

Electoral Areas Committee - October 28, 2024
2025 Preliminary Electoral Area Budget Review

Appendix C-1: Requisition Summary (SSI)

SALT SPRING ISLAND Electoral Area	2024		2023		Difference Increase/(Decrease)		Change in Cost per Avg. Household	
		Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment	\$	%	\$	%
1.010 Legislative & General Government	443,366	66.87	400,984	60.48	42,383	10.57%	6.39	10.57%
1.10X Facilities Management	5,573	0.84	5,686	0.86	(113)	-1.99%	(0.02)	-1.99%
1.101 G.I.S.	4,960	0.75	4,367	0.66	593	13.59%	0.09	13.59%
1.224 Community Health	20,811	3.14	26,497	4.00	(5,687)	-21.46%	(0.86)	-21.46%
1.280 Regional Parks	636,298	95.98	589,157	88.87	47,140	8.00%	7.11	8.00%
1.309 Climate Action and Adaptation	48,888	7.37	47,305	7.14	1,583	3.35%	0.24	3.35%
1.310 Land Banking & Housing	109,239	16.48	60,998	9.20	48,241	79.09%	7.28	79.09%
1.312 Regional Goose Management	7,498	1.13	7,238	1.09	260	3.59%	0.04	3.59%
1.324 Regional Planning Services	42,904	6.47	41,655	6.28	1,249	3.00%	0.19	3.00%
1.335 Geo-Spatial Referencing System	5,652	0.85	5,486	0.83	167	3.04%	0.03	3.04%
1.374 Regional Emergency Program Support	4,238	0.64	4,183	0.63	55	1.31%	0.01	1.31%
1.375 Hazardous Material Incident Response	14,298	2.16	10,590	1.60	3,708	35.02%	0.56	35.02%
1.911 911 Systems	11,128	1.68	8,240	1.24	2,887	35.04%	0.44	35.04%
1.921 Regional CREST Contribution	51,204	7.72	49,358	7.44	1,845	3.74%	0.28	3.74%
21.ALL Feasibility Study Reserve Fund - All	4,344	0.66	6,881	1.04	(2,537)	-36.88%	(0.38)	-36.88%
Total Regional	\$1,410,400	\$212.74	\$1,268,626	\$191.35	\$141,774	11.18%	\$21.38	11.18%
1.230 Traffic Safety Commission	2,501	0.38	2,501	0.38	-	0.00%	-	0.00%
1.311 Regional Housing Trust Fund	-	-	25,858	3.90	(25,858)	-100.00%	(3.90)	-100.00%
1.313 Animal Care Services	147,568	22.26	129,393	19.52	18,176	14.05%	2.74	14.05%
1.913 913 Fire Dispatch	68,490	10.33	61,702	9.31	6,788	11.00%	1.02	11.00%
Total Sub-Regional	\$218,559	\$32.97	\$219,454	\$33.10	(\$894)	-0.41%	(\$0.13)	-0.41%
1.103 Elections	17,365	2.62	16,859	2.54	506	3.00%	0.08	3.00%
1.104 U.B.C.M.	5,556	0.84	5,368	0.81	188	3.50%	0.03	3.50%
1.108 Joint Electoral Area Admin	75,282	11.36	-	-	75,282	100.00%	11.36	100.00%
1.318 Building Inspection	313,723	47.32	243,126	36.67	70,597	29.04%	10.65	29.04%
1.320 Noise Control	38,531	5.81	27,985	4.22	10,546	37.68%	1.59	37.68%
1.322 Nuisances & Unsightly Premises	24,181	3.65	22,185	3.35	1,996	9.00%	0.30	9.00%
1.372 Electoral Area Emergency Program	77,168	11.64	71,451	10.78	5,717	8.00%	0.86	8.00%
Total Joint Electoral Area	\$551,807	\$83.23	\$386,973	\$58.37	\$164,833	42.60%	\$24.86	42.60%
1.116 Grant-in-Aid - Salt Spring Island	73,725	11.12	43,752	6.60	29,973	68.51%	4.52	68.51%
1.124 SSI Economic Development Commission	64,442	9.72	53,699	8.10	10,743	20.01%	1.62	20.01%
1.141 Salt Spring Island Public Library	766,678	115.64	717,294	108.19	49,384	6.88%	7.45	6.88%
1.236 Salt Spring Island Fernwood Dock	21,870	3.73	16,380	2.80	5,490	33.52%	0.94	33.52%
1.238A Community Transit (SSI)	495,151	74.69	353,679	53.35	141,472	40.00%	21.34	40.00%
1.238B Community Transportation (SSI)	101,950	15.38	88,059	13.28	13,891	15.77%	2.10	15.77%
1.299 Salt Spring Island Arts	145,393	21.93	133,716	20.17	11,677	8.73%	1.76	8.73%
1.342 SSI Livestock Injury Compensation	13	0.00	13	0.00	-	0.00%	-	0.00%
1.378 SSI Search and Rescue	26,480	3.99	22,917	3.46	3,563	15.55%	0.54	15.55%
1.455 Salt Spring Island - Community Parks	648,609	97.83	588,527	88.77	60,082	10.21%	9.06	10.21%
1.458 Salt Spring Is. - Community Rec	135,108	20.38	118,975	17.95	16,133	13.56%	2.43	13.56%
1.459 Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,100,131	316.77	1,888,013	284.78	212,118	11.23%	31.99	11.23%
3.705 SSI Liquid Waste Disposal	416,177	71.06	416,125	71.05	52	0.01%	0.01	0.01%
Total SSI LCC Services	\$4,995,727	\$762.24	\$4,441,149	\$678.49	\$554,578	12.49%	\$83.76	12.35%
1.111 Electoral Area Admin Exp - SSI	853,366	128.72	659,598	99.49	193,768	29.38%	29.23	29.38%
1.316 SSI Building Numbering	10,575	1.60	10,265	1.55	310	3.02%	0.05	3.02%
1.371 SSI Emergency Program	134,080	20.22	130,170	19.63	3,910	3.00%	0.59	3.00%
1.535 Stormwater Quality Management - SSI	25,350	3.82	24,610	3.71	740	3.01%	0.11	3.01%
1.925 Emergency Comm - CREST - SSI	154,992	23.38	150,818	22.75	4,174	2.77%	0.63	2.77%
21.E.A. Feasibility Study Reserve Fund - E.A.	-	-	(10,000)	(1.51)	10,000	-100.00%	1.51	-100.00%
Total Other SSI Electoral Area	\$1,178,363	\$177.74	\$965,461	\$145.62	\$212,902	22.05%	\$32.11	22.05%
Total SSI Electoral Area (Including SSI LCC Services)	\$6,174,090	\$939.98	\$5,406,610	\$824.11	\$767,480	14.20%	\$115.87	14.06%
Total Capital Regional District	\$8,354,857	\$1,268.92	\$7,281,663	\$1,106.93	\$1,073,194	14.74%	\$161.98	14.63%
CRHD Capital Regional Hospital District	867,206	130.80	867,193	\$130.80	13	0.00%	0.00	0.00%
Total CRD and CRHD	\$9,222,062	\$1,399.72	\$8,148,856	\$1,237.73	\$1,073,207	13.17%	\$161.99	13.09%

Average residential assessment - 2024

\$1,048,500

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

	Change in Requisition		Change in Cost / Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	42,383	0.52%	6.39	0.52%
Regional Parks	47,140	0.58%	7.11	0.57%
Land Banking & Housing	48,241	0.59%	7.28	0.59%
SUB-REGIONAL				
Regional Housing Trust Fund	(25,858)	-0.32%	(3.90)	-0.32%
Animal Care Services	18,176	0.22%	2.74	0.22%
913 Fire Dispatch	6,788	0.08%	1.02	0.08%
JOINT EA				
Joint Electoral Area Admin	75,282	0.92%	11.36	0.92%
Building Inspection	70,597	0.87%	10.65	0.86%
Noise Control	10,546	0.13%	1.59	0.13%
SSI LCC EA				
Grant-in-Aid - Salt Spring Island	29,973	0.37%	4.52	0.37%
SSI Economic Development Commission	10,743	0.13%	1.62	0.13%
Salt Spring Island Public Library	49,384	0.61%	7.45	0.60%
Community Transit (SSI)	141,472	1.74%	21.34	1.72%
Community Transportation (SSI)	13,891	0.17%	2.10	0.17%
Salt Spring Island Arts	11,677	0.14%	1.76	0.14%
Salt Spring Island - Community Parks	60,082	0.74%	9.06	0.73%
Salt Spring Is. - Community Rec	16,133	0.20%	2.43	0.20%
Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	212,118	2.60%	31.99	2.58%
OTHER SSI EA				
Electoral Area Admin Exp - SSI	193,768	2.38%	29.23	2.36%
Feasibility Study Reserve Fund - E.A.	10,000	0.12%	1.51	0.12%
Capital Regional Hospital District	13	0.00%	0.00	0.00%
Other	30,657	0.38%	4.73	0.38%
TOTAL CRD & CRHD	\$1,073,207	13.17%	\$161.99	13.09%

SALT SPRING ISLAND		2025		2024		Difference		Change in Cost per Avg.	
Local/Specified/Defined Services		Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Increase/(Decrease)		Household	
						\$ %		\$ %	
1.234	SSI Street Lighting (LCC Service)	32,832	5.08	31,869	4.93	963	3.02%	0.15	3.02%
2.620	SSI Highland Water System	13,664	53.80	31,726	124.91	(18,062)	-56.93%	(71.11)	-56.93%
2.621	Highland / Fernwood Water - SSI	87,756	263.53	77,630	233.12	10,126	13.04%	30.41	13.04%
2.624	Beddis Water	94,523	695.02	85,940	631.91	8,583	9.99%	63.11	9.99%
2.626	Fulford Water	56,888	557.73	55,230	541.47	1,658	3.00%	16.25	3.00%
2.628	Cedar Lane Water (SSI)	21,389	578.08	17,820	481.62	3,569	20.03%	96.46	20.03%
2.660	Fernwood Water	7,075	89.56	14,621	185.08	(7,546)	-51.61%	(95.52)	-51.61%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	7,871	10.35	7,615	10.01	256	3.36%	0.34	3.36%
3.810	Ganges Sewer	64,000	153.85	62,134	149.36	1,866	3.00%	4.49	3.00%
3.820	Maliview Estates Sewer System	5,220	55.53	5,070	53.94	150	2.96%	1.60	2.96%
Total Local/Specified/Defined Services		391,218		389,655		1,563			

Average residential assessment - 2024

\$1,048,500

Appendix C-2

Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 3% and +/- \$20,000)

SSI Services +/- 3.0% and +/- \$20,000	Gross Expenditure 2025	Gross Expenditure 2024	Changes \$	Changes %	Main Budget Driver
1.111 - SSI Admin	1,591,580	1,397,753	193,827	13.9%	- Increased salaries & wages \$166k - OH, HR & SharePoint upgrade allocations \$15k - Increased transfers to reserves \$28k; Reduced one-time 2024 capital asset purchase of (\$20k) & contingency (\$16k) - One-time net deficit carry over to 2025 for \$16k
1.535 - SSI Stormwater Quality Management	42,582	66,034	(23,452)	-35.5%	Net reduction of (\$25k) due to one-time consulting services and contribution projects in 2024
Local Community Commission (LCC) Authority					
1.124 - SSI Economic Development Commission	68,437	129,349	(60,912)	-47.1%	Decreased one-time contributions to integrated housing strategy in 2024 (\$60k), funded by Operating Reserve Fund (ORF)
1.141 - SSI Public Library	768,618	718,950	49,668	6.9%	- Increased contribution to SSI Public Library \$51k - Reduced transfers to reserve (\$12k) - Increased insurance costs \$5k - Increased ongoing SSI Admin Allocation \$2k
1.238A SSI Community Transit	712,708	632,673	80,035	12.7%	- Increased BC transit municipal obligation \$33k - Increased transfers to reserves \$43k
1.459 - SSI Pool & Park Land	2,723,369	2,439,891	283,478	11.6%	- Increased salaries & wages \$121k - Increased transfers to reserves \$98k - Increased Phoenix Elementary costs as a temporary parks maintenance facility \$47k - One-time HVAC duct cleaning \$15k, funded by ORF - Increased Allocations \$29k and Insurance \$15k - Reduced prior year deficit carry over (\$52k)
Total Salt Spring Island Electoral Area	5,907,294	5,384,650	522,644	9.7%	
2.624 - Beddis Water	316,694	293,927	22,767	7.7%	- Increased operations labour charge \$5k - Net increased transfers to reserves \$16k
Total Local/Specified/Defined Area	316,694	293,927	22,767	7.7%	
Other (Services not meeting criteria above)	6,000,811	5,852,363	148,448	2.5%	
Total Salt Spring Island	12,224,799	11,530,940	693,859	6.0%	

