



Notice of Meeting and Meeting Agenda Electoral Areas Committee

Monday, March 13, 2023

10:00 AM

6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7

Special Meeting - Budget

P. Brent (Chair), G. Holman (Vice Chair), A. Wickheim, C. Plant (Board Chair, ex-officio)

The Capital Regional District strives to be a place where inclusion is paramount and all people are treated with dignity. We pledge to make our meetings a place where all feel welcome and respected.

1. Territorial Acknowledgement

2. Approval of Agenda

3. Presentations/Delegations

The public are welcome to attend CRD Board meetings in-person.

Delegations will have the option to participate electronically. Please complete the online application at www.crd.bc.ca/address no later than 4:30 pm two days before the meeting and staff will respond with details.

Alternatively, you may email your comments on an agenda item to the CRD Board at crdboard@crd.bc.ca.

4. Special Meeting Matters

4.1. [23-076](#) 2023 Electoral Area Budget Review

Recommendation: That staff be directed to develop the 2023 to 2027 Capital Regional District Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as presented.

Attachments: [Staff Report: 2023 Electoral Area Budget Review](#)
[Appendix A: Juan de Fuca Electoral Area](#)
[Appendix B: Salt Spring Island Electoral Area](#)
[Appendix C: Southern Gulf Islands Electoral Area](#)
[Appendix D: 2023 Assessment Data](#)

5. Adjournment

The next meeting is April 12, 2023.

To ensure quorum, please advise Tamara Pillipow (tpillipow@crd.bc.ca) if you or your alternate cannot attend.



Making a difference...together

REPORT TO ELECTORAL AREAS COMMITTEE MEETING OF MONDAY, MARCH 13, 2023

SUBJECT 2023 Electoral Area Budget Review

ISSUE SUMMARY

To present the 2023 Electoral Area (EA) budgets where they will be forwarded for final approval to the Capital Regional District Board (the Board).

BACKGROUND

The Electoral Areas Committee (EAC) combines the three unincorporated areas within the Capital Regional District: Juan de Fuca (JDF) EA, Salt Spring Island (SSI) EA and Southern Gulf Islands (SGI) EA.

The Capital Regional District (CRD) provides a range of regional, sub-regional and local services to its residents. Regional services are provided to the entire region, sub-regional services are provided to a sub-group of participating municipalities and First Nations EAs while local services are provided to individual municipalities, EAs, or to groups of residents within an defined area. The CRD provides services to more than 23,000 EA residents¹.

Services delivered within the EA's are enabled by the *Local Government Act* and service establishment bylaws, they are guided by the corporate and service plans.

Budget Approval Process

Section 374 of the *Local Government Act* requires the CRD develop and approve a five-year Financial Plan by March 31 each year, inclusive of all EA services. Under budget direction provided by the Board, review and recommendation for approval of all EA service budgets, including local service commission budgets, is delegated to the EAC. These budgets will be included in the final 2023 CRD Financial Plan to be presented to the Board on March 15, 2023.

On September 21, 2022, the Board approved 2023 Service Plans, the 2023 Staff Establishment Chart and the Provisional 2023-2027 Financial Plan, inclusive of EA service budgets through EAC recommendation.

Since provisional approval, changes to the plan have been incorporated to account for year-end results, direction from local commissions and committees or EA directors, and updated information from BC Assessments. In addition to approvals from each EA director, all commissions and committees with the exception of Wilderness Mountain in JDF have recommended their respective budgets.

¹ 2021 Census

ALTERNATIVES

Alternative 1

That staff be directed to develop the 2023 to 2027 Capital Regional District Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as presented.

Alternative 2

That staff be directed to develop the 2023 to 2027 Capital Regional District Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as amended.

IMPLICATIONS

Financial Implications

Tax Requisition

The final requisition change over the prior year is listed in Table 1 below. Requisition summaries by service area for each EA with changes from 2022 are included in Appendix A-1 (JDF), B-1 (SSI) and C-1 (SGI).

Table 1: 2023 Final vs 2022 Final Requisition

	2023 Final (2023 Assessment)		2022 Final (2022 Assessment)		\$ Change		% Change	
	\$	Cost / Avg HH	\$	Cost / Avg HH	\$	Cost / Avg HH	%	Cost / Avg HH
JDF	2.7M	\$676	2.6M	\$663	0.1M	\$12.96	3.6%	2.0%
SSI	7.6M	\$1,166	7.2M	\$1,101	0.4M	\$64.77	5.6%	5.9%
SGI	3.7M	\$545	3.6M	\$525	0.1M	\$19.71	3.7%	3.8%

Changes from provisional approval are the result of year-end adjustments, assessment values, local commission or committee direction and EA director input.

Table 2 compares the changes from Provisional to Final requisition for each EA. Details of these changes are included in Appendix A-2 (JDF), B-2 (SSI) and C-2 (SGI).

Table 2: 2023 Final vs Provisional Requisition

	2023 Final (2023 Assessment)		2023 Provisional (2022 Assessment)		\$ Change		% Change	
	\$	Cost / Avg HH	\$	Cost / Avg HH	\$	Cost / Avg HH	%	Cost / Avg HH
JDF	2.7M	\$676	2.7M	\$682	0.02M	(\$5.74)	0.7%	(0.8%)
SSI	7.6M	\$1,166	7.5M	\$1,140	0.15M	\$25.96	2.0%	2.3%
SGI	3.7M	\$545	3.6M	\$536	0.06M	\$9.07	1.7%	1.7%

Tables 1 and 2 include changes in regional, sub-regional, joint EA, individual EA wide services and Capital Regional Hospital District (CRHD) requisition but excludes local-specified-defined area services. Property specific impacts will vary depending on the participation in defined service areas and assessment values.

Impact of Assessment Values

Included in the total requisition are regional, sub regional and joint EA service budgets, where the majority are cost apportioned on converted assessments.

Based on data from BC Assessment, the region experienced an average increase in assessment of 12.2% in 2023. JDF, SSI and SGI experienced different increases than the average for the region, rising 11.2%, 12.2% and 12.5% respectively.

When assessments increase greater than the average, the percent share of costs for the jurisdiction will also increase, and vice versa. Appendix D contains key assessment data points for each EA and a graph showing the assessment and folio change by participant for the region.

Increases in assessments also impact the theoretical calculation of an ‘Average Residential Assessed Value’ included in Appendix A-1 (JDF), B-1 (SSI) and C-1 (SGI). The impact is greater if the rate of change in Average Residential Assessed Value outpaces the rate of change in Converted Assessed Values in an area, and vice versa.

Table 3 summarizes the change in cost per average household by separating the change driven by cost apportionment versus changes driven by budget changes. Details are included in Appendix A-3 (JDF), B-3 (SSI) and C-3 (SGI).

Table 3: Change in Cost/Avg HH* by Cost Driver (2023 Final vs 2022)

	Change in Cost Apportionment		Change in Budget		Total Change 2023 Final vs 2022 Final*	
	Cost / Avg HH	%	Cost / Avg HH	%	Cost / Avg HH	%
JDF	(\$12.24)	(1.8%)	\$25.20	3.8%	\$12.96	2.0%
SSI	(\$0.27)	0.0%	\$65.04	5.9%	\$64.77	5.9%
SGI	\$4.40	0.9%	\$15.31	2.9%	\$19.71	3.8%

*Cost/Avg HH includes CRD and CRHD services but excludes local/specified/defined services. Values included are based on CRD and CRHD requisition but excludes local/specified/defined services. The cost per average residential assessment (Cost/Avg HH) is a theoretical calculation that provides a directional indicator on impacts to a rate payer. The Cost/Avg HH does not reflect factors that vary by home, such as service participation and actual value. This calculation is most directly impacted by changes in apportionment, folios and assessed values. It can be used as an approximation of cost per household if a home is valued at or near the ‘Average Residential Assessed Value’ in Appendix A-1, B-1 and C-1.

Capital Budget

The 2023 Capital Plan has been adjusted since provisional approval. All changes have been recommended through local commissions or committees, the EA director or identified by staff through review with the EA director.

The Final 2023 Capital Plan Summary overview by service for each EA is included as Appendix A-4 (JDF), B-4 (SSI) and C-4 (SGI).

A summary of all changes since provisional approval by project for each EA is shown in Appendix A-5 (JDF), B-5 (SSI) and C-5 (SGI).

Financial Plan Bylaw

The 2023 Financial Plan summary for each EA (Appendices A–C) highlight changes over the prior year and provisionally. Changes are driven by year-end results, assessment changes, service delivery impacts, inflation and new initiatives directed through local commissions and committees or EA directors.

The 2023 Final Budget Packages by service are included in Appendix A-6 (JDF), B-6 (SSI) and C-6 (SGI). The EA Financial Plan summaries will be incorporated for final approval in the consolidated CRD Financial Plan at the special Board meeting on March 15, 2023.

As in prior years, final adjustments are made ahead of billing with the release of BC Assessment final data for the region. This is typically distributed at the end of March. No material changes or impacts are expected.

CONCLUSION

EA budgets have been delegated to the EAC Committee by the Board for review and recommendation and they have been prepared based on approved service plans. All budgets will be forwarded to the Board for final approval on March 15, 2023.

RECOMMENDATION

That staff be directed to develop the 2023 to 2027 Capital Regional District Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as presented.

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

ATTACHMENTS

- Appendix A: Juan de Fuca Electoral Area
- Appendix B: Salt Spring Island Electoral Area
- Appendix C: Southern Gulf Islands Electoral Area
- Appendix D: 2023 Assessment Data

Appendix A-1: Requisition Summary - Juan de Fuca

Electoral Area Juan de Fuca	Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Change in Requisition		Change in cost per avg household/Parcel	
	Final 2023		2022		\$	%	\$	%
1.010 Legislative & General Government	201,487	50.79	185,794	47.57	15,693	8.4%	3.22	6.8%
1.101 G.I.S.	2,250	0.57	2,120	0.54	130	6.1%	0.02	4.5%
1.112 Regional Grant in Aid	262	0.07	-	-	262	100.0%	0.07	100.0%
1.224 Community Health - Homeless Sec.	10,916	2.75	10,736	2.75	180	1.7%	0.00	0.1%
1.280 Regional Parks	278,892	70.30	272,633	69.80	6,259	2.3%	0.50	0.7%
1.280A Regional Parks - Land Acquisition	-	-	1,411	0.36	(1,411)	-100.0%	(0.36)	-100.0%
1.309 Climate Action and Adaptation	26,089	6.58	21,794	5.58	4,295	19.7%	1.00	17.9%
1.310 Land Banking & Housing	26,278	6.62	25,485	6.52	794	3.1%	0.10	1.5%
1.312 Regional Goose Management	3,610	0.91	-	-	3,610	100.0%	0.91	100.0%
1.324 Regional Planning Service	21,466	5.41	21,059	5.39	407	1.9%	0.02	0.4%
1.335 Geo-Spatial Referencing System	2,836	0.71	2,794	0.72	43	1.5%	(0.00)	0.0%
1.374 Regional Emergency Program Support	2,100	0.53	2,047	0.52	54	2.6%	0.01	1.0%
1.375 Hazardous Material Incident Response	5,087	1.28	5,014	1.28	74	1.5%	(0.00)	-0.1%
1.911 Call Answer	2,345	0.59	2,360	0.60	(15)	-0.7%	(0.01)	-2.2%
1.921 Regional CREST Contribution	22,034	5.55	22,418	5.74	(384)	-1.7%	(0.19)	-3.2%
Total Regional	\$605,653	\$152.66	\$575,663	\$147.38	29,990	5.2%	\$5.28	3.6%
1.126 Victoria Family Court Committee	246	0.06	237	0.06	9	3.8%	0.00	2.2%
1.128 Greater Victoria Police Victim Services	824	1.70	822	1.70	2	0.3%	(0.00)	-0.2%
1.230 Traffic Safety Commission	1,333	0.34	1,342	0.34	(9)	-0.7%	(0.01)	-2.2%
1.313 Animal Care Services	65,220	16.44	64,208	16.44	1,012	1.6%	0.00	0.0%
1.330 Regional Growth Strategy	5,666	1.43	5,551	1.42	115	2.1%	0.01	0.5%
1.913 Fire Dispatch	44,005	11.09	35,092	8.98	8,913	25.4%	2.11	23.5%
3.701 Millstream Remediation	2,265	0.57	4,616	1.18	(2,351)	-50.9%	(0.61)	-51.7%
Total Sub-Regional	\$119,560	\$31.63	\$111,869	\$30.13	\$7,691	6.9%	\$1.49	5.0%
1.103 Elections	14,283	3.60	14,422	3.69	(140)	-1.0%	(0.09)	-2.5%
1.104 U.B.C.M.	2,705	0.68	2,647	0.68	58	2.2%	0.00	0.6%
1.318 Building Inspection	110,076	27.75	102,477	26.24	7,599	7.4%	1.51	5.8%
1.320 Noise Control	9,164	2.31	8,968	2.30	196	2.2%	0.01	0.6%
1.322 Nuisances & Unsanitary Premises	12,245	3.09	11,983	3.07	262	2.2%	0.02	0.6%
1.372 Electoral Area Emergency Program	34,768	8.76	33,381	8.55	1,386	4.2%	0.22	2.5%
Total Joint Electoral Area	\$183,241	\$46.19	\$173,879	\$44.52	\$9,361	5.4%	\$1.67	3.8%
1.109 Electoral Area Admin Exp-JDF	63,123	15.91	60,129	15.39	2,994	5.0%	0.52	3.4%
1.317 JDF Building Numbering	13,282	3.35	12,902	3.30	380	2.9%	0.04	1.4%
1.319 Soil Deposit Removal	5,859	1.48	5,682	1.45	177	3.1%	0.02	1.5%
1.325 Electoral Area Services - Planning	718,640	181.14	697,706	178.63	20,934	3.0%	2.51	1.4%
1.340 JDF Livestock Injury Compensation	105	0.03	3,150	0.81	(3,045)	-96.7%	(0.78)	100.0%
1.370 Juan de Fuca Emergency Program	89,719	22.61	88,578	22.68	1,141	1.3%	(0.06)	-0.3%
1.377 JDF Search and Rescue	69,952	17.63	69,952	17.91	-	0.0%	(0.28)	-1.5%
1.405 JDF EA - Community Parks	201,123	50.69	193,274	49.48	7,849	4.1%	1.21	2.4%
1.924 Emergency Comm - Crest - J.D.F.	143,971	36.29	125,143	32.04	18,828	15.0%	4.25	13.3%
Total JDF Electoral Area	\$1,305,774	\$329.13	\$1,256,516	\$321.70	\$49,258	3.9%	\$7.43	2.3%
Total Capital Regional District	\$2,214,227	\$559.61	\$2,117,927	\$543.73	96,300	4.5%	\$15.87	2.9%
Cost/average residential property	\$559.61		\$543.73		\$15.87			
CRHD Capital Regional Hospital District	462,640	116.61	466,847	119.52	(4,207)	-0.9%	(2.91)	-2.4%
Total CRD and CRHD	\$2,676,867	\$676.22	\$2,584,775	\$663.26	\$92,093	3.6%	\$12.96	2.0%

Average residential assessment - 2023/2022

\$930,456

\$849,943

Major Impacts (Changes in \$/Avg HH >+/- \$1.00)

	Change in Requisition		Change in Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	15,693	0.6%	3.22	0.5%
Climate Action and Adaptation	4,295	0.2%	1.00	0.2%
SUB-REGIONAL				
Fire Dispatch	8,913	0.3%	2.11	0.3%
JOINT EA				
Building Inspection	7,599	0.3%	1.51	0.2%
JDF EA				
Electoral Area Services - Planning	20,934	0.8%	2.51	0.4%
JDF EA - Community Parks	7,849	0.3%	1.21	0.2%
Emergency Comm - Crest - J.D.F.	18,828	0.7%	4.25	0.6%
Capital Regional Hospital District				
	(4,207)	-0.2%	(2.91)	-0.4%
Other	12,188	0.5%	\$0.07	0.0%
Total	92,093	3.6%	\$12.96	2.0%

Local/Specified/Defined Services	Final 2023	Res Asst/ Parcel	2022		Change in Requisition		Change in cost per avg household/Parcel	
			2022	Res Asst/ Parcel	\$	%	\$	%
1.119 Vancouver Island Regional Library	341,091	98.09	322,102	94.25	18,989	5.9%	3.85	4.1%
1.121 Sooke Regional Museum	77,069	22.16	76,361	22.34	708	0.9%	(0.18)	-0.8%
1.133 Langford E.A. - Greater Victoria Public Library	32,435	66.89	31,491	65.23	944	3.0%	1.66	2.5%
1.232 Port Renfrew Street Lighting	3,589	40.91	3,485	39.72	104	3.0%	1.19	3.0%
1.350 Willis Point Fire Protection	147,810	618.91	141,330	594.17	6,480	4.6%	24.74	4.2%
1.353 Otter Point Fire Protection	565,858	512.56	539,558	494.18	26,299	4.9%	18.38	3.7%
1.354 Malahat Fire Protection	66,352	713.64	65,597	705.51	755	1.2%	8.13	1.2%
1.355 Durrance Road Fire Protection	3,016	349.20	3,020	349.66	(4)	-0.1%	(0.46)	-0.1%
1.357 East Sooke Fire Protection	492,803	554.29	479,055	540.61	13,748	2.9%	13.88	2.5%
1.358 Port Renfrew Fire Protection	100,716	250.25	96,622	250.33	4,094	4.2%	(0.08)	0.0%
1.360 Shirley Fire Protection	201,901	589.78	167,487	506.84	34,414	20.5%	82.94	16.4%
1.40X SEAPARC	772,113	249.00	751,115	245.31	20,998	2.8%	3.70	1.5%
1.408 JdF EA - Community Recreation	72,632	20.89	69,508	20.34	3,124	4.5%	0.55	2.7%
1.523 Port Renfrew Refuse Disposal	34,856	86.43	33,852	87.51	1,004	3.0%	(1.09)	-1.2%
2.650 Port Renfrew Water	66,243	329.14	64,508	320.52	1,735	2.7%	8.62	2.7%
2.682 Seagirt Water System Debt	97,650	1,135.47	-	-	97,650	100.0%	1,135.47	100.0%
2.691 Wilderness Mountain	61,900	763.96	61,900	763.96	-	0.0%	-	0.0%
3.700 Septage Disposal - JdF Service Area	-	-	464	0.13	(464)	-100.0%	(0.13)	-100.0%
3.755 Regional Source Control - Port Renfrew Sewer	818	9.02	705	7.82	113	16.1%	1.20	15.4%
3.850 Port Renfrew Sewer	64,750	739.95	62,294	711.88	2,456	3.9%	28.07	3.9%
Total JdF Local/Specified/Defined Requisition	\$3,203,602		\$2,970,453		\$233,149			

Average residential assessment - 2023/2022

\$930,456

\$849,943

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix A2: JDF - Change in Requisition from Provisional to Final - Budget Review 2023

Change in Requisition (2023 Final vs Provisional) - Juan de Fuca
 (Requisition Changes > \$1,000) by Services

Electoral Area Juan de Fuca	2023 Requisition \$		2023 Per Avg HH \$		Requisition Change		Per Avg HH Change		Requisition Change Comments
	Final	Provisional COW	Final	Provisional COW	Final vs Provisional \$	%	Final vs Provisional \$	%	
1.010 Legislative & General Government	201,487	190,364	50.79	48.74	11,123	5.8%	2.05	4.2%	Increase due to Board directed initiative-First Nations Relations, 2023 cost of living adjustment
1.224 Community Health - Homeless Sec.	10,916	8,305	2.75	2.13	2,611	31.4%	0.63	29.4%	Board directed initiative - extend ACEH grant funding to 2023
1.280 Regional Parks	278,892	280,834	70.30	71.90	(1,941)	-0.7%	(1.60)	-2.2%	Decrease related to change in assessment values
1.312 Regional Goose Management	3,610	0	0.91	0	3,610	NA	0.91	NA	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
1.318 Building Inspection	110,076	105,551	27.75	27.02	4,525	4.3%	0.72	2.7%	Increase due to 2023 cost of living adjustment
1.340 JDF Livestock Injury Compensation	105	3,158	0.03	0.81	(3,053)	-96.7%	(0.78)	-96.7%	Decrease due to 2022 Surplus Carryover to offset Requisition
1.405 JDF EA - Community Parks	201,123	199,051	50.69	50.96	2,072	1.0%	(0.27)	-0.5%	Increase due to 2023 cost of living adjustment
1.913 Fire Dispatch	44,005	36,118	11.09	9.25	7,887	21.8%	1.84	20.0%	Increase related to change in assessment values
1.921 Regional CREST Contribution	22,034	23,091	5.55	5.91	(1,057)	-4.6%	(0.36)	-6.1%	Decrease related to change in assessment values
CRHD Capital Regional Hospital District	462,640	466,986	116.61	119.56	(4,346)	-0.9%	(2.95)	-2.5%	Decrease related to change in assessment values
Other <\$1,000	1,341,979	1,344,290	339.75	345.69	(2,311)	-0.2%	(5.94)	-1.7%	
Total JDF Electoral Area	2,676,867	2,657,747	676.22	681.96	19,120	0.7%	(5.74)	-0.8%	
1.119 Vancouver Island Regional Library	341,091	331,760	98.09	97.07	9,331	2.8%	1.02	1.1%	Increase due to contribution payment requested by Society
1.121 Sooke Regional Museum	77,069	78,651	22.16	23.01	(1,581)	-2.0%	(0.85)	-3.7%	Decrease related to change in assessment values
1.350 Willis Point Fire Protection	147,810	145,282	618.91	610.78	2,528	1.7%	8.12	1.3%	Increase due to removing any Surplus Carryover to 2023 budget
1.353 Otter Point Fire Protection	565,858	554,473	512.56	507.84	11,384	2.1%	4.72	0.9%	Increase due to commission recommended operating costs increase
1.354 Malahat Fire Protection	66,352	67,560	713.64	726.62	(1,208)	-1.8%	(12.98)	-1.8%	Decrease due to 2022 Surplus Carryover to offset Requisition
1.358 Port Renfrew Fire Protection	100,716	99,111	250.25	256.78	1,605	1.6%	(6.53)	-2.5%	Decrease related to change in assessment values
1.408 JDF EA - Community Recreation	72,632	71,600	20.89	20.95	1,032	1.4%	(0.06)	-0.3%	Increase due to 2023 cost of living adjustment
2.682 Seagirt Water System Debt	97,650	-	1,135.47	0.00	97,650	NA	1,135.47	NA	New Service Establishment-Infrastructure Upgrade-Improvement District Conversion by Petition
2.691 Wilderness Mountain	61,900	66,701	763.96	823.21	(4,801)	-7.2%	(59.25)	-7.2%	Decrease due to commission recommended removing transfers to reserves
Other <\$1,000	1,672,524	1,672,615			(91)	0.0%			
Total Local/Specified/Defined Services	3,203,602	3,087,752			115,850	3.8%			

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix A-3: Change in Requisition (2023 Final vs Provisional) by Cost Driver - Juan de Fuca
 (Requisition Change >±1,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg HH \$		Comments
			% Increase over 2022	\$ Requisition	% Increase over 2022	\$/HH	
Provisional - COW (CRD&CRHD)			2.8%	2,657,747	2.8%	681.96	
Change in Cost Apportionment	1.010	Legislative & General Government	-0.1%	(1,871)	-0.2%	(1.28)	
	1.280	Regional Parks	-0.1%	(2,555)	-0.3%	(1.76)	
	1.913	Fire Dispatch	0.3%	7,160	0.3%	1.66	
	CRHD	Capital Regional Hospital District	-0.2%	(4,238)	-0.4%	(2.92)	
		All JDF EA-wide services	-	-	-0.78%	(5.18)	Change in \$/Avg HH solely due to change in residential assessment
	Others	<+/-1,000	-0.2%	(4,763)	-0.4%	(2.77)	
		Subtotal	-0.2%	(6,266)	-1.8%	(12.24)	
Budget Changes	1.010	Legislative & General Government	0.5%	12,995	0.5%	3.33	Board Directed Initiatives-First Nation Relations, 2023 cost of living adjustment
	1.224	Community Health - Homeless Sec.	0.1%	2,711	0.1%	0.69	Board directed initiative - extend ACEH grant funding to 2023
	1.312	Regional Goose Management	0.1%	3,686	0.1%	0.94	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
	1.318	Building Inspection	0.2%	5,420	0.2%	1.39	2023 cost of living adjustment
	1.340	JDF Livestock Injury Compensation	-0.1%	(3,053)	-0.1%	(0.78)	2022 Surplus Carryover to offset Requisition
	1.405	JDF EA - Community Parks	0.1%	2,072	0.1%	0.53	2023 cost of living adjustment
	Others	<+/-1,000	0.1%	1,556	0.1%	0.40	Changes related to 2022 surplus/deficit, GILT and minor budget changes
		Subtotal	1.0%	25,386	1.0%	6.50	
Final - CRD&CRHD			3.6%	2,676,867	2.0%	676.22	
Change - Final over Provisional (COW)			0.7%	19,120	-0.8%	(5.74)	

*Requisition excludes Local/Specified/Defined area services.

**Appendix A-4: Capital Plan Summary Overview by Service - Juan de Fuca
 2023 Final**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	
1.318	Building Inspection	20,408	21,470				41,878			41,878				41,878
1.325	Community Planning	37,700			200,000		237,700			37,700	200,000			237,700
1.350	Willis Point Fire	8,970	580,000				588,970			586,000		2,970		588,970
1.353	Otter Point Fire	28,300		40,000			68,300			28,300		40,000		68,300
1.357	East Sooke Fire	33,295	300,000	10,000			343,295			316,295		27,000		343,295
1.358	Port Renfrew Fire	35,000					35,000			15,000		20,000		35,000
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.405	JDF EA Community Parks & Recreation				575,000	50,000	625,000				615,000	10,000		625,000
1.523	Port Renfrew Refuse Disposal				12,000		12,000					12,000		12,000
2.650	Port Renfrew Water	10,000			30,000		40,000					40,000		40,000
2.691	Wilderness Mountain Water Service				5,000		5,000	5,000						5,000
3.850	Port Renfrew Sewer				100,000		100,000				90,000	10,000		100,000
Total		183,673	901,470	50,000	922,000	50,000	2,107,143	5,000	-	1,035,173	905,000	161,970	-	2,107,143

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix A-5: Change in Capital Plan (2023 Final vs Provisional) - Juan de Fuca

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.350	Otter Point Fire	Handicap access	8,000	-	(8,000)	Moved from 2023 to 2027
		Hall Paint	5,000	-	(5,000)	No longer required
		Hose	6,000	-	(6,000)	Moved from 2023 to 2027
		Emergency exit	5,000	-	(5,000)	Moved from 2023 to 2027
		Paving entrance for hall	15,030	2,970	(12,060)	Project started in 2022; extra funding added to complete in 2023
		Auto Extrication Equipment	60,000	-	(60,000)	No longer required
		Engine 2 replacement	650,000	580,000	(70,000)	Revised budgeted spending in 2023
		Referendum or AAP - Borrowing for Engine 2 replacement	10,000	-	(10,000)	MFA Borrowing no longer required
1.357	East Sooke Fire	Tender 2	150,000	300,000	150,000	Revised budgeted spending in 2023
		Tablet - trial	-	5,000	5,000	Trucks be equipped with tablets for up to date incident information
		East Sooke Community Hall capital projects	10,500	12,000	1,500	Revised budgeted spending in 2023
1.358	Port Renfrew Fire	Repelling package	10,000	-	(10,000)	Project occurred; no carryforward to 2023
		Protective clothing	10,000	-	(10,000)	Project occurred; no carryforward to 2023
		Telecommunications Pagers and Satellite Phones	13,000	-	(13,000)	Project occurred; no carryforward to 2023
		Rescue Truck Improvements	-	15,000	15,000	Enhanced Fire Suppression Capability
		Training Facility	-	10,000	10,000	New Sea Can
		Firehall Exterior Maintenance	-	10,000	10,000	Upgrading wood cladding/ staining
1.377	JDF Search and Rescue	Vehicle replacement	-	92,000	92,000	Vehicle replacement
1.405	JDF EA Community Parks	Starlink WiFi -Port Renfrew Community Centre	15,000	-	(15,000)	No longer required
		Trail Construction Admirals Forest Park	20,000	40,000	20,000	\$20,000 advanced from 2024 to 2023
		Trail and Park remediation Butler Park	20,000	45,000	25,000	Revised budgeted spending in 2023
		Fencing for Storage Compound	5,000	10,000	5,000	Revised budgeted spending in 2023
		Lot 64 Trail Construction	-	50,000	50,000	Trail construction linking the tennis court with the Marina trail
2.650	Port Renfrew Water	Supply System Replacement Design	100,000	-	(100,000)	Moved from 2023 to 2024
		Replace Watermain on Wickanninish Road	-	30,000	30,000	Required replacement for watermain in deteriorated condition
2.691	Wilderness Mountain Water	Alternative Approval Process	15,000	-	(15,000)	No longer required
		Water Treatment Plant Conceptual Design	-	5,000	5,000	Capital on hand, carryforward from 2022 to 2023
3.850	Port Renfrew Sewer	Genset Upgrade	50,000	100,000	50,000	Revised budgeted spending in 2023
		Alternative Approval Process	15,000	-	(15,000)	Moved from 2023 to 2024
Total Changes - Juan de Fuca			1,192,530	1,306,970	114,440	

Appendix A-6: JDF Service Budgets

JOINTLY FUNDED SERVICES

1.103 Elections

1.104 UBCM

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.372 EA Emergency Coordination

JUAN DE FUCA

1.109 Administration

1.114 Grants in Aid

1.119 Vancouver Island Regional Library

1.129 Vancouver Island Regional Library-Debt

1.133 Greater Victoria Public Library

1.232 Port Renfrew Street Lighting

1.317 JDF Building Numbering

1.319 Soil Deposit and Removal

1.325 Community Planning

1.340 Livestock Injury Compensation

1.350 Willis Point Fire

1.353 Otter Point Fire

Appendix A-6: JDF Service Budgets

- 1.354 Malahat Fire**
- 1.355 Durrance Road Fire**
- 1.357 East Sooke Fire**
- 1.358 Port Renfrew Fire**
- 1.360 Shirley Fire**
- 1.369 EA Fire Services - JDF & SGI**
- 1.370 JDF Emergency Program**
- 1.377 JDF Search and Rescue**
- 1.405 JDF Community Parks**
- 1.408 JDF Community Recreation**
- 1.523 Port Renfrew Refuse Disposal**
- 1.924 Emergency Communications – CREST**
- 2.650 Port Renfrew Water**
- 2.691 Wilderness Mountain Water**
- 3.850 Port Renfrew Sewer**

CAPITAL REGIONAL DISTRICT

2023 Budget

Elections

FINAL BUDGET

MARCH 2023

Service: 1.103 Elections

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and contribution from Islands Trust.

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

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

UBCM

FINAL BUDGET

MARCH 2023

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Building Inspection

FINAL BUDGET

MARCH 2023

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of converted hospital assessments.

MAXIMUM LEVY:

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
TOTAL OPERATING COSTS	1,748,701	1,600,766	1,869,295	114,130	-	1,983,425	2,029,010	2,074,732	2,120,803	2,167,957
*Percentage Increase over prior year						13.4%	2.3%	2.3%	2.2%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,000	70,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserve Fund	-	247,575	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	20,000	317,575	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	1,792,001	1,941,641	1,912,595	114,130	-	2,026,725	2,072,310	2,118,032	2,164,103	2,211,257
*Percentage Increase over prior year						13.1%	2.2%	2.2%	2.2%	2.2%
Internal Recoveries	(30,076)	(30,076)	(30,980)	-	-	(30,980)	(31,600)	(32,230)	(32,870)	(33,530)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,761,925	1,911,565	1,881,615	114,130	-	1,995,745	2,040,710	2,085,802	2,131,233	2,177,727
<u>FUNDING SOURCES (REVENUE)</u>										
						13.3%	2.3%	2.2%	2.2%	2.2%
Transfer from Operating Reserve Fund	(66,235)	(66,235)	(7,014)	(114,130)	-	(121,144)	(114,090)	(105,162)	(94,713)	(83,377)
Permit Fees Revenue	(1,200,000)	(1,350,000)	(1,340,000)	-	-	(1,340,000)	(1,366,800)	(1,394,140)	(1,422,020)	(1,450,460)
Contract Revenue	(37,510)	(37,150)	(38,640)	-	-	(38,640)	(39,410)	(40,200)	(41,010)	(41,830)
Grants in Lieu of Taxes	(1,802)	(1,802)	(1,921)	-	-	(1,921)	(1,750)	(1,790)	(1,830)	(1,880)
Revenue - Other	(2,610)	(2,610)	(2,660)	-	-	(2,660)	(2,710)	(2,760)	(2,820)	(2,900)
TOTAL REVENUE	(1,308,157)	(1,457,797)	(1,390,235)	(114,130)	-	(1,504,365)	(1,524,760)	(1,544,052)	(1,562,393)	(1,580,447)
REQUISITION	(453,768)	(453,768)	(491,380)	-	-	(491,380)	(515,950)	(541,750)	(568,840)	(597,280)
*Percentage increase over prior year						8.3%	5.0%	5.0%	5.0%	5.0%
Requisition						11.7%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
AUTHORIZED POSITIONS										
Salaries FTE	10.2		10.2	1.0		11.2	11.2	11.2	11.2	11.2

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.318
Service Name: Building Inspection

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Noise Control

FINAL BUDGET

MARCH 2023

Service: 1.320 Noise Control

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Requisition

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Nuisance & Unsightly Premises

FINAL BUDGET

MARCH 2023

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

FUNDING:

Requisition

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

Reserve Schedule

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

For unforeseen legal expenses

Reserve Cash Flow

Fund:	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					
Ending Balance \$		19,000	19,000	19,000	19,000	19,000	19,000

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Electoral Area Emergency Planning Coordination

FINAL BUDGET

MARCH 2023

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & Protective Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 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
			GRAND TOTAL	\$72,500			\$0	\$0	\$2,500	\$0	\$0	\$70,000	\$72,500

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

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

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2023 Budget

Admin. Expenditures (JDF)

FINAL BUDGET

MARCH 2023

Service: 1.109 JDF Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

None Stated.

FUNDING:

Requisition

1.109 - Admin. Expenditures (JDF)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Director's Remuneration	47,789	43,618	47,817	-	-	47,817	48,770	49,750	50,750	51,770
Travel	1,710	485	1,760	-	-	1,760	1,800	1,840	1,880	1,920
Allocations	8,038	8,038	13,192	-	-	13,192	13,456	13,721	13,997	14,275
Contingency	3,000	-	-	-	-	-	-	-	-	-
Other Operating Expenses	3,300	2,718	3,723	-	-	3,723	3,800	3,880	3,960	4,040
TOTAL OPERATING COSTS	63,837	54,859	66,492	-	-	66,492	67,826	69,191	70,587	72,005
*Percentage Increase over prior year						4.2%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	6,024	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	6,024	-	-	-	-	-	-	-	-
TOTAL COSTS	63,837	60,883	66,492	-	-	66,492	67,826	69,191	70,587	72,005
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	3,218	(3,218)	-	-	(3,218)	-	-	-	-
Balance c/fwd from 2021 to 2022	(3,570)	(3,570)	-	-	-	-	-	-	-	-
Revenue - Other	(138)	(402)	(151)	-	-	(151)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(3,708)	(754)	(3,369)	-	-	(3,369)	(150)	(150)	(150)	(150)
REQUISITION	(60,129)	(60,129)	(63,123)	-	-	(63,123)	(67,676)	(69,041)	(70,437)	(71,855)
*Percentage increase over prior year Requisition						5.0%	7.2%	2.0%	2.0%	2.0%

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

Service No.	1.109	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	JDF Admin. Expenditures							

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$2,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$2,000

Reserve Schedule

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

ERF Group: JDFADMIN.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget					
			2022	2023	2024	2025	2026	2027
Fund Centre:	101839							
Beginning Balance		10,880	15,314	15,314	15,314	15,314	13,314	
Transfer from Ops Budget		6,024	-	-	-	-	-	
Planned Purchase		(1,675)	-	-	-	(2,000)	-	
Interest Income		86						
Ending Balance \$		15,314	15,314	15,314	15,314	13,314	13,314	

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

JDF Grants in Aid

FINAL BUDGET

MARCH 2023

Service: 1.114 JDF Grants in Aid

Committee: Electoral Area

DEFINITION:

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

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

Greater of \$65,484 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$162,914.

COMMISSION:

Committee: Electoral Areas Committee

FUNDING:

Requisition

1.114 - JDF 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	51,172	18,505	31,144	-	-	31,144	20,000	20,000	20,000	20,000
Allocations	3,253	3,253	2,721	-	-	2,721	2,776	2,831	2,888	2,946
TOTAL OPERATING COSTS	54,425	21,758	33,865	-	-	33,865	22,776	22,831	22,888	22,946
*Percentage Increase over prior year						-37.8%	-32.7%	0.2%	0.2%	0.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	33,575	(33,575)	-	-	(33,575)	-	-	-	-
Balance c/fwd from 2021 to 2022	(54,135)	(54,135)	-	-	-	-	-	-	-	-
Other Income	(290)	(1,198)	(290)	-	-	(290)	(290)	(290)	(290)	(290)
TOTAL REVENUE	(54,425)	(21,758)	(33,865)	-	-	(33,865)	(290)	(290)	(290)	(290)
REQUISITION	-	-	-	-	-	-	(22,486)	(22,541)	(22,598)	(22,656)
*Requisition increase over prior year						N/A	N/A	0.2%	0.3%	0.3%

CAPITAL REGIONAL DISTRICT

2023 Budget

Vancouver Island Regional Library

FINAL BUDGET

MARCH 2023

Service: 1.119 Vancouver Island Regional Library

Committee: Electoral Area

2020 Budget

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Westerly portion of Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.119 - Vancouver Island Regional Library	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payments to Vancouver Island Regional Library	315,360	315,360	334,052	-	-	334,052	340,730	347,540	354,490	361,580
Allocations	6,218	6,218	6,456	-	-	6,456	6,585	6,717	6,852	6,989
Other Operating Expenses	1,240	1,665	1,240	-	-	1,240	1,240	1,240	1,240	1,240
TOTAL COSTS	322,818	323,243	341,748	-	-	341,748	348,555	355,497	362,582	369,809
*Percentage Increase over prior year						5.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	72	(72)	-	-	(72)	-	-	-	-
Balance c/fwd from 2021 to 2022	(141)	(141)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(325)	(325)	(325)	-	-	(325)	(340)	(350)	(360)	(370)
Other Revenue	(250)	(747)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
TOTAL REVENUE	(716)	(1,141)	(657)	-	-	(657)	(600)	(610)	(620)	(630)
REQUISITION	(322,102)	(322,102)	(341,091)	-	-	(341,091)	(347,955)	(354,887)	(361,962)	(369,179)
*Percentage increase over prior year Requisition						5.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Vancouver Island Regional Library-Debt

FINAL BUDGET

MARCH 2023

CAPITAL REGIONAL DISTRICT

2023 Budget

Langford EA - GVPL

FINAL BUDGET

MARCH 2023

Service: 1.133 Langford EA - GVPL

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

A portion of the Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of \$183,000 or \$0.33 / \$1,000 of actual assessed value of land and improvements, to a maximum of \$131,364.

