>Transfer to Cap Fund</b>	(30,000)	(15,000)	-	-	-	-
<b>Transfer from Cap Fund</b>	-					
<b>Interest Income*</b>	497					
<b>Ending Balance \$</b>	<b>11,638</b>	<b>18,238</b>	<b>38,699</b>	<b>49,598</b>	<b>61,057</b>	<b>73,177</b>

**Assumptions/Backgrounds:**

Transfer whatever the operating budget will allow

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

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Sticks Allison Water**

**FINAL BUDGET**

MARCH 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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Repairs & Maintenance	5,990	5,700	1,020	-	5,000	6,020	6,030	1,040	1,050	1,060
Allocations	3,298	3,298	3,496	-	-	3,496	3,567	3,638	3,711	3,784
Water Testing	2,190	1,600	2,233	-	-	2,233	2,278	2,324	2,371	2,418
Electricity	1,390	3,000	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Supplies	812	750	710	-	-	710	720	730	740	750
Labour Charges	35,000	35,000	35,000	2,380	-	37,380	39,310	40,100	40,900	41,720
Other Operating Expenses	3,840	3,790	4,165	-	-	4,165	4,240	4,320	4,400	4,490
<b>TOTAL OPERATING COSTS</b>	<b>52,520</b>	<b>53,138</b>	<b>49,124</b>	<b>2,380</b>	<b>5,000</b>	<b>56,504</b>	<b>58,695</b>	<b>54,752</b>	<b>55,822</b>	<b>56,922</b>
*Percentage Increase over prior year			-6.5%	4.5%	9.5%	7.6%	3.9%	-6.7%	2.0%	2.0%
<u>CAPITAL/RESERVES</u>										
Transfer to Operating Reserve Fund	6,000	5,382	7,500	-	-	7,500	7,000	7,000	7,000	7,000
Transfer to Capital Reserve Fund	5,000	5,000	11,535	-	-	11,535	11,235	11,600	11,990	12,380
<b>TOTAL CAPITAL / RESERVES</b>	<b>11,000</b>	<b>10,382</b>	<b>19,035</b>	<b>-</b>	<b>-</b>	<b>19,035</b>	<b>18,235</b>	<b>18,600</b>	<b>18,990</b>	<b>19,380</b>
<b>TOTAL COSTS</b>	<b>63,520</b>	<b>63,520</b>	<b>68,159</b>	<b>2,380</b>	<b>5,000</b>	<b>75,539</b>	<b>76,930</b>	<b>73,352</b>	<b>74,812</b>	<b>76,302</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2021 to 2022	9,984	9,984	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	-	-	-
Sales - Water	(600)	(600)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(62,804)	(62,804)	(62,359)	(2,380)	-	(64,739)	(66,030)	(67,352)	(68,702)	(70,082)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(58,520)</b>	<b>(58,520)</b>	<b>(63,059)</b>	<b>(2,380)</b>	<b>(5,000)</b>	<b>(70,439)</b>	<b>(71,730)</b>	<b>(68,052)</b>	<b>(69,402)</b>	<b>(70,782)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,100)</b>	<b>-</b>	<b>-</b>	<b>(5,100)</b>	<b>(5,200)</b>	<b>(5,300)</b>	<b>(5,410)</b>	<b>(5,520)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			-0.7%	3.8%		3.1%	2.0%	2.0%	2.0%	2.0%
Requisition			2.0%			2.0%	2.0%	1.9%	2.1%	2.0%
<b>Combined</b>			<b>-0.5%</b>	<b>3.5%</b>		<b>3.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>





CAPITAL REGIONAL DISTRICT  
 5 YEAR CAPITAL PLAN  
 2023 - 2027

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

**Service #:** 2.665  
**Service Name:** Sticks Allison Water (Galiano)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
22-01	New	Service Line Replacement (Provisional)	Replace failed/leaking service lines when required	\$5,000	S	Res	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
			<b>GRAND TOTAL</b>	<b>\$5,000</b>				<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>

