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## **CEDARS OF TUAM WATER SERVICE COMMISSION**

Notice of Meeting on **Tuesday, October 25, 2022 at 10:00 AM**

Creekside Meeting Room #108 – 121 McPhillips Avenue, Salt Spring Island, BC

Gary Holman

Peter Wypkema

Julian Edwards

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### **Zoom:**

<https://us06web.zoom.us/j/83825868799?pwd=M1NKRXNGQUZmU2RWeVI2MVIGVzZjQT09>

### **AGENDA**

- 1. Territorial Acknowledgement / Call Meeting to Order**
- 2. Approval of Agenda** **1**
- 3. Adoption of the Minutes of October 21, 2021** **2-4**
- 4. Chair and Director Reports**
- 5. New Business**
  - 5.1 2023 Operating and Capital Budget** **5-20**

That the Cedars of Tuam Water Service Commission:

    1. Approve the 2023 operating and capital budget as presented, and that the 2022 actual operating surplus or deficit be balanced on the 2022 Reserve Funds transfer (CRF and/or ORF), and
    2. Recommend that the Electoral Area Committee recommend that the CRD Board approve the 2023 Operating and Capital Budget and the five-year Financial Plan for the Cedars of Tuam Water Service as presented.
- 6. Outstanding Business – None**
- 7. Next Meeting – TBD**
- 8. Adjournment**



Making a difference...together

**Minutes of the Cedars of Tuam Water Service Commission Meeting**  
**Held Thursday, October 21, 2021 Creekside Meeting Room #108-121 McPhillips Avenue,**  
**Salt Spring Island, BC**

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**DRAFT**

**Present:** **CRD Director:** Gary Holman  
**Commission Members:** Peter Wypkema  
**Staff:** Dan Robson, Manager, Saanich Peninsula and Gulf Islands Operations,  
Dean Olafson, Manager Engineering, Salt Spring, Lia Xu, Manager, Financial  
Services (via Zoom) Shayla Burnham, Recording Secretary.

**1. Territorial Acknowledgement / Call Meeting to Order**

Chair Wypkema provided a Territorial Acknowledgement and called the meeting to order at 12:34 pm.

**2. Limited Space Meeting Resolution**

**MOVED** by Commissioner Wypkema, **SECONDED** by Director Holman, that this resolution applies to the Cedars of Tuam Water Service Commission for the meeting being held on October 21, 2021, and that the attendance of the public at the place of the meeting will be limited in accordance with the applicable requirements or recommendations under the Public Health Act, despite the best efforts of the Commission because:

- a. The available meeting facilities cannot accommodate more than (10) people in person, including members of the Commission and staff, and
- b. There are no other facilities presently available that will allow physical attendance of the Commission and the public in sufficient numbers; and

That the Commission is ensuring openness, transparency, accessibility and accountability in respect of the open meeting by the following means:

- a. By making the meeting agenda, as well as the other relevant documents, available on the CRD website, and directing interested persons to the website by means of the notices provided in respect of the meeting,
- b. By making the minutes of the meeting available on the CRD website following the meeting.

**CARRIED**

**3. Approval of Agenda**

**MOVED** by Commissioner Wypkema, **SECONDED** by Director Holman, that the Cedars of Tuam Water Service Commission meeting agenda of October 21, 2021 be approved as present.

**CARRIED**

**4. Approval of Minutes November 5, 2020**

**MOVED** by Commissioner Wypkema, **SECONDED** by Director Holman, that the Cedars of Tuam Water Service Commission meeting minutes of November 5, 2020 be approved as presented.

**CARRIED**

**5. Director, Chair and Commissioner Reports**

**Director Homan** – briefly reported:

- Provisional Budget to be approved by October 27, 2021 and Final Budget to be approved in March 2022.

**Chair Wypkema** briefly reported:

- Thanked CRD operations staff for continued work on the service.
- Requested future meetings be held on Fridays to ensure Chair Wypkema could attend meetings.
- Noted Cedars of Tuam is the highest single family unit cost of all water systems on the island.
- Requested staff work on a “communications plan” for residents within the service area and noted cost concerns will have a big impact on members.