FUNDING:

Requisition

1.133 - Langford EA - GVPL	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payments to Greater Victoria Public Library	31,470	31,470	31,890	-	-	31,890	32,530	33,180	33,840	34,520
Allocations	622	622	642	-	-	642	655	668	681	695
Other Operating Expenses	10	-	10	-	-	10	10	10	10	10
TOTAL OPERATING COSTS	32,102	32,092	32,542	-	-	32,542	33,195	33,858	34,531	35,225
*Percentage Increase over prior year						1.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	16	(16)	-	-	(16)	-	-	-	-
Balance c/fwd from 2021 to 2022	(524)	(524)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(87)	(87)	(91)	-	-	(91)	(90)	(90)	(90)	(90)
Interest Income	-	(6)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(611)	(601)	(107)	-	-	(107)	(90)	(90)	(90)	(90)
REQUISITION	(31,491)	(31,491)	(32,435)	-	-	(32,435)	(33,105)	(33,768)	(34,441)	(35,135)
*Percentage increase over prior year Requisition						3.0%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Port Renfrew Street Lighting

FINAL BUDGET

MARCH 2023

Service: 1.232 Port Renfrew Street Lighting

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

USER CHARGE:

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

PARCEL TAX:

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

1.232 - Port Renfrew Street Lighting	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Electricity	7,240	6,979	7,380	-	-	7,380	7,530	7,680	7,830	7,990
Allocations	444	444	449	-	-	449	458	467	477	486
Contingency	1,200	-	1,214	-	-	1,214	1,200	1,200	1,200	1,200
Other Operating Expenses	100	66	100	-	-	100	100	100	100	100
TOTAL COSTS	8,984	7,489	9,143	-	-	9,143	9,288	9,447	9,607	9,776
*Percentage Increase over prior year						1.8%	1.6%	1.7%	1.7%	1.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	1,455	(1,455)	-	-	(1,455)	-	-	-	-
Balance c/fwd from 2021 to 2022	(1,520)	(1,520)	-	-	-	-	-	-	-	-
User Charges	(3,654)	(3,654)	(3,760)	-	-	(3,760)	(3,840)	(3,920)	(4,000)	(4,080)
Grants in Lieu of Taxes	(75)	(75)	(79)	-	-	(79)	(80)	(80)	(80)	(80)
Revenue - Other	(250)	(210)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	(5,499)	(4,004)	(5,554)	-	-	(5,554)	(4,190)	(4,280)	(4,370)	(4,460)
REQUISITION - PARCEL TAX	(3,485)	(3,485)	(3,589)	-	-	(3,589)	(5,098)	(5,167)	(5,237)	(5,316)
*Percentage increase over prior year										
User Fee						2.9%	2.1%	2.1%	2.0%	2.0%
Requisition						3.0%	42.0%	1.4%	1.4%	1.5%
Combined						2.9%	21.6%	1.7%	1.7%	1.7%

CAPITAL REGIONAL DISTRICT

2023 Budget

JDF Building Numbering

FINAL BUDGET

MARCH 2023

Service: 1.317 JDF Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.317 - JDF Building Numbering	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Building Inspection	12,034	12,034	12,390	-	-	12,390	12,640	12,890	13,150	13,410
Allocations	645	645	655	-	-	655	668	681	695	709
Other Operating Expenses	420	283	430	-	-	430	440	450	460	470
TOTAL COSTS	13,099	12,962	13,475	-	-	13,475	13,748	14,021	14,305	14,589
*Percentage Increase over prior year						2.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	153	(153)	-	-	(153)	-	-	-	-
Balance c/fwd from 2021 to 2022	(157)	(157)	-	-	-	-	-	-	-	-
Other Income	(40)	(56)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(197)	(60)	(193)	-	-	(193)	(40)	(40)	(40)	(40)
REQUISITION	(12,902)	(12,902)	(13,282)	-	-	(13,282)	(13,708)	(13,981)	(14,265)	(14,549)
*Percentage increase over prior year Requisition						2.9%	3.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Soil Deposit and Removal

FINAL BUDGET

MARCH 2023

Service: 1.319 Soil Deposit and Removal

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

Participants Electoral Area	2000 est	Percentage
JDF EA	1	100%

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.319 - Soil Deposit and Removal	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	1,206	1,206	1,249	-	-	1,249	1,274	1,295	1,317	1,339
Internal Time Charges	4,486	4,486	4,620	-	-	4,620	4,710	4,810	4,900	5,000
Other Operating Expenses	30	30	30	-	-	30	30	30	30	30
TOTAL OPERATING COSTS	5,722	5,722	5,899	-	-	5,899	6,014	6,135	6,247	6,369
*Percentage Increase over prior year						3.1%	1.9%	2.0%	1.8%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
REQUISITION	(5,682)	(5,682)	(5,859)	-	-	(5,859)	(5,974)	(6,095)	(6,207)	(6,329)
*Percentage increase over prior year Requisition						3.1%	2.0%	2.0%	1.8%	2.0%

Reserve Schedule

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105405	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	70,228	74,675	74,675	74,675	74,675	74,675
Transfer from Ops Budget	2,489	-	-	-	-	-
Interest Income	1,958					
Ending Balance \$	74,675	74,675	74,675	74,675	74,675	74,675

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Community Planning (JDF)

FINAL BUDGET

MARCH 2023

Service: 1.325 Community Planning

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

JDF Electoral Area on the basis of converted hospital assessments.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition and user fees.

1.325 - Community Planning (JDF)

	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	463,171	400,294	496,208	-	-	496,208	506,670	517,364	528,287	539,442
Consultants	5,180	5,180	5,340	-	-	5,340	5,440	5,540	5,660	5,780
Legal Expenses	10,000	10,000	10,300	-	-	10,300	10,510	10,720	10,930	11,150
LIDAR Photography	-	-	13,500	-	-	13,500	-	13,770	-	14,045
Supplies	9,020	3,830	9,290	-	-	9,290	9,480	9,670	9,860	10,050
Land Use and Advisory Planning Cttees	15,340	14,020	15,810	-	-	15,810	16,130	15,790	15,920	16,060
Allocations	136,578	136,578	137,210	-	-	137,210	141,083	145,016	147,956	150,954
Labour Charges	32,083	32,083	33,050	-	-	33,050	33,710	34,380	35,070	35,770
Other Operating Expenses	59,900	55,875	61,560	-	-	61,560	62,830	64,140	65,470	66,820
TOTAL OPERATING COSTS	731,272	657,860	782,268	-	-	782,268	785,853	816,390	819,153	850,071
*Percentage Increase over prior year						7.0%	0.5%	3.9%	0.3%	3.8%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Operating Reserve Fund	-	82,892	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	5,000	87,892	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Building Borrowing Repayment to Facilities Reserve	70,770	70,770	70,770	-	-	70,770	70,770	70,770	70,770	70,770
TOTAL COSTS	807,042	816,522	858,038	-	-	858,038	861,623	892,160	894,923	925,841
Internal Recoveries	(26,420)	(26,420)	(32,060)	-	-	(32,060)	(32,700)	(33,350)	(34,020)	(34,700)
OPERATING COSTS LESS INTERNAL RECOVERIES	780,622	790,102	825,978	-	-	825,978	828,923	858,810	860,903	891,141
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(35,269)	(35,269)	(59,681)	-	-	(59,681)	(48,183)	(63,380)	(50,493)	(65,451)
Processing Fee Revenue	(45,000)	(55,000)	(45,000)	-	-	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Grants in Lieu of Taxes	(1,067)	(1,067)	(1,057)	-	-	(1,057)	(1,120)	(1,140)	(1,160)	(1,180)
Revenue - Other	(1,580)	(1,060)	(1,600)	-	-	(1,600)	(1,610)	(1,620)	(1,630)	(1,640)
TOTAL REVENUE	(82,916)	(92,396)	(107,338)	-	-	(107,338)	(95,913)	(111,140)	(98,283)	(113,271)
REQUISITION	(697,706)	(697,706)	(718,640)	-	-	(718,640)	(733,010)	(747,670)	(762,620)	(777,870)
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried	3.7	3.7	3.7			3.7	3.7	3.7	3.7	3.7

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

Service No.	1.325 Community Planning	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
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EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$35,000	\$37,700	\$4,800	\$3,250	\$0	\$2,700	\$48,450
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$100,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$135,000	\$237,700	\$4,800	\$3,250	\$0	\$2,700	\$248,450
		\$135,000	\$237,700	\$4,800	\$3,250	\$0	\$2,700	\$248,450

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	\$35,000	\$37,700	\$4,800	\$3,250	\$0	\$2,700	\$48,450
Grants (Federal, Provincial)	Grant	\$100,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$135,000	\$237,700	\$4,800	\$3,250	\$0	\$2,700	\$248,450
		\$135,000	\$237,700	\$4,800	\$3,250	\$0	\$2,700	\$248,450

Service: 1.325 Community Planning

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

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

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

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

Community Planning (JDF)
 Reserve Summary Schedule
 2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	385,628	325,947	277,764	214,384	163,891	98,440
Equipment Replacement Fund	176,692	143,992	144,192	145,942	150,942	153,242
Total	562,320	469,939	421,956	360,326	314,833	251,682

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Operating Reserve Fund

Reserve Cash Flow

Fund: Fund Centre:	1500 105408	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		315,239	385,628	325,947	277,764	214,384	163,891
Transfer from Ops Budget		97,161	-	-	-	-	-
Transfer to Ops Budget - Core		(35,269)	(46,181)	(48,183)	(49,610)	(50,493)	(51,406)
Transfer to Ops Budget - Orthophotos		-	(13,500)	-	(13,770)	-	(14,045)
Interest Income		8,498					
Ending Balance \$		385,628	325,947	277,764	214,384	163,891	98,440

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Equipment Replacement Fund

ERF Group: CMPLAN.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101428						
Beginning Balance		135,511	176,692	143,992	144,192	145,942	150,942
Transfer from Ops Budget		40,000	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(37,700)	(4,800)	(3,250)	-	(2,700)
Interest Income		1,180					
Ending Balance \$		176,692	143,992	144,192	145,942	150,942	153,242

Assumptions/Background:

Maintain balance sufficient to fund required asset replacements

CAPITAL REGIONAL DISTRICT

2023 Budget

JDF Livestock Injury Compensation

FINAL BUDGET

MARCH 2023

Service: 1.340 JDF Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.340 - JDF Livestock Injury Compensation	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
TOTAL COSTS	3,150	150	3,158	-	-	3,158	3,161	3,164	3,167	3,170
*Percentage Increase over prior year						0.3%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Other Income	-	(53)	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	3,000	(3,053)	-	-	(3,053)	-	-	-	-
REQUISITION	(3,150)	(3,150)	(105)	-	-	(105)	(3,161)	(3,164)	(3,167)	(3,170)
*Percentage increase over prior year Requisition						-96.7%	2899.9%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2023 Budget

Willis Point Fire Protection & Recreation

FINAL BUDGET

MARCH 2023

Service: 1.350 Willis Point Fire

Committee: Electoral Area

DEFINITION:

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

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

PARTICIPATION:

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

COMMISSION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.350 - Willis Point Fire Protection & Recreation	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
<u>Fire Protection Costs</u>										
Travel - Vehicles	14,200	7,137	14,200	-	-	14,200	14,480	14,770	15,060	15,360
Insurance	7,890	9,173	8,310	-	-	8,310	8,590	8,890	9,200	9,520
Utilities	12,300	10,492	12,550	-	-	12,550	12,800	13,060	13,320	13,590
Staff Development	24,080	18,444	24,345	-	-	24,345	24,840	25,340	25,850	26,360
Allocations	6,174	7,244	5,851	-	-	5,851	5,968	6,087	6,209	6,333
Operating - Other	37,269	36,406	35,576	-	-	35,576	36,290	37,010	37,730	38,460
TOTAL FIRE PROTECTION COSTS	101,913	88,896	100,832	-	-	100,832	102,968	105,157	107,369	109,623
<u>Recreation Costs:</u>										
Recreation Expenses	15,100	11,267	8,450	-	-	8,450	10,370	10,540	10,710	10,880
TOTAL OPERATING COSTS	117,013	100,163	109,282	-	-	109,282	113,338	115,697	118,079	120,503
*Percentage Increase over prior year						-1.1%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES / DEBT</u>										
Capital Equipment Purchases	6,300	-	6,300	-	-	6,300	6,400	6,510	6,670	6,820
Transfer to Equipment Replacement Fund	47,055	78,495	55,000	-	-	55,000	57,222	50,000	50,000	50,000
Transfer to Reserve Fund	7,500	7,500	4,242	-	-	4,242	5,000	17,253	17,921	18,627
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	-
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES / DEBT	60,855	85,995	65,542	-	-	65,542	68,622	73,763	74,591	75,447
TOTAL COSTS	177,868	186,158	174,824	-	-	174,824	181,960	189,460	192,670	195,950
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	(9,919)	(9,919)	-	-	-	-	-	-	-	-
Rental Revenue	(29,030)	(30,480)	(29,050)	-	-	(29,050)	(29,060)	(29,070)	(29,080)	(29,090)
Other Revenue	(4,820)	(11,660)	(4,970)	-	-	(4,970)	(5,060)	(5,160)	(5,260)	(5,360)
TOTAL REVENUE	(43,769)	(52,059)	(34,020)	-	-	(34,020)	(34,120)	(34,230)	(34,340)	(34,450)
REQUISITION	(134,099)	(134,099)	(140,804)	-	-	(140,804)	(147,840)	(155,230)	(158,330)	(161,500)
*Percentage increase over prior year Requisition						5.0%	5.0%	5.0%	2.0%	2.0%

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

Service No.	1.350	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Willis Point Fire							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$16,500	\$16,500
Equipment	E	\$6,000	\$8,970	\$6,000	\$6,000	\$6,000	\$12,000	\$38,970
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$580,000	\$0	\$0	\$0	\$0	\$580,000
		\$6,000	\$588,970	\$6,000	\$6,000	\$6,000	\$28,500	\$635,470
		\$6,000	\$588,970	\$6,000	\$6,000	\$6,000	\$28,500	\$635,470

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	\$6,000	\$586,000	\$6,000	\$6,000	\$6,000	\$12,000	\$616,000
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	\$2,970	\$0	\$0	\$0	\$16,500	\$19,470
		\$6,000	\$588,970	\$6,000	\$6,000	\$6,000	\$28,500	\$635,470
		\$6,000	\$588,970	\$6,000	\$6,000	\$6,000	\$28,500	\$635,470

**Willis Point Fire Protection & Recreation
Reserves Summary Schedule
2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Capital Reserve Fund	145,782	147,054	152,054	169,307	187,228	189,355
Equipment Replacement Fund	538,825	7,825	59,047	103,047	147,047	185,047
Total	684,607	154,879	211,101	272,354	334,275	374,402

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1014	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101358						
Beginning Balance		149,091	145,782	147,054	152,054	169,307	187,228
Transfer from Ops Budget		7,500	4,242	5,000	17,253	17,921	18,627
Transfer from Cap Fund		-					
Transfer to Cap Fund		(15,030)	(2,970)	-	-	-	(16,500)
Interest Income		4,221					
Ending Balance \$		145,782	147,054	152,054	169,307	187,228	189,355

Assumptions/Background:

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1022	Actual	Budget				
			2022	2023	2024	2025	2026
Fund Centre:	101429						
Beginning Balance		456,377	538,825	7,825	59,047	103,047	147,047
Transfer from Ops Budget		78,495	55,000	57,222	50,000	50,000	50,000
Expenditures		-	(586,000)	(6,000)	(6,000)	(6,000)	(12,000)
Interest Income		3,954					
Ending Balance \$		538,825	7,825	59,047	103,047	147,047	185,047

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Otter Point Fire

FINAL BUDGET

MARCH 2023

Service: 1.353 Otter Point Fire

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

COMMISSION:

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

MAXIMUM LEVY:

Greater of \$125,000 or \$2.50 / \$1,000. To a maximum of \$2,240,826.

FUNDING:

Requisition

1.353 - Otter Point Fire	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Fire Chief Salary and Honorariums	79,310	79,310	86,865	-	-	86,865	88,600	90,370	92,180	94,020
Travel & Vehicles	23,560	23,560	24,705	-	-	24,705	25,200	25,700	26,210	26,730
Contract for Services	116,280	116,280	122,100	-	-	122,100	124,540	127,030	129,570	132,160
Insurance	12,170	12,170	12,740	-	-	12,740	13,170	13,610	14,080	14,560
Staff Training & Program Development	24,480	24,480	24,970	3,000	-	27,970	28,530	29,100	29,680	30,270
Recruiting and Retention	15,300	15,300	15,610	-	-	15,610	15,920	16,240	16,560	16,890
Maintenance	19,540	19,540	20,435	-	-	20,435	20,840	21,260	21,680	22,110
Internal Allocations	17,108	17,108	17,743	-	-	17,743	18,098	18,460	18,829	19,205
Operating - Supplies	18,890	18,890	19,550	-	-	19,550	19,940	20,340	20,740	21,150
Operating - Other	28,220	28,220	28,750	-	-	28,750	29,290	29,840	30,400	30,960
TOTAL OPERATING COSTS	354,858	354,858	373,468	3,000	-	376,468	384,128	391,950	399,929	408,055
*Percentage Increase over prior year						6.1%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,500	5,500	5,670	-	-	5,670	5,780	5,900	6,020	6,140
Transfer to Capital Reserve Fund	40,800	40,800	42,000	-	-	42,000	45,000	48,000	50,000	52,000
Transfer to Equipment Replacement Fund	115,000	115,000	118,000	-	-	118,000	120,000	122,000	124,000	126,000
TOTAL CAPITAL / RESERVES	161,300	161,300	165,670	-	-	165,670	170,780	175,900	180,020	184,140
TOTAL COSTS	516,158	516,158	539,138	3,000	-	542,138	554,908	567,850	579,949	592,195
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Other	(320)	(320)	(330)	-	-	(330)	(330)	(330)	(330)	(330)
TOTAL REVENUE	(320)	(320)	(330)	-	-	(330)	(330)	(330)	(330)	(330)
REQUISITION	(515,838)	(515,838)	(538,808)	(3,000)	-	(541,808)	(554,578)	(567,520)	(579,619)	(591,865)
*Percentage increase over prior year Requisition						5.0%	2.4%	2.3%	2.1%	2.1%

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

Service No.	1.353	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Otter Point Fire							

EXPENDITURE

Buildings	B	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Equipment	E	\$0	\$28,300	\$15,000	\$15,000	\$20,000	\$20,000	\$98,300
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	\$68,300	\$55,000	\$55,000	\$60,000	\$60,000	\$298,300
		\$0	\$68,300	\$55,000	\$55,000	\$60,000	\$60,000	\$298,300

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$28,300	\$15,000	\$15,000	\$20,000	\$20,000	\$98,300
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	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
		\$0	\$68,300	\$55,000	\$55,000	\$60,000	\$60,000	\$298,300
		\$0	\$68,300	\$55,000	\$55,000	\$60,000	\$60,000	\$298,300

Otter Point Fire
Summary Schedule
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Capital Reserve Fund	15,571	17,571	22,571	30,571	40,571	52,571
Equipment Replacement Fund	106,724	196,424	301,424	408,424	512,424	618,424
Total	122,296	213,996	323,996	438,996	552,996	670,996

Reserve Schedule

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

For improvements, repairs and replacement of Firehall and training centre

Reserve Cash Flow

Fund:	1090	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102164						
Beginning Balance		25,802	15,571	17,571	22,571	30,571	40,571
Transfer from Ops Budget		40,800	42,000	45,000	48,000	50,000	52,000
Transfer from Cap Fund		9,261					
Transfer to Cap Fund		(60,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Interest Income (Expense)		(292)					
Ending Balance \$		15,571	17,571	22,571	30,571	40,571	52,571

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.353 Otter Point Fire Protection - Equipment Replacement Fund

ERF Group: OTTERFIRE.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101432						
Beginning Balance		101,850	106,724	196,424	301,424	408,424	512,424
Transfer from Ops Budget		134,330	118,000	120,000	122,000	124,000	126,000
Expenditures		(130,350)	(28,300)	(15,000)	(15,000)	(20,000)	(20,000)
Interest Income		894					
Ending Balance \$		106,724	196,424	301,424	408,424	512,424	618,424

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Malahat Fire Protection

FINAL BUDGET

MARCH 2023

Service: 1.354 Malahat Fire

Committee: Electoral Area

DEFINITION:

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

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

ANNUAL LEVY:

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

MAXIMUM LEVY:

Greater of \$22,400 or \$1.28 / \$1,000 to a maximum of \$129,985.

FUNDING:

Requisition

1.354 - Malahat 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 to Cowichan Valley Regional District	62,400	62,400	63,650	-	-	63,650	64,920	66,220	67,540	68,890
Other Operating Expenses	3,201	3,209	3,290	-	-	3,290	3,356	3,423	3,491	3,560
TOTAL COSTS	65,601	65,609	66,940	-	-	66,940	68,276	69,643	71,031	72,450
*Percentage Increase over prior year						2.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	588	(588)	-	-	(588)	-	-	-	-
Balance c/fwd from 2021 to 2022	(4)	(4)	-	-	-	-	-	-	-	-
Other Revenue	-	(596)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(4)	(12)	(588)	-	-	(588)	-	-	-	-
REQUISITION	(65,597)	(65,597)	(66,352)	-	-	(66,352)	(68,276)	(69,643)	(71,031)	(72,450)
*Percentage increase over prior year Requisition						1.2%	2.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Durrance Road Fire Protection

FINAL BUDGET

MARCH 2023

Service: 1.355 Durrance Road Fire

Committee: Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

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

FUNDING:

Parcel Tax

1.355 - Durrance Road Fire Protection	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 District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	219	162	216	-	-	216	219	221	224	227
TOTAL OPERATING COSTS	2,719	2,662	2,716	-	-	2,716	2,719	2,721	2,724	2,727
*Percentage Increase over prior year						-0.1%	0.1%	0.1%	0.1%	0.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve	301	358	300	-	-	300	300	300	300	300
TOTAL COSTS	3,020	3,020	3,016	-	-	3,016	3,019	3,021	3,024	3,027
*Percentage Increase over prior year						-0.1%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
REQUISITION - PARCEL TAX	(3,020)	(3,020)	(3,016)	-	-	(3,016)	(3,019)	(3,021)	(3,024)	(3,027)
*Percentage increase over prior year Requisition						-0.1%	0.1%	0.1%	0.1%	0.1%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	105400						
Beginning Balance		2,517	2,951	3,251	3,551	3,851	4,151
Transfer from Op Budget		358	300	300	300	300	300
Interest Income		76					
Ending Balance \$		2,951	3,251	3,551	3,851	4,151	4,451

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

East Sooke Fire Protection

FINAL BUDGET

MARCH 2023

Service: 1.357 East Sooke Fire

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Bylaw No. 3390 (amended by Bylaw 3862, 2013) states "greater of \$550,000 or \$1.310 / \$1,000" of actual assessments. To a maximum of \$1,291,767.

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

1.357 - East Sooke Fire Protection	BUDGET REQUEST						FUTURE PROJECTIONS			
	2022		2023				2024	2025	2026	2027
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Salaries and Wages	75,330	15,438	75,340	-	-	75,340	76,850	78,390	79,960	81,560
Travel - Vehicles	33,510	32,842	35,510	-	-	35,510	36,220	36,950	37,690	38,450
Insurance	5,625	5,684	6,035	-	-	6,035	6,280	6,540	6,810	7,090
Contract for Service/Legal Expenses	10,520	6,001	10,840	-	-	10,840	11,060	11,280	11,510	11,740
Maintenance	11,730	11,695	12,080	-	-	12,080	12,320	12,570	12,820	13,070
Staff Training	19,240	18,959	25,000	-	-	25,000	25,500	26,010	26,530	27,060
Internal Allocations	11,367	11,367	15,161	-	-	15,161	15,464	15,774	16,089	16,411
Operating - Supplies	30,993	29,173	29,382	-	-	29,382	29,970	30,570	31,190	31,810
Contingency	15,300	-	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Operating - Other	39,100	35,810	43,170	-	-	43,170	44,010	44,870	45,730	46,610
TOTAL FIRE DEP OPERATING COSTS	252,715	166,969	267,518	-	-	267,518	272,974	278,564	284,249	290,041
*Percentage Increase over prior year						5.9%	2.0%	2.0%	2.0%	2.0%
TOTAL COMMUNITY HALL OPERATING COSTS	50,055	37,729	39,438	-	-	39,438	26,560	27,334	28,132	28,954
TOTAL OPERATING COSTS	302,770	204,698	306,956	-	-	306,956	299,534	305,898	312,381	318,995
Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	95,000	206,801	103,362	-	-	103,362	108,400	113,500	118,750	124,100
TOTAL CAPITAL / RESERVES	95,000	206,801	103,362	-	-	103,362	108,400	113,500	118,750	124,100
<u>DEBT SERVICING</u>										
MFA Debt Reserve Fund	450	510	380	-	-	380	380	380	380	380
Principal Payment	97,959	97,959	97,959	-	-	97,959	97,959	97,959	97,959	97,959
Interest Payment	57,150	57,150	57,150	-	-	57,150	57,150	57,150	57,150	57,150
TOTAL DEBT SERVICING	155,559	155,619	155,489	-	-	155,489	155,489	155,489	155,489	155,489
TOTAL COSTS	553,329	567,118	565,807	-	-	565,807	563,423	574,887	586,620	598,584
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	13,628	(13,628)	-	-	(13,628)	-	-	-	-
Balance c/fwd from 2021 to 2022	(27,238)	(27,238)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(45,000)	(68,702)	(56,350)	-	-	(56,350)	(57,480)	(58,630)	(59,800)	(61,000)
MFA Debt Reserve Fund Earning	(450)	(510)	(380)	-	-	(380)	(380)	(380)	(380)	(380)
Rental Revenue	(24,650)	(25,374)	(25,610)	-	-	(25,610)	(26,360)	(27,134)	(27,932)	(28,754)
Other Income	(1,060)	(3,991)	(1,260)	-	-	(1,260)	(1,260)	(1,260)	(1,260)	(1,260)
TOTAL REVENUE	(98,398)	(112,187)	(97,228)	-	-	(97,228)	(85,480)	(87,404)	(89,372)	(91,394)
REQUISITION	(454,931)	(454,931)	(468,579)	-	-	(468,579)	(477,943)	(487,483)	(497,248)	(507,190)
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%

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

Service No.	1.357	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	East Sooke Fire							

EXPENDITURE

Buildings	B	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Equipment	E	\$10,500	\$33,295	\$16,551	\$19,512	\$41,578	\$18,850	\$129,786
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$150,000	\$300,000	\$160,000	\$0	\$0	\$0	\$460,000
		\$170,500	\$343,295	\$176,551	\$19,512	\$41,578	\$18,850	\$599,786
		\$170,500	\$343,295	\$176,551	\$19,512	\$41,578	\$18,850	\$599,786

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	\$150,000	\$316,295	\$176,551	\$19,512	\$41,578	\$18,850	\$572,786
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	\$20,500	\$27,000	\$0	\$0	\$0	\$0	\$27,000
		\$170,500	\$343,295	\$176,551	\$19,512	\$41,578	\$18,850	\$599,786
		\$170,500	\$343,295	\$176,551	\$19,512	\$41,578	\$18,850	\$599,786

**East Sooke Fire Protection
Reserve Summary Schedule
2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Capital Reserve Fund-Fire Dep	40,624	25,624	25,624	25,624	25,624	25,624
Capital Reserve Fund-Comm Hall	12,327	327	327	327	327	327
Equipment Replacement Fund	703,592	490,659	422,508	516,496	593,668	698,918
Total	756,543	516,610	448,459	542,447	619,619	724,869

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1079	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101309						
Beginning Balance		30,999	40,624	25,624	25,624	25,624	25,624
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		8,753	-	-	-	-	-
Transfer to Cap Fund		(45,000)	(15,000)	-	-	-	-
Transfer from ERF		45,000	-	-	-	-	-
Interest Income		872					
Ending Balance \$		40,624	25,624	25,624	25,624	25,624	25,624

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1079	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102246						
Beginning Balance		12,000	12,327	327	327	327	327
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(12,000)	-	-	-	-
Interest Income		327					
Ending Balance \$		12,327	327	327	327	327	327

Assumptions/Background:

New Reserve intended for Capital projects in Community Hall

Reserve Schedule

Reserve Fund: 1.357 East Sooke Fire Protection - Equipment Replacement Fund

ERF Group: ESOOKFIRE.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101948						
Beginning Balance		551,954	703,592	490,659	422,508	516,496	593,668
Transfer from Ops Budget		206,801	103,362	108,400	113,500	118,750	124,100
Planned Purchase		(14,893)	(316,295)	(176,551)	(19,512)	(41,578)	(18,850)
Transfer to CRF		(45,000)	-	-	-	-	-
Interest Income		4,730					
Ending Balance \$		703,592	490,659	422,508	516,496	593,668	698,918

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Port Renfrew Fire

FINAL BUDGET

MARCH 2023

Service: 1.358 Port Renfrew Fire

Committee: Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

Greater of \$10,000 or \$2.52 / \$1,000 to a maximum of \$427,410.

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

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

FUNDING:

User fee and requisition.

1.358 - Port Renfrew Fire	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023		TOTAL	2024	2025	2026	2027
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Salaries, Wages, Benefits	36,510	36,510	37,240	-	-	37,240	37,980	38,740	39,510	40,300
Materials and Supplies	17,600	17,600	18,130	-	-	18,130	18,500	18,870	19,240	19,630
Repairs and Maintenance	2,360	2,360	2,430	-	-	2,430	2,480	2,530	2,580	2,630
Utilities	13,750	13,750	14,110	-	-	14,110	14,390	14,680	14,980	15,280
Allocations	6,029	6,029	6,338	-	-	6,338	6,465	6,594	6,726	6,860
Other Operating Expense	50,500	50,500	56,320	-	-	56,320	57,510	58,740	59,990	61,270
TOTAL OPERATING COSTS	126,749	126,749	134,568	-	-	134,568	137,325	140,154	143,026	145,970
*Percentage Increase over prior year						6.2%	2.0%	2.1%	2.0%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	25,000	25,000	24,000	-	-	24,000	25,000	28,000	28,000	28,000
TOTAL CAPITAL / RESERVES	25,000	25,000	24,000	-	-	24,000	25,000	28,000	28,000	28,000
TOTAL FIRE OPERATING COSTS	151,749	151,749	158,568	-	-	158,568	162,325	168,154	171,026	173,970
Debt Charges	2,908	2,908	2,908	-	-	2,908	2,908	-	-	-
TOTAL COSTS	154,657	154,657	161,476	-	-	161,476	165,233	168,154	171,026	173,970
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(966)	(966)	(1,073)	-	-	(1,073)	(1,010)	(1,030)	(1,050)	(1,070)
User Charge	(61,610)	(61,610)	(64,106)	-	-	(64,106)	(65,601)	(66,766)	(67,906)	(69,076)
Other Revenue	(210)	(210)	(220)	-	-	(220)	(220)	(210)	(210)	(210)
TOTAL REVENUE	(62,786)	(62,786)	(65,399)	-	-	(65,399)	(66,831)	(68,006)	(69,166)	(70,356)
REQUISITION	(91,871)	(91,871)	(96,077)	-	-	(96,077)	(98,402)	(100,148)	(101,860)	(103,614)
*Percentage increase over prior year Requisition						4.6%	2.4%	1.8%	1.7%	1.7%

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

Service No.	1.358	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Port Renfrew Fire							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000
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	\$35,000	\$0	\$0	\$0	\$0	\$35,000
		\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000

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	\$15,000	\$0	\$0	\$0	\$0	\$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	\$20,000	\$0	\$0	\$0	\$0	\$20,000
		\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000
		\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000

Port Renfrew Fire
Reserve Summary Schedule
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Capital Reserve Fund	48,721	28,721	28,721	28,721	28,721	28,721
Equipment Replacement Fund	175,565	184,565	209,565	237,565	265,565	293,565
Total	224,286	213,286	238,286	266,286	294,286	322,286

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1089	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102161						
Beginning Balance		47,399	48,721	28,721	28,721	28,721	28,721
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		-	(20,000)	-	-	-	-
Interest Income		1,322					
Ending Balance \$		48,721	28,721	28,721	28,721	28,721	28,721

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.358 Port Renfrew Fire - Equipment Replacement Fund

ERF Group: PTRENFIRE.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101434						
Beginning Balance		176,515	175,565	184,565	209,565	237,565	265,565
Transfer from Ops Budget		23,095	24,000	25,000	28,000	28,000	28,000
Planned Purchase		(25,526)	(15,000)	-	-	-	-
Interest Income		1,481					
Ending Balance \$		175,565	184,565	209,565	237,565	265,565	293,565

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Shirley Fire Protection

FINAL BUDGET

MARCH 2023

Service: 1.360 Shirley Fire Department

Committee: Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.360 - Shirley Fire Protection	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2023			2024	2025	2026	2027	
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL
<u>OPERATING COSTS</u>										
Honoraria	11,110	11,110	11,330	30,000	-	41,330	42,160	43,000	43,860	44,740
Travel - Vehicles	6,160	6,160	6,340	-	-	6,340	6,470	6,600	6,730	6,860
Insurance	7,800	7,800	8,150	-	-	8,150	8,400	8,660	8,930	9,210
Maintenance	9,970	9,970	10,270	-	-	10,270	10,470	10,690	10,910	11,130
Staff Development	7,010	7,010	7,220	-	-	7,220	7,360	7,510	7,660	7,810
Internal Allocations	4,159	4,159	4,382	-	-	4,382	4,470	4,559	4,650	4,743
Operating - Supplies	22,220	22,220	22,890	-	-	22,890	23,350	23,820	24,300	24,790
Contingency	3,000	3,000	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Operating - Other	16,210	16,210	16,750	-	-	16,750	17,070	17,390	17,720	18,050
TOTAL OPERATING COSTS	87,639	87,639	90,332	30,000	-	120,332	122,750	125,229	127,760	130,333
*Percentage Increase over prior year			3.1%	34.2%		37.3%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Purchases - Equipment	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Equipment Replacement Fund	36,000	36,000	38,000	-	-	38,000	40,000	40,000	40,000	40,000
Transfer to Capital Reserve Fund	25,000	25,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000
TOTAL CAPITAL / RESERVES	71,000	71,000	73,000	-	-	73,000	75,000	75,000	75,000	75,000
TOTAL COSTS	158,639	158,639	163,332	30,000	-	193,332	197,750	200,229	202,760	205,333
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(200)	(200)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUE	(200)	(200)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
REQUISITION	(158,439)	(158,439)	(163,122)	(30,000)	-	(193,122)	(197,540)	(200,019)	(202,550)	(205,123)
*Percentage increase over prior year Requisition			3.0%	18.9%		21.9%	2.3%	1.3%	1.3%	1.3%

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

Service No.	1.360	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Shirley Fire Department							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
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
		\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000

SOURCE OF FUNDS

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

Shirley Fire Protection
Summary Schedule
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Capital Reserve Fund	130,685	155,685	180,685	205,685	230,685	255,685
Equipment Replacement Fund	319,018	347,018	387,018	427,018	467,018	507,018
Total	449,704	502,704	567,704	632,704	697,704	762,704

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1062	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101701						
Beginning Balance		105,985	130,685	155,685	180,685	205,685	230,685
Transfer from Ops Budget		21,301	25,000	25,000	25,000	25,000	25,000
Transfer from Cap Fund		-					
Interest Income		3,399					
Ending Balance \$		130,685	155,685	180,685	205,685	230,685	255,685

Assumptions/Background:

Transfers in accordance with long term capital plan

Reserve Schedule

Reserve Fund: 1.360 Shirley Fire Protection - Equipment Replacement Fund

ERF Group: SHIRFIRE.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101436						
Beginning Balance		287,842	319,018	347,018	387,018	427,018	467,018
Transfer from Ops Budget		36,000	38,000	40,000	40,000	40,000	40,000
Planned Purchase		(7,280)	(10,000)	-	-	-	-
Interest Income		2,456					
Ending Balance \$		319,018	347,018	387,018	427,018	467,018	507,018

Assumptions/Background:

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
TOTAL OPERATING COSTS	298,923	284,772	128,126	-	177,840	305,966	130,736	133,398	136,325	139,466
*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
TOTAL CAPITAL / RESERVE	3,760	17,911	2,500	-	-	2,500	16,697	14,035	11,108	7,967
TOTAL COSTS	302,683	302,683	130,626	-	177,840	308,466	147,433	147,433	147,433	147,433
<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)
TOTAL REVENUE	(155,370)	(155,370)	(120)	-	(161,033)	(161,153)	(120)	(120)	(120)	(120)
REQUISITION	(147,313)	(147,313)	(130,506)	-	(16,807)	(147,313)	(147,313)	(147,313)	(147,313)	(147,313)
*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
Beginning Balance		336,571	323,799	162,766	176,963	188,498	197,317
Transfer from Ops Budget		33,573	-	14,197	11,535	8,819	6,049
Transfer to Ops Budget		(55,270)	(161,033)	-	-	-	-
Planned Expenditures		-	-	-	-	-	-
Interest Income		8,926					
Ending Balance \$		323,799	162,766	176,963	188,498	197,317	203,366

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Emergency Program (JDF)

FINAL BUDGET

MARCH 2023

Service: 1.370 JDF Emergency Program

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

Electoral Area of Juan de Fuca.

LEVY:

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

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.370 - Emergency Program (JDF)

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Travel Expense	5,070	2,700	3,500	-	-	3,500	3,570	3,640	3,710	3,780
Contract for Services	22,500	22,500	22,950	-	-	22,950	23,410	23,880	24,360	24,850
Neighbourhood Program	1,480	1,070	1,240	-	-	1,240	1,270	1,300	1,330	1,360
Emergency Social Services	5,270	3,890	5,028	-	-	5,028	5,130	5,230	5,330	5,430
Staff Training & Development	3,040	-	3,000	-	-	3,000	3,060	3,120	3,180	3,240
Supplies	4,160	2,900	5,311	-	-	5,311	5,420	5,530	5,640	5,750
Allocations	13,773	13,773	13,943	-	-	13,943	14,381	14,824	15,127	15,435
Other Operating Expenses	17,640	15,760	19,101	-	-	19,101	19,490	19,880	20,280	20,700
TOTAL OPERATING COSTS	72,933	62,593	74,073	-	-	74,073	75,731	77,404	78,957	80,545
*Percentage Increase over prior year						1.6%	2.2%	2.2%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	4,000	14,340	4,000	-	-	4,000	4,000	4,000	4,000	4,000
TOTAL CAPITAL / RESERVE	4,000	14,340	4,000	-	-	4,000	4,000	4,000	4,000	4,000
Building Borrowing Repayment to Facilities Reserve	11,880	11,880	11,880	-	-	11,880	11,880	11,880	11,880	11,880
TOTAL COSTS	88,813	88,813	89,953	-	-	89,953	91,611	93,284	94,837	96,425
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(135)	(135)	(134)	-	-	(134)	(140)	(140)	(140)	(140)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(235)	(235)	(234)	-	-	(234)	(240)	(240)	(240)	(240)
REQUISITION	(88,578)	(88,578)	(89,719)	-	-	(89,719)	(91,371)	(93,044)	(94,597)	(96,185)
*Percentage increase over prior year Requisition						1.3%	1.8%	1.8%	1.7%	1.7%

Reserve Schedule

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

ERF Group: JDFEMERG.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101785	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		98,181	111,133	115,133	119,133	123,133	127,133
Transfer from Ops Budget		14,892	4,000	4,000	4,000	4,000	4,000
Expenditures		(2,759)	-	-	-	-	-
Interest Income		819					
Ending Balance \$		111,133	115,133	119,133	123,133	127,133	131,133

Assumptions/Background:

Reserve for maintenance of equipment inventory

CAPITAL REGIONAL DISTRICT

2023 Budget

Search and Rescue (JDF)

FINAL BUDGET

MARCH 2023

Service: 1.377 JDF Search and Rescue

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of \$62,000 or \$0.102 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$332,345.