**Service:** 2.665 Sticks Allison Water (Galiano)

**Project Number** 22-01

**Capital Project Title** Service Line Replacement  
(Provisional)

**Capital Project Description** Replace failed/leaking service lines when  
required

**Project Rationale** Funds are required to fund replacement of failed/leaking service lines.

**Sticks Allison Reserves  
 Summary Schedule  
 2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	7,433	9,933	11,933	18,933	25,933	32,933
Capital Reserve Fund	11,392	17,927	29,162	40,762	52,752	65,132
<b>Total</b>	<b>18,826</b>	<b>27,861</b>	<b>41,096</b>	<b>59,696</b>	<b>78,686</b>	<b>98,066</b>

## Reserve Schedule

### Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105215	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		1,426	7,433	9,933	11,933	18,933	25,933
<b>Transfer from Ops Budget</b>		10,894	7,500	7,000	7,000	7,000	7,000
<b>Expenditures</b>		(5,000)	(5,000)	(5,000)	-	-	-
Planned Maintenance Activity		Well and well pump inspection	Reservoir cleaning and inspection	Hydrant maintenance			
<b>Interest Income*</b>		113					
<b>Ending Balance \$</b>		<b>7,433</b>	<b>9,933</b>	<b>11,933</b>	<b>18,933</b>	<b>25,933</b>	<b>32,933</b>

### **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: 1068 Fund Centre: 101890	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	4,250	11,392	17,927	29,162	40,762	52,752
Transfer from Ops Budget	7,000	11,535	11,235	11,600	11,990	12,380
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(5,000)	-	-	-	-
Interest Income*	142					
<b>Ending Balance \$</b>	<b>11,392</b>	<b>17,927</b>	<b>29,162</b>	<b>40,762</b>	<b>52,752</b>	<b>65,132</b>

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

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

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Surfside Park Estates (Mayne)**

**FINAL BUDGET**

MARCH 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)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Operations Services Contract	19,350	13,100	19,930	-	-	19,930	20,330	20,740	21,150	21,570
Repairs & Maintenance	4,190	9,000	4,320	-	1,500	5,820	4,400	4,480	9,560	4,640
Allocations	7,907	7,907	8,484	-	-	8,484	8,658	8,834	9,014	9,199
Water Testing	4,040	3,700	4,121	-	-	4,121	4,203	4,287	4,373	4,461
Electricity	4,100	4,250	4,220	-	-	4,220	4,300	4,390	4,480	4,570
Supplies	18,980	20,350	19,560	-	-	19,560	19,960	20,370	20,790	21,210
Labour Charges	32,000	48,900	32,000	2,110	-	34,110	35,850	36,570	37,300	38,050
Other Operating Expenses	10,440	10,540	10,590	-	-	10,590	10,820	11,060	11,300	11,550
<b>TOTAL OPERATING COSTS</b>	<b>101,007</b>	<b>117,747</b>	<b>103,225</b>	<b>2,110</b>	<b>1,500</b>	<b>106,835</b>	<b>108,521</b>	<b>110,731</b>	<b>117,967</b>	<b>115,250</b>
*Percentage Increase over prior year			2.2%	2.1%	1.5%	5.8%	1.6%	2.0%	6.5%	-2.3%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	2,000	-	2,000	-	-	2,000	2,500	3,000	2,000	2,000
Transfer to Capital Reserve Fund	15,000	9,000	15,000	-	-	15,000	23,540	23,155	2,000	2,000
MFA Debt Principal	-	-	-	-	-	-	-	-	14,638	58,552
MFA Debt Interest	-	-	-	-	-	-	-	6,125	42,875	98,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	5,000	15,000	-
<b>TOTAL DEBT / RESERVES</b>	<b>17,000</b>	<b>9,000</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>26,040</b>	<b>37,280</b>	<b>76,513</b>	<b>160,552</b>
<b>TOTAL COSTS</b>	<b>118,007</b>	<b>126,747</b>	<b>120,225</b>	<b>2,110</b>	<b>1,500</b>	<b>123,835</b>	<b>134,561</b>	<b>148,011</b>	<b>194,480</b>	<b>275,802</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(10,137)	-	-	(1,500)	(1,500)	-	-	(5,000)	-
User Charges	(94,807)	(93,410)	(96,335)	(2,110)	-	(98,445)	(108,291)	(119,121)	(151,950)	(227,042)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(94,907)</b>	<b>(103,647)</b>	<b>(96,435)</b>	<b>(2,110)</b>	<b>(1,500)</b>	<b>(100,045)</b>	<b>(108,391)</b>	<b>(119,221)</b>	<b>(157,050)</b>	<b>(227,142)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(23,100)</b>	<b>(23,100)</b>	<b>(23,790)</b>	<b>-</b>	<b>-</b>	<b>(23,790)</b>	<b>(26,170)</b>	<b>(28,790)</b>	<b>(37,430)</b>	<b>(48,660)</b>
*Percentage increase over prior year										
User Fee			1.6%	2.2%		3.8%	10.0%	10.0%	27.6%	49.4%
Requisition			3.0%			3.0%	10.0%	10.0%	30.0%	30.0%
<b>Combined</b>			<b>1.9%</b>	<b>1.8%</b>		<b>3.7%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>28.0%</b>	<b>45.6%</b>