**6. New Business**

**6.1 2022 Capital and Operating Budget**

- Staff provided a brief overview of the budget report.
- Current emergency response within the \$3,000 - \$4,000 range.
- Reservoir cleaning and well inspection in 2021.
- Director Holman updated the Commission on a rebate program for rain water catchment systems.
- Operating Reserve Fund currently operating at an optimal minimal balance.
- Staff updated the Commission on a new well transducer that was purchased with gas tax funding that will enable staff to monitor water levels and ensure faster emergency response times.
- 2022 planned public engagement on funding decisions.
- 2022 well abandonment with \$5,000 budgeted.
- The Commission requested cost details regarding project 21-03 New Well Design and staff confirmed they would return to the Commission with an update.
- Staff confirmed Island Health Authority requires a permitting process for a new well through a design consultant.
- 17 households within the service area.
- Staff to meet with the Commission in Spring 2022 to discuss the budget for 2023.
- Detailed designs cannot be funded by gas tax.
- Positive Petition process cost efficiency discussed.
- The Commission asked if the current well was no longer viable and staff confirmed the well does not provide enough for the service area, water quality issues and that new equipment purchased for the service area will provide better assessments.
- Equipment purchased for the service area to stay with the service area.
- Well inspection by the end of 2021 will provide an update.
- Climate change noted as a concern.
- Relocation of water expenses discussed.

- Existing infrastructure approaching end of life term.

**MOVED** by Commissioner Wypkema, **SECONDED** by Director Holman, that the Cedars of Tuam Water Service Commission approve the 2022 operating and capital budget as presented, and that the 2021 actual surplus or deficit be balanced on the 2021 transfer to the Capital Reserve Fund.

**CARRIED**

**MOVED** by Commissioner Wypkema, **SECONDED** by Director Holman, that the Cedars of Tuam Water Service Commission recommend that the Electoral Area Services Committee recommend that the CRD Board approve the 2022 Operating and Capital Budget and the five-year Financial Plan for the Cedars of Tuam Water Service as presented.

**CARRIED**

**7. Outstanding Business – None**

**8. Adjournment**

**MOVED** by Commissioner Wypkema, **SECONDED** by Director Holman that the meeting adjourn at 2:06 pm.

**CARRIED**

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**CHAIR**

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**SENIOR MANAGER**

**REPORT TO CEDARS OF TUAM WATER SERVICE COMMISSION  
TUESDAY, OCTOBER 25, 2022**

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**SUBJECT     2023 Operating and Capital Budget**

**ISSUE SUMMARY**

To present the 2023 operating and capital budget. In accordance with Bylaw No 3055, "Cedars of Tuam Water Service Commission Bylaw No. 1, 2003" the Commission's approval of the annual budget is required.

**BACKGROUND**

The Capital Regional District (CRD) is required by legislation under the *Local Government Act* (LGA) to prepare an annual Operating and Capital budget and a five-year Financial Plan. CRD staff have therefore, prepared the financial plan shown in Appendix A.

The Operating Budget includes the regular annual costs to operate the service. The Capital Expenditure Plan shows the anticipated expenditures for capital additions. These may include purchases of new assets or infrastructure, upgrades or improvements to existing assets or asset review and study work that could potentially lead to future capital improvements.

In preparing the Operating Budget, CRD staff considered:

1. Actual expenditures incurred between 2020 and 2022
2. Anticipated changes in level of service (if any)
3. Maximum allowable tax requisition
4. Annual cost per taxpayer and per SFE

Factors taken into consideration in the preparation of the Capital Expenditure Plan included:

1. Available funds on hand
2. Projects already in progress
3. Condition of existing assets and infrastructure
4. Regulatory, environmental, and health and safety factors

Adjustments for surpluses or deficits from 2022 may be made in January 2023. The CRD Board will give final approval to the budget and financial plan in March 2023.

The Financial Plan for the years 2024 – 2027 may be changed in future years.