FUNDING:

Requisition

1.377 - Search and Rescue (JDF)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services	8,350	6,313	8,350	-	-	8,350	8,520	8,690	8,860	9,040
Building Rent	23,550	23,090	24,000	-	-	24,000	24,720	25,464	26,232	27,024
Staff Training & Development	16,750	1,298	13,958	-	-	13,958	12,631	11,268	10,358	10,366
Supplies	11,930	15,109	11,930	-	-	11,930	12,160	12,410	12,172	10,979
Allocations	4,244	4,244	4,354	-	-	4,354	4,441	4,530	4,620	4,713
Other Operating Expenses	22,250	26,999	25,466	-	-	25,466	25,990	26,530	27,080	27,640
TOTAL OPERATING COSTS	87,074	77,053	88,058	-	-	88,058	88,462	88,892	89,322	89,762
*Percentage Increase over prior year						1.1%	0.5%	0.5%	0.5%	0.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	3,968	59,513	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL CAPITAL / RESERVE	3,968	59,513	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	91,042	136,566	91,058	-	-	91,058	91,462	91,892	92,322	92,762
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(90)	(107)	(106)	-	-	(106)	(90)	(90)	(90)	(90)
Revenue - Other	(21,000)	(66,507)	(21,000)	-	-	(21,000)	(21,420)	(21,850)	(22,280)	(22,720)
TOTAL REVENUE	(21,090)	(66,614)	(21,106)	-	-	(21,106)	(21,510)	(21,940)	(22,370)	(22,810)
REQUISITION	(69,952)	(69,952)	(69,952)	-	-	(69,952)	(69,952)	(69,952)	(69,952)	(69,952)
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

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

Service No.	1.377	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	JDF Search and Rescue							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$92,000	\$0	\$0	\$0	\$0	\$92,000
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	\$92,000	\$0	\$0	\$0	\$0	\$92,000
		\$0	\$92,000	\$0	\$0	\$0	\$0	\$92,000

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	\$92,000	\$0	\$0	\$0	\$0	\$92,000
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	\$92,000	\$0	\$0	\$0	\$0	\$92,000
		\$0	\$92,000	\$0	\$0	\$0	\$0	\$92,000

Reserve Schedule

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

ERF Group: JDFSAR.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101986	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		33,702	93,615	4,615	7,615	10,615	13,615
Transfer from Ops Budget		59,513	3,000	3,000	3,000	3,000	3,000
Expenditures		-	(92,000)	-	-	-	-
Interest Income		400					
Ending Balance \$		93,615	4,615	7,615	10,615	13,615	16,615

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

EA - Community Parks (JDF)

FINAL BUDGET

MARCH 2023

Service: 1.405 JDF EA Community Parks & Recreation

Committee: Juan De Fuca Electoral Area Parks & Rec

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

Greater of \$227,173 or \$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$488,742.
(Bylaw 4087, Amend bylaw 245, March, 2016)

COMMISSION:

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

AUTHORITY:

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

FUNDING:

Requisition

1.405 - EA - Community Parks (JDF)	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	97,316	97,316	104,814	-	-	104,814	107,010	109,246	111,530	113,868
Contract for Services	20,750	20,750	21,370	-	-	21,370	21,800	22,240	22,680	23,130
Vehicles	5,190	5,190	5,350	-	-	5,350	5,460	5,570	5,680	5,790
Supplies	8,300	8,300	8,550	-	-	8,550	8,720	8,890	9,070	9,250
Allocations	31,365	31,365	32,242	-	-	32,242	32,922	33,618	34,293	34,982
Other Operating Expenses	13,625	12,265	11,430	-	-	11,430	11,650	11,870	12,110	12,360
TOTAL OPERATING COSTS	176,546	175,186	183,756	-	-	183,756	187,562	191,434	195,363	199,380
*Percentage Increase over prior year						4.1%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	12,000	13,360	10,250	-	-	10,250	12,000	12,000	12,000	12,000
Transfer to Equipment Replacement Fund	8,000	8,000	8,000	-	-	8,000	8,000	8,000	8,000	8,000
TOTAL CAPITAL / RESERVES	20,000	21,360	18,250	-	-	18,250	20,000	20,000	20,000	20,000
TOTAL COSTS	196,546	196,546	202,006	-	-	202,006	207,562	211,434	215,363	219,380
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	(2,455)	(2,455)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(297)	(297)	(293)	-	-	(293)	(280)	(290)	(300)	(310)
Revenue - Other	(520)	(520)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
TOTAL REVENUE	(3,272)	(3,272)	(883)	-	-	(883)	(880)	(900)	(920)	(940)
REQUISITION	(193,274)	(193,274)	(201,123)	-	-	(201,123)	(206,682)	(210,534)	(214,443)	(218,440)
*Percentage increase over prior year Requisition						4.1%	2.8%	1.9%	1.9%	1.9%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.42	0.42	0.42			0.42	0.42	0.42	0.42	0.42

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

Service No.	1.405	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	JDF EA Community Parks & Recre.							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$50,000	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000
Engineered Structures	S	\$50,000	\$575,000	\$0	\$0	\$0	\$0	\$575,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$100,000	\$625,000	\$50,000	\$0	\$0	\$0	\$675,000
		\$100,000	\$625,000	\$50,000	\$0	\$0	\$0	\$675,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$100,000	\$615,000	\$50,000	\$0	\$0	\$0	\$665,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$100,000	\$625,000	\$50,000	\$0	\$0	\$0	\$675,000
		\$100,000	\$625,000	\$50,000	\$0	\$0	\$0	\$675,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.405
Service Name: JDF EA Community Parks & Recreation

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
21-01	Renewal	Wieland Trail	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route	\$100,000	L	Grant	\$50,000	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000
22-02	Renewal	Chubb Rd - Dock Installation	Install dock system at Chubb Rd on Kemp Lake	\$75,000	S	Grant	\$50,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
23-01	New	Port Renfrew Playground Equipment	Installation of new playground equipment in Port Renfrew	\$160,000	S	Grant	\$0	\$160,000	\$0	\$0	\$0	\$0	\$160,000
23-02	New	Elrose Park trail construction	Construct a Multi-use trail at Elrose Park	\$45,000	S	Grant	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
23-03	New	Priest Cabin Park Trail Construction	Construct a trail at Priest Cabin connecting to Matterhorn Access Trail	\$50,000	S	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-05	New	Trail Construction Wigglesworth Lake Park	Trail and other park infrastructure at Wigglesworth Lake Park (to facilitate park transfer to Regional Parks)	\$50,000	S	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-06	New	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	\$40,000	S	Grant	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
23-07	New	Playground Improvements Coppermine Park	Replace wooden playground equipment with new equipment Coppermine Park	\$100,000	S	Grant	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
23-08	New	Trail and park remediation Butler Park	Butler Park trail and park remediation	\$45,000	S	Grant	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
23-09	New	Fencing for Storage Compound	Installed fencing/gate to create secure storage compound for Parks equipment and materials	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
23-10	New	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	\$50,000	S	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
GRAND TOTAL				\$725,000			\$100,000	\$625,000	\$50,000	\$0	\$0	\$0	\$675,000

EA - Community Parks (JDF)
 Reserve Summary Schedule
 2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Land Reserve Fund	204,085	204,085	204,085	204,085	204,085	204,085
Capital Reserve Fund	-	250	12,250	24,250	36,250	48,250
Equipment Replacement Fund	118,098	126,098	134,098	142,098	150,098	158,098
Total	322,183	330,433	350,433	370,433	390,433	410,433

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1034 101378	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		597,479	204,085	204,085	204,085	204,085	204,085
Transfer from Ops Budget		17,887	-	-	-	-	-
Sale - Land		173,000					
Land Acquisition-Admiral's Forest		(553,550)	-	-	-	-	-
Transfer to Cap Fund		(60,000)	-	-	-	-	-
Surplus return back from Cap Fund		21,503					
Interest Income		7,767					
Ending Balance \$		204,085	204,085	204,085	204,085	204,085	204,085

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.405 Community Parks (JDF) - Capital Reserve Fund

TO BE CREATED IN 2023

Reserve Cash Flow

Fund:	TBD	Budget					
		2022	2023	2024	2025	2026	2027
Fund Centre:	TBD						
Beginning Balance		-	-	250	12,250	24,250	36,250
Transfer from Parks Ops Budget		-	10,250	12,000	12,000	12,000	12,000
Expenditures		-	(10,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		-	250	12,250	24,250	36,250	48,250

Assumptions/Background:

Reserve Schedule

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

ERF Group: JDFEAPRK.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102158	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		109,184	118,098	126,098	134,098	142,098	150,098
Transfer from Parks Ops Budget		8,000	8,000	8,000	8,000	8,000	8,000
Expenditures		-	-	-	-	-	-
Interest Income		915					
Ending Balance \$		118,098	126,098	134,098	142,098	150,098	158,098

Assumptions/Background:

Transfers limited by maximum requisition level. Transfer as much as operating budget will allow.

CAPITAL REGIONAL DISTRICT

2023 Budget

EA - Community Recreation (JDF)

FINAL BUDGET

MARCH 2023

Service: 1.408 JDF EA Community Recreation

Committee: Juan De Fuca Electoral Area Parks & Rec

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

\$0.063 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$172,979.

COMMISSION:

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

FUNDING:

Requisition

1.408 - EA - Community Recreation (JDF)	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	44,214	43,944	52,664	-	-	52,664	53,764	54,885	56,028	57,196
Recreation Programs	14,300	14,300	8,785	-	-	8,785	8,835	8,903	8,970	9,051
Maintenance	4,150	4,150	4,270	-	-	4,270	4,360	4,450	4,540	4,630
Utilities & fuel	6,220	6,220	6,400	-	-	6,400	6,530	6,660	6,790	6,920
Supplies	930	930	950	-	-	950	970	990	1,010	1,030
Allocations	12,584	12,584	12,863	-	-	12,863	13,137	13,411	13,683	13,957
Other Operating Expenses	7,730	7,730	7,930	-	-	7,930	8,140	8,350	8,580	8,810
TOTAL OPERATING COSTS	90,128	89,858	93,862	-	-	93,862	95,736	97,649	99,601	101,594
*Percentage Increase over prior year						4.1%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	270	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	270	-	-	-	-	-	-	-	-
TOTAL COSTS	90,128	90,128	93,862	-	-	93,862	95,736	97,649	99,601	101,594
<u>FUNDING SOURCES (REVENUE)</u>										
Rentals	(20,400)	(20,400)	(21,010)	-	-	(21,010)	(21,430)	(21,860)	(22,300)	(22,750)
Revenue - Other	(220)	(220)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
TOTAL REVENUE	(20,620)	(20,620)	(21,230)	-	-	(21,230)	(21,650)	(22,080)	(22,520)	(22,970)
REQUISITION	(69,508)	(69,508)	(72,632)	-	-	(72,632)	(74,086)	(75,569)	(77,081)	(78,624)
*Percentage increase over prior year Requisition						4.5%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	0.18	0.18	0.18			0.18	0.18	0.18	0.18	0.18

Reserve Schedule

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

ERF Group: JDFCOMRES.ERF
 Newly created in 2022

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	102262						
Beginning Balance		-	835	835	835	835	835
Transfer from Ops Budget		833	-	-	-	-	-
Planned Expenditures		-	-	-	-	-	-
Interest Income		2					
Ending Balance \$		835	835	835	835	835	835

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Port Renfrew Refuse Disposal

FINAL BUDGET

MARCH 2023

Service: 1.523 Port Renfrew Refuse Disposal

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

\$15.18 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$2,586,734.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

RESERVE FUND:

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

1.523 - Port Renfrew Refuse Disposal

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services	26,000	26,000	26,950	-	-	26,950	27,490	28,040	28,600	29,170
Contracts	49,220	49,220	54,005	-	-	54,005	55,090	56,200	57,320	58,470
Allocations	4,037	4,037	4,175	-	-	4,175	4,258	4,344	4,430	4,519
Electricity	1,170	1,170	1,170	-	-	1,170	1,190	1,210	1,230	1,250
Other Operating Expenses	3,070	3,070	3,120	-	-	3,120	3,170	3,220	3,270	3,330
TOTAL OPERATING COSTS	83,497	83,497	89,420	-	-	89,420	91,198	93,014	94,850	96,739
*Percentage Increase over prior year						7.1%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	2,000	3,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Transfer to Capital Reserve Fund	4,000	4,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	6,000	7,000	4,000	-	-	4,000	4,000	4,000	4,000	4,000
TOTAL COSTS	89,497	90,497	93,420	-	-	93,420	95,198	97,014	98,850	100,739
Internal Recovery	(17,000)	(17,000)	(17,860)	-	-	(17,860)	(18,220)	(18,580)	(18,950)	(19,330)
NET COSTS	72,497	73,497	75,560	-	-	75,560	76,978	78,434	79,900	81,409
<u>FUNDING SOURCES (REVENUE)</u>										
Sale - Recyclables	(4,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Recovery Cost	(34,248)	(34,248)	(35,280)	-	-	(35,280)	(35,990)	(36,710)	(37,440)	(38,190)
Grants in Lieu of Taxes	(347)	(347)	(374)	-	-	(374)	(370)	(380)	(390)	(400)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(38,645)	(39,645)	(40,704)	-	-	(40,704)	(41,410)	(42,140)	(42,880)	(43,640)
REQUISITION	(33,852)	(33,852)	(34,856)	-	-	(34,856)	(35,568)	(36,294)	(37,020)	(37,769)
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%

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

Service No.	1.523	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Port Renfrew Refuse Disposal							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000
		\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000
		\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000
		\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000

Port Renfrew Refuse Disposal
 Reserve Summary Schedule
 2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Capital Reserve Fund	36,050	26,050	28,050	30,050	32,050	34,050
Equipment Replacement Fund	39,253	41,253	43,253	45,253	47,253	49,253
Total	75,303	67,303	71,303	75,303	79,303	83,303

Reserve Schedule

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

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

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

Reserve Cash Flow

Fund:	1021	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101365						
Beginning Balance		55,260	36,050	26,050	28,050	30,050	32,050
Transfer from Ops Budget		4,000	2,000	2,000	2,000	2,000	2,000
Transfer from Cap Fund		463	-	-	-	-	-
Transfer to Cap Fund		(25,000)	(12,000)	-	-	-	-
Interest Income*		1,326					
Ending Balance \$		36,050	26,050	28,050	30,050	32,050	34,050

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Equipment Replacement Fund

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

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101448						
Beginning Balance		37,871	39,253	41,253	43,253	45,253	47,253
Transfer from Ops Budget		1,070	2,000	2,000	2,000	2,000	2,000
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income		311					
Ending Balance \$		39,253	41,253	43,253	45,253	47,253	49,253

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CAPITAL REGIONAL DISTRICT

2023 Budget

Emergency Comm - CREST (JDF)

FINAL BUDGET

MARCH 2023

Service: 1.924 JDF Emergency Comm. - CREST

Committee: Planning and Protective Services

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.924 - Emergency Comm - CREST (JDF)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payments to CREST	113,461	113,461	114,531	17,526	-	132,057	134,700	137,390	140,140	142,940
Allocations	2,387	2,387	2,471	-	-	2,471	2,520	2,571	2,622	2,675
Other Operating Expenses	7,700	8,575	9,200	-	-	9,200	9,370	9,540	9,720	9,900
TOTAL OPERATING COSTS	123,548	124,423	126,202	17,526	-	143,728	146,590	149,501	152,482	155,515
*Percentage Increase over prior year			2.1%	14.2%		16.3%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/fwd from 2022 to 2023	-	(483)	483	-	-	483	-	-	-	-
Balance C/fwd from 2021 to 2022	1,854	1,854	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(189)	(189)	(190)	-	-	(190)	(190)	(190)	(190)	(190)
Revenue-Other	(70)	(462)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	1,595	720	243	-	-	243	(240)	(240)	(240)	(240)
REQUISITION	(125,143)	(125,143)	(126,445)	(17,526)	-	(143,971)	(146,350)	(149,261)	(152,242)	(155,275)
*Percentage increase over prior year Requisition			1.0%	14.0%		15.0%	1.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Port Renfrew Water

FINAL BUDGET

MARCH 2023

Service: 2.650 Port Renfrew Water

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #5, E(762)

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

User Charge:

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

Parcel Tax:

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

Connection Charges:

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

RESERVE FUND:

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

2.650 - Port Renfrew Water	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	8,730	8,670	8,980	-	-	8,980	9,160	9,340	9,520	9,700
Allocations - Operations	79,280	79,280	80,530	-	-	80,530	82,140	83,780	85,460	87,170
Allocations - Other	8,932	8,932	9,831	-	-	9,831	10,029	10,230	10,435	10,644
Electricity	4,770	5,300	5,300	-	-	5,300	5,410	5,520	5,630	5,740
Supplies	3,310	3,900	3,410	-	-	3,410	3,470	3,530	3,600	3,670
Water Testing	2,244	2,244	2,289	-	-	2,289	2,334	2,381	2,429	2,477
Other Operating Expenses	15,840	16,040	3,269	-	-	3,269	3,340	3,430	3,520	16,610
TOTAL OPERATING COSTS	123,106	124,366	113,609	-	-	113,609	115,883	118,211	120,594	136,011
*Percentage Increase over prior year			-7.7%			-7.7%	2.0%	2.0%	2.0%	12.8%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	10,000	10,000	5,000	-	-	5,000	5,000	5,000	5,000	15,000
Transfer to Capital Reserve Fund	10,000	8,740	15,000	-	-	15,000	20,000	3,000	7,000	30,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	9,913	-	2,000
Interest Payments	-	-	-	-	-	-	-	12,143	48,574	51,024
Principal Payments	-	-	-	-	-	-	-	-	29,021	29,021
TOTAL DEBT / RESERVES	20,000	18,740	20,000	-	-	20,000	25,000	30,056	89,595	127,045
TOTAL COSTS	143,106	143,106	133,609	-	-	133,609	140,883	148,267	210,189	263,056
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(13,000)	(13,000)	-	-	-	-	-	-	-	(13,000)
User Charges	(64,508)	(64,508)	(66,247)	-	-	(66,247)	(69,882)	(73,569)	(104,525)	(124,453)
Other Revenue	(1,090)	(1,090)	(1,119)	-	-	(1,119)	(1,120)	(1,130)	(1,140)	(1,150)
TOTAL REVENUE	(78,598)	(78,598)	(67,366)	-	-	(67,366)	(71,002)	(74,699)	(105,665)	(138,603)
REQUISITION - PARCEL TAX	(64,508)	(64,508)	(66,243)	-	-	(66,243)	(69,881)	(73,568)	(104,524)	(124,453)
*Percentage increase over prior year										
User Fees			2.7%			2.7%	5.5%	5.3%	42.1%	19.1%
Requisition			2.7%			2.7%	5.5%	5.3%	42.1%	19.1%
Combined			2.7%			2.7%	5.5%	5.3%	42.1%	19.1%

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

Service No.	2.650	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Port Renfrew Water							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$10,000	\$10,000	\$260,000	\$10,000	\$10,000	\$10,000	\$300,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$30,000	\$100,000	\$1,838,918	\$0	\$200,000	\$200,000	\$2,168,918
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$40,000	\$110,000	\$2,098,918	\$10,000	\$210,000	\$210,000	\$2,468,918

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$991,306	\$0	\$200,000	\$200,000	\$1,191,306
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$100,000	\$1,082,612	\$0	\$0	\$0	\$1,182,612
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$40,000	\$10,000	\$25,000	\$10,000	\$10,000	\$10,000	\$95,000
	\$0	\$40,000	\$110,000	\$2,098,918	\$10,000	\$210,000	\$210,000	\$2,468,918

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 2.650
Service Name: Port Renfrew Water

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	Hydrant Replacement Program	Hydrants are reaching their end of life and require replacement.	\$95,000	E	Res	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
22-01	Replacement	Alternative Approval Process	An alternative approval process to fund Supply System Replacement and AC Pipe Replacement Program	\$15,000	S	Res	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.	\$1,623,918	S	Grant	\$0	\$0	\$0	\$1,082,612	\$0	\$0	\$1,082,612
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.		S	Debt	\$0	\$0	\$0	\$541,306	\$0	\$0	\$541,306
23-02	Replacement	AC Pipe Replacement Program	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.	\$400,000	S	Debt	\$0	\$0	\$0	\$200,000	\$0	\$200,000	\$400,000
23-03	Replacement	Miscellaneous Repairs & Replacements	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof	\$250,000	E	Debt	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000
23-04	Replacement	Supply System Replacement Design	Design for replacement of the remainder of the asbestos cement supply system.	\$100,000	S	Grant	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
23-05	Replacement	Replace Watermain on Wickanninish Road	Required replacement for watermain determined to be in deteriorated condition.	\$50,000	S	Res	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
			GRAND TOTAL	\$2,533,918			\$0	\$40,000	\$110,000	\$2,098,918	\$10,000	\$210,000	\$2,468,918

Service: 2.650 Port Renfrew Water

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

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

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

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

Project Number 23-03 **Capital Project Title** Miscellaneous Repairs & Replacements **Capital Project Description** Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof
Project Rationale The SCADA equipment is nearing its end of life and requires replacement before the equipment fails. The water treatment roof has had some minor repairs to address leaks, but requires replacement.

Project Number 23-04 **Capital Project Title** Supply System Replacement Design **Capital Project Description** Design for replacement of the remainder of the asbestos cement supply system.
Project Rationale Design for replacement of the remainder of the asbestos cement supply system.

Project Number 23-05 **Capital Project Title** Replace Watermain on Wickannish Road **Capital Project Description** Required replacement for watermain determined to be in deteriorated condition.
Project Rationale Operations staff noted the poor pipe condition in 2022 after a call out to site. It was determined that this project had to be prioritized and moved forward.

**Port Renfrew Water
Reserve Summary Schedule
2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	1,171	6,171	11,171	16,171	21,171	23,171
Capital Reserve Fund	58,573	33,573	43,573	21,573	18,573	38,573
Total	59,743	39,743	54,743	37,743	39,743	61,743

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105536	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		4,071	1,171	6,171	11,171	16,171	21,171
Transfer from Ops Budget		10,000	5,000	5,000	5,000	5,000	15,000
Expenditures		(13,000)	-	-	-	-	(13,000)
Planned Maintenance Activity		Tree clearing for high voltage hydro lines					Tree clearing for high voltage hydro lines
Interest Income*		100					
Ending Balance \$		1,171	6,171	11,171	16,171	21,171	23,171

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1026 101370	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		52,500	58,573	33,573	43,573	21,573	18,573
Transfer from Ops Budget		4,562	15,000	20,000	3,000	7,000	30,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(40,000)	(10,000)	(25,000)	(10,000)	(10,000)
Interest Income*		1,511					
Ending Balance \$		58,573	33,573	43,573	21,573	18,573	38,573

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

Wilderness Mountain Water

FINAL BUDGET

MARCH 2023

Service: 2.691 Wilderness Mountain Water Service

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Wilderness Mountain Local Service Area

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

Consumption Charge:

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

User Charge:

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

Parcel Tax:

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

RESERVE FUND # 1075:

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

2.691 - Wilderness Mountain Water

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Contract for Services	900	1,023	930	-	5,000	5,930	950	970	990	1,010
Allocations	9,700	9,558	10,434	-	-	10,434	10,642	10,855	11,072	11,294
Electricity	6,700	6,039	6,900	-	-	6,900	7,040	7,180	7,320	7,470
Supplies	23,860	22,360	25,050	-	-	25,050	25,550	26,070	26,600	27,130
Labour Charges	80,000	80,000	72,150	-	-	72,150	77,590	85,070	80,570	88,100
Insurance	1,460	1,460	1,440	-	-	1,440	1,510	1,580	1,650	1,730
Water Testing	9,000	9,000	9,180	-	-	9,180	9,364	9,551	9,742	9,937
Other Operating Expenses	1,970	4,510	2,030	-	-	2,030	2,060	2,100	2,140	2,180
TOTAL OPERATING COSTS	133,590	133,950	128,114	-	5,000	133,114	134,706	143,376	140,084	148,851
*Percentage Increase over prior year			-4.10%		3.7%	-0.4%	1.2%	6.4%	-2.3%	6.3%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	-	-	-	-	-	-	1,530	3,055	3,790	9,295
Transfer to Operating Reserve Fund	6,000	5,890	-	-	-	-	6,000	10,000	10,000	10,000
MFA Debt Reserve Fund	70	70	60	-	-	60	60	60	60	60
MFA Debt Principal	14,033	14,033	16,138	-	-	16,138	16,138	16,138	16,138	16,138
MFA Debt Interest	9,554	9,554	9,526	-	-	9,526	9,526	9,526	9,526	4,763
TOTAL DEBT / RESERVES	29,657	29,547	25,724	-	-	25,724	33,254	38,779	39,514	40,256
TOTAL COSTS	163,247	163,497	153,838	-	5,000	158,838	167,960	182,155	179,598	189,107
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(10,000)	(10,000)	(600)	-	(5,000)	(5,600)	(4,000)	(10,000)	(4,000)	(10,000)
User Charges	(73,467)	(73,467)	(73,467)	-	-	(73,467)	(78,612)	(82,545)	(84,198)	(85,882)
Sale - Water	(17,760)	(17,760)	(17,760)	-	-	(17,760)	(19,003)	(19,953)	(20,352)	(20,759)
Other Revenue	(120)	(370)	(111)	-	-	(111)	(112)	(112)	(112)	(111)
TOTAL REVENUE	(101,347)	(101,597)	(91,938)	-	(5,000)	(96,938)	(101,727)	(112,610)	(108,662)	(116,752)
REQUISITION - PARCEL TAX	(61,900)	(61,900)	(61,900)	-	-	(61,900)	(66,233)	(69,545)	(70,936)	(72,355)
*Percentage increase over prior year										
User Charge			0.0%			0.0%	7.0%	5.0%	2.0%	2.0%
Water Sale			0.0%			0.0%	7.0%	5.0%	2.0%	2.0%
Requisition			0.0%			0.0%	7.0%	5.0%	2.0%	2.0%
Combined			0.0%			0.0%	7.0%	5.0%	2.0%	2.0%

**Wilderness Mountain Reserves
 Summary Schedule
 2023 - 2027 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	6,277	677	2,677	2,677	8,677	8,677
Capital Reserve Fund	43,553	43,553	45,083	48,138	51,928	61,223
Total	49,830	44,230	47,760	50,815	60,605	69,900

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105540	2022	2023	2024	2025	2026	2027
Beginning Balance		11,613	6,277	677	2,677	2,677	8,677
Transfer from Ops Budget		4,395	-	6,000	10,000	10,000	10,000
Transfer to Ops for Core Budget			(600)				
Transfer to Ops Budget		(10,000)	(5,000)	(4,000)	(10,000)	(4,000)	(10,000)
Planned Maintenance Activity		Reservoir Cleaning and Inspection	PRV Maintenance And pump station walk way repair	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection
Interest Income*		269					
Ending Balance \$		6,277	677	2,677	2,677	8,677	8,677

Assumptions/Background:

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

Reserve Schedule

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

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

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

Reserve Cash Flow

Fund:	1075	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101994						
Beginning Balance		47,351	43,553	43,553	45,083	48,138	51,928
Transfer from Ops Budget		-	-	1,530	3,055	3,790	9,295
Transfer from Cap Fund		-					
Transfer to Cap Fund		(5,000)	-	-	-	-	-
Interest Income*		1,201					
Ending Balance \$		43,553	43,553	45,083	48,138	51,928	61,223

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

Port Renfrew Sewer

FINAL BUDGET

MARCH 2023

Service: 3.850 Port Renfrew Sewer

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area C(762) LSA#2.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

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

FUNDING:

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

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

3.850 - Port Renfrew Sewer	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Grit Disposal	9,441	13,000	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Electricity	6,900	6,200	7,110	-	-	7,110	7,250	7,400	7,550	7,700
Supplies	2,580	1,710	2,660	-	-	2,660	2,710	2,760	2,810	2,870
Allocations - Operations	57,925	57,925	59,198	-	-	59,198	60,384	61,590	62,826	64,083
Allocations - Other	17,224	17,224	17,446	-	-	17,446	17,797	18,154	18,515	18,883
Other Operating Expenses	10,290	10,190	10,607	-	-	10,607	10,800	11,030	11,260	11,490
TOTAL OPERATING COSTS	104,360	106,249	109,021	-	-	109,021	111,181	113,414	115,691	118,006
*Percentage Increase over prior year			4.5%			4.5%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve	18,000	17,006	18,000	-	-	18,000	20,000	19,000	2,000	2,000
Transfer to Operating Reserve	4,000	4,000	4,000	-	-	4,000	4,000	4,000	4,000	4,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	1,500	13,500	4,000
MFA Debt Principal	-	-	-	-	-	-	-	-	4,390	43,910
MFA Debt Interest	-	-	-	-	-	-	-	1,838	23,888	78,400
TOTAL DEBT / RESERVES	22,000	21,006	22,000	-	-	22,000	24,000	26,338	47,778	132,310
TOTAL COSTS	126,360	127,255	131,021	-	-	131,021	135,181	139,752	163,469	250,316
<u>FUNDING SOURCES (REVENUE)</u>										
User Charges	(62,595)	(62,595)	(64,734)	-	-	(64,734)	(66,820)	(69,091)	(80,934)	(124,343)
Grants in Lieu of Taxes	(1,371)	(1,371)	(1,437)	-	-	(1,437)	(1,440)	(1,470)	(1,500)	(1,530)
Other Revenue	(100)	(995)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(64,066)	(64,961)	(66,271)	-	-	(66,271)	(68,360)	(70,661)	(82,534)	(125,973)
REQUISITION - PARCEL TAX	(62,294)	(62,294)	(64,750)	-	-	(64,750)	(66,821)	(69,091)	(80,935)	(124,343)
*Percentage increase over prior year										
User Fees						3.4%	3.2%	3.4%	17.1%	53.6%
Requisition						3.9%	3.2%	3.4%	17.1%	53.6%
Combined						3.7%	3.2%	3.4%	17.1%	53.6%

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

Service No.	3.850	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Port Renfrew Sewer							

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	\$75,000	\$100,000	\$15,000	\$150,000	\$1,350,000	\$400,000	\$2,015,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$75,000	\$100,000	\$15,000	\$150,000	\$1,350,000	\$400,000	\$2,015,000
		\$75,000	\$100,000	\$15,000	\$150,000	\$1,350,000	\$400,000	\$2,015,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$150,000	\$1,350,000	\$400,000	\$1,900,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$60,000	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$15,000	\$10,000	\$15,000	\$0	\$0	\$0	\$25,000
		\$75,000	\$100,000	\$15,000	\$150,000	\$1,350,000	\$400,000	\$2,015,000
		\$75,000	\$100,000	\$15,000	\$150,000	\$1,350,000	\$400,000	\$2,015,000

Service: 3.850 Port Renfrew Sewer

Project Number 22-01

Capital Project Title Genset Upgrade

Capital Project Description A new genset is required to provide standby power for the whole WWTP.

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

Project Number 22-02

Capital Project Title Alternative Approval Process

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

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

Project Number 23-01

Capital Project Title Phase 1 - System Renewal - Outfall and Sewer Replacement

Capital Project Description Design and install new, deeper, longer outfall into the ocean away from the mouth of the San Juan River. In addition, acquire/rezone land for new WWTP location and replace leaky/failed sewers to lower inflow and infiltration.

Project Rationale Install new, deeper, longer outfall into the ocean away from the mouth of the San Juan River. In addition, acquire/rezone land for new WWTP location and replace leaky/failed sewers to lower inflow and infiltration. Design the outfall/sewer upgrades and obtain regulatory and First Nation approvals in 2024, and install the outfall/sewers in 2025.

Project Number 25-01

Capital Project Title Phase 2 - System Renewal - New WWTP and Pump Station

Capital Project Description Design a new packaged WWTP out of the Tsunami Zone to meet regulatory requirements and upgrade the Beach Camp Pump Station to pump to the new WWTP (design anticipated to commence 2027, construction following completion of design process).

Project Rationale Install a new packaged WWTP out of the Tsunami Zone to meet regulatory requirements and upgrade the Beach Camp Pump Station to pump to the new WWTP. The plant is to be designed so that additional modules can be added for increased capacity as the septic systems are converted into the sewer service and the community grows. Commence with design in 2025 and construction in 2027 or when grants and funds from developers are received.

Port Renfrew Sewer
Reserve Summary Schedule
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	4,377	8,377	12,377	16,377	20,377	24,377
Capital Reserve Fund	24,997	32,997	37,997	56,997	58,997	60,997
Total	29,374	41,374	50,374	73,374	79,374	85,374

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105537	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		349	4,377	8,377	12,377	16,377	20,377
Transfer from Ops Budget		4,000	4,000	4,000	4,000	4,000	4,000
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		28					
Ending Balance \$		4,377	8,377	12,377	16,377	20,377	24,377

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1044 101388	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		7,612	24,997	32,997	37,997	56,997	58,997
Transfer from Ops Budget		16,402	18,000	20,000	19,000	2,000	2,000
Transfer to Cap Fund		-	(10,000)	(15,000)	-	-	-
Transfer from Cap Fund		687					
Interest Income*		296					
Ending Balance \$		24,997	32,997	37,997	56,997	58,997	60,997

Assumptions/Background:

Transfer as much as operating budget will allow.