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

Expenditure Type	Provisional Plan \$M 2025	Financial Plan \$M* 2024	Changes \$M	Changes %
Operations	10.60	10.07	0.53	5.2%
Capital Funding	-	0.03	(0.03)	-100.0%
Debt Servicing	0.60	0.70	(0.10)	-13.9%
Transfer to Reserves	1.02	0.73	0.29	40.1%
Total Salt Spring Island	12.22	11.53	0.69	6.0%

*Based on Amendment Financial Plan (Bylaw No. 4644)

Appendix C-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2025														
		CAPITAL EXPENDITURE					SOURCE OF FUNDING							
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.111	SSI Admin. Expenditures	44,900					44,900			44,900				44,900
1.141	SSI Public Library			40,000			40,000				10,000	30,000		40,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				250,000		250,000	30,000			85,000	135,000		250,000
1.238A	Community Transit (SSI)				175,000		175,000	105,000			60,000	10,000		175,000
1.238B	Community Transportation (SSI)	6,000			841,000		847,000	241,000			476,000	130,000		847,000
1.371	SSI Emergency Program	11,700					11,700			1,700	10,000			11,700
1.455	SSI Community Parks	50,000			305,000		355,000	155,000		30,000	125,000	40,000	5,000	355,000
1.458	SSI Community Recreation	30,000			260,000		290,000			5,000	150,000	135,000		290,000
1.459	SSI Park Land & Rec Programs	50,000		943,000	570,000	100,000	1,663,000	765,000		40,000	265,000	215,000	378,000	1,663,000
2.620	Highland Water (SSI)				10,000		10,000	10,000						10,000
2.621	Highland & Fernwood Water (SSI)				1,119,000		1,119,000	170,500	790,000		40,000	118,500		1,119,000
2.622	Cedars of Tuam Water (SSI)	15,000			131,000		146,000	20,000			92,000	34,000		146,000
2.624	Beddis Water (SSI)	19,000			400,000		419,000	54,000	220,000			145,000		419,000
2.626	Fulford Water (SSI)	161,000			96,000		257,000	98,000			90,000	69,000		257,000
2.628	Cedar Lane Water (SSI)				403,000		403,000	80,000	143,000		110,000	70,000		403,000
3.705	SSI Septage / Composting				329,196		329,196	75,000	120,000		60,000	41,000	33,196	329,196
3.810	Ganges Sewer Utility (SSI)	50,000	77,000		314,000		441,000	293,000			75,000	73,000		441,000
3.820	Maliview Sewer Utility (SSI)				1,698,000		1,698,000	102,000	601,000		935,000	60,000		1,698,000
TOTAL		437,600	77,000	983,000	6,901,196	100,000	8,498,796	2,198,500	1,874,000	121,600	2,583,000	1,305,500	416,196	8,498,796

Appendix C-4

Salt Spring Islands 2025 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
Recreation & Cultural Services		
1.455 SSI Community Parks		
Linear Park Development	155	Capital on Hand/Reserve/Grant
Playground Upgrades	100	Capital on Hand/Grant/Donation
1.458 SSI Community Recreation		
Ganges Harbour Walk (Detailed Design & Construction Documents)	200	Reserve/Grant
1.459 SSI Park Land & Rec Programs		
Ball Field Development	490	Capital on Hand/Reserve/Grant/Donation
Park Maintenance Facility	645	Capital on Hand
Portlock Shed and Equipment Replacement	158	Capital on Hand/Donation
Water		
2.621 Highland & Fernwood Water (SSI)		
Back Up Power	470	Debt
WTP SCADA Upgrades - WTP Communications and Control Upgrades	220	Debt
Highlands Middle Reservoir Repair	115	Debt/Reserve
2.624 Beddis Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	220	Debt
2.628 Cedar Lane Water (SSI)		
WTP Manganese treatment construction / chlorine exhaust	290	Capital on Hand/Debt/Grant
Sewer		
3.705 SSI Septage / Composting		
Burgoyne Septage Treatment Facility	120	Debt
3.810 Ganges Sewer Utility (SSI)		
Ganges WWTP Performance Improvement Study	110	Capital on Hand
3.820 Maliview Sewer Utility (SSI)		
Wastewater Treatment Plant Upgrade	1206	Debt/Grant
Collection system repairs and/or renewal	230	Debt
I&I program (MOE Requirement)	120	Debt/Reserve
Other		
1.236 SSI Small Craft Harbour (Fernwood Dock)		
Anticipated renewal/repair work from 2023 inspection	200	Reserve/Grant
1.238B Community Transportation (SSI)		
Construction Program for Pathway Network Merchant Mews (300 m)	121	Capital on Hand/Grant
Design and Construction of Pathway - Rainbow Road (350 m)	450	Reserve/Grant
Prepare designs in support of application for the BC Active Transportation Infrastructure Grant	100	Capital on Hand

Total Projects ≥ \$100K	5,720
Total Projects < \$100K	2,779
Total 2025 Capital Projects	8,499

Appendix C-5: SSI Service Budgets

SALT SPRING ISLANDS

1.111 SSI Administration

1.316 SSI Building Numbering

1.371 SSI Emergency Program

1.535 Stormwater Quality Management

1.925 SSI Emergency Comm-CREST

2.620 Highland Water

2.621 Highland/Fernwood Water

2.622 Cedars of Tuam Water

2.624 Beddis Water

2.626 Fulford Water

2.628 Cedar Lane Water

2.660 Fernwood Water

3.810 Ganges Sewer

3.820 Maliview Sewer

Appendix C-5: SSI Service Budgets

Local Community Commission

- 1.116 SSI Grants in Aid**
- 1.124 SSI Economic Development**
- 1.141 SSI Public Library**
- 1.234 SSI Street Lighting**
- 1.236 Fernwood Dock**
- 1.238A Community Transit**
- 1.238B Community Transportation**
- 1.299 SSI Arts**
- 1.342 Livestock Injury Compensation**
- 1.378 SSI Search and Rescue**
- 1.45X SSI Parks & Recreation**
- 1.455 SSI Parks**
- 1.458 SSI Recreation**
- 1.459 SSI Pool & Parks Land**
- 3.705 Septage/Composting**

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SSI)

EAC Review

OCTOBER 2024

Service: **1.111 SSI Admin. Expenditures**

Committee: **Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

Change in Budget 2024 to 2025

Service: 1.111 SSI Admin

Total Expenditure**Comments****2024 Budget****1,397,753****Change in Salaries:**

Base salary and benefit change	29,890	Inclusive of estimated collective agreement changes
Step increase/paygrade change	8,070	
One-time salaries costs	96,715	One-time 2025 net salaries changes in administration
Secondment wages	31,500	One-time 2025 salaries due to secondment (LCC)
Other	216	

Total Change in Salaries	<u>166,391</u>	
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Other Changes:

Human Resources Allocation	7,464	Increase in 2024 salary budget; corporate safety resourcing
SharePoint Online Upgrade	7,208	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Capital Asset Purchase	(20,000)	One-time 2024 lease improvement and equipment purchase
Reserve Transfers	28,000	\$28,000 increase to ORF transfers (\$10k in Management component & \$18k in LCC to fund future election costs)
Contingency	(15,640)	One-time 2024 Contingency for Job Reclass of the two Engineer Tech positions
One-time deficit carry over	20,311	One-time deficit carry over to 2025 in LCC component, partially offset by \$4,466 surplus carry over in Director component (net deficit of \$15,845)
Other Costs	93	Net change in other costs such as travel, supplies, insurance, etc.

Total Other Changes	<u>27,436</u>	
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2025 Budget**1,591,580****Summary of % Expense Change**

2025 Base salary and step increases	2.7%
2025 One-time secondment and admin change salaries	9.2%
Reserve Transfers	2.0%
2024 One-time cap purchase & contingency	-2.5%
One-time deficit carry over	1.5%
Balance of change	1.1%
% expense increase from 2024:	13.9%

% Requisition increase from 2024 (if applicable):

29.4%

Requisition funding is 54.0% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is a one-time unfavourable variance of \$25,845 (1.8%) - \$30,311 LCC; (\$4,466) Director - mainly due to secondment and strategic planning costs in LCC. \$15,845 of this net variance will be carried forward to 2025 budget; the remaining variance will reduce transfers to Equipment Replacement Fund (\$5,000) and Operating Reserve (\$5,000), which have an expected year end balance of \$5,050 and \$16,685, respectively, before this transfer.

**1.111 - Admin Expenditures (SSI)
Director, Management & LCC**

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Director Admin	75,295	72,591	66,872	-	-	66,872	68,230	69,574	70,940	72,338
Management Services	1,160,634	1,001,602	1,190,559	-	103,923	1,294,482	1,234,408	1,278,317	1,297,649	1,333,026
Local Community Commission (LCC)	106,824	137,135	115,415	-	31,500	146,915	117,766	190,116	122,518	124,973
TOTAL OPERATING COSTS	1,342,753	1,211,328	1,372,846	-	135,423	1,508,269	1,420,404	1,538,007	1,491,107	1,530,337
*Percentage Increase over prior year			2.2%		10.1%	12.3%	-5.8%	8.3%	-3.0%	2.6%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	30,000	25,000	30,000	-	-	30,000	31,000	31,000	31,000	31,000
Transfer to Operating Reserve Fund	5,000	-	33,000	-	-	33,000	35,000	35,095	35,180	35,250
Capital Asset Purchase	20,000	20,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	55,000	45,000	63,000	-	-	63,000	66,000	66,095	66,180	66,250
TOTAL COSTS	1,397,753	1,256,328	1,435,846	-	135,423	1,571,269	1,486,404	1,604,102	1,557,287	1,596,587
*Percentage Increase over prior year			2.7%		9.7%	12.4%	-5.4%	7.9%	-2.9%	2.5%
Labour Recovery	(410,161)	(251,130)	(432,730)	-	-	(432,730)	(441,380)	(450,230)	(459,230)	(468,390)
Internal Allocations	(273,685)	(273,685)	(281,910)	(6,000)	-	(287,910)	(293,660)	(299,520)	(305,470)	(311,530)
TOTAL RECOVERIES	(683,846)	(524,815)	(714,640)	(6,000)	-	(720,640)	(735,040)	(749,750)	(764,700)	(779,920)
COSTS LESS INTERNAL RECOVERIES	713,907	731,513	721,206	(6,000)	135,423	850,629	751,364	854,352	792,587	816,667
*Percentage Increase over prior year			1.0%	-0.8%	19.0%	19.2%	-11.7%	13.7%	-7.2%	3.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Deficit c/fwd to 2025 (LCC Component)	-	(20,311)	-	-	20,311	20,311	-	-	-	-
Estimated Surplus c/fwd to 2025 (Director Component)	-	4,466	-	-	(4,466)	(4,466)	-	-	-	-
Balance c/fwd from 2023 to 2024	(48,579)	(48,579)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(7,208)	(7,208)	(7,208)	(85,000)	-	-
Grants in Lieu of Taxes	(390)	(391)	(400)	-	-	(400)	(410)	(420)	(430)	(440)
Provincial Grant	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(340)	(2,100)	(500)	-	-	(500)	(510)	(520)	(530)	(540)
TOTAL REVENUE	(54,309)	(71,915)	(5,900)	-	8,637	2,737	(13,128)	(90,940)	(5,960)	(5,980)
REQUISITION	(659,598)	(659,598)	(715,306)	6,000	(144,060)	(853,366)	(738,236)	(763,412)	(786,627)	(810,687)
*Percentage increase over prior year			8.4%	-0.9%	21.8%	29.4%	-13.5%	3.4%	3.0%	3.1%
FTE's	7.0	7.0	7.0			7.0	7.0	7.0	7.0	7.0