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

<b>Service No.</b>	<b>2.667</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Surfside Park Estates (Mayne)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$25,000	\$25,000	\$20,000	\$0	\$0	\$0	\$0	\$45,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$15,000	\$500,000	\$1,500,000	\$0	\$0	\$2,015,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$35,000</b>	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,060,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$500,000	\$1,500,000	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$25,000	\$25,000	\$35,000	\$0	\$0	\$0	\$0	\$60,000
	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$35,000</b>	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,060,000</b>



**Service:** 2.667 **Surfside Park Estates (Mayne)**

**Project Number** 21-01

**Capital Project Title** System Review

**Capital Project Description**

Review the system with tank location and accessibility taken into account.

**Project Rationale** Review the location and replacement of the existing tanks, with accessibility taken into account, resulting in recommendations for future improvements.

**Project Number** 23-01

**Capital Project Title** Alternative Approval Process

**Capital Project Description**

Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.

**Project Rationale** Funds are required to conduct an alternative approval process for future funding of water system improvements including water main replacement.

**Project Number** 24-01

**Capital Project Title** Wood Dale Drive Water Main Replacement

**Capital Project Description**

Replace approximately 200 m of leaking water main along Wood Dale Drive.

**Project Rationale** Funds are required to replace approximately 200 m of 150 mm diameter PVC water main that is leaking along Wood Dale Drive.

**Project Number** 24-02

**Capital Project Title** Source Water Surveillance

**Capital Project Description**

Construct source water surveillance for water quantity monitoring.

**Project Rationale** Construct source water surveillance for water quantity monitoring.

**Project Number** 25-01

**Capital Project Title** New Tank & PS

**Capital Project Description**

Design and construction new water storage tank and pump station

**Project Rationale** Design and construction new water storage tank and pump station

**Surfside Park Estates (Mayne)**  
**Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	14,255	14,755	17,255	20,255	17,255	19,255
Capital Reserve Fund	70,105	60,105	48,645	71,800	73,800	75,800
<b>Total</b>	<b>84,360</b>	<b>74,860</b>	<b>65,900</b>	<b>92,055</b>	<b>91,055</b>	<b>95,055</b>

## Reserve Schedule

### Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105216	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		24,374	14,255	14,755	17,255	20,255	17,255
<b>Transfer from Ops Budget</b>		-	2,000	2,500	3,000	2,000	2,000
<b>Expenditures</b>		-	(1,500)	-	-	(5,000)	-
Planned Maintenance Activity			Hydrant maintenance			Reservoir cleaning & inspection	
<b>Deficit Recovery</b>		(10,837)					
<b>Interest Income*</b>		718					
<b>Ending Balance \$</b>		<b>14,255</b>	<b>14,755</b>	<b>17,255</b>	<b>20,255</b>	<b>17,255</b>	<b>19,255</b>