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

Electoral Areas Committee - March 13, 2023
2023 Final Electoral Area Budget Review

Appendix B-1: Requisition Summary - Salt Spring Island

Electoral Area Salt Spring Island	Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Change in Requisition		Change in cost per avg household/Parcel	
	Final 2023	2022	Final 2023	2022	\$	%	\$	%
1.010 Legislative & General Government	396,663	60.07	362,408	54.69	34,256	9.5%	5.39	9.8%
1.101 G.I.S.	4,429	0.67	4,135	0.62	294	7.1%	0.05	7.5%
1.112 Regional Grant in Aid	516	0.08	-	-	516	100.0%	0.08	0.0%
1.224 Community Health - Homeless Sec.	21,490	3.25	20,941	3.16	549	2.6%	0.09	3.0%
1.280 Regional Parks	549,050	83.15	531,796	80.25	17,253	3.2%	2.90	3.6%
1.280A Regional Parks - Land Acquisition	-	-	2,753	0.42	(2,753)	-100.0%	(0.42)	-100.0%
1.309 Climate Action and Adaptation	52,740	7.99	44,223	6.67	8,517	19.3%	1.31	19.7%
1.310 Land Banking & Housing	51,733	7.83	49,710	7.50	2,023	4.1%	0.33	4.4%
1.312 Regional Goose Management	7,298	1.11	-	-	7,298	100.0%	1.11	0.0%
1.324 Regional Planning Service	42,260	6.40	41,078	6.20	1,182	2.9%	0.20	3.2%
1.335 Geo-Spatial Referencing System	5,584	0.85	5,449	0.82	135	2.5%	0.02	2.8%
1.374 Regional Emergency Program Support	4,246	0.64	4,153	0.63	93	2.2%	0.02	2.6%
1.375 Hazardous Material Incident Response	10,284	1.56	10,174	1.54	111	1.1%	0.02	1.5%
1.911 Call Answer	4,907	0.74	5,033	0.76	(126)	-2.5%	(0.02)	-2.2%
1.921 Regional CREST Contribution	46,119	6.98	47,812	7.22	(1,693)	-3.5%	(0.23)	-3.2%
Total Regional	\$1,197,320	\$181.33	\$1,129,666	\$170.47	\$67,654	6.0%	\$10.86	6.4%
1.230 Traffic Safety Commission	2,624	0.40	2,618	0.40	7	0.3%	0.00	0.6%
1.311 Regional Housing Trust Fund	37,012	5.61	35,984	5.43	1,028	2.9%	0.18	3.2%
1.313 Animal Care Services	128,396	19.45	125,243	18.90	3,154	2.5%	0.55	2.9%
1.913 Fire Dispatch	56,142	8.50	74,842	11.29	(18,700)	-25.0%	(2.79)	-24.7%
Total Sub-Regional	\$224,174	\$33.95	\$238,686	\$36.02	(\$14,512)	-6.1%	(\$2.07)	-5.7%
1.103 Elections	28,118	4.26	28,132	4.25	(14)	-0.1%	0.01	0.3%
1.104 U.B.C.M.	5,325	0.81	5,164	0.78	161	3.1%	0.03	3.5%
1.318 Building Inspection	216,705	32.82	199,891	30.16	16,814	8.4%	2.66	8.8%
1.320 Noise Control	18,042	2.73	17,493	2.64	549	3.1%	0.09	3.5%
1.322 Nuisances & Unsightly Premises	24,106	3.65	23,375	3.53	732	3.1%	0.12	3.5%
1.372 Electoral Area Emergency Program	68,447	10.37	65,114	9.83	3,333	5.1%	0.54	5.5%
Total Joint Electoral Area	\$360,742	\$54.63	\$339,168	\$51.18	\$21,574	6.4%	\$3.45	6.7%
1.111 Electoral Area Admin Exp-SSI	622,011	94.20	517,490	78.09	104,521	20.2%	16.11	20.6%
1.116 Grants in Aid - Salt Spring Island	21,558	3.26	50,056	7.55	(28,498)	-56.9%	(4.29)	-56.8%
1.124 SSI Economic Development Commission	95,958	14.53	98,237	14.82	(2,279)	-2.3%	(0.29)	-2.0%
1.141 Salt Spring Island Public Library	675,683	102.33	663,620	100.14	12,063	1.8%	2.19	2.2%
1.236 Salt Spring Island Fernwood Dock	15,888	3.49	25,679	5.64	(9,791)	-38.1%	(2.15)	-38.1%
1.238A Community Transit (S.S.I.)	261,262	39.57	194,711	29.38	66,551	34.2%	10.18	34.7%
1.238B Community Transportation (S.S.I.)	147,826	22.39	171,045	25.81	(23,219)	-13.6%	(3.42)	-13.3%
1.299 Salt Spring Island Arts	123,090	18.64	121,677	18.36	1,413	1.2%	0.28	1.5%
1.316 SSI House Numbering	9,871	1.49	9,586	1.45	285	3.0%	0.05	3.3%
1.342 SSI Livestock Injury Compensation	105	0.02	3,150	0.48	(3,045)	100.0%	(0.46)	-96.7%
1.371 S.S.I. Emergency Program	126,745	19.20	127,913	19.30	(1,168)	-0.9%	(0.11)	-0.6%
1.378 SSI Search and Rescue	25,704	3.89	24,955	3.77	749	3.0%	0.13	3.4%
1.455 Salt Spring Island Community Parks	584,647	88.54	458,072	69.12	126,575	27.6%	19.42	28.1%
1.458 Salt Spring Island Community Rec	77,640	11.76	54,582	8.24	23,058	42.2%	3.52	42.8%
1.459 Salt Spring Island Park, Land & Rec Prog	1,614,486	244.51	1,548,095	233.61	66,391	4.3%	10.90	4.7%
1.535 Stormwater Quality Management - S.S.I.	23,778	3.60	27,940	4.22	(4,162)	-14.9%	(0.62)	-14.6%
1.925 Emergency Comm - Crest - S.S.I.	144,675	21.91	142,827	21.55	1,848	1.3%	0.36	1.7%
3.705 S.S.I. Liquid Waste Disposal	376,975	64.70	375,768	64.50	1,207	0.3%	0.21	0.3%
Total SSI Electoral Area	\$4,947,902	\$758.04	\$4,615,403	\$706.03	\$332,499	7.2%	\$52.00	7.4%
Total Capital Regional District	\$6,730,138	\$1,027.95	\$6,322,923	\$963.70	\$407,214	6.4%	\$64.25	6.7%
CRHD Capital Regional Hospital District	910,790	137.94	910,629	\$137.42	161	0.0%	0.52	0.4%
Total CRD and CRHD	\$7,640,928	\$1,165.89	\$7,233,552	\$1,101.12	\$407,375	5.6%	\$64.77	5.9%

Average residential assessment - 2023/2022 **\$1,100,599** **\$977,176**

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

	Change in Requisition		Change in Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	34,256	0.5%	5.39	0.5%
Regional Parks	17,253	0.2%	2.90	0.3%
Climate Action and Adaptation	8,517	0.1%	1.31	0.1%
Regional Goose Management	7,298	0.1%	1.11	0.1%
SUB-REGIONAL				
Fire Dispatch	(18,700)	-0.3%	(2.79)	-0.3%
JOINT EA				
Building Inspection	16,814	0.2%	2.66	0.2%
SSI EA				
Electoral Area Admin Exp-SSI	104,521	1.4%	16.11	1.5%
Grants in Aid - Salt Spring Island	(28,498)	-0.4%	(4.29)	-0.4%
Salt Spring Island Public Library	12,063	0.2%	2.19	0.2%
Salt Spring Island Fernwood Dock	(9,791)	-0.1%	(2.15)	-0.2%
Community Transit (S.S.I.)	66,551	0.9%	10.18	0.9%
Community Transportation (S.S.I.)	(23,219)	-0.3%	(3.42)	-0.3%
Salt Spring Island Community Parks	126,575	1.7%	19.42	1.8%
Salt Spring Island Community Rec	23,058	0.3%	3.52	0.3%
Salt Spring Island Park, Land & Rec Prog	66,391	0.9%	10.90	1.0%
Capital Regional Hospital District	161	0.0%	0.52	0.0%
Other	4,126	0.1%	\$1.22	0.1%
Total	407,375	5.6%	\$64.77	5.9%

Salt Spring Island Local/Specified/Defined Services		Cost per Avg.		Cost per Avg.		Change in Requisition		Change in cost per avg household/Parcel	
		Final 2023	Res Asst/ Parcel	2022	Res Asst/ Parcel	\$	%	\$	%
1.234	Salt Spring Island Street Lighting	27,842	4.33	26,668	4.13	1,174	4.4%	0.20	4.8%
2.620	SSI Highland Water System	31,795	132.97	30,832	128.95	963	3.1%	4.03	3.1%
2.621	Highland / Fernwood Water - SSI	75,000	237.06	75,000	237.06	-	0.0%	-	0.0%
2.624	Beddis Water	80,318	604.77	74,960	564.43	5,358	7.1%	40.34	7.1%
2.626	Fulford Water	50,212	409.06	47,500	386.97	2,712	5.7%	22.09	5.7%
2.628	Cedar Lane Water	16,200	307.96	15,000	285.14	1,200	8.0%	22.81	8.0%
2.660	Fernwood Water	14,658	182.82	14,413	179.76	245	1.7%	3.06	1.7%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	6,359	4.88	6,588	16.06	(229)	-3.5%	(11.18)	-69.6%
3.810	Ganges Sewer	59,891	148.17	58,147	143.86	1,744	3.0%	4.31	3.0%
3.820	Maliview Estates Sewer System	4,900	52.03	4,760	50.54	140	2.9%	1.50	3.0%
Total Local/Specified/Defined Services		367,175		353,868		13,307			

Average residential assessment - 2023/2022

\$1,100,599

\$977,176

Appendix B2: SSI - Change in Requisition from Provisional to Final - Budget Review 2023

**Change in Requisition (2023 Final vs Provisional) - Salt Spring Island
 (Requisition Changes > \$1,000) by Services**

Electoral Area Salt Spring Island	2023 Requisition \$		2023 Per Avg HH \$		Requisition Change		Per Avg HH Change		Requisition Change Comments	
	Final	Provisional cow	Final	Provisional cow	Final vs Provisional \$	%	Final vs Provisional \$	%		
1.010	396,663	371,322	60.07	56.03	25,341	6.8%	4.04	7.2%	Board directed initiative - First Nations Relations, 2023 cost of living adjustment	
1.111	622,011	536,447	94.20	80.95	85,564	16.0%	13.25	16.4%	Local Community Commission (LCC) Costs as result of 2022 successful referendum	
1.116	21,558	36,558	3.26	5.52	(15,000)	-41.0%	(2.25)	-40.8%	One-time reduction of grants in aid (GIA) budget to mitigate Requisition	
1.124	95,958	121,721	14.53	18.37	(25,763)	-21.2%	(3.84)	-20.9%	Decrease due to removal of Economic Development Coordinator (EDC) costs	
1.141	675,683	685,683	102.33	103.47	(10,000)	-1.5%	(1.14)	-1.1%	One-time reduction of reserve transfers to mitigate Requisition	
1.224	21,490	16,199	3.25	2.44	5,291	32.7%	0.81	33.1%	Board directed initiative - extend ACEH grant funding to 2023	
1.236	15,888	25,888	3.49	5.69	(10,000)	-38.6%	(2.20)	-38.6%	One-time reduction of reserve transfers to mitigate Requisition	
1.238A	261,262	223,600	39.57	33.74	37,662	16.8%	5.83	17.3%	BC Transit budget net increase to be recovered by Requisition	
1.238B	147,826	162,826	22.39	24.57	(15,000)	-9.2%	(2.18)	-8.9%	One-time reduction of reserve transfers to mitigate Requisition	
1.280	549,050	547,792	83.15	82.66	1,257	0.2%	0.49	0.6%	Small increase due to PILT/GILT adjustments	
1.309	52,740	54,046	7.99	8.16	(1,306)	-2.4%	(0.17)	-2.1%	Decrease related to change in assessment values	
1.312	7,298	0	1.11	0	7,298	NA	1.11	NA	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023	
1.318	216,705	205,887	32.82	31.07	10,817	5.3%	1.75	5.6%	Increase due to 2023 costs of living adjustments	
1.342	105	3,158	0.02	0.48	(3,053)	-96.7%	(0.46)	-96.7%	Decrease due to 2022 Surplus Carryover to offset Requisition	
1.372	68,447	67,068	10.37	10.12	1,379	2.1%	0.25	2.4%	Increase due to 2023 cost of living adjustment, partially recovered by Requisition	
1.455	584,647	548,862	88.54	82.82	35,785	6.5%	5.72	6.9%	Increase due to 2022 Deficit Carryover to be recovered by Requisition	
1.458	77,640	60,330	11.76	9.10	17,310	28.7%	2.65	29.2%	Increase due to 2022 Deficit Carryover to be recovered by Requisition	
1.459	1,614,486	1,574,097	244.51	237.54	40,389	2.6%	6.97	2.9%	Increase due to 2022 Deficit Carryover to be recovered by Requisition	
1.913	56,142	77,030	8.50	11.62	(20,888)	-27.1%	(3.12)	-26.9%	Decrease related to change in assessment values	
1.921	46,119	49,247	6.98	7.43	(3,128)	-6.4%	(0.45)	-6.0%	Decrease related to change in assessment values	
1.925	144,675	146,533	21.91	22.11	(1,858)	-1.3%	(0.20)	-0.9%	Decrease due to payment adjustment to CREST	
3.705	376,975	386,975	64.70	66.42	(10,000)	-2.6%	(1.72)	-2.6%	One-time reduction of reserve transfers to mitigate Requisition	
	Other <\$1,000	1,587,561	1,587,801	240.43	239.60	(240)	0.0%	0.83	0.3%	
Total SSI Electoral Area	7,640,928	7,489,070	1,165.89	1,139.92	151,857	2.0%	25.96	2.3%		
2.624	80,318	90,318	604.77	680.07	(10,000)	-11.1%	(75.30)	-11.1%	Reserve contribution decrease recommended by Commission	
2.626	50,212	48,925	409.06	398.58	1,287	2.6%	10.48	2.6%	Increase due to debt refinancing interest rate reset - MFA	
	All services <\$1,000	236,645	235,417		1,228	0.5%				
Total Local/Specified/Defined Services	367,175	374,660			(7,485)	-2.0%				

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Appendix B-3: Change in Requisition (2023 Final vs Provisional) by Cost Driver - Salt Spring Island

(Requisition Change >±1,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg HH \$		Comments
			% Increase over 2022	\$ Requisition	% Increase over 2022	\$/HH	
Provisional - COW (CRD&CRHD)			3.5%	7,489,070	3.5%	1,139.92	
Change in Cost Apportionment	1.309	Climate Action and Adaptation	0.0%	(1,306)	0.0%	(0.17)	
	1.913	Fire Dispatch	-0.3%	(22,439)	-0.3%	(3.36)	
	1.921	Regional CREST Contribution	0.0%	(2,611)	0.0%	(0.37)	
		All SSI EA-wide services	-	-	0.23%	2.48	Change in \$/Avg HH solely due to change in residential assessment
		Others <+/-1,000	0.0%	(1,569)	0.1%	1.14	
		Subtotal	-0.4%	(27,925)	0.0%	(0.27)	
Budget Changes	1.010	Legislative & General Government	0.4%	25,347	0.3%	3.82	Board directed initiative - First Nations Relations, 2023 cost of living adjustment
	1.111	Electoral Area Admin Exp-SSI	1.2%	85,564	1.2%	12.91	Local Community Commission (LCC) Costs as result of 2022 successful referendum
	1.116	Grants in Aid - Salt Spring Island	-0.2%	(15,000)	-0.2%	(2.26)	One-time reduction of grants in aid (GIA) budget to mitigate Requisition
	1.124	SSI Economic Development Commission	-0.4%	(25,763)	-0.4%	(3.89)	Economic Development Coordinator (EDC) costs removed
	1.141	Salt Spring Island Public Library	-0.1%	(10,000)	-0.1%	(1.51)	One-time reduction of reserve transfers to mitigate Requisition
	1.224	Community Health - Homeless Sec.	0.1%	5,288	0.1%	0.80	Board directed initiative - extend ACEH grant funding to 2023
	1.236	Salt Spring Island Fernwood Dock	-0.1%	(10,000)	-0.2%	(2.20)	One-time reduction of reserve transfers to mitigate Requisition
	1.238A	Community Transit (S.S.I.)	0.5%	37,662	0.5%	5.68	BC Transit budget net increase to be recovered by Requisition
	1.238B	Community Transportation (S.S.I.)	-0.2%	(15,000)	-0.2%	(2.26)	One-time reduction of reserve transfers to mitigate Requisition
	1.280	Regional Parks	0.0%	1,196	0.0%	0.18	Due to PILT/GILT adjustments
	1.312	Regional Goose Management	0.1%	7,479	0.1%	1.13	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
	1.318	Building Inspection	0.1%	10,572	0.1%	1.60	2023 costs of living adjustment
	1.342	SSI Livestock Injury Compensation	0.0%	(3,053)	0.0%	(0.46)	2022 Surplus Carryover to offset Requisition
	1.372	Electoral Area Emergency Program	0.0%	1,301	0.0%	0.20	2023 cost of living adjustment, partially recovered by Requisition
	1.455	Salt Spring Island Community Parks	0.5%	35,785	0.5%	5.40	2022 Deficit Carryover to be recovered by Requisition
	1.458	Salt Spring Island Community Rec	0.2%	17,310	0.2%	2.61	2022 Deficit Carryover to be recovered by Requisition
	1.459	Salt Spring Island Park, Land & Rec Prog	0.6%	40,389	0.6%	6.09	2022 Deficit Carryover to be recovered by Requisition
	1.913	Fire Dispatch	0.0%	1,551	0.0%	0.23	Due to PILT/GILT adjustments
	1.925	Emergency Comm - Crest - S.S.I.	0.0%	(1,858)	0.0%	(0.28)	Payment adjustment to CREST
	3.705	S.S.I. Liquid Waste Disposal	-0.1%	(10,000)	-0.2%	(1.72)	One-time reduction of reserve transfers to mitigate Requisition
		Others <+/-1,000	0.0%	1,011	0.0%	0.15	Changes related to 2022 surplus/deficit, GILT and minor budget changes
		Subtotal	2.5%	179,782	2.4%	26.23	
Final - CRD&CRHD			5.6%	7,640,928	5.9%	1,165.89	
Change - Final over Provisional (COW)			2.0%	151,857	2.3%	25.96	

*Requisition excludes Local/Specified/Defined area services.

**Appendix B-4: Capital Plan Summary Overview by Service - Salt Spring Island
 2023 Final**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	
1.111	SSI Admin. Expenditures	17,900		8,000			25,900			25,900				25,900
1.141	SSI Public Library			10,000			10,000					10,000		10,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				53,000		53,000					53,000		53,000
1.238A	Community Transit (SSI)				50,000		50,000					50,000		50,000
1.238B	Community Transportation (SSI)	45,000			330,000		375,000			200,000		175,000		375,000
1.318	Building Inspection	39,732	41,800				81,532			81,532				81,532
1.371	SSI Emergency Program	19,317					19,317		7,000			12,317		19,317
1.455	SSI Community Parks	30,000	75,000		340,000		445,000		30,000	305,000		110,000		445,000
1.458	SSI Community Recreation	10,000			30,000		40,000		5,000			35,000		40,000
1.459	SSI Park Land & Rec Programs	422,500	40,000	146,000	350,000	45,000	1,003,500			62,500	675,000	266,000		1,003,500
2.620	Highland Water (SSI)				70,000		70,000	70,000						70,000
2.621	Highland & Fernwood Water (SSI)	40,000			610,235		650,235	165,235		420,000		65,000		650,235
2.622	Cedars of Tuam Water (SSI)				270,000		270,000		92,000	178,000				270,000
2.624	Beddis Water (SSI)	176,600			115,000		291,600	126,600		112,000		53,000		291,600
2.626	Fulford Water (SSI)	66,100			270,000		336,100	70,000		260,000		6,100		336,100
2.628	Cedar Lane Water (SSI)	22,000			165,000		187,000		90,000	95,000		2,000		187,000
3.705	SSI Septage / Composting				35,000		35,000					35,000		35,000
3.810	Ganges Sewer Utility (SSI)		77,000		292,500		369,500	107,500		182,000		80,000		369,500
3.820	Maliview Sewer Utility (SSI)				2,330,000		2,330,000		341,000	1,989,000				2,330,000
Total		889,149	233,800	164,000	5,310,735	45,000	6,642,684	539,335	523,000	211,932	4,416,000	952,417	-	6,642,684

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Appendix B-5: Change in Capital Plan (2023 Final vs Provisional) - Salt Spring Island

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.111	SSI Admin Expenditure	Leasehold Improvements	-	8,000	8,000	Leasehold Improvements
		Boardroom furniture replacement	-	9,000	9,000	Boardroom furniture replacement
1.238B	Community Transportation	Installation of Speed Boards	40,000	-	(40,000)	No longer required
1.455	SSI Community Parks	ERF for maintenance equipment	35,000	30,000	(5,000)	Revised budgeted spending in 2023
		Centennial Park Upgrades	-	200,000	200,000	Advanced from 2024 to 2023
		Linear Park Development	40,000	35,000	(5,000)	Revised budgeted spending in 2023
		New Maintenance Machinery	40,000	35,000	(5,000)	Revised budgeted spending in 2023
1.459	SSI Park Land & Rec Programs	Capital Repairs to Pool Building	90,000	56,000	(34,000)	Revised budgeted spending in 2023
		Sport Field Development	490,000	350,000	(140,000)	Revised budgeted spending in 2023
		Park Maintenance Facility	100,000	50,000	(50,000)	Revised budgeted spending in 2023
		Pool expansion	50,000	-	(50,000)	Moved from 2023 to 2024
		EV Charger	15,000	10,000	(5,000)	Revised budgeted spending in 2023
		Firehall Repurpose	50,000	15,000	(35,000)	Moved from 2023 to 2024
		Pool Mechanical - Heat Pumps	80,000	140,000	60,000	Revised budgeted spending in 2023
		SIMS Upgrades	-	40,000	40,000	Capital improvements to the Salt Spring Island Multi Space (SIMS)
2.621	Highland & Fernwood Water	Replace intake	-	106,235	106,235	Capital on hand, carryforward from 2022 to 2023
2.624	Beddis Water	Referendum or AAP - Funding for Future Projects	20,000	-	(20,000)	Moved from 2023 to 2024
		Beddis Intake and screen	-	126,600	126,600	Capital on hand, carryforward from 2022 to 2023
		Install Inline Strainers	-	11,000	11,000	Advanced from 2026 to 2023
3.810	Ganges Sewer	Reclaimed Water Study	-	57,500	57,500	Advanced from 2025 to 2023
Total Changes - Salt Spring Island			1,050,000	1,279,335	229,335	

Appendix B-6: SSI Service Budgets

JOINTLY FUNDED SERVICES

1.103 Elections

1.104 UBCM

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.372 EA Emergency Coordination

SALT SPRING ISLANDS

1.111 SSI Administration

1.116 SSI Grants in Aid

1.124 SSI Economic Development

1.141 SSI Public Library

1.234 SSI Street Lighting

1.236 Fernwood Dock

1.238A Community Transit

1.238B Community Transportation

1.299 SSI Arts

1.316 SSI Building Numbering

1.342 Livestock Injury Compensation

1.371 SSI Emergency Program

1.378 SSI Search and Rescue

Appendix B-6: SSI Service Budgets

1.45X SSI Parks & Recreation

1.455 SSI Parks

1.458 SSI Recreation

1.459 SSI Pool & Parks Land

1.535 Stormwater Quality Management

1.925 SSI Emergency Comm-CREST

2.620 Highland Water

2.621 Highland/Fernwood Water

2.622 Cedars of Tuam Water

2.624 Beddis Water

2.626 Fulford Water

2.628 Cedar Lane Water

2.660 Fernwood Water

3.705 Septage/Composting

3.810 Ganges Sewer

3.820 Maliview Sewer

CAPITAL REGIONAL DISTRICT

2023 Budget

Elections

FINAL BUDGET

MARCH 2023

Service: 1.103 Elections

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and contribution from Islands Trust.

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

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

UBCM

FINAL BUDGET

MARCH 2023

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Building Inspection

FINAL BUDGET

MARCH 2023

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of converted hospital assessments.

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

1.318 - Building Inspection

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

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

Service No.	1.318 Building Inspection	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
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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
		\$72,300	\$185,300	\$5,500	\$4,500	\$56,000	\$6,000	\$257,300

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.318
Service Name: Building Inspection

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Noise Control

FINAL BUDGET

MARCH 2023

Service: 1.320 Noise Control

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Requisition

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Nuisance & Unsightly Premises

FINAL BUDGET

MARCH 2023

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

FUNDING:

Requisition

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

Reserve Schedule

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

For unforeseen legal expenses

Reserve Cash Flow

Fund:	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					
Ending Balance \$		19,000	19,000	19,000	19,000	19,000	19,000

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Electoral Area Emergency Planning Coordination

FINAL BUDGET

MARCH 2023

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & Protective Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

1.372 - Electoral Area Emergency Planning Coordination	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2023				2024	2025	2026	2027
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Salaries	538,896	528,836	578,160	-	-	578,160	590,591	603,293	616,259	629,506
Travel Expenses	1,860	1,000	1,920	-	-	1,920	1,960	2,000	2,040	2,080
Telecommunications	6,950	6,950	7,160	-	-	7,160	7,300	7,450	7,600	7,750
Staff Training & Development	1,650	2,537	1,700	-	-	1,700	1,730	1,760	1,800	1,840
Supplies	2,050	1,900	2,110	-	-	2,110	2,150	2,190	2,230	2,270
Allocations	62,608	62,608	63,573	-	-	63,573	65,045	66,555	67,884	69,243
Other Operating Expenses	8,750	9,101	9,276	-	-	9,276	9,450	9,640	9,830	10,020
TOTAL OPERATING COSTS	622,764	612,932	663,899	-	-	663,899	678,226	692,888	707,643	722,709
*Percentage Increase over prior year						6.6%	2.2%	2.2%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	7,500	17,332	7,500	-	-	7,500	7,500	7,500	7,500	7,500
TOTAL CAPITAL / RESERVES	7,500	17,332	7,500	-	-	7,500	7,500	7,500	7,500	7,500
TOTAL COSTS	630,264	630,264	671,399	-	-	671,399	685,726	700,388	715,143	730,209
Internal Recoveries	(468,860)	(468,860)	(492,300)	-	-	(492,300)	(512,966)	(529,381)	(545,262)	(557,735)
OPERATING COSTS LESS INTERNAL RECOVERIES	161,404	161,404	179,099	-	-	179,099	172,760	171,007	169,881	172,474
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(12,674)	(12,674)	(22,939)	-	-	(22,939)	(11,174)	(6,198)	(1,785)	(1,025)
Grants in Lieu of Taxes	(597)	(597)	(626)	-	-	(626)	(620)	(630)	(640)	(650)
Revenue - Other	(320)	(320)	(330)	-	-	(330)	(330)	(330)	(330)	(330)
TOTAL REVENUE	(13,591)	(13,591)	(23,895)	-	-	(23,895)	(12,124)	(7,158)	(2,755)	(2,005)
REQUISITION	(147,813)	(147,813)	(155,204)	-	-	(155,204)	(160,636)	(163,849)	(167,126)	(170,469)
*Percentage increase over prior year Requisition						5.0%	3.5%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

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

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2023 Budget

Admin Expenditures (SSI)

FINAL BUDGET

MARCH 2023

Service: 1.111 SSI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated.

FUNDING:

Requisition and internal allocation

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

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

1.111 - Admin Expenditures (SSI) Management Services	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	697,281	666,927	749,035	3,059	-	752,094	768,295	784,843	801,743	819,004
Allocations	50,527	50,527	49,591	-	-	49,591	50,867	52,170	53,213	54,277
Vehicles & Travel	9,060	6,197	9,500	-	13,000	22,500	9,690	9,880	10,070	10,270
Legal Expenses	5,000	-	5,000	-	-	5,000	5,100	5,200	5,300	5,410
Staff Training, Moving & Dues	14,000	2,313	15,000	-	-	15,000	15,300	15,600	15,900	16,220
Operating - Other	110,740	109,383	116,058	-	9,000	125,058	118,370	129,710	123,110	125,560
TOTAL OPERATING COSTS	886,608	835,347	944,184	3,059	22,000	969,243	967,622	997,403	1,009,336	1,030,741
*Percentage Increase over prior year			6.5%	0.3%		9.3%	-0.2%	3.1%	1.2%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	1,315	-	-	-	-	10,000	10,000	10,000	10,000
TOTAL CAPITAL / RESERVES	-	1,315	-	-	-	-	10,000	10,000	10,000	10,000
TOTAL COSTS	886,608	836,662	944,184	3,059	22,000	969,243	977,622	1,007,403	1,019,336	1,040,741
Labour Recovery	(245,510)	(242,066)	(256,910)	-	-	(256,910)	(262,430)	(268,070)	(273,770)	(279,610)
Internal Allocations	(205,206)	(205,206)	(209,531)	(3,059)	-	(212,590)	(217,090)	(221,710)	(226,350)	(231,040)
TOTAL RECOVERIES	(450,716)	(447,272)	(466,441)	(3,059)	-	(469,500)	(479,520)	(489,780)	(500,120)	(510,650)
COSTS LESS INTERNAL RECOVERIES	435,892	389,390	477,743	-	22,000	499,743	498,102	517,623	519,216	530,091
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2022 to 2023	-	46,502	(24,502)	-	(22,000)	(46,502)	-	-	-	-
Grants in Lieu of Taxes	(307)	(307)	(323)	-	-	(323)	(330)	(340)	(350)	(360)
TOTAL REVENUE	(307)	46,195	(24,825)	-	(22,000)	(46,825)	(330)	(340)	(350)	(360)
REQUISITION	(435,585)	(435,585)	(452,918)	-	-	(452,918)	(497,772)	(517,283)	(518,866)	(529,731)
*Percentage increase over prior year Requisition			4.0%			4.0%	9.9%	3.9%	0.3%	2.1%
FTE's	5.8	5.8	5.8	0.2		6.0	6.0	6.0	6.0	6.0

**1.111 - Admin Expenditures (SSI)
Local Community Commission**

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

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

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

EXPENDITURE

Buildings	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Equipment	\$0	\$17,900	\$7,400	\$4,000	\$9,400	\$0	\$0	\$38,700
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
	\$0	\$25,900	\$7,400	\$54,000	\$9,400	\$0	\$0	\$96,700

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$25,900	\$7,400	\$54,000	\$9,400	\$0	\$0	\$96,700
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$25,900	\$7,400	\$54,000	\$9,400	\$0	\$0	\$96,700

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

Reserve/Fund Summary

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

Reserve Schedule

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

To be Created in 2023

Reserve Cash Flow

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

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

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

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

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

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

Assumptions/Background:

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Grants in Aid

FINAL BUDGET

MARCH 2023

Service: 1.116 SSI Grants in Aid

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Grants in Aid	104,127	71,039	38,484	-	10,000	48,484	50,000	50,000	50,000	50,000
Allocations	2,834	2,834	5,348	1,940	-	7,288	7,435	7,584	7,745	7,899
TOTAL OPERATING COSTS	106,961	73,873	43,832	1,940	10,000	55,772	57,435	57,584	57,745	57,899
*Percentage Increase over prior year			-59.0%	1.8%		-47.9%	3.0%	0.3%	0.3%	0.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	33,964	(23,964)	-	(10,000)	(33,964)	-	-	-	-
Balance c/fwd from 2021 to 2022	(56,669)	(56,669)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(36)	(36)	(37)	-	-	(37)	(40)	(40)	(40)	(40)
Other Revenue	(200)	(1,076)	(213)	-	-	(213)	(210)	(210)	(210)	(210)
TOTAL REVENUE	(56,905)	(23,817)	(24,214)	-	(10,000)	(34,214)	(250)	(250)	(250)	(250)
REQUISITION	(50,056)	(50,056)	(19,618)	(1,940)	-	(21,558)	(57,185)	(57,334)	(57,495)	(57,649)
*Percentage increase over prior year Requisition			-60.8%	3.9%		-56.9%	165.3%	0.3%	0.3%	0.3%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Economic Sustainability

FINAL BUDGET

MARCH 2023

Service: 1.124 SSI Economic Development

Committee: Electoral Area

DEFINITION:

Community Economic Sustainability Commission Establishing Bylaw No. 3727 (amendment 4482), with authority to offer an economic development service under Section 774.2 of the Local Government Act.

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated.

COMMISSION:

Salt Spring Island Community Economic Sustainability Commission

FUNDING:

Requisition

1.124 - SSI Economic Sustainability

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services	25,000	20,000	-	-	-	-	-	-	-	-
Website Maintenance	15,000	7,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Project Costs	20,000	15,000	20,000	20,000	-	40,000	40,000	40,000	40,000	40,000
Third Payment Payments	20,000	20,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Internal Allocations	11,642	11,642	12,181	-	-	12,181	12,442	12,695	12,960	13,217
Operating - Other	9,180	10,205	9,400	-	-	9,400	9,590	9,780	9,980	10,180
TOTAL OPERATING COSTS	100,822	83,847	76,581	20,000	-	96,581	97,032	97,475	97,940	98,397
*Percentage Increase over prior year			-24.0%	19.8%	0.0%	-4.2%	0.5%	0.5%	0.5%	0.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	16,975	-	-	-	-	1,478	3,005	4,550	6,145
TOTAL COSTS	100,822	100,822	76,581	20,000	-	96,581	98,510	100,480	102,490	104,542
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(2,000)	(2,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(55)	(55)	(73)	-	-	(73)	(60)	(60)	(60)	(60)
Other Income	(530)	(530)	(550)	-	-	(550)	(560)	(570)	(580)	(590)
TOTAL REVENUE	(2,585)	(2,585)	(623)	-	-	(623)	(620)	(630)	(640)	(650)
REQUISITION	(98,237)	(98,237)	(75,958)	(20,000)	-	(95,958)	(97,890)	(99,850)	(101,850)	(103,892)
*Percentage increase over prior year Requisition			-22.7%	20.4%		-2.3%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.124 SSI Economic Development - Operating Reserve Fund - Bylaw 4243

To help offset fluctuations in operating revenues, special projects, and cover operational expenditures as required

Reserve Cash Flow

Fund: Fund Centre:	1500 105534	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		8,680	25,197	25,197	26,675	29,680	34,230
Transfer from Ops Budget		18,292	-	1,478	3,005	4,550	6,145
Transfer to Ops Budget - Project		-	-	-	-	-	-
Interest Income		225					
Ending Balance \$		25,197	25,197	26,675	29,680	34,230	40,375

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Public Library

FINAL BUDGET

MARCH 2023

Service: 1.141 SSI Public Library

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Salt Spring Island Public Library service by Bylaw No. 2725 adopted November 1999 and amended December 2009.

SERVICE DESCRIPTION:

This service makes an annual contribution to the Salt Spring Island Public Library Association to provide public library service for Salt Spring Island Electoral Area. In recent years in response to a drive for a new library, the CRD has passed loan authorization bylaws – one for the purchase of land (2006), the other for construction of a building (2009). Both transactions are supported by referendums. SSI Library was grandfathered in being allowed to own its own library, but under provincial legislation cannot build or acquire a new building. The new library building construction, completed in 2013, is owned by the CRD, and was funded two thirds by federal/provincial infrastructure grants.

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

Greater of \$600,000 or \$0.186 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$1,295,259.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3308 (2005)	\$ 600,000
AUTHORIZED:	LA Bylaw No. 3613 (2006)	2,100,000
BORROWED:	S.I. Bylaw No. 3308 (2006, 4.43%)	(350,000)
	S.I. Bylaw No. 3613 (2011, 3.25%)	(2,000,000)
	S.I. Bylaw No. 3613 (2013, 3.85%)	(100,000)
EXPIRED:	LA Bylaw No. 3308 (2005)	(250,000)
REMAINING AUTHORIZATION		<u>\$ -</u>

FUNDING:

Requisition

1.141 - SSI Public Library	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contribution to Library	445,850	445,850	465,850	-	-	465,850	475,170	484,670	494,360	504,250
Allocations	30,138	30,138	24,644	-	-	24,644	25,137	25,640	26,152	26,676
Insurance	7,170	7,170	8,150	-	-	8,150	8,560	8,990	9,440	9,910
Other Operating Expenses	6,573	4,573	6,693	-	-	6,693	6,768	6,848	6,928	7,008
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	492,231	487,731	507,837	-	-	507,837	518,135	528,648	539,380	550,344
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	26,780	31,280	33,255	-	(10,000)	23,255	36,700	40,190	43,745	184,120
MFA Debt Reserve Fund	650	650	540	-	-	540	540	540	540	540
MFA Principal Payment	112,357	112,357	112,357	-	-	112,357	112,357	112,357	112,357	4,994
MFA Interest Payment	33,250	33,250	33,250	-	-	33,250	33,250	33,250	33,250	3,850
TOTAL DEBT / RESERVE	173,037	177,537	179,402	-	(10,000)	169,402	182,847	186,337	189,892	193,504
TOTAL COSTS	665,268	665,268	687,239	-	(10,000)	677,239	700,982	714,985	729,272	743,848
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(472)	(472)	(492)	-	-	(492)	(500)	(510)	(520)	(530)
MFA Debt reserve fund earnings	(650)	(650)	(540)	-	-	(540)	(540)	(540)	(540)	(540)
Other Income	(526)	(526)	(524)	-	-	(524)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(1,648)	(1,648)	(1,556)	-	-	(1,556)	(1,580)	(1,600)	(1,620)	(1,640)
REQUISITION	(663,620)	(663,620)	(685,683)	-	10,000	(675,683)	(699,402)	(713,385)	(727,652)	(742,208)
*Percentage increase over prior year Requisition			3.3%			1.8%	3.5%	2.0%	2.0%	2.0%

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

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

EXPENDITURE

Buildings	B	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Street Lighting

FINAL BUDGET

MARCH 2023

Service: 1.234 SSI Street Lighting

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.234 - SSI Street Lighting	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Electricity	24,900	25,708	25,650	-	-	25,650	26,160	26,680	27,210	27,750
Allocations	1,300	1,300	1,310	-	-	1,310	1,336	1,363	1,390	1,418
Other Operating Expenses	-	151	-	-	-	-	-	-	-	-
TOTAL COSTS	26,200	27,160	26,960	-	-	26,960	27,496	28,043	28,600	29,168
*Percentage Increase over prior year						2.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(922)	922	-	-	922	-	-	-	-
Balance c/fwd from 2021 to 2022	504	504	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(16)	(16)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(57)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	468	(492)	882	-	-	882	(40)	(40)	(40)	(40)
REQUISITION	(26,668)	(26,668)	(27,842)	-	-	(27,842)	(27,456)	(28,003)	(28,560)	(29,128)
*Percentage increase over prior year Requisition						4.4%	-1.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

Fernwood Dock (SSI)

FINAL BUDGET

MARCH 2023

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

A local service area to establish, acquire and operate a service of small craft harbour facilities.
Bylaw No. 3030, November 27, 2002.

SERVICE DESCRIPTION:

This is a service for funding and operating the Fernwood Dock, a small craft harbour facility on Salt Spring Island. This dock was divested to the CRD from the Department of Transportation in 2002. The Federal Government provided one-time funding of approximately \$280,000 for dock rehabilitation. This service is administered by the Salt Spring Island Parks and Recreation Commission.

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of \$162,800 or \$0.05 / \$1,000 on hospital assessments for the Electoral Area of Salt Spring Island. To a maximum of \$348,188.

COMMISSION:

Fernwood Dock Management Commission (Bylaw # 3030, Nov 2002, Amendment Bylaw # 3762, Feb 2011).
Salt Spring Island Parks and Recreation Commission (Bylaw #4293 No.1, 2019)

FUNDING:

Parcel Tax

1.236 - Fernwood Dock (SSI)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Repairs & Maintenance	3,500	3,500	3,610	-	-	3,610	3,680	3,750	3,830	3,910
Insurance	3,220	3,220	3,256	-	-	3,256	3,420	3,590	3,770	3,950
Supplies	760	760	790	-	-	790	800	810	820	830
Allocations	6,177	6,177	6,142	-	-	6,142	6,268	6,394	6,521	6,648
Other Operating Expenses	2,190	2,190	2,257	-	-	2,257	2,300	2,340	2,380	2,420
TOTAL OPERATING COSTS	15,847	15,847	16,055	-	-	16,055	16,468	16,884	17,321	17,758
*Percentage Increase over prior year						1.3%	2.6%	2.5%	2.6%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	10,000	10,000	10,000	-	(10,000)	-	10,000	10,000	10,000	10,000
TOTAL CAPITAL / RESERVE	10,000	10,000	10,000	-	(10,000)	-	10,000	10,000	10,000	10,000
TOTAL COSTS	25,847	25,847	26,055	-	(10,000)	16,055	26,468	26,884	27,321	27,758
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(38)	(38)	(37)	-	-	(37)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(168)	(168)	(167)	-	-	(167)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(25,679)	(25,679)	(25,888)	-	10,000	(15,888)	(26,298)	(26,714)	(27,151)	(27,588)
*Percentage increase over prior year Requisition						-38.1%	65.5%	1.6%	1.6%	1.6%

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

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

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$47,500	\$53,000	\$100,000	\$0	\$0	\$0	\$153,000
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000
		\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Community Transit (SSI)

FINAL BUDGET

MARCH 2023

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

Commission: SSI Transportation

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$71,750 or \$0.026 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$529,246.

COMMISSION:

Salt Spring Island Transportation Commission

FUNDING:

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

1.238A - Community Transit (SSI)

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	469,371	490,020	537,754	-	-	537,754	564,068	581,487	593,117	604,979
Allocations	22,625	22,625	25,180	-	-	25,180	25,683	26,196	26,719	27,252
Other Operating Expenses	1,000	1,000	1,950	-	-	1,950	2,010	2,080	2,150	2,220
TOTAL OPERATING COSTS	492,996	513,645	564,884	-	-	564,884	591,761	609,763	621,986	634,451
*Percentage Increase over prior year						14.6%	4.8%	3.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	15,000	15,000	15,000	20,000	-	35,000	35,000	35,000	35,000	35,000
Transfer to Operating Reserve Fund	-	13,265	-	-	-	-	-	-	26,036	29,503
TOTAL CAPITAL / RESERVES	15,000	28,265	15,000	20,000	-	35,000	35,000	35,000	61,036	64,503
TOTAL COSTS	507,996	541,910	579,884	20,000	-	599,884	626,761	644,763	683,022	698,954
*Percentage Increase over prior year						18.1%	4.5%	2.9%	5.9%	2.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(130,000)	(130,000)	(120,000)	-	-	(120,000)	(65,000)	-	-	-
Transit Pass Revenue	(154,591)	(190,000)	(195,482)	-	-	(195,482)	(210,631)	(221,178)	(225,602)	(230,114)
Safe Restart Funding Allocation (2021)	(28,044)	(78,047)	-	-	(22,476)	(22,476)	-	-	-	-
Other Income	(520)	(520)	(520)	-	-	(520)	(520)	(520)	(520)	(520)
Grants in Lieu of Taxes	(130)	(130)	(144)	-	-	(144)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(313,285)	(398,697)	(316,146)	-	(22,476)	(338,622)	(276,311)	(221,858)	(226,282)	(230,794)
REQUISITION	(194,711)	(194,711)	(263,738)	(20,000)	22,476	(261,262)	(350,450)	(422,905)	(456,740)	(468,160)
*Percentage increase over prior year Requisition			35.5%	10.3%	-11.5%	34.2%	34.1%	20.7%	8.0%	2.5%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$50,000	\$35,000	\$35,000	\$35,000	\$35,000	\$190,000
		\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000
		\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000

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

Reserve/Fund Summary

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

Reserve Schedule

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

Reserve Cash Flow

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

Assumptions/Background:

To fund service expansions & bus leasing costs

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Community Transportation (SSI)

FINAL BUDGET

MARCH 2023

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

Commission: SSI Transportation

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$146,250 or \$0.044 / \$1,000 of actual assesses value of land and improvements. To a maximum of \$306,405.