1.111 - Admin Expenditures (SSI) Management Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	910,673	784,121	946,059	-	96,715	1,042,774	973,424	1,001,565	1,030,502	1,060,268
Allocations	69,421	69,421	81,500	-	7,208	88,708	94,706	92,112	94,071	96,182
Vehicles & Travel	9,830	7,620	8,730	-	-	8,730	8,900	9,080	9,260	9,450
Legal Expenses	10,000	-	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Staff Training, Moving & Dues	16,030	12,710	14,600	-	-	14,600	14,890	15,190	15,490	15,810
Contingency	15,640	9,000	-	-	-	-	-	-	-	-
Operating - Other	129,040	118,730	129,670	-	-	129,670	132,288	149,970	137,716	140,496
TOTAL OPERATING COSTS	1,160,634	1,001,602	1,190,559	-	103,923	1,294,482	1,234,408	1,278,317	1,297,649	1,333,026
*Percentage Increase over prior year			2.6%		9.0%	11.5%	-4.6%	3.6%	1.5%	2.7%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	25,000	25,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000
Transfer to Operating Reserve Fund	-	-	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Capital Asset Purchase	20,000	20,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	45,000	45,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
TOTAL COSTS	1,205,634	1,046,602	1,225,559	-	103,923	1,329,482	1,269,408	1,313,317	1,332,649	1,368,026
*Percentage Increase over prior year			1.7%		8.6%	10.3%	-4.5%	3.5%	1.5%	2.7%
Labour Recovery	(410,161)	(251,130)	(432,730)	-	-	(432,730)	(441,380)	(450,230)	(459,230)	(468,390)
Internal Allocations	(273,685)	(273,685)	(281,910)	(6,000)	-	(287,910)	(293,660)	(299,520)	(305,470)	(311,530)
TOTAL RECOVERIES	(683,846)	(524,815)	(714,640)	(6,000)	-	(720,640)	(735,040)	(749,750)	(764,700)	(779,920)
COSTS LESS INTERNAL RECOVERIES	521,788	521,787	510,919	(6,000)	103,923	608,842	534,368	563,567	567,949	588,106
*Percentage Increase over prior year			-2.1%	-1.1%	19.9%	16.7%	-12.2%	5.5%	0.8%	3.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(35,640)	(35,640)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(7,208)	(7,208)	(7,208)	(15,000)	-	-
Grants in Lieu of Taxes	(330)	(329)	(340)	-	-	(340)	(350)	(360)	(370)	(380)
TOTAL REVENUE	(35,970)	(35,969)	(340)	-	(7,208)	(7,548)	(7,558)	(15,360)	(370)	(380)
REQUISITION	(485,818)	(485,818)	(510,579)	6,000	(96,715)	(601,294)	(526,810)	(548,207)	(567,579)	(587,726)
*Percentage increase over prior year			5.1%	-1.2%	19.9%	23.8%	-12.4%	4.1%	3.5%	3.5%
FTE's	7.0	7.0	7.0			7.0	7.0	7.0	7.0	7.0

1.111 - Admin Expenditures (SSI)
Director Admin

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Remunerations	49,586	49,586	51,070	-	-	51,070	52,090	53,130	54,190	55,270
SSI EA Management Allocation	6,700	6,700	6,900	-	-	6,900	7,040	7,180	7,320	7,470
Allocations	11,349	11,349	3,742	-	-	3,742	3,854	3,931	4,010	4,090
Travel & Training	2,070	218	1,000	-	-	1,000	1,020	1,040	1,060	1,080
Operating - Other	5,590	4,738	4,160	-	-	4,160	4,226	4,293	4,360	4,428
TOTAL OPERATING COSTS	75,295	72,591	66,872	-	-	66,872	68,230	69,574	70,940	72,338
*Percentage Increase over prior year			-11.2%			-11.2%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL COSTS	75,295	72,591	66,872	-	-	66,872	69,230	70,574	71,940	73,338
*Percentage Increase over prior year			-11.2%			-11.2%	3.5%	1.9%	1.9%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	4,466	-	-	(4,466)	(4,466)	-	-	-	-
Balance c/fwd from 2023 to 2024	(12,939)	(12,939)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(60)	(62)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
Other Income	(340)	(2,100)	(500)	-	-	(500)	(510)	(520)	(530)	(540)
TOTAL REVENUE	(13,339)	(10,635)	(560)	-	(4,466)	(5,026)	(570)	(580)	(590)	(600)
REQUISITION	(61,956)	(61,956)	(66,312)	-	4,466	(61,846)	(68,660)	(69,994)	(71,350)	(72,738)
*Percentage increase over prior year Requisition			7.0%		-7.2%	-0.2%	11.0%	1.9%	1.9%	1.9%

1.111 - Admin Expenditures (SSI) Local Community Commission	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Remunerations & Salaries	43,844	68,425	45,150	-	31,500	76,650	46,050	46,970	47,910	48,870
SSI EA Management Allocation	48,585	48,585	50,040	-	-	50,040	51,040	52,060	53,100	54,160
Travel Costs	6,000	6,375	6,180	-	-	6,180	6,300	6,430	6,560	6,690
Allocations	2,195	2,195	5,345	-	-	5,345	5,506	5,616	5,728	5,843
Contract for Services	-	6,225	-	-	-	-	-	70,000	-	-
Other Operating	6,200	5,330	8,700	-	-	8,700	8,870	9,040	9,220	9,410
TOTAL OPERATING COSTS	106,824	137,135	115,415	-	31,500	146,915	117,766	190,116	122,518	124,973
*Percentage Increase over prior year			8.0%		29.5%	37.5%	-19.8%	61.4%	-35.6%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	5,000	-	23,000	-	-	23,000	25,000	25,095	25,180	25,250
Transfer to Equipment Replacement Fund	5,000	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	10,000	-	28,000	-	-	28,000	30,000	30,095	30,180	30,250
TOTAL COSTS	116,824	137,135	143,415	-	31,500	174,915	147,766	220,211	152,698	155,223
*Percentage Increase over prior year			22.8%		27.0%	49.7%	-15.5%	49.0%	-30.7%	1.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	(20,311)	-	-	20,311	20,311	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	-	-	-	(70,000)	-	-
Provincial Grant for LCC	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL REVENUE	(5,000)	(25,311)	(5,000)	-	20,311	15,311	(5,000)	(75,000)	(5,000)	(5,000)
REQUISITION	(111,824)	(111,824)	(138,415)	-	(51,811)	(190,226)	(142,766)	(145,211)	(147,698)	(150,223)
*Percentage increase over prior year Requisition			23.8%		46.3%	70.1%	-24.9%	1.7%	1.7%	1.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.111	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SSI Admin. Expenditures							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$40,000	\$44,900	\$15,900	\$10,900	\$6,100	\$6,000	\$83,800	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$65,000	\$0	\$0	\$0	\$65,000	

\$40,000	\$44,900	\$80,900	\$10,900	\$6,100	\$6,000	\$148,800
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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	\$40,000	\$44,900	\$80,900	\$10,900	\$6,100	\$6,000	\$148,800	
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

\$40,000	\$44,900	\$80,900	\$10,900	\$6,100	\$6,000	\$148,800
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

SSI Admin. Expenditures

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
24-01	Replacement	Computer	Computer Replacement - SSI Admin	\$ 43,900	E	ERF	\$ -	\$ 4,900	\$ 14,250	\$ 10,900	\$ 6,100	\$ 6,000	\$ 42,150
24-01	Replacement	Computer	Computer Replacement - Director		E	ERF	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ 1,650
25-01	New	Vehicle	Electric vehicle	\$ 65,000	V	ERF	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
24-02	Replacement	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)	\$ 40,000	E	ERF	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
													\$ -
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													\$ -
			Grand Total	\$ 148,900				\$ 44,900	\$ 80,900	\$ 10,900	\$ 6,100	\$ 6,000	\$ 148,800

Service: 1.111 SSI Admin. Expenditures

Project Number	24-01	Capital Project Title	Computer	Capital Project Description	Computer Replacement - SSI Admin
Project Rationale	Equipment replacement / lifecycle				

Project Number	25-01	Capital Project Title	Vehicle	Capital Project Description	Electric vehicle
Project Rationale	Equipment replacement / lifecycle				

Project Number	24-02	Capital Project Title	Boardroom Electronic Equipment	Capital Project Description	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)
Project Rationale	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components as \$20k/\$10k/\$10k)				

Admin Expenditures (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund - Local Community Commission	50	23,050	48,050	3,145	28,325	53,575
Operating Reserve Fund - Management	6,356	9,148	11,940	6,940	16,940	26,940
Equipment Replacement Fund - Management	85,000	85,100	30,850	44,950	63,850	82,850
Equipment Replacement Fund - Director	13,782	3,782	3,132	4,132	5,132	6,132
Equipment Replacement Fund - Local Community Commission	11,685	6,685	11,685	16,685	21,685	26,685
Total	116,874	127,766	105,658	75,853	135,933	196,183

Reserve Schedule

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

Bylaw No. 4584 Created in 2023

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	105558						
Beginning Balance		-	50	23,050	48,050	3,145	28,325
Transfer from Ops Budget		-	23,000	25,000	25,095	25,180	25,250
Transfer to Ops Budget		-	-	-	(70,000)	-	-
Interest Income*		50					
Ending Balance \$		50	23,050	48,050	3,145	28,325	53,575

<u>Assumptions/Background:</u> * Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

Fund: Fund Centre:	1500 105559	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,625	6,356	9,148	11,940	6,940	16,940
Transfer from Ops Budget		-	10,000	10,000	10,000	10,000	10,000
Surplus from closed BX		2,501					
Transfer to Ops Budget		-	(7,208)	(7,208)	(15,000)	-	-
Interest Income*		230					
Ending Balance \$		6,356	9,148	11,940	6,940	16,940	26,940

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102119	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		66,100	85,000	85,100	30,850	44,950	63,850
Transfer from Ops Budget		25,000	25,000	25,000	25,000	25,000	25,000
Planned Purchase		(6,100)	(24,900)	(79,250)	(10,900)	(6,100)	(6,000)
Interest Income		-					
Ending Balance \$		85,000	85,100	30,850	44,950	63,850	82,850

Assumptions/Background: Office equipment, computers, and vehicle replacement
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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	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		13,782	13,782	3,782	3,132	4,132	5,132
Transfer from Ops Budget		-	-	1,000	1,000	1,000	1,000
Planned Purchase		-	(10,000)	(1,650)	-	-	-
Interest Income		-					
Ending Balance \$		13,782	3,782	3,132	4,132	5,132	6,132

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

Reserve Schedule

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

ERF Group: EASSILCC.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102275	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		11,685	11,685	6,685	11,685	16,685	21,685
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(10,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		11,685	6,685	11,685	16,685	21,685	26,685

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Building Numbering

EAC Review

OCTOBER 2024

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	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Building Inspection	9,690	9,690	9,985	-	-	9,985	10,180	10,390	10,600	10,810
Allocations	493	493	510	-	-	510	525	536	547	558
Other Operating Expenses	20	90	40	-	-	40	100	100	100	100
TOTAL COSTS	10,203	10,273	10,535	-	-	10,535	10,805	11,026	11,247	11,468
*Percentage Increase over prior year			3.3%			3.3%	2.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	(60)	60	-	-	60	-	-	-	-
Balance c/fwd from 2023 to 2024	82	82	-	-	-	-	-	-	-	-
Other Revenue	(20)	(30)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	62	(8)	40	-	-	40	(20)	(20)	(20)	(20)
REQUISITION	(10,265)	(10,265)	(10,575)	-	-	(10,575)	(10,785)	(11,006)	(11,227)	(11,448)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Emergency Program

EAC Review

OCTOBER 2024

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. 3752 (March 9, 2011) establishes guidelines for the operation and administration of the SSI Program and repeals previous Bylaw No. 2205, 2486, 2737, and 3446.
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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Travel Expense	1,500	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Contract for Services	52,100	52,100	63,500	-	-	63,500	64,770	66,070	67,390	68,740
Building Rent	14,000	12,680	12,680	-	-	12,680	12,680	12,680	12,680	12,680
Staff Training & Development	2,000	1,500	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,900	5,500	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Allocations	7,146	7,146	6,709	-	-	6,709	6,910	7,049	7,189	7,333
Other Operating Expenses	51,535	50,100	47,740	-	-	47,740	48,837	49,963	51,130	52,329
TOTAL OPERATING COSTS	134,181	130,526	136,329	-	-	136,329	139,007	141,682	144,429	147,242
*Percentage Increase over prior year			1.6%			1.6%	2.0%	1.9%	1.9%	1.9%
<u>CAPITAL / RESERVES</u>										
Equipment Purchases	10,000	8,000	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	3,500	-	-	-	-	2,000	4,340	8,980	13,930
Transfer to Operating Reserve Fund	-	1,155	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	1,000	-	-	-	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	10,000	13,655	-	-	-	-	4,000	6,340	10,980	15,930
TOTAL COSTS	144,181	144,181	136,329	-	-	136,329	143,007	148,022	155,409	163,172
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(13,811)	(13,811)	(2,049)	-	-	(2,049)	(2,027)	-	-	-
Grants in Lieu of Taxes	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
						-				
TOTAL REVENUE	(14,011)	(14,011)	(2,249)	-	-	(2,249)	(2,227)	(200)	(200)	(200)
REQUISITION	(130,170)	(130,170)	(134,080)	-	-	(134,080)	(140,780)	(147,822)	(155,209)	(162,972)
*Percentage increase over prior year Requisition			3.0%			3.0%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.371	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SSI Emergency Program							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$11,700	\$38,000	\$10,900	\$14,500	\$5,800	\$80,900	
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	\$11,700	\$38,000	\$10,900	\$14,500	\$5,800	\$80,900	
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,700	\$1,000	\$6,900	\$2,500	\$1,800	\$13,900	
Grants (Federal, Provincial)	\$0	\$10,000	\$12,000	\$4,000	\$2,000	\$4,000	\$32,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$25,000	\$0	\$10,000	\$0	\$35,000	