#### 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	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		65,217	70,105	60,105	48,645	71,800	73,800
<b>Transfer from Ops Budget</b>		3,000	15,000	23,540	23,155	2,000	2,000
<b>Transfer from Cap Fund</b>		-					
<b>Transfer to Cap Fund</b>		-	(25,000)	(35,000)	-	-	-
<b>Interest Income*</b>		1,888					
<b>Ending Balance \$</b>		<b>70,105</b>	<b>60,105</b>	<b>48,645</b>	<b>71,800</b>	<b>73,800</b>	<b>75,800</b>

#### Assumptions/Background:

Transfer as much as operating budget will allow.

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

# **CAPITAL REGIONAL DISTRICT**

**2023 Budget**

**Magic Lake Estates Sewer**

**FINAL BUDGET**

MARCH 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 \$3,790,544.

**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 - Debt Only**  
- 6M Phase 1 Wastewater Treatment Plan Upgrade

DEBT

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
Debt Reserve Fund	10,500	18,711	570	-	-	570	570	570	570	570
MFA Principal Payment	89,110	89,110	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	105,148	101,998	118,798	-	-	118,798	118,798	118,798	118,798	118,798
<b>TOTAL DEBT</b>	<b>204,758</b>	<b>209,819</b>	<b>231,255</b>	<b>-</b>	<b>-</b>	<b>231,255</b>	<b>231,255</b>	<b>231,255</b>	<b>231,255</b>	<b>231,255</b>

FUNDING SOURCES (REVENUE)

Balance c/fwd from 2022 to 2023	-	(4,529)	4,529	-	-	4,529	-	-	-	-
Balance c/fwd from 2021 to 2022	7,772	7,772	-	-	-	-	-	-	-	-
MFA Debt Reserve Earning	(500)	(1,032)	(570)	-	-	(570)	(570)	(570)	(570)	(570)
Grants in Lieu of Taxes	(414)	(414)	(1,108)	-	-	(1,108)	(440)	(450)	(460)	(470)
<b>REQUISITION - PARCEL TAX</b>	<b>211,616</b>	<b>211,616</b>	<b>234,106</b>	<b>-</b>	<b>-</b>	<b>234,106</b>	<b>230,245</b>	<b>230,235</b>	<b>230,225</b>	<b>230,215</b>

\*Percentage increase over prior year Requisition

10.6%

-1.6%      0.0%      0.0%      0.0%

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

<b>Service No.</b>	<b>3.830</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Magic Lake Sewer Utility (Pender)</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$8,705,629	\$6,230,000	\$2,475,629	\$0	\$0	\$0	\$8,705,629
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$8,705,629</b>	<b>\$6,230,000</b>	<b>\$2,535,629</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,765,629</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$3,352,629	\$1,730,000	\$1,622,629	\$0	\$0	\$0	\$3,352,629
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$5,353,000	\$4,500,000	\$853,000	\$0	\$0	\$0	\$5,353,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
		<b>\$8,705,629</b>	<b>\$6,230,000</b>	<b>\$2,535,629</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,765,629</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