COMMISSION:

Salt Spring Island Transportation Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	59,274	59,274	57,301	-	-	57,301	58,525	59,763	61,014	62,258
Labour Cost	21,312	21,312	22,030	-	-	22,030	22,470	22,930	23,400	23,880
Other Operating Expenses	1,620	1,110	1,662	-	-	1,662	1,670	1,700	1,730	1,760
TOTAL OPERATING COSTS	82,206	81,696	80,993	-	-	80,993	82,665	84,393	86,144	87,898
*Percentage Increase over prior year						-1.5%	2.1%	2.1%	2.1%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	85,000	85,000	78,000	-	(10,000)	68,000	80,000	81,500	83,000	84,500
Transfer to Operating Reserve Fund	5,000	5,510	5,000	-	(5,000)	-	5,000	5,000	5,000	5,000
TOTAL DEBT / RESERVES	90,000	90,510	83,000	-	(15,000)	68,000	85,000	86,500	88,000	89,500
TOTAL COSTS	172,206	172,206	163,993	-	(15,000)	148,993	167,665	170,893	174,144	177,398
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(1,040)	(1,040)	(1,040)	-	-	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)
Grants in Lieu of Taxes	(121)	(121)	(127)	-	-	(127)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(1,161)	(1,161)	(1,167)	-	-	(1,167)	(1,170)	(1,170)	(1,170)	(1,170)
REQUISITION	(171,045)	(171,045)	(162,826)	-	15,000	(147,826)	(166,495)	(169,723)	(172,974)	(176,228)
*Percentage increase over prior year Requisition						-13.6%	12.6%	1.9%	1.9%	1.9%

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

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

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$260,000	\$330,000	\$302,500	\$30,000	\$96,000	\$106,000	\$864,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$260,000	\$375,000	\$302,500	\$30,000	\$96,000	\$106,000	\$909,500

SOURCE OF FUNDS

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

Service: 1.238B

Community transportation (SSI)

Project Number 22-04	Capital Project Title Construction Program for Pathway Network	Capital Project Description Construction of pathway at Merchant Mews to just south of Leisure Lane.
Project Rationale This is a pathway to benefit users from a safety and access perspective from the Merchant Mews commercial area connecting it to pathways that lead to Ganges.		
Project Number 22-06	Capital Project Title Lower Ganges Road - Barrier and Retaining Wall Modifications	Capital Project Description Removal of barriers along Lower Ganges Road from Baker Road south.
Project Rationale Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated.		
Project Number 22-08	Capital Project Title Lower Ganges Road - Barrier and Retaining Wall Modifications	Capital Project Description Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north.
Project Rationale Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated from Booth Canal Road north along Lower Ganges Road		
Project Number 22-12	Capital Project Title Design and Construction of Pathway	Capital Project Description Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.
Project Rationale This project is part of the Active Transportation network. Design and construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.		
Project Number 22-14	Capital Project Title Design and Construction of Pathway	Capital Project Description Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.
Project Rationale This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.		
Project Number 23-01	Capital Project Title Design and Construction of Pathway	Capital Project Description Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management
Project Rationale This project is part of the Active Transportation network. Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management.		

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

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

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

CLOSED at 2022 YE

Reserve Cash Flow

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

Assumptions/Background:

Funds received from property owners for sidewalks in front of their properties

Reserve Schedule

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

CLOSED at 2022 YE

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island Arts

FINAL BUDGET

MARCH 2023

Service: 1.299 SSI Arts

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Art Centre Society	82,348	82,271	83,993	-	-	83,993	85,673	87,388	89,138	90,923
Gulf Islands Community Arts Council	35,292	35,259	35,997	-	-	35,997	36,717	37,452	38,202	38,967
Allocations	2,370	2,370	2,404	-	-	2,404	2,452	2,501	2,551	2,602
Other Operating Expenses	200	886	210	-	-	210	210	210	210	210
TOTAL COSTS	120,210	120,786	122,604	-	-	122,604	125,052	127,551	130,101	132,702
*Percentage Increase over prior year						2.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(576)	576	-	-	576	-	-	-	-
Balance c/fwd from 2021 to 2022	1,552	1,552	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(85)	(85)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	1,467	891	486	-	-	486	(90)	(90)	(90)	(90)
REQUISITION	(121,677)	(121,677)	(123,090)	-	-	(123,090)	(124,962)	(127,461)	(130,011)	(132,612)
*Percentage increase over prior year Requisition						1.2%	1.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Building Numbering

FINAL BUDGET

MARCH 2023

Service: 1.316 SSI Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Building Inspection	9,094	9,094	9,370	-	-	9,370	9,560	9,750	9,940	10,140
Allocations	473	473	479	-	-	479	489	499	509	519
Other Operating Expenses	20	46	20	-	-	20	20	20	20	20
TOTAL COSTS	9,587	9,613	9,869	-	-	9,869	10,069	10,269	10,469	10,679
*Percentage Increase over prior year						2.9%	2.0%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(22)	22	-	-	22	-	-	-	-
Balance c/fwd from 2021 to 2022	19	19	-	-	-	-	-	-	-	-
Other Revenue	(20)	(24)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(1)	(27)	2	-	-	2	(20)	(20)	(20)	(20)
REQUISITION	(9,586)	(9,586)	(9,871)	-	-	(9,871)	(10,049)	(10,249)	(10,449)	(10,659)
*Percentage increase over prior year Requisition						3.0%	1.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Livestock Injury Compensation

FINAL BUDGET

MARCH 2023

Service: 1.342 SSI Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Salt Spring Islands Electoral Area.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	150	150	158	-	-	158	161	164	167	170
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,150	150	3,158	-	-	3,158	3,161	3,164	3,167	3,170
*Percentage Increase over prior year						0.3%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Other Income	-	(53)	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	3,000	(3,053)	-	-	(3,053)	-	-	-	-
REQUISITION	(3,150)	(3,150)	(105)	-	-	(105)	(3,161)	(3,164)	(3,167)	(3,170)
*Percentage increase over prior year Requisition						-96.7%	2910.5%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Emergency Program

FINAL BUDGET

MARCH 2023

Service: 1.371 SSI Emergency Program

Committee: Electoral Area

DEFINITION:

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

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

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

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

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

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

LEVY:

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

FUNDING:

Requisition

1.371 - SSI Emergency Program	2022		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2023			2024	2025	2026	2027		
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL	
<u>OPERATING COSTS</u>											
Travel Expense	1,530	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620	
Contract for Services	78,510	78,200	85,878	8,000	-	93,878	95,760	97,670	99,610	101,610	
Neighbourhood Program	4,490	2,524	3,070	-	-	3,070	3,130	3,190	3,250	3,310	
Emergency Social Services	100	520	300	-	-	300	310	320	330	340	
Building Rent	14,898	14,000	14,000	-	-	14,000	14,000	14,000	14,000	14,000	
Staff Training & Development	2,040	2,000	2,200	-	-	2,200	2,240	2,280	2,330	2,380	
Supplies	5,360	8,124	5,472	-	-	5,472	5,590	5,710	5,830	5,950	
Allocations	6,955	6,955	6,505	-	-	6,505	6,635	6,768	6,903	7,041	
Other Operating Expenses	16,220	16,280	16,002	-	-	16,002	16,350	16,720	17,100	17,480	
TOTAL OPERATING COSTS	130,103	130,103	134,927	8,000	-	142,927	145,545	148,218	150,943	153,731	
*Percentage Increase over prior year			3.7%	6.1%		9.9%	1.8%	1.8%	1.8%	1.8%	
<u>FUNDING SOURCES (REVENUE)</u>											
Transfer from Operating Reserve	(2,000)	(2,000)	(7,987)	(8,000)	-	(15,987)	(14,169)	(12,250)	(10,223)	(8,092)	
Grants in Lieu of Taxes	(90)	(90)	(95)	-	-	(95)	(90)	(90)	(90)	(90)	
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)	
						-					
TOTAL REVENUE	(2,190)	(2,190)	(8,182)	(8,000)	-	(16,182)	(14,359)	(12,440)	(10,413)	(8,282)	
REQUISITION	(127,913)	(127,913)	(126,745)	-	-	(126,745)	(131,186)	(135,778)	(140,530)	(145,449)	
*Percentage increase over prior year Requisition			-0.9%	0.0%		-0.9%	3.5%	3.5%	3.5%	3.5%	

CAPITAL REGIONAL DISTRICT
 5 YEAR CAPITAL PLAN
 2023 - 2027

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

Service #: 1.371
Service Name: SSI Emergency Program

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
23-01	New	Seacan Purchase	Purchase and installation of Seacan for Emergency Program storage	\$12,317	E	Res	\$0	\$12,317	\$0	\$0	\$0	\$0	\$12,317
23-02	Replacement	Computer Upgrades	Regularly scheduled replacement of Emergency Program computer equipment	\$7,000	E	ERF	\$0	\$7,000	\$0	\$0	\$0	\$0	\$7,000
			GRAND TOTAL	\$19,317			\$0	\$19,317	\$0	\$0	\$0	\$0	\$19,317

SSI Emergency Program
 Reserve Summary Schedule
 2023 - 2027 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1073	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101949						
Beginning Balance		42,572	43,760	31,443	31,443	31,443	31,443
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		-	(12,317)	-	-	-	-
Interest Income		1,187					
Ending Balance \$		43,760	31,443	31,443	31,443	31,443	31,443

Assumptions/Background:

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Search and Rescue

FINAL BUDGET

MARCH 2023

Service: 1.378 SSI Search and Rescue

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.
The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island Parks and Recreation

FINAL BUDGET

MARCH 2023

1.455 / 1.458 / 1.459

Salt Spring Island Recreation -
All Service Areas

OPERATING COSTS

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
Swimming Pool	906,133	991,033	926,965	20,400	-	947,365	966,965	986,755	1,006,975	1,027,589
Park Land	851,838	941,369	895,280	169,850	-	1,065,130	1,104,416	1,139,233	1,163,070	1,187,412
Community Recreation	264,803	286,850	270,342	15,300	-	285,642	291,525	298,263	304,354	310,574
Community Parks	1,000,496	959,758	984,030	(3,601)	26,500	1,006,929	1,001,091	1,022,189	1,043,604	1,065,448
TOTAL OPERATING COSTS	3,023,270	3,179,010	3,076,617	201,949	26,500	3,305,066	3,363,997	3,446,440	3,518,003	3,591,023

*Percentage Increase

CAPITAL / RESERVE

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

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

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

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

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

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island - Community Parks

FINAL BUDGET

MARCH 2023

Service: 1.455 SSI Community Parks

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

Supplementary Letters Patent - August, 1975 grants the power of acquiring, developing, operating and maintaining community parks. Bylaw No. 245 (Nov. 26, 1975); amended by Bylaw No. 461 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of, parks, trails, Saturday market, disc golf course and playgrounds on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$498,297 or \$0.15 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$1,044,564.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.455 - Salt Spring Island Recreation - Community Parks	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries	462,595	403,347	484,092	3,427	-	487,519	497,987	508,679	519,603	530,761
Maintenance, Security & Insurance	40,830	38,473	35,690	-	-	35,690	36,620	37,560	38,540	39,550
Internal Allocations	135,451	135,451	141,684	(17,012)	-	124,672	127,344	130,070	132,671	135,327
Utilities & Operating - Supplies	33,775	58,908	39,489	-	-	39,489	40,240	41,020	41,830	42,650
Contract for Services	37,550	66,859	4,795	5,000	26,500	36,295	9,990	10,190	10,400	10,610
Travel - Vehicles	25,060	24,533	24,090	-	-	24,090	24,570	25,060	25,560	26,070
Parks Maintenance Labour	208,370	172,501	195,610	-	-	195,610	199,520	203,500	207,560	211,700
Bylaw Labour	56,865	59,687	58,580	4,984	-	63,564	64,820	66,110	67,440	68,780
TOTAL OPERATING COSTS	1,000,496	959,758	984,030	(3,601)	26,500	1,006,929	1,001,091	1,022,189	1,043,604	1,065,448
*Percentage Increase			-1.6%	-0.4%	2.6%	0.6%	-0.6%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	3,600	3,600	5,000	-	-	5,000	15,000	15,000	15,000	15,000
Transfer to Operating Reserve Fund	-	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	8,600	8,600	10,000	5,000	-	15,000	25,500	25,500	25,500	25,500
DEBT CHARGES	-	-	-	-	-	-	-	-	233,750	358,888
TOTAL COST	1,009,096	968,358	994,030	1,399	26,500	1,021,929	1,026,591	1,047,689	1,302,854	1,449,836
Internal Time Recovery	(397,958)	(354,592)	(390,890)	-	-	(390,890)	(398,700)	(406,650)	(414,770)	(423,060)
TOTAL COSTS NET OF RECOVERIES	611,138	613,766	603,140	1,399	26,500	631,039	627,891	641,039	888,084	1,026,776
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	(75,757)	-	-	75,757	75,757	-	-	-	-
Rental Income	(117,200)	(71,282)	(35,100)	-	(76,000)	(111,100)	(25,200)	(25,700)	(26,220)	(26,750)
Other Grant	(9,968)	-	-	-	-	-	-	-	-	-
Revenue-Other	(25,898)	(8,655)	(11,049)	-	-	(11,049)	(11,140)	(11,270)	(11,400)	(11,520)
TOTAL REVENUE	(153,066)	(155,694)	(46,149)	-	(243)	(46,392)	(36,340)	(36,970)	(37,620)	(38,270)
REQUISITION	(458,072)	(458,072)	(556,991)	(1,399)	(26,257)	(584,647)	(591,551)	(604,069)	(850,464)	(988,506)
*Percentage increase over prior year requisition			21.6%	0.3%	5.7%	27.6%	1.2%	2.1%	40.8%	16.2%
AUTHORIZED POSITIONS:										
Salaried	5.1	5.1	5.1			5.1	5.1	5.1	5.1	5.1
User Funding	19.2%					17.6%	4.0%	4.0%	3.0%	2.6%

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

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

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$10,000	\$30,000	\$20,000	\$20,000	\$15,000	\$15,000	\$100,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$15,000	\$340,000	\$105,000	\$70,000	\$5,095,000	\$40,000	\$5,650,000
Vehicles	V	\$0	\$75,000	\$0	\$130,000	\$0	\$20,000	\$225,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$5,000,000	\$0	\$5,000,000
Equipment Replacement Fund	ERF	\$10,000	\$30,000	\$20,000	\$60,000	\$15,000	\$15,000	\$140,000
Grants (Federal, Provincial)	Grant	\$0	\$305,000	\$75,000	\$105,000	\$50,000	\$30,000	\$565,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$15,000	\$110,000	\$30,000	\$55,000	\$45,000	\$30,000	\$270,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000
		\$25,000	\$445,000	\$125,000	\$220,000	\$5,110,000	\$75,000	\$5,975,000

Service: 1.455 SSI Community Parks

Project Number 19-07 **Capital Project Title** Improve Beach Accesses **Capital Project Description** Upgrades and improvements required for existing beach accesses on MOTI right of ways.
Project Rationale Upgrades required for existing beach accesses

Project Number 19-09 **Capital Project Title** ERF for maintenance equipment **Capital Project Description** Replace maintenance equipment (Flat deck trailer, push mower, weed eater, chainsaws)
Project Rationale Replacement of equipment that has reached its end of life.

Project Number 20-05 **Capital Project Title** Centennial Park Boardwalk Upgrades **Capital Project Description** Repair existing boardwalk & gazebo based on 2020 structural assessment
Project Rationale

Project Number 20-06 **Capital Project Title** Construction of Ganges Boardwalk **Capital Project Description** The construction of the Ganges boardwalk to connect the village core to the harbours end has been a long standing project. CWF have been allocated to design work. 10k from reserves is required to fund CRD staff/engineering time
Project Rationale Project is dependant on securing tenure along the foreshore

Project Number 20-08 **Capital Project Title** Centennial Park Upgrades **Capital Project Description** Upgrades or replacement of park features and amenities
Project Rationale Upgrades based on the 2016 Centennial Park Master Plan

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

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

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

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

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

Reserve/Fund Summary

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

Assumptions/Background:

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105548	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	-	-	5,000	10,000	15,000	20,000
Transfer from Ops Budget	-	5,000	5,000	5,000	5,000	5,000
Expenditures	-	-	-	-	-	-
Interest Income	-					
Ending Balance \$	-	5,000	10,000	15,000	20,000	25,000

Assumptions/Background:

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 102030	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	11,953	3,189	3,189	8,189	28,189	18,189
Transfer from Ops Budget	10,000	20,000	25,000	25,000	25,000	25,000
Surplus Return from Closed Project	1,100	-	-	-	-	-
Expenditures (Based on Capital Plan)	(20,000)	(20,000)	(20,000)	(5,000)	(35,000)	-
Interest Income	136					
Ending Balance \$	3,189	3,189	8,189	28,189	18,189	43,189

Assumptions/Background:

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

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island - Community Recreation

FINAL BUDGET

MARCH 2023

Service: 1.458 SSI Community Recreation

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

Supplementary Letters Patent, Division XV, October 3, 1975 established to provide recreational programs for any Electoral Area. Bylaw No. 462 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of recreation programs and day camps for youth on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

\$0.063 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$550,137.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

1.458 - Salt Spring Island - Community
Recreation Programs

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Salaries and Wages	118,098	131,603	133,768	15,300	-	149,068	152,142	155,284	158,485	161,748
Recreation Programs	95,004	99,530	84,440	-	-	84,440	86,130	88,600	90,390	92,220
Internal Allocations	38,131	38,131	37,974	-	-	37,974	38,783	39,599	40,389	41,196
Travel and Insurance	6,180	2,180	2,230	-	-	2,230	2,290	2,350	2,410	2,470
Other Operating	7,390	15,406	11,930	-	-	11,930	12,180	12,430	12,680	12,940
TOTAL OPERATING COSTS	264,803	286,850	270,342	15,300	-	285,642	291,525	298,263	304,354	310,574
*Percentage Increase			2.1%	5.3%		7.9%	2.1%	2.3%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	264,803	286,850	270,342	15,300	-	285,642	291,525	298,263	304,354	310,574
FUNDING SOURCES (REVENUE)										
Deficit c/fwd from 2022 to 2023	-	(27,737)	-	-	27,737	27,737	-	-	-	-
Transfer from Operating Reserve Fund	-	(8,000)	-	-	-	-	-	-	-	-
Revenue - Fees	(210,183)	(192,516)	(220,699)	(5,000)	-	(225,699)	(240,832)	(246,556)	(251,611)	(256,057)
Grants in Lieu of Taxes	(38)	(38)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	-	-	-	-	(10,000)	(10,000)	-	-	-	-
Provincial Grant	-	(952)	-	-	-	-	-	-	-	-
Revenue - Other	-	(3,025)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(210,221)	(232,268)	(220,739)	(5,000)	17,737	(208,002)	(240,872)	(246,596)	(251,651)	(256,097)
REQUISITION	(54,582)	(54,582)	(49,603)	(10,300)	(17,737)	(77,640)	(50,653)	(51,667)	(52,703)	(54,477)
*Percentage increase over prior year requisition			-9.1%	18.87%	32.50%	42.2%	-34.8%	2.0%	2.0%	3.4%
AUTHORIZED POSITIONS:										
Salaried	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7
User Funding %	79.4%					79.0%	82.6%	82.7%	82.7%	82.4%

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

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

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	\$40,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$30,000	\$30,000	\$800,000	\$0	\$5,000	\$0	\$835,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000
		\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.458
Service Name: SSI Community Recreation

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
19-09	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	\$25,000	E	ERF	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
21-07	Renewal	Tennis Court Upgrades	Resurface tennis courts	\$35,000	S	Res	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-09	Replacement	Replace Tennis Courts	Tennis court replacement required to mediate drainage issues and replace cracked pads	\$300,000	S	Res	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
21-09	Replacement	Replace Tennis Courts	Grant funding required for tennis court replacement		S	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
22-01	Study	Skate Board Park Condition Assessment	Assess Kanaka skate board park	\$5,000	S	Res	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
22-02	Renewal	Bike Park Annual Repairs and Upgrades	Upgrades and repairs to Lions Bike Park	\$10,000	S	Res	\$5,000	\$5,000	\$0	\$0	\$5,000	\$0	\$10,000
23-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors	\$15,000	E	Res	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$15,000
24-01	New	Multisport Court / Pickleball Courts	Installation of a covered multisport court with four pickleball courts	\$500,000	S	Other	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
GRAND TOTAL				\$890,000			\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000

Service: 1.458 SSI Community Recreation

Project Number 19-09 **Capital Project Title** Office and Computer Equipment **Capital Project Description** Upgrade and replace office and computer equipment
Project Rationale Equipment replacement for recreation programs and services

Project Number 21-07 **Capital Project Title** Tennis Court Upgrades **Capital Project Description** Resurface tennis courts
Project Rationale Cracks in tennis courts need to be filled and resurfaced

Project Number 21-09 **Capital Project Title** Replace Tennis Courts **Capital Project Description** Tennis court replacement required to mediate drainage issues and replace cracked pads
Project Rationale The existing court surface is at the end of its life and needs to be replaced.

Project Number 22-01 **Capital Project Title** Skate Board Park Condition Assessment **Capital Project Description** Assess Kanaka skate board park
Project Rationale

Project Number 22-02 **Capital Project Title** Bike Park Annual Repairs and Upgrades **Capital Project Description** Upgrades and repairs to Lions Bike Park
Project Rationale

Project Number 23-06 **Capital Project Title** Recreation Program Equipment **Capital Project Description** Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors
Project Rationale

Project Number 24-01 **Capital Project Title** Multisport Court / Pickleball Courts **Capital Project Description** Installation of a covered multisport court with four pickleball courts
Project Rationale

Reserve/Fund Summary

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

Assumptions/Background:

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105549	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	8,222	451	451	451	451	451
Transfer from Ops Budget	-	-	-	-	-	-
Expenditures	(8,000)	-	-	-	-	-
Interest Income	229					
Ending Balance \$	451	451	451	451	451	451

Assumptions/Background:

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Salt Spring Island - Pool & Park Land

FINAL BUDGET

MARCH 2023

Service: 1.459 SSI Pool & Park Land

Committee: Salt Spring Island Parks & Recreation

DEFINITION:

A specified area established in 1972 to provide parks, recreation and related community programs, equipment, facilities and acquisition of real property. Bylaw No. 91(February 23, 1972). Since repealed, Bylaw No. 2422 (1996) and Bylaw No. 3183 (2004). Bylaw 4002 (2015) repeals bylaw 2422 and 3206.

SERVICE DESCRIPTION:

This is a service for the provision of general administrative services, water access points, active parks (playing fields) and overseeing facility upgrades, leisure brochures for Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$1,861,432 or \$0.6325 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$4,404,578.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.459 - Salt Spring Island - Pool & Park Land	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Pool	906,133	991,033	926,965	20,400	-	947,365	966,965	986,755	1,006,975	1,027,589
Park Land	851,838	941,369	895,280	169,850	-	1,065,130	1,104,416	1,139,233	1,163,070	1,187,412
TOTAL OPERATING COSTS	1,757,971	1,932,402	1,822,245	190,250	-	2,012,495	2,071,381	2,125,988	2,170,045	2,215,001
*Percentage Increase			3.7%	10.8%		14.5%	2.9%	2.6%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	65,000	-	67,500	-	(60,000)	7,500	80,000	85,000	90,000	90,000
Transfer to Pool ERF	35,000	20,000	40,000	-	-	40,000	50,000	50,000	50,000	50,000
Transfer to Pool ORF	-	-	4,000	-	-	4,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	112,859	59,532	71,000	(28,876)	-	42,124	216,000	181,500	181,500	181,500
Transfer to Park, Land & Recreation ERF	12,500	12,500	10,000	-	-	10,000	15,000	16,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	5,000	5,000	-	-	-	-	-	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	230,359	97,032	192,500	(28,876)	(60,000)	103,624	371,000	362,500	367,500	367,500
DEBT CHARGES	310	4,028	540	-	-	540	90	90	178,090	574,311
TOTAL COSTS	1,988,640	2,033,462	2,015,285	161,374	(60,000)	2,116,659	2,442,471	2,488,578	2,715,635	3,156,812
*Percentage Increase			1.3%	8.1%	-3.0%	6.4%	15.4%	1.9%	9.1%	16.2%
Internal Recoveries	(100,780)	(100,780)	(85,438)	-	-	(85,438)	(87,160)	(88,906)	(90,684)	(92,500)
OPERATING LESS RECOVERIES	1,887,860	1,932,682	1,929,847	161,374	(60,000)	2,031,221	2,355,311	2,399,672	2,624,951	3,064,312
<u>FUNDING SOURCES (REVENUE)</u>										
Deficit c/fwd from 2022 to 2023	-	(41,831)	-	-	41,831	41,831	-	-	-	-
Transfer from Operating Reserve	(28,083)	(23,083)	(22,160)	-	-	(22,160)	-	-	-	-
Pool Fees	(260,000)	(226,011)	(269,200)	(14,610)	-	(283,810)	(285,410)	(291,110)	(296,930)	(302,870)
Provincial Grant	-	(1,400)	-	-	-	-	-	-	-	-
Lease and Rental Income	(44,284)	(53,668)	(38,460)	(100,900)	-	(139,360)	(142,150)	(144,989)	(145,241)	(148,145)
Payments in Lieu	(1,048)	(1,048)	(1,146)	-	-	(1,146)	(1,270)	(1,290)	(1,310)	(1,310)
Revenue - Other	(6,350)	(37,546)	(7,660)	(4,430)	-	(12,090)	(12,330)	(12,570)	(12,710)	(12,960)
TOTAL REVENUE	(339,765)	(384,587)	(338,626)	(119,940)	41,831	(416,735)	(441,160)	(449,959)	(456,191)	(465,285)
REQUISITION	(1,548,095)	(1,548,095)	(1,591,221)	(41,434)	18,169	(1,614,486)	(1,914,151)	(1,949,713)	(2,168,760)	(2,599,027)
*Percentage increase over prior year requisition			2.8%	2.7%	-1.2%	4.3%	18.6%	1.9%	11.2%	19.8%
AUTHORIZED POSITIONS:										
Salaried	6.53	6.53	6.53			6.53	6.53	6.53	6.53	6.53
User Funding %	13.1%					13.4%	11.7%	11.7%	10.9%	9.6%

1.459 - Salt Spring Island Recreation - Swimming Pool	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2023				2024	2025	2026	2027
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
OPERATING COSTS										
Salaries & Wages	534,317	590,446	557,090	20,400	-	577,490	589,495	601,750	614,256	627,026
Contract for Services	19,150	17,556	4,230	-	-	4,230	4,310	4,400	4,490	4,580
Utilities	128,750	133,451	138,190	-	-	138,190	140,960	143,780	146,660	149,590
Supplies - Chemicals	51,960	60,110	53,000	-	-	53,000	54,060	55,140	56,240	57,360
Programs and Other Operating	64,317	81,775	64,590	-	-	64,590	66,080	67,390	68,750	70,120
Maintenance & Insurance	46,220	32,672	43,740	-	-	43,740	44,610	45,500	46,410	47,340
Internal Allocations	19,803	19,803	23,265	-	-	23,265	23,730	24,205	24,689	25,183
Parks Maintenance Labour	41,616	55,220	42,860	-	-	42,860	43,720	44,590	45,480	46,390
TOTAL OPERATING COSTS	906,133	991,033	926,965	20,400	-	947,365	966,965	986,755	1,006,975	1,027,589
*Percentage Increase			2.3%	2.3%		4.6%	2.1%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	65,000	-	67,500	-	(60,000)	7,500	80,000	85,000	90,000	90,000
Transfer to Equipment Replacement Fund	35,000	20,000	40,000	-	-	40,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	-	-	4,000	-	-	4,000	10,000	10,000	10,000	10,000
DEBT CHARGES	310	4,028	540	-	-	540	90	90	178,090	574,311
TOTAL CAPITAL / RESERVES	100,310	24,028	112,040	-	(60,000)	52,040	140,090	145,090	328,090	724,311
TOTAL COSTS	1,006,443	1,015,061	1,039,005	20,400	(60,000)	999,405	1,107,055	1,131,845	1,335,065	1,751,900
*Percentage Increase			3.2%	2.0%	-6.0%	-0.7%	10.8%	2.2%	18.0%	31.2%
Internal Recoveries	(20,850)	(20,850)	(21,270)	-	-	(21,270)	(21,700)	(22,130)	(22,570)	(23,020)
OPERATING LESS RECOVERIES	985,593	994,211	1,017,735	20,400	(60,000)	978,135	1,085,355	1,109,715	1,312,495	1,728,880
FUNDING SOURCES (REVENUE)										
Deficit c/fwd from 2022 to 2023	-	(41,831)	-	-	41,831	41,831	-	-	-	-
Transfer from Operating Reserve	(28,083)	(23,083)	(20,000)	-	-	(20,000)	-	-	-	-
Revenue - Fees	(260,000)	(226,011)	(269,200)	(14,610)	-	(283,810)	(285,410)	(291,110)	(296,930)	(302,870)
Grants in Lieu of Taxes	(522)	(522)	(512)	-	-	(512)	(700)	(710)	(720)	(720)
Provincial Grant	-	(1,400)	-	-	-	-	-	-	-	-
Revenue - Other	(5,310)	(9,686)	(6,590)	-	-	(6,590)	(6,720)	(6,850)	(6,990)	(7,130)
TOTAL REVENUE	(293,915)	(302,533)	(296,302)	(14,610)	41,831	(269,081)	(292,830)	(298,670)	(304,640)	(310,720)
REQUISITION	(691,678)	(691,678)	(721,433)	(5,790)	18,169	(709,054)	(792,525)	(811,045)	(1,007,855)	(1,418,160)
*Percentage increase over prior year requisition			4.3%	0.8%	-2.6%	2.5%	11.8%	2.3%	24.3%	40.7%
AUTHORIZED POSITIONS:										
Salaried	3.85	3.85	3.85			3.85	3.85	3.85	3.85	3.85
User Funding %	25.8%					28.4%	25.8%	25.7%	22.2%	17.3%

1.459 - Salt Spring Island - Park Land	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Salaries & Wages	319,182	276,031	369,018	62,011	-	431,029	440,241	449,653	459,269	469,091
Allocation to SSI Admin	140,051	140,051	143,231	2,999	-	146,230	149,360	152,550	155,730	158,980
Maintenance, Disposal & Security	46,335	58,941	46,540	36,630	-	83,170	101,510	114,885	117,187	119,516
Utilities	56,512	83,469	49,070	40,990	-	90,060	91,870	93,709	95,592	97,511
Contract for Services, Rent & Legal	51,365	51,881	34,320	2,000	-	36,320	37,040	37,769	38,519	39,280
Advertsing, Promotion & Planning	9,250	6,249	8,340	1,200	-	9,540	9,730	9,924	10,129	10,335
Internal Allocations	86,250	137,224	97,994	4,400	-	102,394	104,765	107,178	109,321	111,503
Travel & Training	5,560	2,600	4,620	-	-	4,620	4,710	4,800	4,900	5,000
Licences, Fees & Insurance	27,060	66,169	30,493	10,300	-	40,793	41,880	43,000	44,148	45,355
Supplies & Other	18,330	23,898	16,954	9,320	-	26,274	26,720	27,245	27,785	28,331
Parks Maintenance Labour	89,505	92,418	92,190	-	-	92,190	94,030	95,910	97,830	99,790
Bylaw Labour	2,438	2,438	2,510	-	-	2,510	2,560	2,610	2,660	2,720
TOTAL OPERATING COSTS	851,838	941,369	895,280	169,850	-	1,065,130	1,104,416	1,139,233	1,163,070	1,187,412
*Percentage Increase			5.1%	18.0%		25.0%	3.7%	3.2%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund - Parkland	112,859	59,532	71,000	(28,876)	-	42,124	216,000	181,500	181,500	181,500
Transfer to Equipment Replacement Fund	12,500	12,500	10,000	-	-	10,000	15,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	5,000	-	-	-	-	-	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	130,359	77,032	81,000	(28,876)	-	52,124	231,000	217,500	217,500	217,500
TOTAL COSTS	982,197	1,018,401	976,280	140,974	-	1,117,254	1,335,416	1,356,733	1,380,570	1,404,912
*Percentage Increase			-0.6%	14.4%		13.8%	19.5%	1.6%	1.8%	1.8%
Internal Recoveries	(79,930)	(79,930)	(64,168)	-	-	(64,168)	(65,460)	(66,776)	(68,114)	(69,480)
OPERATING LESS RECOVERIES	902,267	938,471	912,112	140,974	-	1,053,086	1,269,956	1,289,957	1,312,456	1,335,432
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	-	-	(2,160)	-	-	(2,160)	-	-	-	-
Lease Income	(20,729)	(14,276)	(12,250)	-	-	(12,250)	(12,500)	(12,750)	(12,750)	(13,010)
Rental Income	(23,555)	(39,392)	(26,210)	(100,900)	-	(127,110)	(129,650)	(132,239)	(132,491)	(135,135)
Grants in Lieu of Taxes	(526)	(526)	(634)	-	-	(634)	(570)	(580)	(590)	(590)
Revenue - Other	(1,040)	(27,860)	(1,070)	(4,430)	-	(5,500)	(5,610)	(5,720)	(5,720)	(5,830)
TOTAL REVENUE	(45,850)	(82,054)	(42,324)	(105,330)	-	(147,654)	(148,330)	(151,289)	(151,551)	(154,565)
REQUISITION	(856,417)	(856,417)	(869,788)	(35,644)	-	(905,432)	(1,121,626)	(1,138,668)	(1,160,905)	(1,180,867)
*Percentage increase over prior year requisition			1.6%	4.2%		5.7%	23.9%	1.5%	2.0%	1.7%
AUTHORIZED POSITIONS:										
Salaried	2.68	2.68	2.68			2.68	2.68	2.68	2.68	2.68
User Funding %	2.4%					11.4%	9.7%	9.7%	9.6%	9.6%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Service: 1.459 SSI Park Land & Rec Programs

Project Number 20-10 **Capital Project Title** Sport Field Development **Capital Project Description** Develop additional sports fields for youth and adults
Project Rationale Limited playing field options on Salt Spring Island

Project Number 20-02 **Capital Project Title** Pool Electrical **Capital Project Description** Designs and replacement of pool electrical
Project Rationale

Project Number 19-13 **Capital Project Title** Purchase Additional Parkland **Capital Project Description** The purchase of additional parkland for community parks, trails, water front accesses and sportsfields
Project Rationale Additional parkland required to build additional sports fields

Project Number 19-14 **Capital Project Title** Portlock Park Upgrades **Capital Project Description** Detailed designs and cost estimates for park upgrades
Project Rationale Upgrades to existing infrastructure that is at or near its end of life.

Project Number 20-14 **Capital Project Title** Park Maintenance Facility **Capital Project Description** Fesability study, design and construction of a new park maintenance facility.
Project Rationale

Project Number 18-01 **Capital Project Title** Capital Repairs to Pool Building **Capital Project Description** Repairs to pool structural and other capital
Project Rationale Capital improvements to pool building

Project Number 22-02	Capital Project Title Firehall Repurpose	Capital Project Description Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale		

Project Number 22-06	Capital Project Title New EV Maintenance Truck	Capital Project Description Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding
Project Rationale		

Project Number 21-02	Capital Project Title Pool expansion	Capital Project Description Designs and costing for leisure pool expansion
Project Rationale		

Project Number 20-03	Capital Project Title Pool Tile Grouting & Expansion Joints	Capital Project Description RegROUT pool bottom tiles and expansion joints
Project Rationale Lobby flooring is reaching end of useful life		

Project Number 22-04	Capital Project Title Upgrade Pool Parking Lot	Capital Project Description Upgrade existing gravel lot to capped, paved or permeable surface.
Project Rationale		

Project Number 19-15	Capital Project Title Pool equipment replacements	Capital Project Description Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator
Project Rationale		

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

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

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

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

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

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

Reserve/Fund Summary

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

Assumptions/Background:

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Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

2023 - \$22,160 One-time transfer to Pool and Park Land to support core budget
 2025 - \$15,000 HVAC duct cleaning - cyclical expense every 5-years

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035 Fund Centre: 101379	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	912,498	585,418	585,418	85,418	85,418	85,418
Transfer from Ops Budget	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(350,000)	-	(500,000)	-	-	-
Interest Income	22,921					
Ending Balance \$	585,418	585,418	85,418	85,418	85,418	85,418

Assumptions/Background:

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

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Emergency Comm - CREST (SSI)

FINAL BUDGET

MARCH 2023

Service: 1.925 SSI Emergency Comm. - CREST

Committee: Planning and Protective Services

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Highland Water System (SSI)

FINAL BUDGET

MARCH 2023

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

Committee: **Electoral Area**

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

RESERVE FUND:

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

2.620 - Highland Water System (SSI) - Debt Only

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	103	103	43	-	-	43	43	44	45	46
TOTAL OPERATING COSTS	103	103	43	-	-	43	43	44	45	46
*Percentage Increase over prior year						-58.3%	0.0%	2.3%	2.3%	2.2%
<u>DEBT</u>										
MFA Debt Principal	20,010	20,010	21,138	-	-	21,138	21,138	8,653	8,653	8,653
MFA Debt Interest	10,748	10,738	10,733	-	-	10,733	10,733	5,108	5,108	2,554
MFA Debt Reserve Fund	110	121	90	-	-	90	90	90	90	90
TOTAL DEBT	30,868	30,869	31,961	-	-	31,961	31,961	13,851	13,851	11,297
TOTAL COSTS	30,971	30,972	32,004	-	-	32,004	32,004	13,895	13,896	11,343
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	119	(119)	-	-	(119)	-	-	-	-
Balance c/fwd from 2021 to 2022	(29)	(29)	-	-	-	-	-	-	-	-
Other Income	(110)	(230)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(139)	(140)	(209)	-	-	(209)	(90)	(90)	(90)	(90)
REQUISITION - PARCEL TAX	(30,832)	(30,832)	(31,795)	-	-	(31,795)	(31,914)	(13,805)	(13,806)	(11,253)
*Percentage increase over prior year Requisition						3.1%	0.4%	-56.7%	0.0%	-18.5%

Service: 2.620 Highland Water (SSI)

Project Number 16-01

Capital Project Title Infrastructure Upgrades (Valve Distribution)

Capital Project Description Middle and Upper Reservoir Repairs

Project Rationale These funds are reserved for Highland only upgrade/repairs/replacement. The middle reservoir needs an access hatch and a replacement of a failed outlet piping and it has also recently starts to leak. The upper reservoir has been leaking and needs to be replaced. The fund is reserved for the repair of Middle reservoir and the planning, option analysis and the design of Upper Reservoir replacement.