\$0	\$11,700	\$38,000	\$10,900	\$14,500	\$5,800	\$80,900	
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

Service #:	1.371
Service Name	SSI Emergency Program

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	New	EOC upgrades	Upgrades to electrical and IT in new EOC location	\$ 25,000	E	Res	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
25-01	Replacement	IT Equipment	replace IT equipment - lifecycle	\$ -	E	ERF	\$ -	\$ 1,700	\$ 1,000	\$ 6,900	\$ 2,500	\$ 1,800	\$ 13,900
25-02	New	ESS/BOC Equipment	misc. new equipment	\$ 32,000	E	Grant	\$ -	\$ 10,000	\$ 12,000	\$ 4,000	\$ 2,000	\$ 4,000	\$ 32,000
28-01	New	Sea container	new cache at North End	\$ 10,000	E	Res	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
													\$ -
													\$ -
													\$ -
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													\$ -
			Grand Total	\$ 67,000				\$ 11,700	\$ 38,000	\$ 10,900	\$ 14,500	\$ 5,800	\$ 80,900

Service: 1.371 SSI Emergency Program

Project Number	24-01	Capital Project Title	EOC upgrades	Capital Project Description	Upgrades to electrical and IT in new EOC location
Project Rationale					

Project Number	25-01	Capital Project Title	IT Equipment	Capital Project Description	replace IT equipment - lifecycle
Project Rationale					

Project Number	25-02	Capital Project Title	ESS/BOC Equipment	Capital Project Description	misc. new equipment
Project Rationale					

Project Number	28-01	Capital Project Title	Sea container	Capital Project Description	new cache at North End
Project Rationale					

SSI Emergency Program
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	34,916	34,916	11,916	16,256	15,236	29,166
Operating Reserve Fund	55,800	53,751	51,724	51,724	51,724	51,724
Equipment Replacement Fund	11,295	9,595	10,595	5,695	5,195	5,395
Total	102,011	98,262	74,235	73,675	72,155	86,285

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1073 101949	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		33,426	34,916	34,916	11,916	16,256	15,236
Transfer from Ops Budget		-	-	2,000	4,340	8,980	13,930
Expenditures		-	-	(25,000)	-	(10,000)	-
Interest Income*		1,490					
Ending Balance \$		34,916	34,916	11,916	16,256	15,236	29,166

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105402	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		66,733	55,800	53,751	51,724	51,724	51,724
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(13,811)	(2,049)	(2,027)	-	-	-
Interest Income*		2,878					
Ending Balance \$		55,800	53,751	51,724	51,724	51,724	51,724

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101437	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		11,295	11,295	9,595	10,595	5,695	5,195
Transfer from Ops Budget		-	-	2,000	2,000	2,000	2,000
Expenditures		-	(1,700)	(1,000)	(6,900)	(2,500)	(1,800)
Interest Income		-					
Ending Balance \$		11,295	9,595	10,595	5,695	5,195	5,395

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SSI)

EAC Review

OCTOBER 2024

Service: 1.535 SSI Stormwater Quality Management

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	30,000	15,000	-	-	15,000	15,000	-	-	-	-
Contribution Projects	25,000	14,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Allocations	10,864	11,664	12,402	-	-	12,402	12,700	12,979	13,262	13,549
Other Operating Expenses	170	70	180	-	-	180	188	197	207	218
TOTAL OPERATING COSTS	66,034	40,734	27,582	-	15,000	42,582	27,888	28,176	28,469	28,767
*Percentage Increase over prior year			-58.2%		22.7%	-35.5%	-34.5%	1.0%	1.0%	1.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	15,640	-	-	-	-	-	-	-	-
TOTAL COSTS	66,034	56,374	27,582	-	15,000	42,582	27,888	28,176	28,469	28,767
*Percentage Increase over prior year			-58.2%		22.7%	-35.5%	-34.5%	1.0%	1.0%	1.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(30,000)	(30,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(11,394)	(1,394)	(2,112)	-	(15,000)	(17,112)	(1,910)	(1,680)	(1,445)	(1,205)
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(21)	(22)	(22)	(22)
Other Revenue	(10)	(350)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(41,424)	(31,764)	(2,232)	-	(15,000)	(17,232)	(2,031)	(1,802)	(1,567)	(1,327)
REQUISITION	(24,610)	(24,610)	(25,350)	-	-	(25,350)	(25,857)	(26,374)	(26,902)	(27,440)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105529	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		57,227	58,383	41,271	39,361	37,681	36,236
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(1,394)	(17,112)	(1,910)	(1,680)	(1,445)	(1,205)
Interest Income*		2,550					
Ending Balance \$		58,383	41,271	39,361	37,681	36,236	35,031

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Comm - CREST (SSI)

EAC Review

OCTOBER 2024

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). Amended by Bylaw No. 3407 (adopter February, 2007).

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.925 - Emergency Comm - CREST (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to CREST	147,460	147,460	151,063	-	-	151,063	154,080	157,160	160,300	163,510
Allocations	2,902	2,902	3,017	-	-	3,017	3,108	3,170	3,233	3,298
Other Operating Expenses	500	1,000	520	-	-	520	530	540	550	560
TOTAL COSTS	150,862	151,362	154,600	-	-	154,600	157,718	160,870	164,083	167,368
*Percentage Increase over prior year			2.5%			2.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	(552)	552	-	-	552	-	-	-	-
Balance c/fwd from 2023 to 2024	116	116	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	-	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(110)	(108)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	(44)	(544)	392	-	-	392	(160)	(160)	(160)	(160)
REQUISITION	(150,818)	(150,818)	(154,992)	-	-	(154,992)	(157,558)	(160,710)	(163,923)	(167,208)
*Percentage increase over prior year Requisition			2.8%			2.8%	1.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Highland Water System (SSI)

EAC Review

OCTOBER 2024

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.

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)
Expired:		(\$158,320)
Remaining:		\$0

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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	27	27	23	-	-	23	24	25	-	-
TOTAL OPERATING COSTS	27	27	23	-	-	23	24	25	-	-
*Percentage Increase over prior year						-14.8%	4.3%	4.2%	NA	NA
<u>DEBT</u>										
MFA Debt Principal	21,138	21,138	8,653	-	-	8,653	8,653	8,653	-	-
MFA Debt Interest	10,733	10,733	5,108	-	-	5,108	5,108	2,554	-	-
MFA Debt Reserve Fund	90	90	60	-	-	60	60	60	-	-
TOTAL DEBT	31,961	31,961	13,821	-	-	13,821	13,821	11,267	-	-
TOTAL COSTS	31,988	31,988	13,844	-	-	13,844	13,845	11,292	-	-
*Percentage Increase over prior year						-56.7%	0.0%	-18.4%	NA	NA
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	120	(120)	-	-	(120)	-	-	-	-
Balance c/fwd from 2023 to 2024	(172)	(172)	-	-	-	-	-	-	-	-
Other Income	(90)	(210)	(60)	-	-	(60)	(60)	(60)	-	-
TOTAL REVENUE	(262)	(262)	(180)	-	-	(180)	(60)	(60)	-	-
REQUISITION - PARCEL TAX	(31,726)	(31,726)	(13,664)	-	-	(13,664)	(13,785)	(11,232)	-	-
*Percentage increase over prior year Requisition						-56.9%	0.9%	-18.5%	NA	NA

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

[illegible]

Service:	2.620	Highland Water (SSI)
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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

2025 Budget

Highland/Fernwood Water (SSI)

EAC Review

OCTOBER 2024

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). Amended Bylaw No. 3878 (Aug. 14, 2013).

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.

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)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,950	8,800	10,250	-	-	10,250	10,460	10,670	10,880	11,100
Waste Sludge Disposal	15,460	15,700	15,920	-	-	15,920	16,240	16,560	16,890	17,230
Repairs & Maintenance	29,440	30,500	9,720	-	-	9,720	29,910	10,100	10,300	10,500
Allocations	24,436	24,436	26,577	-	-	26,577	27,304	27,844	28,393	28,962
Water Testing	19,750	19,745	20,380	-	-	20,380	20,790	21,210	21,630	22,060
Electricity	22,000	23,350	22,660	-	-	22,660	23,110	23,570	24,040	24,520
Supplies	24,700	24,700	25,420	-	-	25,420	25,920	26,430	26,940	27,470
Labour Charges	212,906	240,000	222,730	-	-	222,730	227,190	231,740	236,370	241,100
Other Operating Expenses	19,370	16,180	21,030	-	-	21,030	41,758	42,945	44,187	65,487
TOTAL OPERATING COSTS	378,012	403,411	374,687	-	-	374,687	422,682	411,069	419,630	448,429
*Percentage Increase over prior year			-0.9%			-0.9%	12.8%	-2.7%	2.1%	6.9%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	76,076	95,249	128,340	-	-	128,340	75,810	71,000	32,450	108,275
Transfer to Operating Reserve Fund	65,000	32,309	30,000	-	-	30,000	30,000	10,000	10,000	10,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	46,855	65,615	160,618	228,133
MFA Debt Interest	17,393	7,350	7,350	8,986	-	16,336	63,095	156,395	309,460	426,720
MFA Debt Reserve Fund	9,280	150	210	7,900	-	8,110	18,210	37,500	26,650	26,650
TOTAL DEBT / RESERVES	194,590	161,899	192,741	16,886	-	209,627	233,970	340,510	539,178	799,778
TOTAL COSTS	572,602	565,310	567,428	16,886	-	584,314	656,652	751,579	958,808	1,248,207
*Percentage Increase over prior year			-0.9%	2.9%		2.0%	12.4%	14.5%	27.6%	30.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	-	-	(20,000)	-	-	(20,000)
Sales - Water	(60,000)	(54,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(414,032)	(412,740)	(426,448)	(9,090)	-	(435,538)	(479,090)	(574,910)	(747,380)	(971,590)
Other Revenue	(940)	(940)	(1,020)	-	-	(1,020)	(1,030)	(830)	(840)	(860)
TOTAL REVENUE	(494,972)	(487,680)	(487,468)	(9,090)	-	(496,558)	(560,120)	(635,740)	(808,220)	(1,052,450)
REQUISITION - PARCEL TAX	(77,630)	(77,630)	(79,960)	(7,796)	-	(87,756)	(96,532)	(115,839)	(150,588)	(195,757)
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			3.0%	2.2%		5.2%	10.0%	20.0%	30.0%	30.0%
Requisition			3.0%	10.0%		13.0%	10.0%	20.0%	30.0%	30.0%
Combined			2.7%	3.1%		5.7%	9%	18%	28%	28%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.621 Highland & Fernwood Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$1,066,500	\$1,119,000	\$1,945,000	\$3,801,000	\$2,715,000	\$2,665,000	\$12,245,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,066,500	\$1,119,000	\$1,945,000	\$3,801,000	\$2,715,000	\$2,665,000	\$12,245,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$170,500	\$170,500	\$0	\$0	\$0	\$0	\$170,500	
Debenture Debt (New Debt Only)	\$790,000	\$790,000	\$1,800,000	\$3,750,000	\$2,665,000	\$2,665,000	\$11,670,000	
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Grants (Federal, Provincial)	\$40,000	\$40,000	\$0	\$0	\$40,000	\$0	\$80,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$66,000	\$118,500	\$145,000	\$51,000	\$10,000	\$0	\$324,500	
	\$1,066,500	\$1,119,000	\$1,945,000	\$3,801,000	\$2,715,000	\$2,665,000	\$12,245,000	

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.621

Service N°:

Highland & Fernwood Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title		Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
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	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 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	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
22-01	New	Back up Power	Construction of back up power system. Includes CRD project management.	\$ 470,000	S	Debt	\$ 470,000	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ 470,000
21-03	New	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir. Includes CRD project management.	\$ 1,330,000	S	Debt	\$ -	\$ -	\$ 1,330,000	\$ -	\$ -	\$ -	\$ 1,330,000
21-04	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (13 km).	\$ 115,000	S	Debt	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
21-04	New	Water main AC replacement strategy and preliminary design	CRD Project Management		S	Res	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
21-05	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	\$ 230,000	S	Debt	\$ -	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000
23-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 5 years). Includes construction services and CRD project management.	\$ 13,000,000	S	Debt	\$ -	\$ -	\$ -	\$ 2,665,000	\$ 2,665,000	\$ 2,665,000	\$ 7,995,000
24-01	New	Fernwood PS Hazard Assess and Demolition	Assessment of hazard and demolition. Includes CRD project management.	\$ 60,000	S	Res	\$ -	\$ 60,000	\$ -	\$ -	\$ -		\$ 60,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP. Includes CRD project management.	\$ 140,000	S	Debt	\$ -	\$ -	\$ 140,000	\$ -	\$ -		\$ 140,000
23-07	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 220,000	S	Debt	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
24-02	New	Highlands Middle Reservoir Repair	Install new manway in Reservoir, replace temporary piping with permanent, possible power line relocation.	\$ 115,000	S	Debt	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	Highlands Middle Reservoir Repair	CRD Project Management		S	Res	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-03	New	WTP driveway improvements	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.	\$ 35,000	S	Res	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
24-04	Replacement	WTP Bring safety chain to specification.	Removable chain requires replacement with a code compliant removable portion of pipe railing. Retrofit with removable railing. Includes CRD project management.	\$ 13,000	S	Cap	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
24-05	Replacement	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair	Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management.	\$ 15,500	S	Cap	\$ 15,500	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ 15,500
24-06	New	Critical Spares, Chlorine pump and coagulant pump	Purchase spares. Includes CRD project management.	\$ 12,000	S	Cap	\$ 11,500	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500
24-08	Replacement	WTP, replace Mitronics FLT Ultrasonic Probe	Mitronics unit not supported replace with Siemens. Includes CRD project management.	\$ 11,500	S	Res	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500
24-09	New	Addition of another tank is required for backwashing of two filters in sequence.	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.	\$ 16,000	S	Res	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000
24-10	New	Replace or re-line Middle Reservoir - Design	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.	\$ 95,000	S	Res	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000
24-11	New	Replace or re-line Middle Reservoir - Construction	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.	\$ 1,085,000	S	Debt	\$ -	\$ -	\$ -	\$ 1,085,000	\$ -	\$ -	\$ 1,085,000
24-12	New	Replace Upper Reservoir Pumphouse - Design and Construction	Replace Upper Reservoir Pumphouse - Design. Includes construction and CRD project management.	\$ 35,000	S	Res	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
24-13	New	Install Strainer upstream of North End Road PRV	Install Strainer upstream of North End Road PRV. Includes CRD project management.	\$ 17,000	S	Res	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
19-01	Replacement	Replace intake	Construct new intake and screen	\$ 267,000	S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
19-01	Replacement	Replace intake	Construct new intake and screen		S	Grant	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000
19-03	New	Safe Work Procedures	Safe Work Procedures	\$ 17,000	S	Cap	\$ 13,000.00	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ 13,000
19-02	New	Waste Pump Design and Construct	Waste Pump Design and Construct	\$ 80,000	S	Cap	\$ 38,000.00	\$ 38,000.00	\$ -	\$ -	\$ -	\$ -	\$ 38,000
21-02	New	Power Generation Equipment (early approval)	Detailed design of back-up power generation equipment.	\$ 59,000	S	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
22-03	New	Safety Improvements for WTP	Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.	\$ 40,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
													\$ -
			Grand Total	\$ 17,583,000				\$ 1,119,000	\$ 1,945,000	\$ 3,801,000	\$ 2,715,000	\$ 2,665,000	\$ 12,245,000

Service: 2.621 Highland & Fernwood Water (SSI)

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

Project Number	21-01	Capital Project Title	Public Engagement for Future Projects	Capital Project Description	Public engagement for the intake, DAF, back up power and upper reservoir projects.
Project Rationale	Public engagement for the intake and upper reservoir projects to inform residents so they can make informed decision on approval and borrowing..				

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

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 21-04

Capital Project Title Water main AC replacement strategy and preliminary design

Capital Project Description Conduct water main replacement assessment and develop a phased replacement strategy (13 km).

Project Rationale The asbestos cement water main system needs to be replaced so this will assess the system and create a strategy to deal with it along with design drawings and specifications.

Project Number 21-05

Capital Project Title Water Main AC replacement detailed design

Capital Project Description Water Main AC replacement detailed design. Includes CRD project management.

Project Rationale Develop detailed design for the replacement of the asbestos cement water distribution piping system based on the strategy developed in Project 21-04.

Project Number 23-01

Capital Project Title Phased program of AC Water main replacement

Capital Project Description Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 5 years). Includes construction services and CRD project management.

Project Rationale The asbestos cement water main system needs to be replaced. This project is for the engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/meter over 10 years).

Project Number 24-01

Capital Project Title Fernwood PS Hazard Assess and Demolition

Capital Project Description Assessment of hazard and demolition. Includes CRD project management.

Project Rationale This project will assess the hazards and demolish the obsolete Fernwood Pump Station.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 25-01

Capital Project Title Fence installation around storage reservoirs

Capital Project Description Install fencing around all reservoirs and WTP. Includes CRD project management.

Project Rationale This fence is required for community safety (child access etc.) and security of the asset (vandalism).

Project Number 23-07

Capital Project Title WTP SCADA Upgrades - WTP Communications and Control Upgrades

Capital Project Description To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed

Project Rationale Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.

Project Number 24-02

Capital Project Title Highlands Middle Reservoir Repair

Capital Project Description Install new manway in Reservoir, replace temporary piping with permanent, possible power line relocation.

Project Rationale Current access is too close to the overhead power line and requires scaffolding access for cleaning. A manway on the side of the tank will provide safer access. Temporary piping needs to be replaced by permanent piping.

Project Number 24-03

Capital Project Title WTP driveway improvements

Capital Project Description Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.

Project Rationale Current access road is filled with potholes and creates a hazard for vehicles.

Project Number 24-04

Capital Project Title WTP Bring safety chain to specification.

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

Project Rationale E H & S issue. Current chain needs to be relaced as it does not meet O H & S requirements.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 24-05

Capital Project Title

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

Capital Project Description

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

Project Rationale E H & S issue. Current railing needs to be relaced as it does not meet O H & S requirements.

Project Number 24-06

Capital Project Title

Critical Spares; Chlorine pump and coagulant pump

Capital Project Description

Purchase spares. Includes CRD project management.

Project Rationale These components are critical facility operation and should be on hand for easy replacement to ensure continued service.

Project Number 24-08

Capital Project Title

WTP, replace Miltronics FLT Ultrasonic Probe

Capital Project Description

Miltronics unit not supported replace with Siemens. Includes CRD project management.

Project Rationale Obsolete equipment must be replaced prior to failure.

Project Number 24-09

Capital Project Title

Addition of another tank is required for backwashing of two filters in sequence.

Capital Project Description

Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.

Project Rationale Operational issue. Another tank will proved efficiencies and reduce maintenance costs.

Project Number 24-10

Capital Project Title

Replace or re-line Middle Reservoir - Design

Capital Project Description

Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.

Project Rationale Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the design phase of the project.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 24-11

Capital Project Title

Replace or re-line Middle Reservoir - Construction

Capital Project Description

Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.

Project Rationale Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the construction phase of the project.

Project Number 24-12

Capital Project Title

Replace Upper Reservoir Pumphouse - Design and Construction

Capital Project Description

Replace Upper Reservoir Pumphouse - Design. Includes construction and CRD project management.

Project Rationale Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the CRD PM phase of the project.

Project Number 24-13

Capital Project Title

Install Strainer upstream of North End Road PRV

Capital Project Description

Install Strainer upstream of North End Road PRV. Includes CRD project management.

Project Rationale Need to install strainer upstream of PRV in order to ensure trouble free operation and reduce maintenance costs.

Project Number 27-01

Capital Project Title

Update Asset Management Plan

Capital Project Description

Revise McElhanney Condition Assessment to SAMP.

Project Rationale Revise existing AMP to include facility modifications and additions since last AMP.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number	19-01	Capital Project Title	Replace intake	Capital Project Description	Construct new intake and screen
Project Rationale	Replace temporary inlet line and intake structure.				

Project Number	25-02	Capital Project Title	Investigate DAF Residual Disposal Alternatives	Capital Project Description	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigate alternatives for the disposal of DAF residuals to reduce disposal costs.				

Project Number	19-03	Capital Project Title	Safe Work Procedures	Capital Project Description	Safe Work Procedures
Project Rationale	Develop additional SWPs to incorporate recent changes to facility.				

Project Number	19-02	Capital Project Title	Waste Pump Design and Construct	Capital Project Description	Waste Pump Design and Construct
Project Rationale	Design and construct waste pump to handle DAF residuals.				

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 21-02

Capital Project Title

Power Generation Equipment (early approval)

Capital Project Description

Detailed design of back-up power generation equipment.

Project Rationale Provide design for back up power equipment to ensure continuity of service.

Project Number 22-03

Capital Project Title

Safety Improvements for WTP

Capital Project Description

Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.

Project Rationale E H & S issue. Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.

Highland/Fernwood Water (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	117,910	147,910	157,910	167,910	177,910	167,910
Capital Reserve Fund	91,953	101,793	32,603	52,603	75,053	183,328
Total	209,863	249,703	190,513	220,513	252,963	351,238

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105205	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		101,101	117,910	147,910	157,910	167,910	177,910
Transfer from Ops Budget		32,309	30,000	30,000	10,000	10,000	10,000
Expenditures		(20,000)	-	(20,000)	-	-	(20,000)
Planned Maintenance Activity		Reservoir cleaning & inspection		Reservoir cleaning & inspection			Reservoir cleaning & inspection
Interest Income*		4,500					
Ending Balance \$		117,910	147,910	157,910	167,910	177,910	167,910

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1088 102156	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		111,444	91,953	101,793	32,603	52,603	75,053
Transfer from Ops Budget		95,249	128,340	75,810	71,000	32,450	108,275
Transfer to Cap Fund		(117,500)	(118,500)	(145,000)	(51,000)	(10,000)	-
Interest Income*		2,760					
Ending Balance \$		91,953	101,793	32,603	52,603	75,053	183,328

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedars of Tuam Water (SSI)

EAC Review

OCTOBER 2024

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.

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 - \$9.00 / 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)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	580	300	590	-	-	590	590	590	590	20,590
Allocations	5,253	5,253	5,043	-	-	5,043	5,163	5,260	5,358	5,456
Water Testing	2,610	2,605	2,660	-	-	2,660	2,720	2,780	2,840	2,900
Electricity	920	1,020	950	-	-	950	970	990	1,010	1,030
Supplies	770	570	790	-	-	790	800	810	820	830
Labour Charges	24,049	27,600	25,160	-	-	25,160	25,660	26,170	26,690	27,220
Other Operating Expenses	1,800	1,700	1,723	-	-	1,723	1,778	1,827	1,879	1,936
TOTAL OPERATING COSTS	35,982	39,048	36,916	-	-	36,916	37,681	38,427	39,187	59,962
*Percentage Increase over prior year			2.6%			2.6%	2.1%	2.0%	2.0%	53.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	8,915	8,503	23,440	-	-	23,440	32,160	31,140	39,600	38,810
Transfer to Operating Reserve Fund	3,500	-	3,670	-	-	3,670	4,000	4,000	4,000	12,000
MFA Debt Reserve Fund	-	-	-	-	-	-	8,350	4,350	4,350	-
MFA Debt Principal	-	-	-	-	-	-	-	21,154	32,174	43,194
MFA Debt Interest	-	-	-	-	-	-	9,185	41,525	60,665	75,020
TOTAL DEBT / RESERVES	12,415	8,503	27,110	-	-	27,110	53,695	102,169	140,789	169,024
TOTAL COSTS	48,397	47,551	64,026	-	-	64,026	91,376	140,596	179,976	228,986
*Percentage Increase over prior year			32.3%			32.3%	42.7%	53.9%	28.0%	27.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	(20,000)
Sales - Water	(9,246)	(8,400)	(9,246)	-	-	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)
User Charges	(39,061)	(39,061)	(54,690)	-	-	(54,690)	(82,040)	(131,260)	(170,640)	(199,650)
Other Revenue	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(48,397)	(47,551)	(64,026)	-	-	(64,026)	(91,376)	(140,596)	(179,976)	(228,986)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			40.0%			40.0%	50.0%	60.0%	30.0%	17.0%
Combined			32.4%			32.4%	42.8%	53.9%	28.0%	16.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.622	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Cedars of Tuam Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$55,000	\$131,000	\$870,000	\$470,000	\$460,000	\$0	\$0	\$1,931,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$70,000	\$146,000	\$870,000	\$470,000	\$460,000	\$0	\$0	\$1,946,000

SOURCE OF FUNDS

Capital Funds on Hand	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Debenture Debt (New Debt Only)	\$0	\$0	\$835,000	\$435,000	\$435,000	\$0	\$0	\$1,705,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$42,000	\$92,000	\$0	\$0	\$20,000	\$0	\$0	\$112,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$8,000	\$34,000	\$35,000	\$35,000	\$5,000	\$0	\$0	\$109,000
	\$70,000	\$146,000	\$870,000	\$470,000	\$460,000	\$0	\$0	\$1,946,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.622

Service Name:

Cedars of Tuam Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
18-01	Decommission	Abandon unused wells	Decommission wells.	\$ 5,000	S	Res	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
21-03	New	Design and construct new well and dist. system	Detailed designs, IHA application, construction documents. Includes construction, construction administration and CRD PM.	\$ 835,000	S	Debt	\$ -	\$ -	\$ 835,000	\$ -	\$ -	\$ -	\$ 835,000
22-02	New	Power generation equipment	Back up power construction (only required if new well does not go ahead).	\$ 35,000	S	Res	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
23-01	New	Electrical Service Replacement	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system. (only required if new well does not go ahead).	\$ 50,000	S	Grant	\$ 42,000	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000
23-01	New	Electrical Service Replacement			S	Res	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$ 10,000	S	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-03	New	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$ 5,000	S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-01	New	Analysis and Design of AC pipe replacement	Analysis and Design of AC pipe replacement.	\$ 30,000	S	Res	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
26-02	New	New pipeline construction	New pipeline construction to replace AC pipe.	\$ 870,000	S	Debt	\$ -	\$ -	\$ -	\$ 435,000	\$ 435,000	\$ -	\$ 870,000
27-01	Study	Update Asset Management Plan	Revise McElhannney Condition Assessment to SAMP.	\$ 25,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
25-01	Study	Well Testing for WIN 19325 (Early Approval)	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use.	\$ 58,000	S	Res	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
25-01	Study	Well Testing for WIN 19325 (Early Approval)	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use.		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-02	New	Sand separator and chlorine analyzer (Early Approval)	Install sand separator and chlorine analyzer to improve process performance of WTP.	\$ 8,000	S	Res	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
21-05	New	Chlorinator, level transducer and flow meter replacement	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter	\$ 36,000	E	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
													\$ -
													\$ -
			Grand Total	\$ 1,967,000				\$ 146,000	\$ 870,000	\$ 470,000	\$ 460,000	\$ -	\$ 1,946,000

Service:	2.622	Cedars of Tuam Water (SSI)
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Project Number	18-01	Capital Project Title	Abandon unused wells	Capital Project Description	Decommission wells.
Project Rationale	Abandon unused wells to prevent groundwater contamination.				

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

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

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

Service: 2.622 Cedars of Tuam Water (SSI)			
Project Number	24-02	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects
Capital Project Description	Seek service area electors approval to fund projects		
Project Rationale	Obtain residents approval for project and borrowing.		
Project Number	24-03	Capital Project Title	Public Engagement for Future Projects
Capital Project Description	Undertake a referendum or AAP to borrow funds		
Project Rationale	Inform residents about future project so they can make informed decision on approval and borrowing.		
Project Number	26-01	Capital Project Title	Analysis and Design of AC pipe replacement
Capital Project Description	Analysis and Design of AC pipe replacement.		
Project Rationale	New pipeline construction to replace AC pipe. Analysis and investigation - \$20K. CRD PM - \$10K.		
Project Number	26-02	Capital Project Title	New pipeline construction
Capital Project Description	New pipeline construction to replace AC pipe.		
Project Rationale	Construction - \$830K. Construction services \$20K.. CRD PM - \$20K		
Project Number	27-01	Capital Project Title	Update Asset Management Plan
Capital Project Description	Revise McElhanney Condition Assessment to SAMP.		
Project Rationale	Revise current AMP to incorporate changes to facility.		
Project Number	25-01	Capital Project Title	Well Testing for WIN 19325 (Early Approval)
Capital Project Description	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use.		
Project Rationale	Perform well test on potential new well to replace failing wells.		

Service:	2.622	Cedars of Tuam Water (SSI)
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Project Number	25-02	Capital Project Title	Sand separator and chlorine analyzer (Early Approval)	Capital Project Description	Install sand separator and chlorine analyzer to improve process performance of WTP.
Project Rationale	Install sand separator and chlorine analyzer to improve process performance of WTP.				

Project Number	21-05	Capital Project Title	Chlorinator, level transducer and flow meter replacement	Capital Project Description	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter
Project Rationale	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter				

Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	2,842	6,512	10,512	14,512	18,512	10,512
Capital Reserve Fund	25,393	14,833	11,993	8,133	42,733	81,543
Total	28,235	21,345	22,505	22,645	61,245	92,055

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		2,722	2,842	6,512	10,512	14,512	18,512
Transfer from Op Budget		-	3,670	4,000	4,000	4,000	12,000
Transfer to Op Budget		-	-	-	-	-	(20,000)
Planned Maintenance Activity							Water Tank Drain, Clean and Inspection
Interest Income*		120					
Ending Balance \$		2,842	6,512	10,512	14,512	18,512	10,512

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		16,170	25,393	14,833	11,993	8,133	42,733
Transfer from Ops Budget		8,503	23,440	32,160	31,140	39,600	38,810
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(34,000)	(35,000)	(35,000)	(5,000)	-
Interest Income*		720					
Ending Balance \$		25,393	14,833	11,993	8,133	42,733	81,543

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Beddis Water

EAC Review

OCTOBER 2024

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.

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 (Oct 2005) Matured 2020		(\$325,500)	1.80%
Remaining:		\$0	
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) Matured 2023		(\$70,000)	3.85%
Remaining: Expired		\$30,000	

COMMISSION:

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

FUNDING:

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

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

RESERVE FUND:

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

2.624 - Beddis Water

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grit & Waste Sludge Disposal	12,210	6,700	12,580	-	-	12,580	12,830	13,090	13,350	13,620
Repairs & Maintenance	6,150	21,110	6,330	-	-	6,330	6,460	6,590	26,720	27,250
Allocations	15,147	15,147	15,301	-	-	15,301	15,698	16,014	16,336	16,663
Water Testing	11,750	11,830	12,070	-	-	12,070	12,310	12,550	12,800	13,060
Electricity	11,200	9,060	11,540	-	-	11,540	11,770	12,010	12,250	12,500
Supplies	11,470	12,870	13,200	-	-	13,200	13,460	13,720	13,990	14,260
Labour Charges	106,640	110,700	111,560	-	-	111,560	113,790	116,070	118,390	120,760
Other Operating Expenses	12,310	6,890	13,940	-	-	13,940	14,490	15,087	15,725	16,417
TOTAL OPERATING COSTS	186,877	194,307	196,521	-	-	196,521	200,808	205,131	229,561	234,530
*Percentage Increase over prior year			5.2%			5.2%	2.2%	2.2%	11.9%	2.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	11,910	6,910	11,000	-	-	11,000	11,220	18,000	20,000	20,000
Transfer to Capital Reserve Fund	88,000	75,803	104,470	-	-	104,470	131,650	119,305	77,430	77,135
MFA Debt Reserve Fund	3,400	-	-	2,200	-	2,200	3,400	21,170	27,800	27,800
MFA Debt Principal	-	-	-	-	-	-	5,573	14,187	67,819	138,248
MFA Debt Interest	3,740	-	-	2,503	-	2,503	13,750	48,257	148,698	271,018
TOTAL DEBT / RESERVES	107,050	82,713	115,470	4,703	-	120,173	165,593	220,919	341,747	534,201
TOTAL COSTS	293,927	277,020	311,991	4,703	-	316,694	366,401	426,050	571,308	768,731
*Percentage Increase over prior year			6.1%	1.6%		7.7%	15.7%	16.3%	34.1%	34.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(20,000)	-
Sales - Water	(68,000)	(50,000)	(68,000)	-	-	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)
User Charges	(139,837)	(140,930)	(151,020)	(3,000)	-	(154,020)	(184,820)	(221,780)	(299,400)	(434,130)
Other Revenue	(150)	(150)	(151)	-	-	(151)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(207,987)	(191,080)	(219,171)	(3,000)	-	(222,171)	(252,970)	(289,930)	(387,550)	(502,280)
REQUISITION - PARCEL TAX	(85,940)	(85,940)	(92,820)	(1,703)	-	(94,523)	(113,431)	(136,120)	(183,758)	(266,451)
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			8.0%	2.1%		10.1%	20.0%	20.0%	35.0%	45.0%
Requisition			8.0%	2.0%		10.0%	20.0%	20.0%	35.0%	45.0%
Combined			6.1%	1.6%		7.7%	15.7%	16.3%	29.4%	39.4%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.624 Beddis Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$19,000	\$19,000	\$0	\$0	\$0	\$0	\$0	\$19,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$313,000	\$400,000	\$393,000	\$2,117,000	\$2,830,000	\$2,780,000	\$2,780,000	\$8,520,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$332,000	\$419,000	\$393,000	\$2,117,000	\$2,830,000	\$2,780,000	\$2,780,000	\$8,539,000

SOURCE OF FUNDS

Capital Funds on Hand	\$54,000	\$54,000	\$0	\$0	\$0	\$0	\$0	\$54,000
Debenture Debt (New Debt Only)	\$220,000	\$220,000	\$340,000	\$2,117,000	\$2,780,000	\$2,780,000	\$2,780,000	\$8,237,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$58,000	\$145,000	\$53,000	\$0	\$10,000	\$0	\$0	\$208,000
	\$332,000	\$419,000	\$393,000	\$2,117,000	\$2,830,000	\$2,780,000	\$2,780,000	\$8,539,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.624

Service Na

Beddis Water (SS)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$ 20,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
26-02	New	Back up power generation equipment	Back up power design and construction. Includes construction services and CRD project management.	\$ 480,000	S	Debt	\$ -	\$ -	\$ 140,000	\$ 340,000	\$ -	\$ -	\$ 480,000
21-03	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$ 10,000	S	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
21-04	New	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir. Includes CRD project management.	\$ 86,000	S	Res	\$ 53,000	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ 53,000
23-01	Decommission	AC Pipe Removal (Early Approval)	Remove approximately 50m of abandoned AC water pipe. Includes CRD project management.	\$ 22,000	S	Res	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
24-01	New	Changes to DAF control panel	Motor overload resets to be external to the controller. Provide support for ultrasonic probe.	\$ 55,000	S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-01	New	Changes to DAF control panel	CRD Project Management	\$ -	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
24-05	New	Ventilation for WTP and Pump Building	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.	\$ 24,000	S	Res	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-06	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. Includes CRD project management.	\$ 24,000	S	Res	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-07	Decommission	WTP Demolish old chlorine/pump building	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.	\$ 30,000	S	Debt	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
24-08	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench.	\$ 220,000	S	Debt	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.	\$ 62,000	S	Debt	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ -	\$ 62,000
25-02	New	Booster pump and second reservoir at Sky Valley lower reservoir	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.	\$ 1,320,000	S	Debt	\$ -	\$ -	\$ -	\$ 1,320,000	\$ -	\$ -	\$ 1,320,000
25-03	New	WTP Electrical Upgrades from 2020 AMP	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.	\$ 335,000	S	Debt	\$ -	\$ -	\$ 200,000	\$ 135,000	\$ -	\$ -	\$ 335,000
25-06	Study	AC Water main Assessment and Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.	\$ 92,000	S	Debt	\$ -	\$ -	\$ -	\$ 92,000	\$ -	\$ -	\$ 92,000
25-04	Replacement	AC Water Main Replacement Detailed Design	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.	\$ 138,000	S	Debt	\$ -	\$ -	\$ -	\$ 138,000	\$ -	\$ -	\$ 138,000
25-05	Replacement	AC Water Main Replacement Construction	Replace ~ 5.2 km of AC Pipe at \$1k/m. Includes construction services and CRD project management.	\$ 5,560,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 2,780,000	\$ 2,780,000	\$ 5,560,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management	\$ -	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
25-07	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-08	Study	Review of Sky Valley Reservoir	Review configuration and develop cost estimate for Sky Valley Reservoir.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$ 238,725	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
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	\$ 55,000	S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-01	New	Install Inline Strainers	Install inline strainer Stewart Rd PRS and Creekside Road PRS.	\$ 11,000	E	Cap	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
													\$ -
			Grand Total	\$ 8,852,725				\$ 419,000	\$ 393,000	\$ 2,117,000	\$ 2,830,000	\$ 2,780,000	\$ 8,539,000

Service: 2.624 Beddis Water (SSI)

Project Number	20-02	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Seek service area electors approval to fund projects
Project Rationale	Need to obtain approval from the area electors for future projects.				
Project Number	26-02	Capital Project Title	Back up power generation equipment	Capital Project Description	Back up power design and construction. Includes construction services
Project Rationale	In order to maintain potable water service in the event of an extended power outage, back up power is required.				
Project Number	21-03	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	21-04	Capital Project Title	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Capital Project Description	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir. Includes CRD project management.
Project Rationale	Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project is for the preliminary design.				
Project Number	23-01	Capital Project Title	AC Pipe Removal (Early Approval)	Capital Project Description	Remove approximately 50m of abandoned AC water pipe. Includes CRD project management.
Project Rationale	This is for a short section of surficial abandoned asbestos pipe which needs to be removed and disposed of before it deteriorates further and enters the environment.				
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	24-05	Capital Project Title	Ventilation for WTP and Pump Building	Capital Project Description	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.
Project Rationale	E H & S issue. A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.				
Project Number	24-06	Capital Project Title	Replacement of flocculator mixer motors at WTP.	Capital Project Description	Replacement of flocculator mixer motors at WTP. Includes CRD project management.
Project Rationale	Replacement of aging flocculator mixer motors at WTP.				