**BUDGET OVERVIEW**

***Operating Budget***

It is projected that the 2022 core operating expenses (excluding cyclical maintenance programs funded by Operating Reserve Fund \$12,500) will be approximately \$3,056 over budget. The \$12,500 cyclical maintenance programs planned in 2022 are a well pump inspection (\$2,500) and reservoir cleaning and inspection (\$10,000). The well pump inspection will be completed in 2022 on budget, while reservoir cleaning and inspection will be deferred to 2023.

Factors contributing to the core operating overage of \$3,056 include:

- Corrective maintenance performed on the well pump which was removed and repaired.
- Unplanned labour related to the Investing in Canada Infrastructure Program (ICIP) grant application submission.

It is projected that the 2022 operating revenue will be slightly higher than budget by approximately \$387 due to higher water sales.

As a result, there is an overall estimated operating deficit of \$2,669. To balance the operating budget, it is proposed that the 2022 transfer to the Capital Reserve Fund be reduced by the actual deficit amount. This reduced reserve transfer might result in a deficiency within the reserve fund, which will require replenishment in 2023 and future years' planning. Otherwise, the resulting deficiency in 2022 must immediately be included as an expenditure to be recovered from revenue in the 2023 financial plan as required by *Local Government Act* Section 374(11).

The 2023 over 2022 core operating costs (excluding 2022 and 2023 one-time cyclical programs funded by the ORF) has been increased by \$1,737 (5.9%). The increase is primarily due to core inflation and an increase in labour charges.

Increased labour charges are a result of the addition of a dedicated 'on-island' Manager of Operations that will be based on Salt Spring Island and have operational oversight of all CRD local services on Salt Spring Island and Southern Gulf Islands. The total labour cost for this position will be cost shared among 14 local utility services on SSI and SGI. The primary drivers for this role are to address regulatory requirements, workload management, capital project coordination and integration and to provide additional oversight and support to worker health and safety.

### ***Municipal Finance Authority (MFA) Debt***

Currently, there is no existing outstanding debt for this service.

### ***Operating Reserve Fund***

The Operating Reserve Fund (ORF) is used to undertake maintenance activities that typically do not occur on an annual basis. Typical maintenance activities include hydrant/standpipe maintenance, reservoir cleaning and inspection and ground water well servicing. The operating reserve also funds the procurement of equipment and supplies that are not purchased on an annual basis. Additionally, the operating reserve could be used for emergency unplanned repairs.

It is proposed that transfers to the operating reserve to be set at \$3,500 to ensure maintenance activities are fully funded and an optimal reserve balance be maintained. There is \$10,000 of planned maintenance to be funded by the Operating Reserve over the next five years.

The operating reserve balance at the end of 2022 is projected to be approximately \$12,121.

### ***Capital Reserve Fund***

The Capital Reserve Fund (CRF) is to be used to pay for capital expenditures that are not funded by other sources such as grants, operating budget, or debt.

It is proposed that 2023 capital reserve transfer be set at \$6,000. The reserve fund transfer planning is influenced by the funding required to support the five-year capital expenditure plan,

the emergency response to infrastructure failures and guided by *Capital Reserve Funding Guidelines* endorsed by the CRD Board in aiming to achieve the optimal reserve fund level to ensure long-term prudent and sustainable management of service delivery objectives through capital investments.

The balance of the Capital Reserve Fund at the end of 2022 is projected to be \$4,705.

### ***Capital Expenditure Plan***

The 5-year plan includes \$2,649,000 of expenditures to be funded by a combination of the service's Capital Reserve Fund, grant, and new debt.

Three new projects have been added to the 2023 five-year capital plan.

1. Electrical Service Replacement (23-01) - \$40,000
2. Analysis and Design of Asbestos Cement Pipe Replacement (25-01) - \$20,000
3. New Replacement Pipeline Construction (26-01) - \$830,000

Contingent on electoral assent, borrowing totaling \$1,430,000 in the years 2023 – 2027 is planned to cover the capital expenditures related to the *design and construction of a backup Power Generation equipment, and a new Well and Distribution System.*

Table 1 below provides the future debt servicing cost simulation for analytical purpose with the indicative interest rate provided by MFA at the time of simulation.