CAPITAL REGIONAL DISTRICT

2023 Budget

Highland/Fernwood Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

Greater of \$350,000 or \$2.572 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$796,208.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

Water Connection Charge: Actual cost for the connection.

RESERVE FUND:

Established by Bylaw #3907 (April 16, 2014)

2.621 - Highland/Fernwood Water (SSI)

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,330	9,330	9,610	-	-	9,610	9,800	10,000	10,200	10,400
Waste Sludge Disposal	14,500	14,500	14,940	-	-	14,940	15,240	15,540	15,850	16,170
Repairs & Maintenance	36,050	41,550	9,120	-	20,000	29,120	29,300	9,490	9,680	9,870
Allocations	19,870	19,870	21,803	-	-	21,803	22,238	22,682	23,133	23,591
Water Testing	13,740	13,000	14,015	-	-	14,015	14,295	14,581	14,873	15,170
Electricity	20,800	21,500	21,420	-	-	21,420	21,850	22,290	22,740	23,190
Supplies	23,170	25,600	23,860	-	-	23,860	24,330	24,810	25,300	25,800
Labour Charges	183,174	215,000	183,320	12,140	-	195,460	199,380	203,380	207,450	211,600
Other Operating Expenses	18,220	17,490	18,906	-	-	18,906	19,360	19,820	20,300	20,780
TOTAL OPERATING COSTS	338,854	377,840	316,994	12,140	20,000	349,134	355,793	342,593	349,526	356,571
*Percentage Increase over prior year			-6.5%	3.6%	5.9%	3.0%	1.9%	-3.7%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	58,500	42,514	75,000	-	-	75,000	80,000	75,000	50,000	5,000
Transfer to Operating Reserve Fund	66,533	38,533	88,000	-	-	88,000	77,640	60,348	39,951	5,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	26,841	40,454	40,454	78,459
MFA Debt Interest	7,350	7,350	7,350	-	-	7,350	13,046	30,135	57,269	158,454
MFA Debt Reserve Fund	130	130	110	-	-	110	4,760	110	22,260	22,260
TOTAL DEBT / RESERVES	159,354	115,368	197,301	-	-	197,301	202,287	206,047	209,934	269,173
TOTAL COSTS	498,208	493,208	514,295	12,140	20,000	546,435	558,080	548,640	559,460	625,744
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/FW from 2021 to 2022	44,133	44,133	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(27,000)	(27,000)	-	-	(20,000)	(20,000)	(20,000)	-	-	-
Sales - Water	(60,000)	(55,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(379,591)	(379,591)	(378,545)	(12,140)	-	(390,685)	(399,820)	(407,820)	(415,980)	(429,330)
Other Revenue	(750)	(750)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	(423,208)	(418,208)	(439,295)	(12,140)	(20,000)	(471,435)	(480,580)	(468,590)	(476,760)	(490,120)
REQUISITION - PARCEL TAX	(75,000)	(75,000)	(75,000)	-	-	(75,000)	(77,500)	(80,050)	(82,700)	(135,624)
*Percentage increase over prior year										
User Fee			-0.3%	3.2%		2.9%	2.3%	2.0%	2.0%	3.2%
Requisition			0.0%			0.0%	3.3%	3.3%	3.3%	64.0%
Combined			-0.2%	2.4%		2.2%	2.2%	2.0%	2.0%	11.9%

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

Service No.	2.621	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Highland & Fernwood Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$2,185,235	\$610,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$2,215,000	\$6,204,235
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,225,235	\$650,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$2,215,000	\$6,244,235

SOURCE OF FUNDS

Capital Funds on Hand	\$165,235	\$165,235	\$0	\$0	\$0	\$0	\$0	\$165,235
Debenture Debt (New Debt Only)	\$1,890,000	\$0	\$465,000	\$0	\$2,215,000	\$2,215,000	\$2,215,000	\$4,895,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$40,000	\$420,000	\$307,000	\$300,000	\$0	\$0	\$0	\$1,027,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$130,000	\$65,000	\$20,000	\$72,000	\$0	\$0	\$0	\$157,000
	\$2,225,235	\$650,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$2,215,000	\$6,244,235

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

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

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
19-05	New	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the intake, DAF, back up power and upper reservoir projects.	\$40,000	S	Res	\$20,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
21-01	New	Public Engagement for Future Projects	Public engagement for the intake, DAF, back up power and upper reservoir projects.	\$10,000	S	Res	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
22-01	New	Back up Power	Design and Construction of back up power system.	\$288,000	S	Grant	\$0	\$240,000	\$0	\$0	\$0	\$0	\$240,000
21-03	Replacement	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir	\$665,000	S	Debt	\$390,000	\$0	\$465,000	\$0	\$0	\$0	\$465,000
21-03	Replacement	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir		S	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
21-04	New	Water main replacement strategy and detailed design	Conduct water main replacement assessment and develop a phased replacement strategy and design drawings and specs	\$120,000	S	Res	\$100,000	\$0	\$0	\$22,000	\$0	\$0	\$22,000
23-01	New	Initial phase of Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 10 years)	\$4,680,000	S	Debt	\$1,500,000	\$0	\$0	\$0	\$2,215,000	\$2,215,000	\$4,430,000
23-01					S	Grant	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000
22-03	New	Safety Improvements for the WTF	Design and installation of eyewash, safe access platform, roof access hatch	\$40,000	E	Grant	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
24-01	New	Fernwood PS Hazard Assess and Demolition	Assessment of hazard and demolition.	\$20,000	S	Res	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP	\$50,000	S	Res	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
23-02	New	Electrical Upgrades and Replacements	Work on Middle Reservoir - bonding wire and lug, replace Westinghouse motor starter, reconnect back-up lighting to code, install CR rated receptacles, replace cabling on float switch and level transducer, replace base board heater. Replace electrical service mast at Highlands Upper Reservoir.	\$30,000	S	Grant	\$0	\$15,000	\$15,000	\$0	\$0	\$0	\$30,000
23-03	New	Pressure Regulating Valve Station Upgrades	Install inline strainers, screens, access ladder, grout manhole frame.	\$60,000	S	Grant	\$0	\$30,000	\$30,000	\$0	\$0	\$0	\$60,000
23-04	Replacement	Replace DAF waste Pump	Replace DAF waste Pump Construction	\$150,000	S	Cap	\$59,000	\$59,000	\$0	\$0	\$0	\$0	\$59,000
23-04					S	Grant	\$0	\$70,000	\$0	\$0	\$0	\$0	\$70,000
23-05	New	Water Treatment Plant Upgrades and Replacements	Replace both doors on WTP, install chain and guard rail, remount AC power supply, secure Backwash, Clear Well and Rinse Tanks all Float and Level transducer wiring.	\$15,000	S	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
23-06	New	Fernwood Reservoir upgrades and Replacements	Repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank.	\$25,000	S	Grant	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
23-07	Renewal	WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.	\$112,000	S	Grant	\$0	\$0	\$62,000	\$50,000	\$0	\$0	\$112,000
19-01	Replacement	Replace intake	Construct new intake and screen	\$147,000	S	Cap	\$106,235	\$106,235	\$0	\$0	\$0	\$0	\$106,235
GRAND TOTAL				\$6,432,000			\$2,225,235	\$650,235	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$6,244,235

Service: 2.621 Highland & Fernwood Water (SSI)

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

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

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

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

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

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

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

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

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

Project Number	23-02	Capital Project Title	Electrical Upgrades and Replacements	Capital Project Description	Work on Middle Reservoir - bonding wire and lug, replace Westinghouse motor starter, reconnect back-up lighting to code, install CR rated receptacles, replace cabling on float switch and level transducer, replace base board heater. Replace electrical service mast at Highlands Upper Reservoir.
Project Rationale	A variety of work is required on the Middle Reservoir - bonding wire and lug, replace Westinghouse motor starter, reconnect back-up lighting to code, install CR rated receptacles, replace cabling on float switch and level transducer, replace base board heater. Replace electrical service mast at Highlands Upper Reservoir.				

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

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

Project Number	23-05	Capital Project Title	Water Treatment Plant Upgrades and Replacements	Capital Project Description	Replace both doors on WTP, install chain and guard rail, remount AC power supply, secure Backwash, Clear Well and Rinse Tanks all Float and Level transducer wiring.
Project Rationale	Various improvements identified in the AMP and by Operations are required including replace both doors on WTP, install chain and guard rail, remount AC power supply, secure Backwash, Clear Well and Rinse Tanks all Float and Level transducer wiring.				

Project Number	23-06	Capital Project Title	Fernwood Reservoir upgrades and Replacements	Capital Project Description	Repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank.
Project Rationale	Various improvements identified in the AMP and by Operations are required including repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank.				

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105205	2022	2023	2024	2025	2026	2027
Beginning Balance		22,784	30,566	98,566	156,206	216,554	256,505
Transfer from Ops Budget		34,036	88,000	77,640	60,348	39,951	5,000
Expenditures		(27,000)	(20,000)	(20,000)	-	-	-
Planned Maintenance Activity		Hydrant maintenance & Reservoir cleaning & inspection (Ph2)	Filter media replacement	Reservoir cleaning & inspection			
Interest Income*		746					
Ending Balance \$		30,566	98,566	156,206	216,554	256,505	261,505

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Cedars of Tuam Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

User Charge

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

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

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

2.622 - Cedars of Tuam Water (SSI)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Repairs & Maintenance	13,060	2,600	570	-	10,000	10,570	570	570	570	570
Allocations	3,209	3,209	3,268	-	-	3,268	3,330	3,393	3,457	3,521
Water Testing	2,100	1,920	2,142	-	-	2,142	2,184	2,228	2,274	2,319
Electricity	650	850	900	-	-	900	920	940	960	980
Supplies	730	320	750	-	-	750	760	770	780	790
Labour Charges	20,774	24,700	20,790	1,320	-	22,110	23,220	23,680	24,150	24,640
Other Operating Expenses	1,440	1,420	1,460	-	-	1,460	1,480	1,500	1,520	1,540
TOTAL OPERATING COSTS	41,963	35,019	29,880	1,320	10,000	41,200	32,464	33,081	33,711	34,360
*Percentage Increase over prior year			-28.8%	3.1%	23.8%	-1.8%	-21.2%	1.9%	1.9%	1.9%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	5,100	2,431	6,000	-	-	6,000	5,000	3,000	9,500	2,500
Transfer to Operating Reserve Fund	3,000	3,000	3,500	-	-	3,500	3,500	2,000	3,000	2,500
MFA Debt Reserve Fund	-	-	920	-	-	920	5,080	-	4,150	-
MFA Debt Principal	-	-	-	-	-	-	2,693	17,566	17,566	29,715
MFA Debt Interest	-	-	1,058	-	-	1,058	10,455	29,124	34,208	54,543
TOTAL DEBT / RESERVES	8,100	5,431	11,478	-	-	11,478	26,728	51,690	68,424	89,258
TOTAL COSTS	50,063	40,450	41,358	1,320	10,000	52,678	59,192	84,771	102,135	123,618
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(12,500)	(2,500)	-	-	(10,000)	(10,000)	-	-	-	-
Sales - Water	(4,513)	(4,900)	(9,628)	-	-	(9,628)	(4,513)	(4,513)	(4,513)	(4,513)
User Charges	(33,000)	(33,000)	(31,680)	(1,320)	-	(33,000)	(54,629)	(80,208)	(97,572)	(119,055)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(50,063)	(40,450)	(41,358)	(1,320)	(10,000)	(52,678)	(59,192)	(84,771)	(102,135)	(123,618)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales			113.3%			113.3%	-53.1%	0.0%	0.0%	0.0%
User Charge			-4.0%	4.0%		0.0%	65.5%	46.8%	21.6%	22.0%
Combined			10.1%	3.5%		13.6%	38.7%	43.3%	20.5%	21.0%

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

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

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$270,000	\$1,494,000	\$25,000	\$435,000	\$415,000	\$415,000	\$2,639,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$15,000	\$270,000	\$1,504,000	\$25,000	\$435,000	\$415,000	\$415,000	\$2,649,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$92,000	\$508,000	\$0	\$415,000	\$415,000	\$415,000	\$1,430,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$10,000	\$178,000	\$996,000	\$20,000	\$0	\$0	\$0	\$1,194,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$0	\$0	\$5,000	\$20,000	\$0	\$0	\$25,000
	\$15,000	\$270,000	\$1,504,000	\$25,000	\$435,000	\$415,000	\$415,000	\$2,649,000

Service: 2.622 Cedars of Tuam Water (SSI)

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

Project Number 21-03 **Capital Project Title** Design and construct new well and dist. system **Capital Project Description** Detailed designs, IHA application, construction documents, and construction of new infrastructure.
Project Rationale Detailed design and construction for new well.

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

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

Project Number 25-01 **Capital Project Title** Analysis and Design of AC pipe replacement **Capital Project Description** Analysis and Design of AC pipe replacement.
Project Rationale Investigation, analysis, design and prioritization of pipeline replacement.

Project Number 26-01 **Capital Project Title** New pipeline construction **Capital Project Description** New pipeline construction to replace AC pipe.
Project Rationale New pipeline construction to replace AC pipe.

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Beddis Water

FINAL BUDGET

MARCH 2023

Service: 2.624 Beddis Water (SSI)

Committee: Electoral Area

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Beddis Water System Service Area. Bylaw No. 3188 (November 24, 2004).

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

Greater of \$133,000 or \$2.71 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$442,324.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

User Charge:	Fixed user charge + variable consumption charge to all metered properties.
Parcel Tax:	Annual, only on properties capable of being connected to the system, starting 2006.
User Charge:	- Annual Fixed Fee per per single family dwelling unit or equivalent. - The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: <ul style="list-style-type: none">• First 38 cubic metres or portion - \$3.10 / cubic metre• Next 68 cubic metres or portion - \$6.30 / cubic metre• Greater than 106 cubic metres - \$8.50 / cubic metre
Water Connection Charge:	The connection charge for a service shall be the actual cost for the connection.

RESERVE FUND:

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

2.624 - Beddis Water

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Operations Contracts	55,390	51,139	55,390	(32,310)	-	23,080	-	-	-	-
Grit & Waste Sludge Disposal	12,390	12,390	12,760	-	-	12,760	13,010	13,270	13,540	13,810
Repairs & Maintenance	13,760	20,240	5,940	-	14,000	19,940	6,060	6,180	6,300	6,430
Allocations	12,201	12,201	12,520	-	-	12,520	12,776	13,036	13,301	13,570
Water Testing	10,040	8,600	10,241	-	-	10,241	10,445	10,654	10,867	11,085
Electricity	11,650	11,650	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Supplies	10,760	8,680	11,080	-	-	11,080	11,300	11,530	11,760	11,990
Labour Charges	36,736	27,100	36,820	41,120	-	77,940	103,930	106,020	108,140	110,310
Other Operating Expenses	16,930	24,480	15,740	(4,260)	-	11,480	8,650	8,860	9,080	9,300
TOTAL OPERATING COSTS	179,857	176,480	172,491	4,550	14,000	191,041	178,411	182,030	185,718	189,475
*Percentage Increase over prior year			-4.1%	2.5%	7.8%	6.2%	-6.6%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	15,000	15,000	7,830	-	-	7,830	15,899	16,000	10,430	5,492
Transfer to Capital Reserve Fund	32,500	35,877	60,000	-	-	60,000	155,000	158,225	60,000	15,000
MFA Debt Reserve Fund	180	180	70	-	-	70	-	21,870	20,070	24,290
MFA Debt Principal	30,817	30,817	30,817	-	-	30,817	-	-	63,822	122,373
MFA Debt Interest	12,145	12,145	7,420	-	-	7,420	-	26,705	131,320	234,490
TOTAL DEBT / RESERVES	90,642	94,019	106,137	-	-	106,137	170,899	222,800	285,642	401,645
TOTAL COSTS	270,499	270,499	278,628	4,550	14,000	297,178	349,310	404,830	471,360	591,120
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(8,000)	(8,000)	-	-	(14,000)	(14,000)	-	-	-	-
Sales - Water	(72,000)	(72,000)	(72,000)	-	-	(72,000)	(72,000)	(72,000)	(72,000)	(72,000)
User Charges	(115,259)	(115,259)	(126,140)	(4,550)	-	(130,690)	(168,830)	(202,600)	(243,120)	(316,060)
Other Revenue	(280)	(280)	(170)	-	-	(170)	(100)	(170)	(170)	(170)
TOTAL REVENUE	(195,539)	(195,539)	(198,310)	(4,550)	(14,000)	(216,860)	(240,930)	(274,770)	(315,290)	(388,230)
REQUISITION - PARCEL TAX	(74,960)	(74,960)	(80,318)	-	-	(80,318)	(108,380)	(130,060)	(156,070)	(202,890)
*Percentage increase over prior year										
User Fee			9.4%	3.9%		13.4%	29.2%	20.0%	20.0%	30.0%
Requisition			7.1%			7.1%	34.9%	20.0%	20.0%	30.0%
Combined			6.2%	1.7%		7.9%	23.4%	15.9%	16.4%	25.4%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>
<p>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>

<p>Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".</p>	<p>Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund \$Loan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>
<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>

<p>Carryforward from 2022 Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>
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<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization. Other = Project is not driven by one of the other options provided.</p>
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<p>Long-term Planning Asset Management / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>

<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>
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Service #: **2.624**
Service Name: **Beddis Water (SSI)**

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

Service: 2.624 Beddis Water (SSI)

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

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

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

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

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

Project Number 23-02 **Capital Project Title** Design and install support for lifting apparatus WTP **Capital Project Description** Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system.
Project Rationale Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.

Project Number	23-03	Capital Project Title	Electrical Upgrades	Capital Project Description	Replacement of Variable Frequency Drives.
Project Rationale	Existing VFDs are approaching the end of their planned service life and need to be replaced.				

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

Project Number	24-02	Capital Project Title	AC Water main Assessment and Replacement Strategy	Capital Project Description	Develop a strategy and phased program for AC pipeline replacement and first stage design
Project Rationale	Similar to all water distribution systems on SSI, the Beddis system was constructed using asbestos cement pipe which is at the end of its useful life span and requires replacement. Failures cause water leaks and this will occur on a more frequent basis in the future. This project is for the investigation, design and an replacement strategy.				

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

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

Project Number	25-03	Capital Project Title	AC Water mains Replacement	Capital Project Description	Replace AC water mains Design for following stage (6500m at 338m/yr.)
Project Rationale	Similar to all water distribution systems on SSI, the Beddis system was constructed using asbestos cement pipe which is at the end of its useful life span and requires replacement. Failures cause water leaks and this will occur on a more frequent basis in the future. This project is for the construction phase of the project.				

Project Number	26-01	Capital Project Title	Install Inline Strainers	Capital Project Description	Install inline strainer Stewart Rd PRS and Creekside Road PRS.
Project Rationale	Operations has identified that in-line strainers are required at the Stewart Road and Creekside Road locations in order to ensure consistent service and water quality.				

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 Budget

Fulford Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.626 Fulford Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

COMMISSION:

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

FUNDING:

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

User Charge: Fixed user charge for residential properties.

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

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

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

MAXIMUM OPERATING EXPENDITURE:

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Operations Contract	57,400	54,980	57,570	(30,230)	-	27,340	5,870	5,990	6,110	6,230
Grit & Waste Sludge Disposal	7,660	7,660	7,890	-	-	7,890	8,050	8,210	8,370	8,540
Repairs & Maintenance	28,170	31,000	8,410	-	-	8,410	8,580	8,760	8,940	29,120
Allocations	9,382	9,382	9,609	-	-	9,609	9,798	9,990	10,185	10,384
Water Testing	5,900	4,800	6,018	-	-	6,018	6,138	6,261	6,386	6,514
Electricity	10,570	10,730	10,890	-	-	10,890	11,110	11,330	11,560	11,790
Supplies	7,800	10,480	8,030	-	-	8,030	8,180	8,340	8,500	8,660
Labour Charges	23,282	34,740	23,360	38,350	-	61,710	89,830	91,630	93,460	95,340
Other Operating Expenses	18,210	19,270	17,340	(6,670)	-	10,670	6,070	6,260	6,450	6,640
TOTAL OPERATING COSTS	168,374	183,042	149,117	1,450	-	150,567	153,626	156,771	159,961	183,218
*Percentage Increase over prior year			-11.4%	0.9%		-10.6%	2.0%	2.0%	2.0%	14.5%
<u>DEBT / RESERVES</u>										
						(17,807.00)				
						-10.6%				
Transfer to Operating Reserve Fund	10,600	10,600	8,000	-	-	8,000	8,000	8,000	8,000	8,000
Transfer to Capital Reserve Fund	35,000	17,074	42,600	-	-	42,600	47,240	52,110	25,020	5,000
MFA Debt ReserveFund	210	210	40	-	-	40	40	40	14,540	14,540
MFA Debt Principal	8,490	8,490	9,669	-	-	9,669	9,669	9,669	9,669	52,119
MFA Debt Interest	5,655	5,655	5,763	-	-	5,763	5,763	5,763	23,526	92,118
TOTAL DEBT / RESERVES	59,955	42,029	66,072	-	-	66,072	70,712	75,582	80,755	171,777
TOTAL COSTS	228,329	225,071	215,189	1,450	-	216,639	224,338	232,353	240,716	354,995
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	-	-	-	-	-	(20,000)
Sales - Water	(16,400)	(16,400)	(16,400)	-	-	(16,400)	(16,400)	(16,400)	(16,400)	(16,400)
User Charges	(143,599)	(140,341)	(147,907)	(1,450)	-	(149,357)	(156,080)	(163,100)	(170,439)	(255,660)
Other Revenue	(830)	(830)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
TOTAL REVENUE	(180,829)	(177,571)	(164,977)	(1,450)	-	(166,427)	(173,160)	(180,190)	(187,539)	(292,770)
REQUISITION - PARCEL TAX	(47,500)	(47,500)	(50,212)	-	-	(50,212)	(51,178)	(52,163)	(53,177)	(62,225)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			3.0%	1.0%		4.0%	4.5%	4.5%	4.5%	50.0%
Requisition			5.7%			5.7%	1.9%	1.9%	1.9%	17.0%
Combined			3.4%	0.7%		4.1%	3.6%	3.6%	3.6%	39.3%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$4,000	\$66,100	\$113,000	\$165,000	\$0	\$0	\$0	\$344,100
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$70,000	\$270,000	\$0	\$25,000	\$1,450,000	\$1,450,000	\$1,450,000	\$3,195,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$74,000	\$336,100	\$113,000	\$190,000	\$1,450,000	\$1,450,000	\$1,450,000	\$3,539,100

SOURCE OF FUNDS

Capital Funds on Hand	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0	\$70,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$1,450,000	\$1,450,000	\$1,450,000	\$2,900,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$4,000	\$260,000	\$102,000	\$150,000	\$0	\$0	\$0	\$512,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$6,100	\$11,000	\$40,000	\$0	\$0	\$0	\$57,100
	\$74,000	\$336,100	\$113,000	\$190,000	\$1,450,000	\$1,450,000	\$1,450,000	\$3,539,100

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

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

Project List and Budget														
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total	
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$15,000	S	Res	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000	
21-03	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines.	\$10,000	S	Res	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000	
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$4,500	E	Grant	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$4,000	
22-02	New				E	Res	\$0	\$500	\$0	\$0	\$0	\$0	\$500	
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	\$6,600	E	Grant	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000	
23-01	New		Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.		E	Res	\$0	\$600	\$0	\$0	\$0	\$0	\$600	
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload (Items 47,478.49 & 50 from McElhanney AMP 2020)	\$60,000	E	Grant	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000	
24-01	New		Replacement of panel board directory and address issues with regard to resetting motor overload (Items 47,478.49 & 50 from McElhanney AMP 2020). CRD PM	\$6,000	E	Res	\$0	\$0	\$6,000	\$0	\$0	\$0	\$6,000	
22-03	New	Water main assessment and replacement strategy and detailed design.	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design. Include service lines and water meters.	\$290,000	S	Cap	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000	
22-03	New				S	Grant	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000	
25-01	New	Initial phase of water main replacement	Water main replacement detailed design and construction for priority sections	\$2,900,000	S	Debt	\$0	\$0	\$0	\$0	\$1,450,000	\$1,450,000	\$2,900,000	
23-02	New	Back Up Power Generation Equipment	Back up power detailed design.	\$42,000	E	Grant	\$0	\$0	\$42,000	\$0	\$0	\$0	\$42,000	
23-03	New	Back Up Power Generation Equipment	Back up power equipment construction.	\$150,000	E	Grant	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000	
23-03	New	Back Up Power Generation Equipment	Back up power project CRD PM	\$20,000	E	Res	\$0	\$0	\$5,000	\$15,000	\$0	\$0	\$20,000	
23-07	New	Install Support for Lifting apparatus over DAF system.	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.	\$55,000	E	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	
23-07	New				E	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000	
GRAND TOTAL				\$3,569,100			\$74,000	\$336,100	\$113,000	\$190,000	\$1,450,000	\$1,450,000	\$3,539,100	

Service: 2.626 Fulford Water (SSI)

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

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

Project Number 22-02 **Capital Project Title** Installation of turbidity meter on influent line **Capital Project Description** Installation of turbidity meter on influent line
Project Rationale Meter required to measure water quality.

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

Project Number 24-01 **Capital Project Title** Electrical service improvement at Fulford WTP **Capital Project Description** Replacement of panel board directory and address issues with regard to resetting motor overload (Items 47,478,49 & 50 from McElhanney AMP 2020)
Project Rationale Replacement of aging equipment.

Project Number 22-03	Capital Project Title Water main assessment and replacement strategy and detailed design.	Capital Project Description Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design. Include service lines and water meters.
Project Rationale Aging asbestos concrete water lines require replacement.		

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

Project Number 23-02	Capital Project Title Back Up Power Generation Equipment	Capital Project Description Back up power detailed design.
Project Rationale Back up power is required to ensure continuity of potable water service in the event of a prolonged power outage. This project is for the detailed design.		

Project Number 23-03	Capital Project Title Back Up Power Generation Equipment	Capital Project Description Back up power equipment construction.
Project Rationale Back up power is required to ensure continuity of potable water service in the event of a prolonged power outage. This project is for the construction and CRD project management of it.		

Project Number 23-07	Capital Project Title Install Support for Lifting apparatus over DAF system.	Capital Project Description Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.
Project Rationale Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.		

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Cedar Lane Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3425 (Oct 10, 2007)	\$168,000
Borrowed:	SI Bylaw 3514 (Feb 13, 2008)	(\$60,000)
	SI Bylaw 3634 (Aug 12, 2009)	(\$108,000)
Remaining:		<u>\$0</u>

COMMISSION:

Cedar Lane Water Service Commission established by Bylaw 3505, Feb 13, 2008.

FUNDING:

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

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

- First 30 cubic metres or portion - \$2.50 / cubic metre
- Next 30 cubic metres or portion - \$9.00 / cubic metre
- Greater than 61 cubic metres - \$25.00 / cubic metre

RESERVE FUND BYLAW:

Cedar Lane Water Service Capital Reserve Fund, Bylaw #3582 (Nov 12, 2008).
Cedar Lane Water Service Operating Reserve Fund, Bylaw #4144 (Dec 14, 2016).

2.628 - Cedar Lane Water (SSI)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Operations Contract	22,650	21,100	22,650	(13,220)	-	9,430	-	-	-	-
Repairs & Maintenance	6,600	5,000	1,650	-	-	1,650	1,690	1,730	21,770	1,810
Allocations	4,889	4,889	3,999	-	-	3,999	4,077	4,156	4,237	4,318
Water Testing	3,100	2,640	3,162	-	-	3,162	3,225	3,290	3,355	3,423
Electricity	4,670	4,670	4,810	-	-	4,810	4,910	5,010	5,110	5,210
Supplies	1,570	1,460	1,610	-	-	1,610	1,640	1,670	1,700	1,730
Labour Charges	11,464	11,000	11,500	14,750	-	26,250	35,510	36,210	36,940	37,680
Other Operating Expenses	3,200	2,970	3,350	-	-	3,350	3,410	3,480	3,550	3,630
TOTAL OPERATING COSTS	58,143	53,729	52,731	1,530	-	54,261	54,462	55,546	76,662	57,801
*Percentage Increase over prior year			-9.3%	2.6%		-6.7%	0.4%	2.0%	38.0%	-24.6%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	2,170	6,584	15,000	-	-	15,000	18,000	30,500	28,000	19,100
Transfer to Operating Reserve Fund	3,200	3,200	4,130	-	-	4,130	4,300	6,136	7,437	3,883
MFA Debt Reserve Fund	30	30	930	-	-	930	30	710	2,930	2,930
MFA Debt Principal	5,394	5,394	5,394	-	-	5,394	8,028	2,635	4,626	13,116
MFA Debt Interest	2,430	2,430	3,465	-	-	3,465	6,570	4,973	11,025	25,235
TOTAL DEBT / RESERVES	13,224	17,638	28,919	-	-	28,919	36,928	44,954	54,018	64,264
TOTAL COSTS	71,367	71,367	81,650	1,530	-	83,180	91,390	100,500	130,680	122,065
FUNDING SOURCES (REVENUE)										
Balance CFW from 2021 to 2022	10,090	10,090	-	-	-	-	-	-	-	-
Transfers from Operations Reserve Fund	(5,000)	(5,000)	-	-	-	-	-	-	(20,000)	-
Sales - Water	(11,500)	(11,500)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(49,777)	(49,777)	(53,770)	(1,530)	-	(55,300)	(62,210)	(69,920)	(78,590)	(88,340)
Other Revenue	(180)	(180)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(56,367)	(56,367)	(65,450)	(1,530)	-	(66,980)	(73,890)	(81,600)	(110,270)	(100,020)
REQUISITION - PARCEL TAX	(15,000)	(15,000)	(16,200)	-	-	(16,200)	(17,500)	(18,900)	(20,410)	(22,045)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			8.0%	3.1%		11.1%	12.5%	12.4%	12.4%	12.4%
Requisition			8.0%			8.0%	8.0%	8.0%	8.0%	8.0%
Combined			6.8%	2.0%		8.8%	9.9%	10.0%	10.1%	10.3%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Equipment	\$0	\$22,000	\$0	\$0	\$0	\$0	\$22,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$110,000	\$165,000	\$107,000	\$128,000	\$330,000	\$290,000	\$1,020,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$110,000	\$187,000	\$107,000	\$128,000	\$365,000	\$290,000	\$1,077,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$90,000	\$0	\$68,000	\$290,000	\$290,000	\$738,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$65,000	\$95,000	\$92,000	\$60,000	\$0	\$0	\$247,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$45,000	\$2,000	\$15,000	\$0	\$75,000	\$0	\$92,000
	\$110,000	\$187,000	\$107,000	\$128,000	\$365,000	\$290,000	\$1,077,000

Service: 2.628 Cedar Lane Water (SSI)

Project Number 18-01 **Capital Project Title** Abandon unused wells **Capital Project Description** Decommission wells

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

Project Number 21-01 **Capital Project Title** Power generation equipment design and construction **Capital Project Description** Design and construction of back up power generation for WWTP and Pump stations.

Project Rationale Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.

Project Number 23-01 **Capital Project Title** Investigation for new groundwater sources **Capital Project Description** Conduct study and site investigation to identify groundwater sources and new well location

Project Rationale Conduct study and site investigation to identify groundwater sources and new well location as the current wells are depleting. In the SAMP of April 2020 by McElhanney Consulting Services Ltd. It was noted that a new well will be required in the next 1 to 5 years at a cost of \$60K.

Project Number 21-03 **Capital Project Title** Detailed Hydrogeological Assessment **Capital Project Description** Conduct a detailed hydrogeological assessment of the Cedar Lane water system.

Project Rationale Detailed study of groundwater source, state of the aquifer, ground water balance and potential risks and concerns are required to support a sustainable groundwater supply for the residents of the Cedar Lane Water Service Area. Note that approval for a CWF grant was obtained on August 10th, 2020.

Project Number 21-06 **Capital Project Title** WTP Manganese removal construction **Capital Project Description** Construct and install manganese removal system

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

Project Number 24-01	Capital Project Title Install New Exhaust System WTP	Capital Project Description An exhaust system is required to remove dangerous gases before maintenance personnel enter the space.
Project Rationale An exhaust system is required to remove dangerous gases before maintenance personnel enter the space.		
Project Number 25-01	Capital Project Title AC Pipe Replacement Plan. Analysis and Design	Capital Project Description Analysis and Design for AC Pipe replacement. 500m.
Project Rationale Analysis and design to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.		
Project Number 26-01	Capital Project Title AC Pipe Replacement Plan. Construction	Capital Project Description Construction of new pipelines to replace AC
Project Rationale Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.		
Project Number 26-02	Capital Project Title Mansell PS Building Upgrade	Capital Project Description Existing building requires upgrading.
Project Rationale The existing Mansell PS Building is in a state of disrepair and needs to be upgraded.		

Cedar Lane Water (SSI)
 Reserve Summary Schedule
 2023 - 2027 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

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

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Fernwood Water (SSI)

FINAL BUDGET

MARCH 2023

Service: 2.660 Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	82	82	26	-	-	26	27	27	28	29
TOTAL OPERATING COSTS	82	82	26	-	-	26	27	27	28	29
*Percentage Increase over prior year						-68.3%	3.8%	0.0%	3.7%	3.6%
<u>DEBT</u>										
MFA Debt Principal	9,925	9,926	10,262	-	-	10,262	10,262	5,268	2,584	2,584
MFA Debt Interest	4,420	4,418	4,416	-	-	4,416	4,416	1,846	1,526	763
MFA Debt Reserve Fund	50	59	40	-	-	40	40	40	40	40
TOTAL DEBT	14,395	14,403	14,718	-	-	14,718	14,718	7,154	4,150	3,387
TOTAL COSTS	14,477	14,485	14,744	-	-	14,744	14,745	7,181	4,178	3,416
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/f from 2022 to 2023	-	46	(46)	-	-	(46)	-	-	-	-
Balance c/f from 2021 to 2022	(14)	(14)	-	-	-	-	-	-	-	-
Other Revenue	(50)	(104)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(64)	(72)	(86)	-	-	(86)	(40)	(40)	(40)	(40)
REQUISITION - PARCEL TAX	(14,413)	(14,413)	(14,658)	-	-	(14,658)	(14,705)	(7,141)	(4,138)	(3,376)
*Percentage increase over prior year Requisition						1.7%	0.3%	-51.4%	-42.1%	-18.4%

CAPITAL REGIONAL DISTRICT

2023 Budget

SSI Septage/Composting

FINAL BUDGET

MARCH 2023

Service: 3.705 SSI Liquid Waste Disposal

Committee: Electoral Area

DEFINITION:

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

PARTICIPATION:

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island. The electoral area of Salt Spring Island is the only participating area for this additional local service.

MAXIMUM LEVY:

Greater of \$126,650 or \$0.10 / \$1,000 on actual assessments for land and improvements. To a maximum of \$696,376.

COMMISSION:

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

FUNDING:

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

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI Septage/Composting

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	558,000	607,210	592,875	-	-	592,875	604,730	616,820	629,160	641,740
Grit & Waste Sludge Disposal	3,600	3,600	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Repairs & Maintenance	7,750	12,980	7,880	-	9,000	16,880	8,040	8,200	8,360	8,520
Allocations	37,626	37,626	41,973	-	-	41,973	42,815	43,673	44,548	45,439
Electricity	6,500	4,100	6,500	-	-	6,500	6,630	6,760	6,900	7,040
Supplies	7,680	8,880	7,910	-	-	7,910	8,070	8,230	8,390	8,560
Labour Charges	157,236	131,741	157,566	10,030	-	167,596	176,111	179,637	183,244	186,922
Contribution Composting Facility Operation	-	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000
Other Operating Expenses	13,500	20,780	13,853	1,200	-	15,053	15,420	15,770	16,120	16,490
TOTAL OPERATING COSTS	791,892	826,917	832,157	16,230	9,000	857,387	870,486	887,830	905,532	923,601
*Percentage Increase over prior year		35,025	5.1%	2.0%	1.1%	8.3%	1.5%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	560	560	470	-	-	470	470	470	470	470
MFA Debt Principal	107,308	107,308	107,308	-	-	107,308	107,308	73,348	38,455	38,455
MFA Debt Interest	53,265	53,265	53,265	-	-	53,265	50,115	33,805	29,645	29,645
Transfer to Operating Reserve Fund	4,000	12,200	10,000	-	-	10,000	15,000	25,000	40,000	40,000
Transfer to Capital Reserve Fund	34,500	34,500	10,000	-	(10,000)	-	13,701	59,756	89,767	95,868
TOTAL DEBT / RESERVES	199,633	207,833	181,043	-	(10,000)	171,043	186,594	192,379	198,337	204,438
TOTAL COSTS	991,525	1,034,750	1,013,200	16,230	(1,000)	1,028,430	1,057,080	1,080,209	1,103,869	1,128,039
*Percentage Increase over prior year			2.2%	1.6%	-0.1%	3.7%	2.8%	2.2%	2.2%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(9,000)	(9,000)	-	-	-	-
Sale - Septage Sludge	(409,500)	(420,875)	(427,500)	-	-	(427,500)	(436,050)	(444,770)	(453,660)	(462,730)
Sale - Sewage Sludge	(204,750)	(236,600)	(213,750)	-	-	(213,750)	(218,030)	(222,390)	(226,840)	(231,380)
Grants in Lieu of Taxes	(460)	(460)	(535)	-	-	(535)	(480)	(490)	(500)	(510)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,070)	(1,070)	(670)	-	-	(670)	(670)	(670)	(670)	(670)
TOTAL REVENUE	(615,780)	(659,005)	(642,455)	-	(9,000)	(651,455)	(655,230)	(668,320)	(681,670)	(695,290)
REQUISITION - PARCEL TAX	(375,745)	(375,745)	(370,745)	(16,230)	10,000	(376,975)	(401,850)	(411,889)	(422,199)	(432,749)
*Percentage increase over prior year Requisition			-1.3%	4.3%	-2.7%	0.3%	6.6%	2.5%	2.5%	2.5%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$343,462	\$0	\$303,462	\$0	\$40,000	\$0	\$343,462
Donations / Third Party Funding	Other	\$33,196	\$0	\$33,196	\$0	\$0	\$0	\$33,196
Reserve Fund	Res	\$32,500	\$35,000	\$7,500	\$0	\$10,000	\$0	\$52,500
		\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158
		\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158

Service: 3.705 SSI Septage / Composting

Project Number 20-01 **Capital Project Title** Lagoon Closure **Capital Project Description** Lagoon Closure

Project Rationale Old lagoons that may not be used in the new facility design. Will wait until the options analysis is complete to ensure they will not be used in the new facility.

Project Number 21-01 **Capital Project Title** Strategic Asset management plan **Capital Project Description** Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

Project Rationale Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. Will be done after the new facilities are constructed.

Project Number 22-01 **Capital Project Title** Composting Facility **Capital Project Description** Composter and composting infrastructure

Project Rationale Engineering, design and construction of a composting facility to serve abattoirs and other organic waste producers to reduce the amount hauled off island and to create a local source of valuable compost.