Service: 2.624 Beddis Water (SSI)

Project Number	24-07	Capital Project Title	WTP Demolish old chlorine/pump building	Capital Project Description	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.
Project Rationale	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.				
Project Number	24-08	Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench.
Project Rationale	Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.				
Project Number	25-01	Capital Project Title	Decommission of Sky Valley Upper Reservoir	Capital Project Description	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale	The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.				
Project Number	25-02	Capital Project Title	Booster pump and second reservoir at Sky Valley lower reservoir	Capital Project Description	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale	When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.				
Project Number	25-03	Capital Project Title	WTP Electrical Upgrades from 2020 AMP	Capital Project Description	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
Project Rationale	Various electrical upgrades and replacements for aging and obsolete E I & C equipment.				
Project Number	25-06	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. Includes CRD project management.
Project Rationale	Develop a strategy and phased program for AC pipeline replacement and first stage design.				
Project Number	25-04	Capital Project Title	AC Water Main Replacement Detailed Design	Capital Project Description	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.
Project Rationale	Detailed Design for replacement of ~5.2 km of AC pipe.				
Project Number	25-05	Capital Project Title	AC Water Main Replacement Construction	Capital Project Description	Replace ~ 5.2 km of AC Pipe at \$1k/m. Includes construction services and CRD project management.
Project Rationale	Replace ~ 5.2 km of AC Pipe at \$1k/m. This is the construction phase of the project.				

Service: 2.624 Beddis Water (SSI)

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

Project Number 25-07 **Capital Project Title** Investigate DAF Residual Disposal Alternatives **Capital Project Description** Investigate alternatives for the disposal of DAF residuals.
Project Rationale Investigate alternatives for the disposal of DAF residuals in order to reduce disposal costs.

Project Number 25-08 **Capital Project Title** Review of Sky Valley Reservoir **Capital Project Description** Review configuration and develop cost estimate for Sky Valley Reservoir.
Project Rationale Review configuration and develop cost estimate for Sky Valley Reservoir.

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 Cusheon Lake raw water intake pumps lose their prime (become air-locked) and either pump erratically or completely stop pumping raw water into treatment. Replace temporary intake line and inlet strainer.

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 E H & S issue. 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 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.

Beddis Water Reserves
Summary Schedule
2025 -2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	11,106	22,106	33,326	51,326	51,326	71,326
Capital Reserve Fund	49,005	8,475	87,125	206,430	273,860	350,995
Total	60,111	30,581	120,451	257,756	325,186	422,321

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105206	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		4,016	11,106	22,106	33,326	51,326	51,326
Transfer from Ops Budget		6,910	11,000	11,220	18,000	20,000	20,000
Expenditures		-	-	-	-	(20,000)	-
Planned Maintenance Activity						Reservoir cleaning and inspection	
Interest Income*		180					
Ending Balance \$		11,106	22,106	33,326	51,326	51,326	71,326

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,873	49,005	8,475	87,125	206,430	273,860
Transfer from Ops Budget		75,803	104,470	131,650	119,305	77,430	77,135
Transfer from Cap Fund		10,829					
Transfer to Cap Fund		(54,000)	(145,000)	(53,000)	-	(10,000)	-
Interest Income*		500					
Ending Balance \$		49,005	8,475	87,125	206,430	273,860	350,995

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Fulford Water (SSI)

EAC Review

OCTOBER 2024

Service: **2.626 Fulford Water (SSI)**

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of \$156,000 or \$5.46 / \$1,000 of actual assessed value of land and improvements.

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: \$3.60 per cubic metre
Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grit & Waste Sludge Disposal	14,120	9,900	14,550	-	-	14,550	14,840	15,140	15,450	15,760
Repairs & Maintenance	28,710	27,830	8,970	-	-	8,970	9,150	9,330	9,520	29,710
Allocations	10,688	10,808	12,355	-	-	12,355	12,693	12,941	13,192	13,447
Water Testing	6,930	6,920	7,050	-	-	7,050	4,866	4,960	5,055	5,152
Electricity	9,100	9,550	9,370	-	-	9,370	9,560	9,750	9,950	10,150
Supplies	9,310	9,310	9,600	-	-	9,600	9,780	9,970	10,160	10,350
Labour Charges	89,947	90,947	94,100	-	-	94,100	95,990	97,910	99,870	101,870
Other Operating Expenses	10,950	10,080	12,600	-	-	12,600	13,098	13,627	14,200	14,810
TOTAL OPERATING COSTS	179,755	175,345	168,595	-	-	168,595	169,977	173,628	177,397	201,249
*Percentage Increase over prior year			-6.2%			-6.2%	0.8%	2.1%	2.2%	13.4%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	8,000	11,000	8,260	-	-	8,260	8,500	9,000	9,500	10,000
Transfer to Capital Reserve Fund	51,374	63,204	54,500	-	-	54,500	67,320	65,040	59,305	67,372
MFA Debt ReserveFund	2,250	50	70	-	-	70	3,970	15,070	15,070	15,070
MFA Debt Principal	9,669	9,669	9,669	-	-	9,669	9,669	19,550	47,881	85,882
MFA Debt Interest	8,183	5,763	5,764	-	-	5,764	10,053	36,965	99,660	165,660
TOTAL DEBT / RESERVES	79,476	89,686	78,263	-	-	78,263	99,512	145,625	231,416	343,984
TOTAL COSTS	259,231	265,031	246,858	-	-	246,858	269,489	319,253	408,813	545,233
*Percentage Increase over prior year			-4.8%			-4.8%	9.2%	18.5%	28.1%	33.4%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	-	-	-	-	-	(20,000)
Sales - Water	(19,000)	(25,000)	(20,000)	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
User Charges	(164,291)	(164,291)	(169,220)	-	-	(169,220)	(186,140)	(223,370)	(290,380)	(377,490)
Other Revenue	(710)	(510)	(750)	-	-	(750)	(770)	(790)	(810)	(830)
TOTAL REVENUE	(204,001)	(209,801)	(189,970)	-	-	(189,970)	(206,910)	(244,160)	(311,190)	(418,320)
REQUISITION - PARCEL TAX	(55,230)	(55,230)	(56,888)	-	-	(56,888)	(62,579)	(75,093)	(97,623)	(126,913)
*Percentage increase over prior year										
Sales			5.3%			5.3%	0.0%	0.0%	0.0%	0.0%
User Fee			3.0%			3.0%	10.0%	20.0%	30.0%	30.0%
Requisition			3.0%			3.0%	10.0%	20.0%	30.0%	30.0%
Combined			3.2%			3.2%	9.2%	18.5%	28.1%	28.5%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.626	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Fulford Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$151,000	\$161,000	\$0	\$0	\$0	\$0	\$0	\$161,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$291,000	\$96,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,061,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$442,000	\$257,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,222,000

SOURCE OF FUNDS

Capital Funds on Hand	\$98,000	\$98,000	\$0	\$0	\$0	\$0	\$0	\$98,000
Debenture Debt (New Debt Only)	\$220,000	\$0	\$390,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$4,890,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$80,000	\$90,000	\$0	\$40,000	\$0	\$0	\$0	\$130,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$44,000	\$69,000	\$25,000	\$10,000	\$0	\$0	\$0	\$104,000
	\$442,000	\$257,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,222,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.626

Service Name:

Fulford Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$ 20,000	S	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-03	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines and SCADA upgrades.	\$ 10,000	S	Res	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$ 28,000	E	Cap	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
22-04	New	Fulford AC Water Main Renewal Program and Detailed Design	Develop a renewal program, cost estimate and detailed design. Includes CRD project management.	\$ 170,000	S	Debt	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	\$ 21,000	E	Cap	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload.	\$ 60,000	E	Grant	\$ 50,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload. CRD project management.		E	Res	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.	\$ 20,000	S	Grant	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. CRD project management.		S	Res	\$ 4,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP	\$ 20,000	S	Grant	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. CRD project management.		S	Res	\$ 4,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
24-04	New	Install In-Line Strainers upstream of PRVs	Install In-Line Strainers upstream of PRVs. Includes CRD project management.	\$ 14,000	S	Res	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000
24-05	Replacement	Replace Air Valves in raw water line on Sunnyside	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.	\$ 11,000	S	Res	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ 11,000
24-06	New	Sunnyside PRS Install Guard Rail	Install a guard rail along the concrete edge of the Sunnyside PRS. Includes CRD project management.	\$ 4,000	S	Cap	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 220,000	S	Debt	\$ 220,000	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ 220,000
25-01	New	Water main replacement program - construction.	Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.	\$ 4,500,000	S	Debt	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 4,500,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ 40,000	\$ -		\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -		\$ 10,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase	\$ 90,000	E	Cap	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
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	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
												\$ -	\$ -
												\$ -	\$ -
			Grand Total	\$ 5,298,000				\$ 257,000	\$ 415,000	\$ 1,550,000	\$ 1,500,000	\$ 1,500,000	\$ 5,222,000

Service: 2.626 Fulford Water (SSI)

Project Number	21-02	Capital Project Title	Public Engagement for Future Projects	Capital Project Description	Inform and engage public within service area on upcoming works that will require borrowing to fund.
Project Rationale	Inform and engage public within service area on upcoming works that will require borrowing to fund.				
Project Number	21-03	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines and SCADA upgrades.
Project Rationale	Undertake a referendum or AAP to borrow funds to carry out the new well design and construction.				
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	Current impellers do not provide enough throughput capacity.				
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.
Project Rationale	Replacement of aging equipment.				
Project Number	24-02	Capital Project Title	Ventilation for WTP	Capital Project Description	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.
Project Rationale	E H & S issue. Ventilation is required to ensure worker safety.				

Service: 2.626 Fulford Water (SSI)

Project Number	24-03	Capital Project Title	Replacement of flocculator mixer motors at WTP.	Capital Project Description	Replacement of flocculator mixer motors at WTP
Project Rationale	Replacement of aging equipment.				
Project Number	24-04	Capital Project Title	Install In-Line Strainers upstream of PRVs	Capital Project Description	Install In-Line Strainers upstream of PRVs. Includes CRD project management.
Project Rationale	In order to prevent malfunction of PRVs, strainer must be installed up stream of them to ensure maintenance free operation.				
Project Number	24-05	Capital Project Title	Replace Air Valves in raw water line on Sunnyside	Capital Project Description	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.
Project Rationale	Replacement of aging equipment.				
Project Number	24-06	Capital Project Title	Sunnyside PRS Install Guard Rail	Capital Project Description	Install a guard rail along the concrete edge of the Sunnyside PRS. Includes CRD project management.
Project Rationale	E H & S issue. Guard rail is required to ensure worker safety.				
Project Number	24-07	Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale	General E I & C upgrade and replacement of aging and obsolete equipment to ensure maintenance free operation.				

Service: 2.626 Fulford Water (SSI)

Project Number	25-01	Capital Project Title	Water main replacement program - construction.	Capital Project Description	Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.
Project Rationale	Aging asbestos concrete water lines require replacement.				
Project Number	27-01	Capital Project Title	Update Asset Management Plan	Capital Project Description	Update Asset Management Plan
Project Rationale	Revise existing Asset Management Plan to reflect recent modifications to facility.				
Project Number	25-02	Capital Project Title	Investigate DAF Residual Disposal Alternatives	Capital Project Description	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigation of alternative methods to dispose of DAF residuals in order to reduce disposal costs.				
Project Number	22-03	Capital Project Title	Water main assessment and replacement strategy and initial phase detailed design	Capital Project Description	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase
Project Rationale	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase				
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
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	8,803	17,063	25,563	34,563	44,063	34,063
Capital Reserve Fund	88,514	74,014	116,334	171,374	230,679	298,051
Total	97,317	91,077	141,897	205,937	274,742	332,114

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105207	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	19,903	8,803	17,063	25,563	34,563	44,063
Transfer from Ops Budget	8,000	8,260	8,500	9,000	9,500	10,000
Expenditures	(20,000)	-	-	-	-	(20,000)
Planned Maintenance Activity	Reservoir cleaning and inspection					Reservoir cleaning and inspection
Interest Income*	900					
Ending Balance \$	8,803	17,063	25,563	34,563	44,063	34,063

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

Fund: Fund Centre:	1070 101897	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		49,940	88,514	74,014	116,334	171,374	230,679
Transfer from Ops Budget		51,374	54,500	67,320	65,040	59,305	67,372
Transfer from Cap Fund		10,000					
Transfer to Cap Fund		(24,000)	(69,000)	(25,000)	(10,000)	-	-
Interest Income*		1,200					
Ending Balance \$		88,514	74,014	116,334	171,374	230,679	298,051

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedar Lane Water (SSI)

EAC Review

OCTOBER 2024

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.