**Table 1 – Future New Debt Simulation**

	<i>Term</i>	<i>Borrowing Year</i>	<i>Retirement Year</i>	<i>Estimated Interest Rate</i>	<i>Principal</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Annual Debt Cost</i>
<b><i>Future Borrowing(s) Estimation</i></b>	25	2023	2048	4.60%	\$92,000	\$2,693	\$4,232	\$6,925
	25	2024	2049	4.90%	\$508,000	\$14,872	\$24,892	\$39,764
	25	2026	2051	4.90%	\$415,000	\$12,150	\$20,335	\$32,485
	25	2027	2052	4.90%	\$415,000	\$12,150	\$20,335	\$32,485
<b>Total</b>					<b>\$1,430,000</b>	<b>\$41,865</b>	<b>\$69,794</b>	<b>\$111,659</b>

At the commencement of each loan, 1% of the gross amount borrowed is withheld and retained by MFA as Debt Reserve Fund (DRF). In order to provide the full amount to fund the capital project, this 1% DRF amount is budgeted in the operating budget in the year of borrowing. However, there is no principal payment required in the year of borrowing. The estimated debt servicing cost of \$111,659 equates to approximately \$6,568 cost per parcel.

### ***Capital Projects Fund***

As specific capital projects are approved, the funding revenues for them are transferred into this Capital Project Fund from multiple funding sources if applicable, including Capital Reserve Fund (CRF), grant funding, external contributions, and Debt. Any funds remaining upon completion of a project will be transferred back to its original funding source(s). No projects are to be closed in 2022.

### ***User Charge***

The service is primarily funded by fixed user charges and variable water consumption charge. Properties connected to the water system pay the annual user charge. The tiered water consumption rates remain unchanged from 2022. The water consumption revenue is projected to be the same as 2022 in alignment with historical actual water sales of previous years.

Table 2 below summarizes the 2023 over 2022 changes for user charge.

**Table 2 – User Charge Summary**

<i>Budget Year</i>	<i>User Charge</i>	<i>SFE Numbers</i>	<i>User Charge per SFE</i>
<b>2022</b>	\$33,000	17	\$1,941.18
<b>2023</b>	\$38,115	17	\$2,242.06
<b>Change (\$)</b>	\$5,115	0	\$300.88
<b>Change (%)</b>	15.50%	0.00%	15.50%

### **RECOMMENDATION**

That the Cedars of Tuam Water Service Commission:

1. Approve the 2023 operating and capital budget as presented, and that the 2022 actual operating surplus or deficit be balanced on the 2022 Reserve Funds transfer (CRF and/or ORF), and
2. Recommend that the Electoral Area Committee recommend that the CRD Board approve the 2023 Operating and Capital Budget and the five-year Financial Plan for the Cedars of Tuam Water Service as presented.

Submitted by:	Karla Campbell, MBA, BPA, Senior Manager, Salt Spring Island Electoral Area
Submitted by:	Jason Dales, B.Sc, WD IV, Senior Manager, Infrastructure Operations
Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager Financial Services
Concurrence:	Robert Lapham, MCIP, RPP, Chief Administrative Officer

KC/JD/RL/:sb

Appendix A: [2023 Budget Cedars of Tuam Service Budget](#)



# CAPITAL REGIONAL DISTRICT

## 2023 Budget

### Cedars of Tuam Water (SSI)

## Commission Review

OCTOBER 2022

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

**Committee:** Electoral Area

**DEFINITION:**

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

**PARTICIPATION:**

Local Service Area #45, T(764).

**MAXIMUM LEVY:**

Greater of \$25,425 or \$6.75 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$102,559.

**COMMISSION:**

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

**FUNDING:**

**User Charge**

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

**Water Connection Charge**

- Actual cost for the connection.