Project Number 23-01 **Capital Project Title** Grit Chamber **Capital Project Description** Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs.

Project Rationale Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs.

Project Number 23-02 **Capital Project Title** Abattoir Purchase of Assets **Capital Project Description** To purchase assets from Abattoir Society to reimburse them.

Project Rationale To purchase assets from Abattoir Society to reimburse them.

SSI Septage/Composting
 Reserve Summary Schedule
 2023 - 2027 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

Reserve fund used for the purposes of unforeseen operational repairs and maintenance; infrequent maintenance activities such as access road maintenance, power line maintenance and septage holding tank maintenance etc.

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Ganges Sewer (SSI)

FINAL BUDGET

MARCH 2023

Service: 3.810 Ganges Sewer Utility (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

3.810 - Ganges Sewer (SSI)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2023				2024	2025	2026	2027
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	30,080	38,900	30,980	-	-	30,980	31,600	32,230	32,870	33,530
Screenings, Grit & Waste Sludge Disposal	124,740	172,900	128,490	-	-	128,490	131,060	133,680	136,350	139,070
Repairs & Maintenance	24,320	61,200	14,750	-	80,000	94,750	45,040	15,350	15,660	40,970
Allocations	48,481	48,481	49,469	-	-	49,469	50,459	51,462	52,491	53,544
Electricity	61,850	55,650	63,710	-	-	63,710	64,980	66,280	67,610	68,970
Water	7,750	3,195	3,260	-	-	3,260	3,330	3,400	3,470	3,540
Supplies	16,210	16,860	16,710	-	-	16,710	17,050	17,390	17,740	18,100
Labour Charges	374,535	396,034	375,266	23,230	-	398,496	418,358	426,748	435,288	444,007
Other Operating Expenses	30,590	34,040	33,301	-	-	33,301	34,020	34,900	35,810	36,750
TOTAL OPERATING COSTS	718,556	827,260	715,936	23,230	80,000	819,166	795,897	781,440	797,289	838,481
*Percentage Increase over prior year			-0.4%	3.2%	11.1%	14.0%	-2.8%	-1.8%	2.0%	5.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	70,000	11,296	42,000	-	-	42,000	45,000	39,000	10,000	15,000
Transfer to Capital Reserve Fund	50,000	-	29,725	-	-	29,725	33,020	39,470	13,685	29,395
Transfer to Equipment Replacement Fund	-	-	50,000	-	-	50,000	50,000	50,000	50,000	50,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	128,013	180,078	180,078
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	117,800	133,428	180,310	180,310
MFA Debt Reserve Fund	830	830	700	-	-	700	700	14,000	700	700
TOTAL DEBT / RESERVES	366,643	257,939	368,238	-	-	368,238	374,533	403,911	434,773	455,483
TOTAL COSTS	1,085,199	1,085,199	1,084,174	23,230	80,000	1,187,404	1,170,430	1,185,351	1,232,062	1,293,964
*Percentage Increase over prior year			-0.1%	2.1%	7.4%	9.4%	-1.4%	1.3%	3.9%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(80,000)	(80,000)	(30,000)	-	-	(25,000)
User Charges	(1,015,009)	(1,015,009)	(1,022,222)	(23,230)	-	(1,045,452)	(1,076,820)	(1,119,891)	(1,164,692)	(1,199,634)
Other Revenue	(2,043)	(2,043)	(2,061)	-	-	(2,061)	(1,920)	(1,920)	(1,920)	(1,920)
TOTAL REVENUE	(1,027,052)	(1,027,052)	(1,024,283)	(23,230)	(80,000)	(1,127,513)	(1,108,740)	(1,121,811)	(1,166,612)	(1,226,554)
REQUISITION - PARCEL TAX	(58,147)	(58,147)	(59,891)	-	-	(59,891)	(61,690)	(63,540)	(65,450)	(67,410)
*Percentage increase over prior year										
User Fee			0.7%	2.3%		3.0%	3.0%	4.0%	4.0%	3.0%
Requisition			3.0%			3.0%	3.0%	3.0%	3.0%	3.0%
Combined			0.8%	2.2%		3.0%	3.0%	3.9%	3.9%	3.0%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$107,500	\$107,500	\$0	\$0	\$0	\$0	\$107,500
Debenture Debt (New Debt Only)	Debt	\$800,000	\$0	\$0	\$1,330,000	\$0	\$0	\$1,330,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$140,000	\$182,000	\$25,000	\$140,000	\$0	\$0	\$347,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$300,000	\$80,000	\$33,000	\$210,000	\$0	\$0	\$323,000
		\$1,347,500	\$369,500	\$58,000	\$1,680,000	\$0	\$0	\$2,107,500

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 21-01

Capital Project Title Strategic Asset Management Plan

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

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

Project Number 21-02

Capital Project Title Reclaimed Water Study

Capital Project Description Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.

Project Rationale Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.

Project Number 21-03

Capital Project Title VFD installation for EQ Tank

Capital Project Description Installation of VFD for EQ pumps to equalize feed rate for the plant

Project Rationale Current pumps in the Equalization tank are stop when the flow in Bioreactor is high. VFD equipped pumps can better regulate the flow rate for the plant.

Project Number 21-04

Capital Project Title Ganges WWTP Lab Room, Crew Room, blower room design, and chemical storage

Capital Project Description Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP

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

Project Number 22-01

Capital Project Title Electorate Assent for Borrowing

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

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

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

Project Number	22-03	Capital Project Title	Aeration system improvement construction	Capital Project Description	Construction of aeration system improvements including blowers, diffusers and piping systems.
Project Rationale	Required to maintain and improve the process performance of the WWTP.				

Project Number	23-01	Capital Project Title	Replace Generator Trailer	Capital Project Description	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer
Project Rationale	Need to replace aging compressors before they fail.				

Project Number	23-02	Capital Project Title	MBR Cassette lifting brackets	Capital Project Description	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.
Project Rationale	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.				

Project Number	23-03	Capital Project Title	Key components and spares replacement schedule	Capital Project Description	Provisional allowance for the supply and installation of key components and critical spares.
Project Rationale	Provisional allowance for the supply and installation of key components and critical spares.				

Project Number	24-01	Capital Project Title	Electrical upgrades	Capital Project Description	Installation of additional lighting and HMI upgrade.
Project Rationale	Installation of additional lighting and HMI upgrade.				

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

GANGESSWR.ERF

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Maliview Sewer Utility (SSI)

FINAL BUDGET

MARCH 2023

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

Committee: **Electoral Area**

DEFINITION:

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

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 2991	65,500
BORROWED:	Bylaw No. 3196 (Aug 2004)	(40,982) <i>Retired in 2019</i>
	Bylaw No. 3364 (Aug 2006)	(24,000) <i>Retired in 2021</i>
	Expired	(518)
REMAINING:		<u><u>\$0</u></u>

COMMISSION:

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

FUNDING:

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

User Charge: Annual Fixed Fee per water service connection

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

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

Connection Charge: Actual cost to connect

RESERVE FUND:

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

3.820 - Maliview Estates Sewer System	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023		TOTAL	2024	2025	2026	2027
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	23,460	23,460	24,160	-	-	24,160	24,640	25,130	25,630	26,140
Screenings, Grit & Waste Sludge Disposal	36,720	39,400	37,820	-	-	37,820	38,580	39,350	40,140	40,940
Repairs & Maintenance	10,820	22,500	3,950	-	-	3,950	44,020	4,090	4,160	4,230
Allocations	21,422	21,422	21,716	-	-	21,716	22,157	22,603	23,057	23,517
Electricity	3,260	3,300	3,360	-	-	3,360	3,430	3,500	3,570	3,640
Water	1,380	1,380	1,420	-	-	1,420	1,450	1,480	1,510	1,540
Supplies	1,140	800	1,180	-	-	1,180	1,200	1,220	1,240	1,260
Labour Charges	45,023	47,500	45,080	2,900	-	47,980	50,400	51,410	52,440	53,490
Other Operating Expenses	9,160	9,690	9,500	-	-	9,500	9,730	9,960	10,200	10,450
TOTAL OPERATING COSTS	152,385	169,452	148,186	2,900	-	151,086	195,607	158,743	161,947	165,207
		17,067								
*Percentage Increase over prior year		12,067	-2.8%	1.9%		-0.9%	29.5%	-18.8%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	49,515	40,628	39,650	-	-	39,650	31,205	34,860	38,685	42,686
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	13,000	13,000	13,000	13,000
Debt Reserve Fund	3,000	-	3,410	-	-	3,410	-	-	-	-
MFA Principal Payment	-	-	-	-	-	-	9,983	9,983	9,983	9,983
MFA Interest Payment	1,680	-	11,765	-	-	11,765	15,686	15,686	15,686	15,686
TOTAL DEBT / RESERVES	67,195	53,628	67,825	-	-	67,825	69,874	73,529	77,354	81,355
TOTAL COSTS	219,580	223,080	216,011	2,900	-	218,911	265,481	232,272	239,301	246,562
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(7,000)	(12,000)	-	-	-	-	(40,000)	-	-	-
Sales - Sewer Use	(25,000)	(23,500)	(25,000)	-	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
User Charges	(182,670)	(182,670)	(185,961)	(2,900)	-	(188,861)	(195,281)	(201,922)	(208,791)	(215,892)
Other Revenue	(150)	(150)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(214,820)	(218,320)	(211,111)	(2,900)	-	(214,011)	(260,431)	(227,072)	(233,941)	(241,042)
REQUISITION - PARCEL TAX	(4,760)	(4,760)	(4,900)	-	-	(4,900)	(5,050)	(5,200)	(5,360)	(5,520)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			1.8%	1.6%		3.4%	3.4%	3.4%	3.4%	3.4%
Requisition			2.9%			2.9%	3.1%	3.0%	3.1%	3.0%
Combined			1.6%	1.4%		3.0%	3.0%	3.0%	3.0%	3.0%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$341,000	\$0	\$0	\$0	\$0	\$0	\$341,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$1,989,000	\$32,000	\$0	\$0	\$0	\$0	\$2,021,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0	\$9,000
		\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$0	\$2,371,000
		\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$0	\$2,371,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 3.820
Service Name: Maliview Sewer Utility (SSI)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	\$2,010,000	S	Grant	\$0	\$1,809,000	\$0	\$0	\$0	\$0	\$1,809,000
21-03	Replacement				S	Debt	\$0	\$201,000	\$0	\$0	\$0	\$0	\$201,000
22-02	Renewal	Collection system repairs and/or renewal	Replacement/repair of collection pipe and manholes.	\$200,000	S	Grant	\$0	\$180,000	\$0	\$0	\$0	\$0	\$180,000
22-02	Renewal				S	Debt	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$41,000	S	Res	\$0	\$0	\$9,000	\$0	\$0	\$0	\$9,000
23-01	New				S	Grant	\$0	\$0	\$32,000	\$0	\$0	\$0	\$32,000
23-02	Study	I&I program (MOE Requirement)	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.	\$120,000	S	Debt	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
GRAND TOTAL				\$2,371,000			\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$2,371,000

Service: 3.820 Maliview Sewer Utility (SSI)

Project Number 21-03

Capital Project Title Wastewater Treatment Plant Upgrade

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

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

Project Number 22-02

Capital Project Title Collection system repairs and/or renewal

Capital Project Description Replacement/repair of collection pipe and manholes.

Project Rationale The current collection systems are aged and failing need to be replaced. This is the initial phase.

Project Number 23-01

Capital Project Title SAMP Development

Capital Project Description Develop an asset management plan for the facility.

Project Rationale This service has no up-to-date asset management plan

Project Number 23-02

Capital Project Title I&I program (MOE Requirement)

Capital Project Description Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.

Project Rationale The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

**Maliview Estates Sewer System
 Summary Schedule
 2023 - 2027 Financial Plan**

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	29,082	31,043	44,043	17,043	30,043	43,043
Transfer from Ops Budget	13,000	13,000	13,000	13,000	13,000	13,000
Expenditures	(12,000)	-	(40,000)	-	-	-
Planned Maintenance Activity	Outfall Inspection and Biofilter media replacement (deferred from 2021)		Sanitary sewer system flushing and inspections			
Interest Income*	961					
Ending Balance \$	31,043	44,043	17,043	30,043	43,043	56,043

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Electoral Areas Committee - March 13, 2023
2023 Final Electoral Area Budget Review

Appendix C-1: Requisition Summary - Southern Gulf Islands

Electoral Area Southern Gulf Islands	Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Change in Requisition		Change in cost per avg household/Parcel	
	Final 2023		2022		\$	%	\$	%
1.010 Legislative & General Government	301,288	43.87	274,492	39.95	26,796	9.8%	3.92	9.8%
1.101 G.I.S.	3,364	0.49	3,132	0.46	232	7.4%	0.03	7.5%
1.112 Regional Grant in Aid	392	0.06	-	-	392	100.0%	0.06	100.0%
1.224 Community Health - Homeless Sec.	16,323	2.38	15,861	2.31	462	2.9%	0.07	3.0%
1.280 Regional Parks	417,034	60.72	402,789	58.62	14,245	3.5%	2.10	3.6%
1.280A Regional Parks - Land Acquisition	-	-	2,085	0.30	(2,085)	-100.0%	(0.30)	-100.0%
1.309 Climate Action and Adaptation	33,005	4.81	26,899	3.92	6,105	22.7%	0.89	22.7%
1.310 Land Banking & Housing	39,294	5.72	37,651	5.48	1,643	4.4%	0.24	4.4%
1.312 Regional Goose Management	4,567	0.67	-	-	4,567	100.0%	0.67	100.0%
1.324 Regional Planning Service	32,099	4.67	31,113	4.53	986	3.2%	0.15	3.2%
1.335 Geo-Spatial Referencing System	4,241	0.62	4,127	0.60	114	2.8%	0.02	2.8%
1.374 Regional Emergency Program Support	2,657	0.39	2,526	0.37	131	5.2%	0.02	5.2%
1.375 Hazardous Material Incident Response	6,436	0.94	6,188	0.90	248	4.0%	0.04	4.0%
1.911 Call Answer	2,235	0.33	2,157	0.31	78	3.6%	0.01	3.7%
1.921 Regional CREST Contribution	21,009	3.06	20,490	2.98	518	2.5%	0.08	2.6%
Total Regional	\$883,944	\$128.71	\$829,512	\$120.73	\$54,433	6.6%	\$7.98	6.6%
1.230 Traffic Safety Commission	1,993	0.29	1,983	0.29	11	0.5%	0.00	0.6%
1.297 Arts Grants	25,995	3.78	24,881	3.62	1,115	4.5%	0.16	4.5%
1.311 Regional Housing Trust Fund	23,091	3.36	21,803	3.17	1,288	5.9%	0.19	6.0%
1.313 Animal Care Services	97,524	14.20	94,860	13.81	2,664	2.8%	0.39	2.9%
1.913 Fire Dispatch	56,307	8.20	32,074	4.67	24,232	75.6%	3.53	75.6%
Total Sub-Regional	\$204,911	\$29.84	\$175,601	\$25.56	\$29,310	16.7%	\$4.28	16.7%
1.103 Elections	21,357	3.11	21,307	3.10	50	0.2%	0.01	0.3%
1.104 U.B.C.M.	4,044	0.59	3,911	0.57	133	3.4%	0.02	3.5%
1.318 Building Inspection	164,599	23.97	151,400	22.04	13,199	8.7%	1.93	8.8%
1.320 Noise Control	13,704	2.00	13,250	1.93	454	3.4%	0.07	3.5%
1.322 Nuisances & Unightly Premises	18,310	2.67	17,704	2.58	606	3.4%	0.09	3.5%
1.372 Electoral Area Emergency Program	51,989	7.57	49,318	7.18	2,671	5.4%	0.39	5.5%
Total Joint Electoral Area	\$274,004	\$39.90	\$256,890	\$37.39	\$17,114	6.7%	\$2.51	6.7%
1.110 Electoral Area Admin Exp-SGI	400,086	58.25	388,379	56.53	11,707	3.0%	1.73	3.1%
1.117 Grants in Aid - Southern Gulf Islands	105,004	15.29	104,585	15.22	419	0.4%	0.07	0.4%
1.125 SGI Economic Development Commission	121,426	17.68	119,047	17.33	2,379	2.0%	0.35	2.0%
1.138 Southern Gulf Islands - Public Library	235,946	34.35	229,073	33.34	6,873	3.0%	1.01	3.0%
1.235 SGI Small Craft Harbour Facilities	309,533	51.03	301,288	49.67	8,245	2.7%	1.36	2.7%
1.314 SGI House Numbering	9,612	1.40	9,335	1.36	277	3.0%	0.04	3.0%
1.341 SGI Livestock Injury Compensation	71	0.01	3,150	0.46	(3,079)	-97.7%	(0.45)	-97.7%
1.373 Southern Gulf Islands. Emergency Program	247,378	36.02	247,378	36.00	-	0.0%	0.01	0.0%
1.533 Stormwater Quality Management - Southern Gulf Is.	39,808	5.80	38,699	5.63	1,109	2.9%	0.16	2.9%
1.923 Emergency Comm - Crest - S.G.I.	179,709	26.17	177,612	25.85	2,097	1.2%	0.32	1.2%
Total SGI Electoral Area	\$1,648,573	\$246.00	\$1,618,546	\$241.39	\$30,027	1.9%	\$4.61	1.9%
Total Capital Regional District	\$3,011,432	\$444.43	\$2,880,548	\$425.06	\$130,884	4.5%	\$19.37	4.6%
CRHD Capital Regional Hospital District	691,796	100.73	689,722	100.38	2,075	0.3%	0.34	0.3%
Total CRD and CRHD	\$3,703,228	\$545.16	\$3,570,270	\$525.45	\$132,958	3.7%	\$19.71	3.8%

Average residential assessment - 2023/2022

\$803,714

\$713,841

Major Impacts (Changes in \$/Avg HH >+/- \$1.00)

	Change in Requisition		Change in Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	26,796	0.8%	3.92	0.7%
Regional Parks	14,245	0.4%	2.10	0.4%
SUB-REGIONAL				
Fire Dispatch	24,232	0.7%	3.53	0.7%
JOINT EA				
Building Inspection	13,199	0.4%	1.93	0.4%
SGI EA				
Electoral Area Admin Exp-SGI	11,707	0.3%	1.73	0.3%
Southern Gulf Islands - Public Library	6,873	0.2%	1.01	0.2%
SGI Small Craft Harbour Facilities	8,245	0.2%	1.36	0.3%
Capital Regional Hospital District				
	2,075	0.1%	0.34	0.1%
Other	25,586	0.7%	\$3.79	0.7%
Total	132,958	3.7%	\$19.71	3.8%

Southern Gulf Islands Local/Specified/Defined Services		Cost per Avg.		Cost per Avg.		Change in Requisition		Change in cost per avg household/Parcel	
		Final 2023	Res Asst/ Parcel	2022	Res Asst/ Parcel	\$	%	\$	%
1.137	Galiano Island Community Use Building	64,770	42.55	62,929	41.54	1,841	2.9%	1.01	2.4%
1.170	Gossip Island Electric Power Supply	63,455	1,198.16	56,585	1,068.44	6,870	12.1%	129.72	12.1%
1.227	Saturna Island Medical Clinic	23,171	35.93	31,389	48.43	(8,218)	-26.2%	(12.49)	-25.8%
1.228	Galiano Health Service	139,686	91.76	135,596	89.50	4,090	3.0%	2.26	2.5%
1.229	Pender Islands Health Care Centre	232,862	93.32	225,987	90.58	6,875	3.0%	2.74	3.0%
1.352	South Galiano Fire Protection	602,390	655.08	491,705	538.10	110,684	22.5%	116.97	21.7%
1.356	Pender Fire Protection	1,171,795	472.07	1,091,973	439.97	79,822	7.3%	32.10	7.3%
1.359	N. Galiano Fire Protection	231,769	576.27	206,437	513.28	25,333	12.3%	62.99	12.3%
1.363	Saturna Is. Fire Protection	256,273	396.63	177,796	273.01	78,477	44.1%	122.62	44.9%
1.465	Saturna Is Community Parks	25,680	39.64	23,323	35.81	2,357	10.1%	3.83	10.7%
1.468	Saturna Is Community Recreation	13,676	21.11	9,891	15.19	3,785	38.3%	5.92	39.0%
1.475	Mayne Is Community Parks	93,012	54.54	90,403	53.10	2,609	2.9%	1.44	2.7%
1.478	Mayne Is Community Rec	35,740	20.96	34,890	20.49	850	2.4%	0.46	2.3%
1.485	N & S Pender Community Parks	167,354	66.88	163,654	65.41	3,700	2.3%	1.47	2.2%
1.488	N & S Pender Community Rec	67,240	26.87	65,283	26.09	1,957	3.0%	0.78	3.0%
1.495	Galiano Parks	107,562	81.69	94,724	72.34	12,838	13.6%	9.35	12.9%
1.498	Galiano Community Recreation	38,317	29.10	37,427	28.58	890	2.4%	0.52	1.8%
2.630	Magic Lakes Estate Water System	580,000	498.12	579,148	497.39	852	0.1%	0.73	0.1%
2.640	Lyall Harbour/Boot Cove Water	133,030	784.28	131,060	772.67	1,970	1.5%	11.61	1.5%
2.642	Skana Water	25,680	353.05	24,000	329.95	1,680	7.0%	23.10	7.0%
2.665	Sticks Allison Water	5,100	141.26	5,000	138.49	100	2.0%	2.77	2.0%
2.667	Surfside Park Estates Water	23,790	227.11	23,100	220.52	690	3.0%	6.59	3.0%
3.755	Regional Source Control - Magic Lake Estates	4,498	6.33	3,866	5.44	632	16.4%	0.89	16.3%
3.830	Magic Lake Estates Sewer System	586,010	851.49	586,010	851.49	-	0.0%	-	0.0%
3.830D	Magic Lake Estates Sewer Debt	234,106	136.55	211,616	123.43	22,490	10.6%	13.12	10.6%
Total Local/Specified/Defined Services		4,926,967		4,563,792		363,175			

Average residential assessment - 2023/2022

\$803,714

\$713,841

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Appendix C2: SGI - Change in Requisition from Provisional to Final - Budget Review 2023

**Change in Requisition (2023 Final vs Provisional) - Southern Gulf Islands
 (Requisition Changes > \$1,000) by Services**

Electoral Area Southern Gulf Islands	2023 Requisition \$		2023 Per Avg HH \$		Requisition Change		Per Avg HH Change		Requisition Change Comments
	Final	Provisional COW	Final	Provisional COW	Final vs Provisional \$	%	Final vs Provisional \$	%	
1.010 Legislative & General Government	301,288	281,244	43.87	40.93	20,044	7.1%	2.94	7.2%	Board directed initiative-First Nations Relations, 2023 cost of living adjustment
1.125 SGI Economic Development Commission	121,426	122,618	17.68	17.85	(1,192)	-1.0%	(0.17)	-0.9%	Decrease due to higher 2022 Surplus Carryover to offset Requisition
1.224 Community Health - Homeless Sec.	16,323	12,269	2.38	1.79	4,053	33.0%	0.59	33.1%	Board directed initiative - extend ACEH grant funding to 2023
1.280 Regional Parks	417,034	414,904	60.72	60.39	2,130	0.5%	0.33	0.6%	Increase related to change in assessment values
1.312 Regional Goose Management	4,567	-	0.67	-	4,567	0.0%	0.67	0.0%	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
1.318 Building Inspection	164,599	155,942	23.97	22.70	8,658	5.6%	1.27	5.6%	Increase due to 2023 cost of living adjustment
1.341 SGI Livestock Injury Compensation	71	3,158	0.01	0.46	(3,087)	-97.8%	(0.45)	-97.8%	Decrease due to 2022 Surplus Carryover to offset Requisition
1.372 Electoral Area Emergency Program	51,989	50,798	7.57	7.39	1,191	2.3%	0.18	2.4%	Increase due to 2023 cost of living adjustment
1.913 Fire Dispatch	56,307	33,012	8.20	4.80	23,295	70.6%	3.39	70.6%	Increase related to change in assessment values
1.923 Emergency Comm - Crest - S.G.I.	179,709	182,088	26.17	26.50	(2,379)	-1.3%	(0.34)	-1.3%	Decrease due to payment adjustment to CREST and Surplus Carryover to 2023
CRHD Capital Regional Hospital District	691,796	689,927	100.73	100.41	1,870	0.3%	0.31	0.3%	Increase related to change in assessment values
Other <\$1,000	1,698,119	1,696,358	253.21	252.87	1,761	0.1%	0.34	0.1%	
Total SGI Electoral Area	3,703,228	3,642,317	545.16	536.09	60,911	1.7%	9.07	1.7%	
1.170 Gossip Island Electric Power Supply	63,455	56,684	1,198.16	1,070.31	6,771	11.9%	127.85	11.9%	Increase due to debt refinancing interest rate reset - MFA
1.227 Saturna Island Medical Clinic	23,171	32,331	35.93	49.88	(9,160)	-28.3%	(13.95)	-28.0%	Decrease in contribution payment requested by Society
1.229 Pender Islands Health Care Centre	232,862	217,840	93.32	87.32	15,022	N/A	6.01	N/A	Increase in contribution payment requested by Society
1.352 South Galiano Fire Protection	602,390	578,378	655.08	632.96	24,011	4.2%	22.12	3.5%	New debt servicing costs for FireHail project and other operating costs requested by Society
1.356 Pender Fire Protection	1,171,795	1,121,867	472.07	452.01	49,928	4.5%	20.06	4.4%	Increase in operating costs and reserve fund transfers requested by Society
1.359 N. Galiano Fire Protection	231,769	211,489	576.27	525.84	20,281	9.6%	50.43	9.6%	Increase in Commission recommended operating costs
1.363 Saturna Is. Fire Protection	256,273	183,130	395.63	281.20	73,143	39.9%	114.43	40.7%	Contribution payment requested by Society for Medical Patient Transportation-Service Authority Expansion
1.465 Saturna Is Community Parks	25,680	23,825	39.64	36.58	1,855	7.8%	3.06	8.4%	Increase in Commission recommended operating costs
1.468 Saturna Is Community Recreation	13,676	9,996	21.11	15.35	3,680	36.8%	5.76	37.6%	Commission recommended increase in recreation program costs
1.495 Galiano Parks	107,562	97,561	81.69	74.51	10,001	10.3%	7.18	9.6%	Commission recommended increase in parks maintenance costs
2.642 Skana Water	25,680	24,480	353.05	336.55	1,200	4.9%	16.50	4.9%	Increase in operating costs and reserve fund transfers requested by Commission
3.830D Magic Lake Estates Sewer Debt	234,106	230,255	136.55	134.30	3,851	1.7%	2.25	1.7%	Increase due to 2022YE deficit carryover into 2023
Other <\$1,000	1,938,547	1,938,011			536	-98.9%			
Total Local/Specified/Defined Services	4,926,967	4,725,847			201,120	4.3%			

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Appendix C-3: Change in Requisition (2023 Final vs Provisional) by Cost Driver - Southern Gulf Islands

(Requisition Change >±1,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg HH \$		Comments
			% Increase over 2022	\$ Requisition	% Increase over 2022	\$/HH	
Provisional - COW (CRD&CRHD)			2.0%	3,642,317	2.0%	536.09	
Change in Cost Apportionment	1.280	Regional Parks	0.0%	1,224	0.0%	0.20	Change in \$/Avg HH solely due to change in residential assessment
	1.913	Fire Dispatch	0.6%	22,630	0.6%	3.30	
	CRHD	Capital Regional Hospital District	0.1%	2,030	0.1%	0.34	
		All SGI EA-wide services	-	-	0.02%	0.08	
		Others <+/-1,000	0.1%	2,947	0.2%	0.48	
	<i>Subtotal</i>		0.8%	28,831	0.9%	4.40	
Budget Changes	1.010	Legislative & General Government	0.5%	19,198	0.5%	2.79	Board directed initiative - First Nations Relations, 2023 cost of living adjustment
	1.125	SGI Economic Development Commission	0.0%	(1,192)	0.0%	(0.17)	Higher 2022 Surplus Carryover to offset Requisition
	1.224	Community Health - Homeless Sec.	0.1%	4,005	0.1%	0.58	Board directed initiative - extend ACEH grant funding to 2023
	1.312	Regional Goose Management	0.1%	4,549	0.1%	0.66	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
	1.318	Building Inspection	0.2%	8,008	0.2%	1.17	2023 costs of living adjustments
	1.341	SGI Livestock Injury Compensation	-0.1%	(3,087)	-0.1%	(0.45)	2022 Surplus Carryover to offset Requisition
	1.923	Emergency Comm - Crest - S.G.I.	-0.1%	(2,379)	-0.1%	(0.35)	Payment adjustment to CREST and Surplus Carryover to 2023
		Others <+/-1,000	0.1%	2,978	0.1%	0.43	Changes related to 2022 surplus/deficit, GILT and minor budget changes
	<i>Subtotal</i>		0.9%	32,080	0.9%	4.67	
Final - CRD&CRHD			3.7%	3,703,228	3.8%	545.16	
Change - Final over Provisional (COW)			1.7%	60,911	1.7%	9.07	

*Requisition excludes Local/Specified/Defined area services.

**Appendix C-4: Capital Plan Summary Overview by Service - Southern Gulf Islands
 2023 Final**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL	
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other		
1.110	SGL Admin. Expenditures	4,000					4,000			4,000					4,000
1.137	Galiano Island Community Use Building			10,000			10,000						10,000		10,000
1.235	SGL Small Craft Harbour Facilities				761,000		761,000	506,000			30,000		225,000		761,000
1.318	Building Inspection	30,160	31,730				61,890			61,890					61,890
1.352	South Galiano Fire	15,000	185,000	40,000			240,000	40,000		200,000					240,000
1.356	Pender Island Fire	15,000	215,000	15,000			245,000			230,000			15,000		245,000
1.373	SGL Emergency Program	60,000					60,000						60,000		60,000
1.465	Saturna Island Community Parks				50,000		50,000						50,000		50,000
1.475	Mayne Island Community Parks			53,000	24,000		77,000				30,000		47,000		77,000
1.485	Pender Island Community Parks				179,810		297,990						179,810		297,990
1.495	Galiano Community Parks	5,000			35,000		40,000			5,000			35,000		40,000
2.630	Magic Lake Estates Water (Pender)	295,000			25,000		320,000	185,000			15,000		120,000		320,000
2.640	Lyll Harbour Boot Cove Water (Saturna)	66,000			350,000		416,000				335,000		23,000		416,000
2.642	Skana Water (Mayne)	75,000			80,000		155,000	65,000	75,000				15,000		155,000
2.665	Sticks Allison Water (Galiano)				5,000		5,000						5,000		5,000
2.667	Surfside Park Estates (Mayne)	25,000					25,000						25,000		25,000
3.830	Magic Lake Sewer Utility (Pender)				6,230,000		6,230,000	1,730,000			4,500,000				6,230,000
Total		590,160	431,730	118,000	7,739,810	-	8,997,880	2,526,000	133,000	500,890	4,910,000	809,810	-	-	8,879,700

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Appendix C-5: Change in Capital Plan (2023 Final vs Provisional) - Southern Gulf Islands

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.235	SGI Small Craft Harbour Facilities	Piers Island Additional Float	-	157,000	157,000	Capital on hand, carryforward from 2022 to 2023
		Retreat Cove	160,000	-	(160,000)	Moved from 2023 to 2024
		Port Washington	-	189,000	189,000	Capital on hand, carryforward from 2022 to 2023
		Annual provisional: Dock Improvements	50,000	100,000	50,000	Revised budgeted spending in 2023
		Hope Bay	-	80,000	80,000	Capital on hand, carryforward from 2022 to 2023
		Miners Bay Wharfhead Deck Resurfacing	-	30,000	30,000	To replace failing decking at Miners Bay flagged as a safety hazard
1.352	South Galiano Fire	South Galiano Fire Hall Construction	-	40,000	40,000	Carryforward from 2022 to 2023 + Revised budget spending in 2023
		Replace firehose	2,800	5,000	2,200	Revised budgeted spending in 2023
		Replace Engine 1, F00858	-	185,000	185,000	Advanced from 2024 to 2023 as purchase retainer
1.475	Mayne Island Community Parks	Miners Bay washrooms	4,000	-	(4,000)	Project occurred; no carryforward to 2023
		Fitness Circuit	10,000	50,000	40,000	Revised budgeted spending in 2023
		Miners Bay Christmas Lights	5,000	-	(5,000)	Project occurred; no carryforward to 2023
		Recycling Centre	2,000	-	(2,000)	Project occurred; no carryforward to 2023
		Adachi Pavilion Pergola	-	7,000	7,000	Rebuild pergola at Adachi Pavilion due to rot
		Japanese Memorial Garden Torii Gate	-	5,000	5,000	Replace foundation and reinstall Torii Gate at JMG
		Vulture Ridge Summit	-	2,000	2,000	Safety and landscaping improvement at Vulture Ridge Summit
		Miners Bay parking wall	2,000	-	(2,000)	Moved from 2023 to 2024
1.485	Pender Island Community Parks	Dog Park	42,500	35,000	(7,500)	Revised budgeted spending in 2023
		Magic Lake Park upgrades	30,700	22,500	(8,200)	Revised budgeted spending in 2023
		Shingle Bay Improvements	87,690	5,000	(82,690)	Moved from 2023 to 2024-2026
		Thieves Bay Improvements	56,000	57,310	1,310	Revised budgeted spending in 2023
		Various Trail Development	28,450	60,000	31,550	Budget revised to include various trails improvement/development
		Disc Park T box improvements	10,000	-	(10,000)	Moved from 2023 to 2024
		Roller Rink/ Pickle Ball Court Refurbishment	18,950	-	(18,950)	Moved from 2023 to 2024
		Soccer Field resurfacing	23,700	-	(23,700)	Moved from 2023 to 2024
1.495	Galiano Community Parks	Zayer Shore Access	2,000	-	(2,000)	No longer required
		Asset Management	2,000	4,000	2,000	Revised budgeted spending in 2023
		Zuker-Georgeson Shore Access Restoration	-	9,000	9,000	Project initiated in 2021; extra funding required to complete
		Shaw Landing Access Improvement for Mobility Impaired	4,500	-	(4,500)	No longer required
		Study to construct Viewpoint at Graham	1,000	-	(1,000)	Moved from 2023 to 2024
		Upgrade to Matthews Beach Access	5,000	15,000	10,000	Revised budgeted spending in 2023
		GIPRC Equipment and Tools Purchase	-	5,000	5,000	New budget line added to replace equipment
2.630	Magic Lake Water	Design/Construction Buck & Magic Lake adjustable Intakes	-	185,000	185,000	Capital on hand, carryforward from 2022 to 2023
		EV Charging Station	7,500	20,000	12,500	Revised budgeted spending in 2023
		SCADA and Radio Communication Upgrades	-	90,000	90,000	Replace SCADA Communication infrastructure with modern radio system
2.640	Lyaill Harbour Water	Dam Improvement and Regulatory Requirements	-	335,000	335,000	Capital on hand, carryforward from 2022 to 2023
2.642	Skana Water	Well #8 Upgrade	-	25,000	25,000	Capital on hand, carryforward from 2022 to 2023
3.830	Magic Lake Sewer	EV Charging Station	7,500	-	(7,500)	No longer required
Total Changes - Southern Gulf Islands			563,290	1,717,810	1,154,520	

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
TOTAL OPERATING COSTS	237,432	237,432	380	-	-	380	400	420	272,528	460
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	25,500	25,500	65,380	-	-	65,380	65,200	65,200	-	65,200
TOTAL COSTS	262,932	262,932	65,760	-	-	65,760	65,600	65,620	272,528	65,660
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(122,457)	(122,457)	-	-	-	-	-	-	(125,038)	-
Recovery from Islands Trust	(74,900)	(74,900)	-	-	-	-	-	-	(81,870)	-
Other Income	(84)	(84)	(270)	-	-	(270)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(197,441)	(197,441)	(270)	-	-	(270)	(90)	(90)	(206,998)	(90)
REQUISITION	(65,491)	(65,491)	(65,490)	-	-	(65,490)	(65,510)	(65,530)	(65,530)	(65,570)
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.1%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 Budget

UBCM

FINAL BUDGET

MARCH 2023

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

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

CAPITAL REGIONAL DISTRICT

2023 Budget

Building Inspection

FINAL BUDGET

MARCH 2023

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of converted hospital assessments.