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

Service #: 3.830  
Service Name: Magic Lake Sewer Utility (Pender)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
21-01	Renewal	Wastewater Improvements - Sewer Replacement	1. Replace about 3km of failing AC pipe and install Cannon forcemain pipe (2021) 2. Replace as much failing AC pipe as possible with remaining funds left from \$6M loan (2023-24).	\$3,943,916	S	Cap	\$1,496,573	\$100,000	\$1,396,573	\$0	\$0	\$0	\$1,496,573
21-02	Renewal	Wastewater Improvements - Pump Station and Treatment Plant Upgrades	1. Renew Buccanier, Gallion, Schooner, Capstan, Cullass and Masthead Pump Sns 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)	\$7,709,350	S	Cap	\$1,856,056	\$1,630,000	\$226,056	\$0	\$0	\$0	\$1,856,056
21-02					S	Grant	\$5,353,000	\$4,500,000	\$853,000	\$0	\$0	\$0	\$5,353,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.	\$60,000	E	Res	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
			<b>GRAND TOTAL</b>	<b>\$11,713,266</b>			<b>\$8,705,629</b>	<b>\$6,230,000</b>	<b>\$2,535,629</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,765,629</b>

Service: 3.830

Magic Lake Sewer Utility (Pender)

<b>Project Number</b> 21-01	<b>Capital Project Title</b> Wastewater Improvements - Sewer Replacement	<b>Capital Project Description</b> <ol style="list-style-type: none"><li>1. Replace about 3km of failing AC pipe and install Cannon forcemain pipe (2021)</li><li>2. Replace as much failing AC pipe as possible with remaining funds left from \$6M loan (2023-24).</li></ol>
<b>Project Rationale</b> Successfully received an Infrastructure Canada grant to complete upgrades on six pump stations, install a new pump station at Cannon to pump to Schooner WWTP, and upgrade Schooner WWTP to treat flow from Cannon and renew many components to bring the wastewater system into compliance with environmental regulations. Also, several km of failing AC sewer pipe requires replacement (to be completed over 3 years from 2021-2023).		

<b>Project Number</b> 21-02	<b>Capital Project Title</b> Wastewater Improvements - Pump Station and Treatment Plant Upgrades	<b>Capital Project Description</b> <ol style="list-style-type: none"><li>1. Renew Buccaneer, Galleon, Schooner, Capstan, Cutlass and Masthead Pump Stns</li><li>2. Replace Cannon WWTP with a new pump station</li><li>3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)</li></ol>
<b>Project Rationale</b> Wastewater Improvements - Pump Station and Treatment Plant Upgrades		

<b>Project Number</b> 24-01	<b>Capital Project Title</b> Towable Genset Replacement	<b>Capital Project Description</b> Replacement of the towable genset as it is nearing the end of life.
<b>Project Rationale</b> Replacement of the towable genset as it is nearing the end of life.		

**Magic Lake Estates Sewer  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Actual</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	23,075	36,335	49,595	62,855	36,115	34,375
Capital Reserve Fund	374,653	430,388	410,188	442,588	467,478	535,308
<b>Total</b>	<b>397,728</b>	<b>466,723</b>	<b>459,783</b>	<b>505,443</b>	<b>503,593</b>	<b>569,683</b>

## Reserve Schedule

### Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105217	Actual	Budget				
		2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>		33,825	23,075	36,335	49,595	62,855	36,115
<b>Transfer from Ops Budget</b>		13,260	13,260	13,260	13,260	13,260	13,260
<b>Planned Expenditures</b>		(25,000)	-	-	-	(40,000)	(15,000)
Planned Maintenance Activity		Outfall inspection & Clean Schooner aeration ditch				Sewer System Flushing	Outfall Inspection
<b>Interest Income*</b>		990					
<b>Ending Balance \$</b>		<b>23,075</b>	<b>36,335</b>	<b>49,595</b>	<b>62,855</b>	<b>36,115</b>	<b>34,375</b>

### **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	Actual	Budget				
	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>	306,661	374,653	430,388	410,188	442,588	467,478
<b>Transfer from Ops Budget</b>	37,914	55,735	39,800	32,400	24,890	67,830
<b>Transfer to Cap Fund</b>	-	-	(60,000)	-	-	-
<b>Transfer from Cap Fund</b>	20,646					
<b>Interest Income*</b>	9,432					
<b>Ending Balance \$</b>	<b>374,653</b>	<b>430,388</b>	<b>410,188</b>	<b>442,588</b>	<b>467,478</b>	<b>535,308</b>

**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.