**RESERVE FUND:**

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

2.622 - Cedars of Tuam Water (SSI)										
	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Repairs & Maintenance	13,060	2,600	570	-	10,000	10,570	570	570	570	570
Allocations	3,209	3,209	3,268	-	-	3,268	3,330	3,393	3,457	3,521
Water Testing	2,100	1,920	2,142	-	-	2,142	2,184	2,228	2,274	2,319
Electricity	650	850	900	-	-	900	920	940	960	980
Supplies	730	320	750	-	-	750	760	770	780	790
Labour Charges	20,774	24,700	20,790	1,320	-	22,110	23,220	23,680	24,150	24,640
Other Operating Expenses	1,440	1,420	1,460	-	-	1,460	1,480	1,500	1,520	1,540
TOTAL OPERATING COSTS	41,963	35,019	29,880	1,320	10,000	41,200	32,464	33,081	33,711	34,360
*Percentage Increase over prior year			-28.8%	3.1%	23.8%	-1.8%	-21.2%	1.9%	1.9%	1.9%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	5,100	2,431	6,000	-	-	6,000	5,000	3,000	9,500	2,500
Transfer to Operating Reserve Fund	3,000	3,000	3,500	-	-	3,500	3,500	2,000	3,000	2,500
MFA Debt Reserve Fund	-	-	920	-	-	920	5,080	-	4,150	-
MFA Debt Principal	-	-	-	-	-	-	2,693	17,566	17,566	29,715
MFA Debt Interest	-	-	1,058	-	-	1,058	10,455	29,124	34,208	54,543
TOTAL DEBT / RESERVES	8,100	5,431	11,478	-	-	11,478	26,728	51,690	68,424	89,258
TOTAL COSTS	50,063	40,450	41,358	1,320	10,000	52,678	59,192	84,771	102,135	123,618
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(12,500)	(2,500)	-	-	(10,000)	(10,000)	-	-	-	-
Sales - Water	(4,513)	(4,900)	(4,513)	-	-	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)
User Charges	(33,000)	(33,000)	(36,795)	(1,320)	-	(38,115)	(54,629)	(80,208)	(97,572)	(119,055)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(50,063)	(40,450)	(41,358)	(1,320)	(10,000)	(52,678)	(59,192)	(84,771)	(102,135)	(123,618)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year										
Sales			0.0%	4.0%	-	0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			11.5%	3.5%	-	15.5%	43.3%	46.8%	21.6%	22.0%
Combined			10.1%	3.5%	-	13.6%	38.7%	43.3%	20.5%	21.0%

# CAPITAL REGIONAL DISTRICT

## FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	2.622	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
<b>EXPENDITURE</b>								
Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment		\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures		\$5,000	\$270,000	\$1,494,000	\$25,000	\$435,000	\$415,000	\$2,639,000
Vehicles		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$15,000</b>	<b>\$270,000</b>	<b>\$1,504,000</b>	<b>\$25,000</b>	<b>\$435,000</b>	<b>\$415,000</b>	<b>\$2,649,000</b>
<b>SOURCE OF FUNDS</b>								
Capital Funds on Hand		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)		\$0	\$92,000	\$508,000	\$0	\$415,000	\$415,000	\$1,430,000
Equipment Replacement Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)		\$10,000	\$178,000	\$996,000	\$20,000	\$0	\$0	\$1,194,000
Donations / Third Party Funding		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund		\$5,000	\$0	\$0	\$5,000	\$20,000	\$0	\$25,000
		<b>\$15,000</b>	<b>\$270,000</b>	<b>\$1,504,000</b>	<b>\$25,000</b>	<b>\$435,000</b>	<b>\$415,000</b>	<b>\$2,649,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

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

Service #:	2,622
Service Name:	Cedars of Tuam Water (SI)

[illegible]

Service: 2.622

Cedars of Tuam Water (SSI)

Project Number 18-01

Capital Project Title Abandon unused wells

Capital Project Description Decommission wells.

Project Rationale Abandon unused wells to prevent groundwater contamination.