MAXIMUM LEVY:

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
TOTAL OPERATING COSTS	1,748,701	1,600,766	1,869,295	114,130	-	1,983,425	2,029,010	2,074,732	2,120,803	2,167,957
*Percentage Increase over prior year						13.4%	2.3%	2.3%	2.2%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,000	70,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserve Fund	-	247,575	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	20,000	317,575	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	1,792,001	1,941,641	1,912,595	114,130	-	2,026,725	2,072,310	2,118,032	2,164,103	2,211,257
*Percentage Increase over prior year						13.1%	2.2%	2.2%	2.2%	2.2%
Internal Recoveries	(30,076)	(30,076)	(30,980)	-	-	(30,980)	(31,600)	(32,230)	(32,870)	(33,530)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,761,925	1,911,565	1,881,615	114,130	-	1,995,745	2,040,710	2,085,802	2,131,233	2,177,727
<u>FUNDING SOURCES (REVENUE)</u>										
						13.3%	2.3%	2.2%	2.2%	2.2%
Transfer from Operating Reserve Fund	(66,235)	(66,235)	(7,014)	(114,130)	-	(121,144)	(114,090)	(105,162)	(94,713)	(83,377)
Permit Fees Revenue	(1,200,000)	(1,350,000)	(1,340,000)	-	-	(1,340,000)	(1,366,800)	(1,394,140)	(1,422,020)	(1,450,460)
Contract Revenue	(37,510)	(37,150)	(38,640)	-	-	(38,640)	(39,410)	(40,200)	(41,010)	(41,830)
Grants in Lieu of Taxes	(1,802)	(1,802)	(1,921)	-	-	(1,921)	(1,750)	(1,790)	(1,830)	(1,880)
Revenue - Other	(2,610)	(2,610)	(2,660)	-	-	(2,660)	(2,710)	(2,760)	(2,820)	(2,900)
TOTAL REVENUE	(1,308,157)	(1,457,797)	(1,390,235)	(114,130)	-	(1,504,365)	(1,524,760)	(1,544,052)	(1,562,393)	(1,580,447)
REQUISITION	(453,768)	(453,768)	(491,380)	-	-	(491,380)	(515,950)	(541,750)	(568,840)	(597,280)
*Percentage increase over prior year						8.3%	5.0%	5.0%	5.0%	5.0%
Requisition						11.7%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
AUTHORIZED POSITIONS										
Salaries FTE	10.2		10.2	1.0		11.2	11.2	11.2	11.2	11.2

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.318
Service Name: Building Inspection

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Noise Control

FINAL BUDGET

MARCH 2023

Service: 1.320 Noise Control

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Requisition

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Nuisance & Unsightly Premises

FINAL BUDGET

MARCH 2023

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

FUNDING:

Requisition

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

Reserve Schedule

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

For unforeseen legal expenses

Reserve Cash Flow

Fund:	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					
Ending Balance \$		19,000	19,000	19,000	19,000	19,000	19,000

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Electoral Area Emergency Planning Coordination

FINAL BUDGET

MARCH 2023

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & Protective Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

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

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2023 Budget

Admin Expenditures (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
TOTAL OPERATING COSTS	465,305	437,891	450,601	-	28,000	478,601	460,280	469,943	479,740	489,769
*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
TOTAL CAPITAL / RESERVES	1,020	4,168	1,100	-	-	1,100	1,100	1,100	11,300	25,100
TOTAL COSTS	466,325	442,059	451,701	-	28,000	479,701	461,380	471,043	491,040	514,869
<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)
TOTAL REVENUE	(77,946)	(53,680)	(51,615)	-	(28,000)	(79,615)	(41,361)	(30,072)	(28,069)	(28,563)
REQUISITION	(388,379)	(388,379)	(400,086)	-	-	(400,086)	(420,019)	(440,971)	(462,971)	(486,306)
*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
TOTAL OPERATING COSTS	110,915	105,946	120,207	-	-	120,207	122,579	124,996	127,463	129,989
*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
TOTAL CAPITAL / RESERVES	1,020	2,773	1,100	-	-	1,100	1,100	1,100	1,100	1,100
TOTAL COSTS	111,935	108,719	121,307	-	-	121,307	123,679	126,096	128,563	131,089
<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)
TOTAL REVENUE	(12,523)	(9,307)	(17,990)	-	-	(17,990)	(18,358)	(18,705)	(19,057)	(19,423)
REQUISITION	(99,412)	(99,412)	(103,317)	-	-	(103,317)	(105,321)	(107,391)	(109,506)	(111,666)
*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
TOTAL OPERATING COSTS	354,390	331,945	330,394	-	28,000	358,394	337,701	344,947	352,277	359,780
*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
TOTAL CAPITAL / RESERVES	-	1,395	-	-	-	-	-	-	10,200	24,000
TOTAL COSTS	354,390	333,340	330,394	-	28,000	358,394	337,701	344,947	362,477	383,780
<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)
TOTAL REVENUE	(65,423)	(44,373)	(33,625)	-	(28,000)	(61,625)	(23,003)	(11,367)	(9,012)	(9,140)
REQUISITION	(288,967)	(288,967)	(296,769)	-	-	(296,769)	(314,698)	(333,580)	(353,465)	(374,640)
*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
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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	130,593	66,580	39,703	29,411	27,622	41,444

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
Beginning Balance		97,705	114,807	53,694	30,717	19,325	16,236
Transfer from Ops Budget		40,231	-	-	-	6,000	15,000
Transfer to Ops Budget		(40,250)	(61,113)	(22,977)	(11,392)	(9,089)	(9,278)
Pender Health Referendum Costs Recovery		14,435					
Interest Income		2,686					
Ending Balance \$		114,807	53,694	30,717	19,325	16,236	21,958

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					
Ending Balance \$		15,787	12,887	8,987	10,087	11,387	19,487

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	2023 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
TOTAL COSTS	108,488	109,074	106,224	-	-	106,224	106,333	106,444	106,556	106,672
*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)
TOTAL REVENUE	(3,903)	(4,489)	(1,220)	-	-	(1,220)	(1,240)	(1,260)	(1,280)	(1,300)
REQUISITION	(104,585)	(104,585)	(105,004)	-	-	(105,004)	(105,093)	(105,184)	(105,276)	(105,372)
*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
TOTAL OPERATING COSTS	123,156	87,464	126,148	-	31,620	157,768	128,231	130,367	132,495	134,655
*Percentage Increase over prior year						28.1%	-18.7%	1.7%	1.6%	1.6%
Transfer to Operating Reserve Fund	-	1,490	-	-	-	-	-	-	-	-
TOTAL COSTS	123,156	88,954	126,148	-	31,620	157,768	128,231	130,367	132,495	134,655
<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)
TOTAL REVENUE	(4,109)	30,093	(4,722)	-	(31,620)	(36,342)	(1,400)	(1,430)	(1,460)	(1,490)
REQUISITION	(119,047)	(119,047)	(121,426)	-	-	(121,426)	(126,831)	(128,937)	(131,035)	(133,165)
*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:	1500	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	105547						
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					
Ending Balance \$		8,164	8,164	8,164	8,164	8,164	8,164

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	2023 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
TOTAL OPERATING COSTS	32,705	29,663	37,587	-	-	37,587	38,378	39,185	40,001	40,825
*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
TOTAL DEBT / RESERVE	30,497	30,497	30,477	-	-	30,477	30,477	30,477	30,477	30,477
TOTAL COSTS	63,202	60,160	68,064	-	-	68,064	68,855	69,662	70,478	71,302
<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)
TOTAL REVENUE	(273)	2,769	(3,294)	-	-	(3,294)	(255)	(260)	(260)	(260)
REQUISITION	(62,929)	(62,929)	(64,770)	-	-	(64,770)	(68,600)	(69,402)	(70,218)	(71,042)
*Percentage increase over prior year Requisition						2.9%	5.9%	1.2%	1.2%	1.2%

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	-	-	-	-	-
Ending Balance \$		83,107	76,107	79,107	82,107	85,107	88,107

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
TOTAL COSTS	232,808	232,199	239,681	-	-	239,681	244,494	249,394	254,391	259,490
*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)
TOTAL REVENUE	(3,735)	(3,126)	(3,735)	-	-	(3,735)	(2,520)	(2,570)	(2,620)	(2,670)
REQUISITION	(229,073)	(229,073)	(235,946)	-	-	(235,946)	(241,974)	(246,824)	(251,771)	(256,820)
*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	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
TOTAL OPERATING COSTS	375	310	331	-	-	331	333	335	338	340
*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
TOTAL DEBT	56,623	57,491	62,771	-	-	62,771	62,771	62,771	62,771	62,771
TOTAL COSTS	56,998	57,801	63,102	-	-	63,102	63,104	63,106	63,109	63,111
<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)
TOTAL REVENUE	(413)	(1,216)	353	-	-	(240)	(240)	(240)	(240)	(240)
REQUISITION - PARCEL TAX	(56,585)	(56,585)	(63,455)	-	-	(63,455)	(62,864)	(62,866)	(62,869)	(62,871)
*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	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
TOTAL COSTS	33,541	33,541	25,327	-	-	25,327	30,665	31,220	31,487	32,614
*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)
TOTAL REVENUE	(2,152)	(2,152)	(2,156)	-	-	(2,156)	(2,260)	(2,310)	(2,360)	(2,410)
REQUISITION	(31,389)	(31,389)	(23,171)	-	-	(23,171)	(28,405)	(28,910)	(29,127)	(30,204)
*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
TOTAL OPERATING COSTS	135,812	135,826	139,886	-	-	139,886	142,681	145,536	148,442	151,410
*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)
TOTAL REVENUE	(216.00)	(230)	(200)	-	-	(200)	(110)	(110)	(110)	(110)
REQUISITION	(135,596)	(135,596)	(139,686)	-	-	(139,686)	(142,571)	(145,426)	(148,332)	(151,300)
*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
TOTAL OPERATING COSTS	225,987	226,496	234,420	-	-	234,420	240,510	247,602	255,696	270,792
*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)	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	(509)	(1,558)	-	-	(1,558)	(2,100)	(2,140)	(2,180)	(2,220)
REQUISITION	(225,987)	(225,987)	(232,862)	-	-	(232,862)	(238,410)	(245,462)	(253,516)	(268,572)
*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>										
Management Expenditures:										
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
TOTAL MANAGEMENT EXPENDITURES	61,030	52,361	63,454	8,600	-	72,054	73,551	75,198	76,749	78,449
*Percentage Increase over prior year			4.0%	14.1%		18.1%	2.1%	2.2%	2.1%	2.2%
Dock Expenditures:										
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
TOTAL DOCK EXPENDITURES	187,290	145,310	172,900	-	-	172,900	170,130	174,500	179,020	183,590
*Percentage Increase over prior year			-7.7%			-7.7%	-1.6%	2.6%	2.6%	2.6%
TOTAL OPERATING COSTS	248,320	197,671	236,354	8,600	-	244,954	243,681	249,698	255,769	262,039
*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
TOTAL DEBT / RESERVE	201,000	212,909	216,933	-	-	216,933	221,533	226,333	231,233	236,233
TOTAL COSTS	449,320	410,580	453,287	8,600	-	461,887	465,214	476,031	487,002	498,272
<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)
TOTAL REVENUE	(148,032)	(109,292)	(152,354)	-	-	(152,354)	(147,940)	(150,760)	(153,620)	(156,540)
REQUISITION - PARCEL TAX	(301,288)	(301,288)	(300,933)	(8,600)	-	(309,533)	(317,274)	(325,271)	(333,382)	(341,732)
*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

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

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
		\$416,000	\$492,000	\$229,000	\$125,000	\$50,000	\$0	\$896,000
		\$416,000	\$492,000	\$229,000	\$125,000	\$50,000	\$0	\$896,000

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
		\$416,000	\$492,000	\$229,000	\$125,000	\$50,000	\$0	\$896,000
		\$416,000	\$492,000	\$229,000	\$125,000	\$50,000	\$0	\$896,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 1.235
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
GRAND TOTAL				\$1,389,700			\$416,000	\$492,000	\$229,000	\$125,000	\$50,000	\$0	\$896,000

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.

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

Project Number	23-01	Capital Project Title	Miners Bay Wharfhead Deck Resurfacing	Capital Project Description	Project to replace failing decking at Miners Bay which has been flagged as a safety
Project Rationale	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					
Ending Balance \$	189,768	94,068	177,968	191,668	285,268	433,868

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
TOTAL COSTS	9,485	9,458	9,764	-	-	9,764	9,954	10,153	10,353	10,563
*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)
TOTAL REVENUE	(150)	(123)	(152)	-	-	(152)	(110)	(110)	(110)	(110)
REQUISITION	(9,335)	(9,335)	(9,612)	-	-	(9,612)	(9,844)	(10,043)	(10,243)	(10,453)
*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	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	150	150	158	-	-	158	161	164	167	170
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,150	150	3,158	-	-	3,158	3,161	3,164	3,167	3,170
*Percentage Increase over prior year						0.3%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2022 to 2023	-	3,053	(3,053)	-	-	(3,053)	-	-	-	-
Other Income	-	(53)	(34)	-	-	(34)	-	-	-	-
TOTAL REVENUE	-	3,000	(3,087)	-	-	(3,087)	-	-	-	-
REQUISITION	(3,150)	(3,150)	(71)	-	-	(71)	(3,161)	(3,164)	(3,167)	(3,170)
*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
TOTAL OPERATING COSTS	316,350	306,168	326,289	22,500	-	348,789	355,157	361,663	368,926	376,356
*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
TOTAL CAPITAL / RESERVE	89,410	99,592	94,237	-	-	94,237	109,985	126,701	143,821	146,632
<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
TOTAL MFA DEBT	66,688	66,688	141,447	-	-	141,447	141,447	141,447	141,447	141,447
TOTAL COSTS	472,448	472,448	561,973	22,500	-	584,473	606,589	629,811	654,194	664,435
*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)
TOTAL REVENUE	(67,388)	(67,388)	(142,147)	-	-	(142,147)	(142,147)	(142,147)	(142,147)	(142,147)
REQUISITION	(405,060)	(405,060)	(419,826)	(22,500)	-	(442,326)	(464,442)	(487,664)	(512,047)	(522,288)
*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%
Combined						23.7%	3.8%	3.8%	3.9%	1.6%

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

Service No.	1.352	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	South Galiano Fire							

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
		\$30,000	\$240,000	\$410,000	\$95,200	\$95,800	\$9,700	\$850,700

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
		\$30,000	\$240,000	\$410,000	\$95,200	\$95,800	\$9,700	\$850,700

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	485,739	373,996	67,881	93,162	132,543	260,665

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						
Beginning Balance		467,825	485,739	369,739	45,419	62,455	74,836
Transfer from Ops Budget		78,117	84,000	85,680	27,236	108,181	110,282
Planned Purchase		(64,229)	(200,000)	(410,000)	(10,200)	(95,800)	(9,700)
Interest Income		4,026					
Ending Balance \$		485,739	369,739	45,419	62,455	74,836	175,418

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		-					
Ending Balance \$		-	4,257	22,462	30,707	57,707	85,247

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
TOTAL OPERATING COSTS	897,118	897,118	952,227	12,000	-	964,227	1,027,490	1,072,360	1,097,266	1,121,179
*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
TOTAL CAPITAL / RESERVE	156,506	156,506	166,046	2,118	-	168,164	179,294	187,176	191,534	195,714
Debt Costs	111,596	111,596	111,596	-	-	111,596	111,596	111,596	64,503	-
TOTAL COSTS	1,165,220	1,165,220	1,229,869	14,118	-	1,243,987	1,318,380	1,371,132	1,353,303	1,316,893
<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)
TOTAL REVENUE	(122,614)	(122,614)	(123,145)	-	-	(123,145)	(123,116)	(123,326)	(76,443)	(12,160)
REQUISITION	(1,042,606)	(1,042,606)	(1,106,724)	(14,118)	-	(1,120,842)	(1,195,264)	(1,247,806)	(1,276,860)	(1,304,733)
*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

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

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
		\$0	\$245,000	\$28,000	\$105,000	\$18,000	\$23,000	\$419,000
		\$0	\$245,000	\$28,000	\$105,000	\$18,000	\$23,000	\$419,000

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	\$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
		\$0	\$245,000	\$28,000	\$105,000	\$18,000	\$23,000	\$419,000
		\$0	\$245,000	\$28,000	\$105,000	\$18,000	\$23,000	\$419,000

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	724,235	195,038	234,736	205,316	314,347	487,061

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						
Beginning Balance		349,445	247,471	91,553	81,200	74,788	95,555
Transfer from Ops Budget		78,253	84,082	89,647	93,588	95,767	97,857
Transfer to Cap Fund		(40,000)	(15,000)	-	-	-	-
Transfer to ERF		(150,000)	(225,000)	(100,000)	(100,000)	(75,000)	(75,000)
Interest Income		9,773					
Ending Balance \$		247,471	91,553	81,200	74,788	95,555	118,412

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

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
TOTAL OPERATING COSTS	160,303	145,376	166,602	-	13,040	179,642	169,983	173,446	177,003	180,613
*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
TOTAL DEBT / RESERVES	60,412	58,261	61,992	-	-	61,992	61,992	61,992	61,992	61,992
TOTAL COSTS	220,715	203,637	228,594	-	13,040	241,634	231,975	235,438	238,995	242,605
<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)
TOTAL REVENUE	(47,833)	(30,755)	(29,890)	-	(13,040)	(42,930)	(25,350)	(25,360)	(25,370)	(25,380)
REQUISITION	(172,882)	(172,882)	(198,704)	-	-	(198,704)	(206,625)	(210,078)	(213,625)	(217,225)
*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

Service No.	1.359	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	North Galiano Fire							

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
		\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$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
		\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	266,851	274,851	282,851	140,851	148,851	156,851

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	-	-	-	-	-
Ending Balance \$		79,666	82,666	85,666	88,666	91,666	94,666

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	-	-	-	-	-
Ending Balance \$		187,185	192,185	197,185	52,185	57,185	62,185

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
TOTAL COSTS	188,105	188,105	194,000	73,792	-	267,792	292,917	313,044	323,003	323,233
*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)
TOTAL REVENUE	(10,309)	(10,309)	(11,519)	-	-	(11,519)	(11,090)	(11,310)	(11,540)	(11,770)
REQUISITION	(177,796)	(177,796)	(182,481)	(73,792)	-	(256,273)	(281,827)	(301,734)	(311,463)	(311,463)
*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
TOTAL OPERATING COSTS	298,923	284,772	128,126	-	177,840	305,966	130,736	133,398	136,325	139,466
*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
TOTAL CAPITAL / RESERVE	3,760	17,911	2,500	-	-	2,500	16,697	14,035	11,108	7,967
TOTAL COSTS	302,683	302,683	130,626	-	177,840	308,466	147,433	147,433	147,433	147,433
<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)
TOTAL REVENUE	(155,370)	(155,370)	(120)	-	(161,033)	(161,153)	(120)	(120)	(120)	(120)
REQUISITION	(147,313)	(147,313)	(130,506)	-	(16,807)	(147,313)	(147,313)	(147,313)	(147,313)	(147,313)
*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
Beginning Balance		336,571	323,799	162,766	176,963	188,498	197,317
Transfer from Ops Budget		33,573	-	14,197	11,535	8,819	6,049
Transfer to Ops Budget		(55,270)	(161,033)	-	-	-	-
Planned Expenditures		-	-	-	-	-	-
Interest Income		8,926					
Ending Balance \$		323,799	162,766	176,963	188,498	197,317	203,366

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
TOTAL OPERATING COSTS	236,248	203,652	237,971	-	-	237,971	241,565	245,270	249,003	252,815
*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	-
TOTAL CAPITAL / RESERVES	13,800	46,396	12,150	-	-	12,150	8,613	4,958	1,285	-
TOTAL COSTS	250,048	250,048	250,121	-	-	250,121	250,178	250,228	250,288	252,815
<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)
TOTAL REVENUE	(2,670)	(2,670)	(2,743)	-	-	(2,743)	(2,800)	(2,850)	(2,910)	(2,970)
REQUISITION	(247,378)	(247,378)	(247,378)	-	-	(247,378)	(247,378)	(247,378)	(247,378)	(249,845)
*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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	517,315	469,465	478,078	483,036	484,321	484,321

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
Beginning Balance		261,825	278,083	223,083	228,083	228,083	228,083
Transfer from Ops Budget		8,800	5,000	5,000	-	-	-
Transfer from Capital Fund		-					
Planned Expenditures		-	(60,000)	-	-	-	-
Interest Income		7,458					
Ending Balance \$		278,083	223,083	228,083	228,083	228,083	228,083

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					
Ending Balance \$		239,231	246,381	249,994	254,952	256,237	256,237

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
TOTAL OPERATING COSTS	18,899	18,899	22,245	-	-	22,245	22,694	23,143	23,603	24,083
*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
TOTAL CAPITAL / RESERVE	6,000	6,000	5,000	-	-	5,000	5,094	5,198	5,301	5,395
TOTAL COSTS	24,899	24,899	27,245	-	-	27,245	27,788	28,341	28,904	29,478
<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)
TOTAL REVENUE	(1,576)	(1,576)	(1,565)	-	-	(1,565)	(1,650)	(1,680)	(1,710)	(1,740)
REQUISITION	(23,323)	(23,323)	(25,680)	-	-	(25,680)	(26,138)	(26,661)	(27,194)	(27,738)
*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

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

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
		\$37,000	\$50,000	\$6,000	\$6,000	\$0	\$0	\$62,000
		\$37,000	\$50,000	\$6,000	\$6,000	\$0	\$0	\$62,000

SOURCE OF FUNDS

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

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	83,793	38,793	37,887	37,085	42,386	47,781

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
Beginning Balance		74,693	80,459	35,459	34,553	33,751	39,052
Transfer from Ops Budget		6,644	5,000	5,094	5,198	5,301	5,395
Transfer to Cap Fund		(3,000)	(50,000)	(6,000)	(6,000)	-	-
Interest Income*		2,122					
Ending Balance \$		80,459	35,459	34,553	33,751	39,052	44,447

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.465 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					
Ending Balance \$		3,335	3,335	3,335	3,335	3,335	3,335

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
TOTAL OPERATING COSTS	21,167	17,127	18,976	-	-	18,976	14,880	15,179	15,484	15,794
*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)
TOTAL REVENUE	(11,276)	(7,236)	(5,300)	-	-	(5,300)	(930)	(950)	(970)	(990)
REQUISITION	(9,891)	(9,891)	(13,676)	-	-	(13,676)	(13,950)	(14,229)	(14,514)	(14,804)
*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 BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<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
TOTAL OPERATING COSTS	75,043	75,043	78,175	-	-	78,175	79,787	81,464	83,162	84,911
*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
TOTAL COSTS	93,173	93,173	95,875	-	-	95,875	97,977	99,644	101,342	103,071
<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)
TOTAL REVENUE	(2,770)	(2,770)	(2,863)	-	-	(2,863)	(2,910)	(2,960)	(3,010)	(3,060)
REQUISITION	(90,403)	(90,403)	(93,012)	-	-	(93,012)	(95,067)	(96,684)	(98,332)	(100,011)
*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

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

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
		\$0	\$77,000	\$12,000	\$20,000	\$4,000	\$0	\$113,000
		\$0	\$77,000	\$12,000	\$20,000	\$4,000	\$0	\$113,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$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
		\$0	\$77,000	\$12,000	\$20,000	\$4,000	\$0	\$113,000
		\$0	\$77,000	\$12,000	\$20,000	\$4,000	\$0	\$113,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 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
			GRAND TOTAL	\$113,000				\$77,000	\$12,000	\$20,000	\$4,000		\$113,000

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

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	-	-	-	-	-	-	-	-	-
TOTAL COSTS	22,701	12,485	26,883	-	-	26,883	8,260	8,430	8,600	8,770
*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)
TOTAL REVENUE	(22,701)	(12,485)	(26,883)	-	-	(26,883)	(8,260)	(8,430)	(8,600)	(8,770)
REQUISITION	-	-	-	-	-	-	-	-	-	-
*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
TOTAL OPERATING COSTS	48,684	31,951	52,931	-	-	52,931	37,480	38,220	38,980	39,750
*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)
TOTAL REVENUE	(13,794)	2,939	(17,191)	-	-	(17,191)	(60)	(60)	(60)	(60)
REQUISITION	(34,890)	(34,890)	(35,740)	-	-	(35,740)	(37,420)	(38,160)	(38,920)	(39,690)
*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
TOTAL OPERATING COSTS	122,474	122,474	140,069	-	-	140,069	142,906	145,811	148,759	151,768
*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
TOTAL CAPITAL / RESERVE	43,000	43,000	29,282	-	-	29,282	28,850	28,450	28,050	27,650
TOTAL COSTS	165,474	165,474	169,351	-	-	169,351	171,756	174,261	176,809	179,418
<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)
TOTAL REVENUE	(1,820)	(1,820)	(1,997)	-	-	(1,997)	(2,000)	(2,040)	(2,080)	(2,120)
REQUISITION	(163,654)	(163,654)	(167,354)	-	-	(167,354)	(169,756)	(172,221)	(174,729)	(177,298)
*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

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

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
		\$70,900	\$179,810	\$75,000	\$85,000	\$80,000	\$50,000	\$469,810
		\$70,900	\$179,810	\$75,000	\$85,000	\$80,000	\$50,000	\$469,810

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
		\$70,900	\$179,810	\$75,000	\$85,000	\$80,000	\$50,000	\$469,810
		\$70,900	\$179,810	\$75,000	\$85,000	\$80,000	\$50,000	\$469,810

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	460,565	310,037	263,887	207,337	155,387	133,037

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					
Ending Balance \$		422,827	272,299	226,149	169,599	117,649	95,299

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					
Ending Balance \$		37,738	37,738	37,738	37,738	37,738	37,738

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
TOTAL OPERATING COSTS	69,107	65,688	71,371	-	-	71,371	69,440	70,820	72,230	73,670
*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)
TOTAL REVENUE	(3,824)	(405)	(4,131)	-	-	(4,131)	(860)	(870)	(880)	(890)
REQUISITION	(65,283)	(65,283)	(67,240)	-	-	(67,240)	(68,580)	(69,950)	(71,350)	(72,780)
*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
TOTAL OPERATING COSTS	84,823	83,883	96,971	20,000	-	116,971	119,376	121,822	124,321	126,901
*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
TOTAL CAPITAL / RESERVE	10,000	10,940	10,710	-	-	10,710	15,000	17,000	17,000	17,000
TOTAL COSTS	94,823	94,823	107,681	20,000	-	127,681	134,376	138,822	141,321	143,901
<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)
TOTAL REVENUE	(99)	(99)	(119)	(20,000)	-	(20,119)	(20,510)	(20,910)	(21,320)	(21,750)
REQUISITION	(94,724)	(94,724)	(107,562)	-	-	(107,562)	(113,866)	(117,912)	(120,001)	(122,151)
*Percentage increase over prior year Requisition						13.6%	5.9%	3.6%	1.8%	1.8%

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

Service No.	1.495	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Galiano Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$5,000	\$1,000	\$1,000	\$0	\$0	\$0	\$7,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$2,000	\$35,000	\$11,000	\$4,000	\$4,900	\$32,000		\$86,900
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,000	\$40,000	\$12,000	\$5,000	\$4,900	\$32,000		\$93,900

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$5,000	\$1,000	\$1,000	\$0	\$0	\$0	\$7,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$2,000	\$35,000	\$11,000	\$4,000	\$4,900	\$32,000		\$86,900
	\$2,000	\$40,000	\$12,000	\$5,000	\$4,900	\$32,000		\$93,900

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	288,531	239,241	221,851	213,061	203,961	167,331

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					
Ending Balance \$		42,983	12,983	14,983	25,983	36,083	19,083

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
Beginning Balance		-	245,548	225,548	205,158	184,368	163,168
Donations		245,548	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to OPEX		-	(20,000)	(20,390)	(20,790)	(21,200)	(21,630)
Interest Income*		-					
Ending Balance \$		245,548	225,548	205,158	184,368	163,168	141,538

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*		-					
Ending Balance \$		-	710	1,710	2,710	4,710	6,710

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

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
TOTAL OPERATING COSTS	38,133	38,110	38,375	-	-	38,375	39,105	39,884	40,673	41,484
*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)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(706)	(683)	(58)	-	-	(58)	(30)	(30)	(30)	(30)
REQUISITION	(37,427)	(37,427)	(38,317)	-	-	(38,317)	(39,075)	(39,854)	(40,643)	(41,454)
*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
TOTAL COSTS	39,100	39,100	40,221	-	-	40,221	41,021	41,829	42,658	43,502
*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)
TOTAL REVENUE	(401)	(401)	(413)	-	-	(413)	(420)	(430)	(440)	(450)
REQUISITION	(38,699)	(38,699)	(39,808)	-	-	(39,808)	(40,601)	(41,399)	(42,218)	(43,052)
*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	-	-	-	-	-
Ending Balance \$		20,797	20,797	20,797	20,797	20,797	20,797

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
TOTAL COSTS	180,704	180,634	182,388	-	-	182,388	186,016	189,720	193,495	197,352
*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)
TOTAL REVENUE	(3,092)	(3,022)	(2,679)	-	-	(2,679)	(2,080)	(2,120)	(2,160)	(2,200)
REQUISITION	(177,612)	(177,612)	(179,709)	-	-	(179,709)	(183,936)	(187,600)	(191,335)	(195,152)
*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
TOTAL OPERATING COSTS	666,684	699,924	673,172	26,140	10,000	709,312	726,360	741,105	796,172	771,563
*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
TOTAL DEBT / RESERVES	296,246	273,856	291,006	-	-	291,006	282,656	287,505	292,388	297,357
TOTAL COSTS	962,930	973,780	964,178	26,140	10,000	1,000,318	1,009,016	1,028,610	1,088,560	1,068,920
<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)
TOTAL REVENUE	(383,782)	(394,632)	(384,178)	(26,140)	(10,000)	(420,318)	(417,416)	(425,180)	(473,060)	(441,110)
REQUISITION - PARCEL TAX	(579,148)	(579,148)	(580,000)	-	-	(580,000)	(591,600)	(603,430)	(615,500)	(627,810)
*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%
Combined			0.1%	2.7%		2.8%	2.0%	2.0%	2.0%	2.0%

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

Service No. 2.630 Magic Lake Estates Water (Pender)	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
	\$190,000	\$320,000	\$140,000	\$22,000	\$145,000	\$75,000	\$702,000

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
	\$190,000	\$320,000	\$140,000	\$22,000	\$145,000	\$75,000	\$702,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 2.630
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
GRAND TOTAL				\$990,000			\$190,000	\$320,000	\$140,000	\$22,000	\$145,000	\$75,000	\$612,000

Service: 2.630 Magic Lake Estates Water (Pender)

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

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

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

Project Rationale Construct a new EV Charging station at the water treatment plan, 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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	1,166,889	1,129,304	1,073,369	1,144,910	1,103,610	1,192,538

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:	1500	Actual	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	105212						
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					
Ending Balance \$		45,504	45,504	55,504	65,504	40,504	60,504

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

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

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
TOTAL OPERATING COSTS	173,397	193,417	164,966	7,520	25,000	197,486	199,823	183,590	187,319	191,130
*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
TOTAL DEBT / RESERVES	76,197	49,968	81,366	-	-	81,366	88,472	99,984	112,439	116,069
TOTAL COSTS	249,594	243,385	246,332	7,520	25,000	278,852	288,295	283,574	299,758	307,199
<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)
TOTAL REVENUE	(118,534)	(112,325)	(113,302)	(7,520)	(25,000)	(145,822)	(148,615)	(136,914)	(145,768)	(150,129)
REQUISITION - PARCEL TAX	(131,060)	(131,060)	(133,030)	-	-	(133,030)	(139,680)	(146,660)	(153,990)	(157,070)
*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%
Combined			0.8%	3.1%		3.9%	5.7%	5.7%	5.7%	2.5%

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
	\$343,000	\$416,000	\$340,000	\$350,000	\$0	\$0	\$0	\$1,106,000

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
	\$343,000	\$416,000	\$340,000	\$350,000	\$0	\$0	\$0	\$1,106,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 2.640
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
GRAND TOTAL				\$1,166,000			\$343,000	\$416,000	\$340,000	\$350,000	\$0	\$0	\$1,106,000

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.

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

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

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

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

Project Number	22-02	Capital Project Title	Dam Improvement and Regulatory Requirements	Capital Project Description	Seismic reinforcement of Money Lake Dam based upon the 2016 Dam Safety Review. Includes seepage pit construction and Dam Safety Review.
Project Rationale	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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	43,102	45,102	70,502	112,202	149,342	190,112

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					
Ending Balance \$		10,931	5,931	6,531	27,731	48,231	68,231

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					
Ending Balance \$		32,171	39,171	63,971	84,471	101,111	121,881

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:

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

RESERVE FUND:

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

2.642 - Skana Water (Mayne)	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
TOTAL OPERATING COSTS	50,234	63,494	51,207	1,450	5,000	57,657	54,399	55,475	61,675	57,808
*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	-	-	-
TOTAL DEBT / RESERVES	25,381	14,268	32,213	-	-	32,213	32,163	32,812	33,372	34,033
TOTAL COSTS	75,615	77,762	83,420	1,450	5,000	89,870	86,562	88,287	95,047	91,841
<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)
TOTAL REVENUE	(51,615)	(53,762)	(57,740)	(1,450)	(5,000)	(64,190)	(60,372)	(61,577)	(67,807)	(64,061)
REQUISITION - PARCEL TAX	(24,000)	(24,000)	(25,680)	-	-	(25,680)	(26,190)	(26,710)	(27,240)	(27,780)
*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%
Combined			10.4%	1.9%		12.3%	2.0%	2.0%	2.0%	2.0%

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

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

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
	\$65,000	\$155,000	\$729,120	\$0	\$0	\$0	\$0	\$884,120

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
	\$65,000	\$155,000	\$729,120	\$0	\$0	\$0	\$0	\$884,120

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 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
GRAND TOTAL				\$899,120			\$65,000	\$155,000	\$729,120	\$0	\$0	\$0	\$884,120

Service: 2.642 Skana Water (Mayne)

Project Number 17-03	Capital Project Title Alternative Approval Process	Capital Project Description Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.
Project Rationale A loan will be required to fund the storage tank replacement any other capital work which will not be included under the capital reserve fund. The proposed loan will required public engagement and a referendum.		

Project Number 17-04	Capital Project Title Well #8 Upgrade	Capital Project Description Conduct well improvements including new well liner, replacement of well seal and SCADA automation; relocate first customer service line to achieve proper CT.
Project Rationale A recent inspection of Well #8 identified a number of deficiencies. Recommended improvements include the installation of new well liner, replacement of the well seal, and other associated minor improvements to protect it from surface runoff.		

Project Number 18-01	Capital Project Title Storage Tank Replacement	Capital Project Description Replace the existing storage tanks
Project Rationale The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.		

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

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

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

Skana Water Reserves
Summary Schedule
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	17,730	28,330	50,791	63,690	72,149	86,269

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
Beginning Balance	1,041	6,092	10,092	12,092	14,092	11,092
Transfer from Ops Budget	4,887	9,000	2,000	2,000	2,000	2,000
Expenditures	-	(5,000)	-	-	(5,000)	-
Planned Maintenance Activity		Well inspection		Well inspection	Reservoir cleaning and inspection	
Interest Income*	164					
Ending Balance \$	6,092	10,092	12,092	14,092	11,092	13,092

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

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
TOTAL OPERATING COSTS	52,520	53,138	49,124	2,380	5,000	56,504	58,695	54,752	55,822	56,922
*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
TOTAL CAPITAL / RESERVES	11,000	10,382	19,035	-	-	19,035	18,235	18,600	18,990	19,380
TOTAL COSTS	63,520	63,520	68,159	2,380	5,000	75,539	76,930	73,352	74,812	76,302
<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)
TOTAL REVENUE	(58,520)	(58,520)	(63,059)	(2,380)	(5,000)	(70,439)	(71,730)	(68,052)	(69,402)	(70,782)
REQUISITION - PARCEL TAX	(5,000)	(5,000)	(5,100)	-	-	(5,100)	(5,200)	(5,300)	(5,410)	(5,520)
*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%
Combined			-0.5%	3.5%		3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
 5 YEAR CAPITAL PLAN
 2023 - 2027

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

Service #: 2.665
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
			GRAND TOTAL	\$5,000				\$5,000	\$0	\$0	\$0	\$0	\$5,000

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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	18,826	27,861	41,096	59,696	78,686	98,066

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
Beginning Balance		1,426	7,433	9,933	11,933	18,933	25,933
Transfer from Ops Budget		10,894	7,500	7,000	7,000	7,000	7,000
Expenditures		(5,000)	(5,000)	(5,000)	-	-	-
Planned Maintenance Activity		Well and well pump inspection	Reservoir cleaning and inspection	Hydrant maintenance			
Interest Income*		113					
Ending Balance \$		7,433	9,933	11,933	18,933	25,933	32,933

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					
Ending Balance \$	11,392	17,927	29,162	40,762	52,752	65,132

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
TOTAL OPERATING COSTS	101,007	117,747	103,225	2,110	1,500	106,835	108,521	110,731	117,967	115,250
*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	-
TOTAL DEBT / RESERVES	17,000	9,000	17,000	-	-	17,000	26,040	37,280	76,513	160,552
TOTAL COSTS	118,007	126,747	120,225	2,110	1,500	123,835	134,561	148,011	194,480	275,802
<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)
TOTAL REVENUE	(94,907)	(103,647)	(96,435)	(2,110)	(1,500)	(100,045)	(108,391)	(119,221)	(157,050)	(227,142)
REQUISITION - PARCEL TAX	(23,100)	(23,100)	(23,790)	-	-	(23,790)	(26,170)	(28,790)	(37,430)	(48,660)
*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%
Combined			1.9%	1.8%		3.7%	10.0%	10.0%	28.0%	45.6%

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

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

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
	\$25,000	\$25,000	\$35,000	\$500,000	\$1,500,000	\$0	\$0	\$2,060,000

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
	\$25,000	\$25,000	\$35,000	\$500,000	\$1,500,000	\$0	\$0	\$2,060,000

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

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	84,360	74,860	65,900	92,055	91,055	95,055

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

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
Beginning Balance		65,217	70,105	60,105	48,645	71,800	73,800
Transfer from Ops Budget		3,000	15,000	23,540	23,155	2,000	2,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(25,000)	(35,000)	-	-	-
Interest Income*		1,888					
Ending Balance \$		70,105	60,105	48,645	71,800	73,800	75,800

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

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
TOTAL DEBT	204,758	209,819	231,255	-	-	231,255	231,255	231,255	231,255	231,255

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)
REQUISITION - PARCEL TAX	211,616	211,616	234,106	-	-	234,106	230,245	230,235	230,225	230,215

*Percentage increase over prior year
Requisition

	10.6%	-1.6%	0.0%	0.0%	0.0%
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CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

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

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
		\$8,705,629	\$6,230,000	\$2,535,629	\$0	\$0	\$0	\$8,765,629

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
		\$8,705,629	\$6,230,000	\$2,535,629	\$0	\$0	\$0	\$8,765,629

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

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

Service #: 3.830
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/onsent)	\$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
			GRAND TOTAL	\$11,713,266			\$8,705,629	\$6,230,000	\$2,535,629	\$0	\$0	\$0	\$8,765,629

Service: 3.830

Magic Lake Sewer Utility (Pender)

Project Number 21-01	Capital Project Title Wastewater Improvements - Sewer Replacement	Capital Project Description 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).
Project Rationale 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).		

Project Number 21-02	Capital Project Title Wastewater Improvements - Pump Station and Treatment Plant Upgrades	Capital Project Description 1. Renew Buccaneer, Galleon, Schooner, Capstan, Cutlass and Masthead Pump Stns 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)
Project Rationale Wastewater Improvements - Pump Station and Treatment Plant Upgrades		

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

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

Reserve/Fund Summary

	Actual	Budget				
	2022	2023	2024	2025	2026	2027
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
Total	397,728	466,723	459,783	505,443	503,593	569,683

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
Beginning Balance		33,825	23,075	36,335	49,595	62,855	36,115
Transfer from Ops Budget		13,260	13,260	13,260	13,260	13,260	13,260
Planned Expenditures		(25,000)	-	-	-	(40,000)	(15,000)
Planned Maintenance Activity		Outfall inspection & Clean Schooner aeration ditch				Sewer System Flushing	Outfall Inspection
Interest Income*		990					
Ending Balance \$		23,075	36,335	49,595	62,855	36,115	34,375

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

Assumptions/Background:

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

Electoral Areas Committee - March 13, 2023

2023 Final Electoral Area Budget Review

Appendix D: Assessment Data - Electoral Area

Juan de Fuca	2023	2022	Change	% Change
Total Converted Assessment	369,143,239	331,978,346	37,164,893	11.2% *
Residential Folios	3,246	3,203	43	1.3%
Average Residential Assessment	930,456	849,943	80,513	9.5%

Salt Spring Island	2023	2022	Change	% Change
Total Converted Assessment	726,724,736	647,554,560	79,170,176	12.2% *
Residential Folios	6,134	6,108	26	0.4%
Average Residential Assessment	1,100,599	977,176	123,423	12.6%

Southern Gulf Island	2023	2022	Change	% Change
Total Converted Assessment	551,988,342	490,465,703	61,522,639	12.5% *
Residential Folios	6,572	6,569	3	0.0%
Average Residential Assessment	803,714	713,841	89,873	12.6%

*Regional average increase is **12.2%** in 2023 over 2022

Converted Assessments: Converted assessments are the result of a standard calculation prescribed under the Community Charter B.C. Reg 371/2003, which totals the net taxable value of land and improvements multiplied by their respective property class ratio.