Project Number 21-03

Capital Project Title Design and construct new well and dist. system

Capital Project Description Detailed designs, IHA application, construction documents, and construction of new infrastructure.

Project Rationale Detailed design and construction for new well.

Project Number 22-02

Capital Project Title Power generation equipment

Capital Project Description Back up power construction (only required if new well does not go ahead).

Project Rationale Design of back up power. Project contingent on the the new well project not proceeding.

23-01

Electrical Service Replacement

Project Number

Capital Project Title

Capital Project Description

Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system. (only required if new well does not go ahead)

Project Rationale Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well

Project Number 25-01

Capital Project Title Analysis and Design of AC pipe replacement

Capital Project Description Analysis and Design of AC pipe replacement.

Project Rationale Investigation, analysis, design and prioritization of pipeline replacement.

Project Number 26-01

Capital Project Title New pipeline construction

Capital Project Description New pipeline construction to replace AC pipe.

Project Rationale New pipeline construction to replace AC pipe.

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

Reserve/Fund Summary						
	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	12,121	5,621	9,121	11,121	14,121	16,621
Capital Reserve Fund	4,705	10,705	15,705	13,705	3,205	5,705
<b>Total</b>	<b>16,826</b>	<b>16,326</b>	<b>24,826</b>	<b>24,826</b>	<b>17,326</b>	<b>22,326</b>

## Reserve Schedule

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

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

### Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		11,461	12,121	5,621	9,121	11,121	14,121
Transfer from Op Budget		3,000	3,500	3,500	2,000	3,000	2,500
Transfer to Op Budget		(2,500)	(10,000)	-	-	-	-
Planned Maintenance Activity		Well Inspection	Reservoir cleaning and inspection				
Interest Income*		160					
Ending Balance \$		12,121	5,621	9,121	11,121	14,121	16,621

#### Assumptions/Background:

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



## Reserve Schedule

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

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

### Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		12,164	4,705	10,705	15,705	13,705	3,205
Transfer from Ops Budget		2,431	6,000	5,000	3,000	9,500	2,500
Transfer from Cap Fund		-					
Transfer to Cap Fund		(10,000)	-	-	(5,000)	(20,000)	-
Interest Income*		110					
Ending Balance \$		4,705	10,705	15,705	13,705	3,205	5,705

#### 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.

## 2.622 - Cedars of Tuam Water

### Capital Projects

Updated @ Oct 14, 2022

Year	Project#	Status	Capital Project Description	Total Project Budget	Spending		Total Funding in Place
					Expenditure Actuals	Remaining Spending	
2019	CE:699.4502	Open	Safe Work Procedures	3,000	660	2,340	3,000
2021	CE:792.1601	Open	Water Systems Upgrade	36,000	5,388	30,612	36,000
2022	CE:802.8301	Open	Public Engagement	5,000	-	5,000	5,000
			<b>Totals</b>	<b>44,000</b>	<b>6,048</b>	<b>37,952</b>	<b>44,000</b>

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

Committee: **Electoral Area Services**

<u>Year</u>	<u>SFE's</u>	<u>User Charge*</u>	<u>Bylaw</u>	<u>Actual Assessments \$(000's)</u>
2011	16	\$1,603.87	3777	8,855.30
2012	16	\$1,603.87	3822	8,731.60
2013	16	\$1,373.62	3891	8,248.70
2014	16	\$1,373.62	3925	8,198.50
2015	16	\$1,470.63	3993	8,199.00
2016	16	\$1,544.38	4073	7,716.70
2017	16	\$1,623.76	4171	8,070.00
2018	17	\$1,741.18	4236	9,419.00
2019	17	\$1,841.76	4311	10,129.00
2020	17	\$1,950.76	4339	10,690.70
2021	17	\$1,900.00	4395	12,133.20
2022	17	\$1,941.18	4470	15,193.90
2023	17	\$2,242.06		

**Change from 2022 to 2023**

\$300.88  
15.50%

\* A variable consumption charge is paid in addition to the user charge.

# Cedar of Tuam Water (SSI) Funding Analysis 2019 - 2023