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)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operations Contract	2,150	160	2,210	-	-	2,210	2,250	2,300	2,350	2,400
Repairs & Maintenance	6,710	6,210	1,760	-	-	1,760	21,800	1,840	1,880	1,920
Allocations	5,825	5,825	6,542	-	-	6,542	6,704	6,834	6,965	7,098
Water Testing	3,360	3,340	3,420	-	-	3,420	3,489	3,559	3,630	3,702
Electricity	4,810	4,400	4,950	-	-	4,950	5,050	5,150	5,250	5,360
Supplies	1,660	3,580	1,710	-	-	1,710	1,740	1,770	1,810	1,850
Labour Charges	35,565	39,000	37,210	-	-	37,210	37,960	38,720	39,500	40,290
Other Operating Expenses	3,070	2,950	3,410	-	-	3,410	3,537	3,672	3,817	3,973
TOTAL OPERATING COSTS	63,150	65,465	61,212	-	-	61,212	82,530	63,845	65,202	66,593
*Percentage Increase over prior year			-3.1%			-3.1%	34.8%	-22.6%	2.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	10,930	18,023	33,770		-	33,770	36,405	48,335	68,820	75,800
Transfer to Operating Reserve Fund	4,000	4,000	8,000	-	-	8,000	8,000	5,000	5,000	5,000
MFA Debt Reserve Fund	4,510	30	-	1,430	-	1,430	3,740	-	6,450	6,450
MFA Debt Principal	5,394	5,394	-	-	-	-	3,623	13,098	13,098	29,438
MFA Debt Interest	7,358	2,430	-	1,627	-	1,627	10,621	22,963	30,058	58,438
TOTAL DEBT / RESERVES	32,192	29,877	41,770	3,057	-	44,827	62,389	89,396	123,426	175,126
TOTAL COSTS	95,342	95,342	102,982	3,057	-	106,039	144,919	153,241	188,628	241,719
*Percentage Increase over prior year			8.0%	3.2%		11.2%	36.7%	5.7%	23.1%	28.1%
<u>FUNDING SOURCES (REVENUE)</u>										
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	(60,832)	(60,832)	(70,930)	(2,060)	-	(72,990)	(87,590)	(109,490)	(136,860)	(177,920)
Other Revenue	(190)	(190)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(77,522)	(77,522)	(82,590)	(2,060)	-	(84,650)	(119,250)	(121,150)	(148,520)	(189,580)
REQUISITION - PARCEL TAX	(17,820)	(17,820)	(20,392)	(997)	-	(21,389)	(25,669)	(32,091)	(40,108)	(52,139)
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			16.6%	3.4%		20.0%	20.0%	25.0%	25.0%	30.0%
Requisition			14.4%	5.6%		20.0%	20.0%	25.0%	25.0%	30.0%
Combined			14.1%	3.4%		17.4%	17.8%	22.7%	23.1%	28.2%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.628	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Cedar Lane Water (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$383,000	\$403,000	\$379,000	\$90,000	\$680,000	\$645,000	\$2,197,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$383,000	\$403,000	\$379,000	\$90,000	\$680,000	\$645,000	\$2,197,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$80,000	
Debenture Debt (New Debt Only)	\$228,000	\$143,000	\$374,000	\$0	\$645,000	\$645,000	\$1,807,000	
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Grants (Federal, Provincial)	\$0	\$110,000	\$0	\$0	\$0	\$0	\$110,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$75,000	\$70,000	\$5,000	\$90,000	\$35,000	\$0	\$200,000	
	\$383,000	\$403,000	\$379,000	\$90,000	\$680,000	\$645,000	\$2,197,000	

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.628

Service Name:

Cedar Lane Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
18-01	Renewal	Abandon unused wells	Decommission wells	\$ 10,000	S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
21-01	New	Power generation equipment design and construction	Design of back up power generation for WWTP and Pump stations.	\$ 310,000	S	Res	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
21-01	New	Power generation equipment design and construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.		S	Debt	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
23-01	New	Investigation for new groundwater sources	Conduct study and site investigation to identify groundwater sources and new well location. Includes CRD project management.	\$ 35,000	S	Debt	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
21-03	New	Detailed Hydrogeological Assessment	Conduct a detailed hydrogeological assessment of the Cedar Lane water system.	\$ 55,000	S	Debt	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
21-03	New	Detailed Hydrogeological Assessment	CRD project management		S	Res	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.	\$ 376,500	S	Debt	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.		S	Grant	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
21-06	New				S	Cap	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
24-02	New	WTP provide spare pressure pump and sub-drive unit	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.	\$ 33,000	S	Debt	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000
24-03	New	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.	\$ 39,000	S	Debt	\$ -	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ 39,000
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 15,000	S	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-04	New				S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
21-04	New	Public Engagement	Public Engagment for debt funded projects	\$ 5,000	S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan.	\$ 35,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
27-01	Study	Update Asset Management Plan	CRD project management		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
25-01	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.	\$ 24,000	S	Res	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ 24,000
25-02	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	\$ 56,000	S	Res	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ 56,000
26-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m). Includes construction services and CRD project management.	\$ 1,290,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 645,000	\$ 645,000	\$ 1,290,000
													\$ -
			GRAND TOTAL	\$ 2,283,500				\$ 403,000	\$ 379,000	\$ 90,000	\$ 680,000	\$ 645,000	\$ 2,197,000

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

Project Number 21-01

Capital Project Title Power generation equipment design and construction

Capital Project Description Design of back up power generation for WWTP and Pump stations.

Project Rationale Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.

Project Number 23-01

Capital Project Title Investigation for new groundwater sources

Capital Project Description Conduct study and site investigation to identify groundwater sources and new well location. Includes CRD project management.

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

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

Project Number 21-06

Capital Project Title WTP Manganese treatment construction / chlorine exhaust

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

Project Rationale Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L). Cedar Lane water testing results can exceed this threshold

Project Number 24-02

Capital Project Title WTP provide spare pressure pump and sub-drive unit

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

Project Rationale This is a critical component of the WTP so it is prudent to have a spare on hand to ensure continuity of service.

Service:

2.628

Cedar Lane Water (SSI)

Project Number 24-03

Capital Project Title

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

Capital Project Description

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

Project Rationale Current structure is deteriorating and is at the end of its useful life and requires replacement.

Project Number 24-04

Capital Project Title

Referendum or Alternative Approval Process - Funding for Future Projects

Capital Project Description

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

Project Rationale Obtain residents approval to fund future projects and authorize borrowing.

Project Number 27-01

Capital Project Title

Update Asset Management Plan

Capital Project Description

Update Asset Management Plan.

Project Rationale Revise and update Asset Management Plan to include modification to WTP.

Project Number 25-01

Capital Project Title

Water main AC replacement strategy and preliminary design

Capital Project Description

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

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

Project Number 25-02

Capital Project Title

Water Main AC replacement detailed design

Capital Project Description

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

Project Rationale Based on the preliminary design done in Project 25-01, develop detailed design to replace all asbestos cement distribution piping.

Project Number 26-01

Capital Project Title

Phased program of AC Water main replacement

Capital Project Description

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

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

Service:

2.628

Cedar Lane Water (SSI)

Project Number

21-04

Capital Project Title

Public Engagement

Capital Project Description

Public Engagment for debt funded projects

Project Rationale

Inform residents of future projects so they can make informed decision on approval and borrowing.

Cedar Lane Water (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	9,255	17,255	5,255	10,255	15,255	20,255
Capital Reserve Fund	50,460	14,230	45,635	3,970	37,790	113,590
Total	59,714	31,484	50,889	14,224	53,044	133,844

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105208	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		9,815	9,255	17,255	5,255	10,255	15,255
Transfer from Ops Budget		4,000	8,000	8,000	5,000	5,000	5,000
Expenditures		(5,000)	-	(20,000)	-	-	-
Planned Maintenance Activity		Building/Facility Maintenance/ Security		Reservoir cleaning & inspection			
Interest Income*		440					
Ending Balance \$		9,255	17,255	5,255	10,255	15,255	20,255

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

Fund: 1076 Fund Centre: 102020	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	26,267	50,460	14,230	45,635	3,970	37,790
Transfer from Ops Budget	18,023	33,770	36,405	48,335	68,820	75,800
Transfer from Cap Fund	5,000					
Transfer to Cap Fund	-	(70,000)	(5,000)	(90,000)	(35,000)	-
Interest Income*	1,170					
Ending Balance \$	50,460	14,230	45,635	3,970	37,790	113,590

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Water (SSI)

EAC Review

OCTOBER 2024

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.

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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	13	13	11	-	-	11	11	11	-	-
TOTAL OPERATING COSTS	13	13	11	-	-	11	11	11	-	-
*Percentage Increase over prior year						-15.4%	0.0%	0.0%	NA	NA
<u>DEBT</u>										
MFA Debt Principal	10,262	10,262	5,268	-	-	5,268	2,584	2,584	-	-
MFA Debt Interest	4,416	4,416	1,846	-	-	1,846	1,526	763	-	-
MFA Debt Reserve Fund	40	40	40	-	-	40	40	40	-	-
TOTAL DEBT	14,718	14,718	7,154	-	-	7,154	4,150	3,387	-	-
TOTAL COSTS	14,731	14,731	7,165	-	-	7,165	4,161	3,398	-	-
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	50	(50)	-	-	(50)	-	-	-	-
Balance c/fwd from 2023 to 2024	(70)	(70)	-	-	-	-	-	-	-	-
Other Revenue	(40)	(90)	(40)	-	-	(40)	(40)	(40)	-	-
TOTAL REVENUE	(110)	(110)	(90)	-	-	(90)	(40)	(40)	-	-
REQUISITION - PARCEL TAX	(14,621)	(14,621)	(7,075)	-	-	(7,075)	(4,121)	(3,358)	-	-
*Percentage increase over prior year Requisition						-51.6%	-41.8%	-18.5%	NA	NA

CAPITAL REGIONAL DISTRICT

2025 Budget

Ganges Sewer (SSI)

EAC Review

OCTOBER 2024

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.

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)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	54,000	48,500	55,620	-	-	55,620	56,730	57,860	59,020	60,200
Screenings, Grit & Waste Sludge Disposal	132,980	200,950	221,050	-	-	221,050	225,470	229,980	234,580	239,270
Repairs & Maintenance	95,300	67,660	15,760	-	-	15,760	46,070	41,390	96,730	17,070
Allocations	56,902	56,902	61,033	-	-	61,033	62,694	63,943	65,221	66,518
Electricity	59,700	52,350	54,750	-	-	54,750	55,850	56,970	58,110	59,270
Water	3,370	4,000	3,470	-	-	3,470	3,540	3,610	3,680	3,750
Supplies	17,290	17,290	17,810	-	-	17,810	18,170	18,530	18,900	19,280
Labour Charges	432,833	472,353	452,508	-	-	452,508	461,559	470,800	480,220	489,819
Other Operating Expenses	39,560	38,620	44,550	-	-	44,550	46,426	48,426	50,592	52,907
TOTAL OPERATING COSTS	891,935	958,625	926,551	-	-	926,551	976,509	991,509	1,067,053	1,008,084
*Percentage Increase over prior year			3.9%			3.9%	5.4%	1.5%	7.6%	-5.5%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	35,000	35,000	35,000	-	-	35,000	40,000	40,000	40,000	40,000
Transfer to Capital Reserve Fund	41,083	24,393	39,870	-	-	39,870	42,595	43,340	28,580	49,450
Transfer to Equipment Replacement Fund	50,000	-	50,000	-	-	50,000	80,000	70,000	50,000	50,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	167,914	213,687	216,692
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	135,125	206,975	267,904	271,817
MFA Debt Reserve Fund	950	950	1,330	-	-	1,330	17,080	19,398	2,516	1,330
TOTAL DEBT / RESERVES	372,846	306,156	372,013	-	-	372,013	442,813	547,627	602,687	629,289
TOTAL COSTS	1,264,781	1,264,781	1,298,564	-	-	1,298,564	1,419,322	1,539,136	1,669,740	1,637,373
*Percentage Increase over prior year			2.7%			2.7%	9.3%	8.4%	8.5%	-1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(80,000)	(80,000)	-	-	-	-	(30,000)	(25,000)	(80,000)	-
User Charges	(1,120,290)	(1,120,290)	(1,231,784)	-	-	(1,231,784)	(1,318,010)	(1,436,630)	(1,508,460)	(1,553,710)
Other Revenue	(2,357)	(2,357)	(2,780)	-	-	(2,780)	(2,832)	(2,872)	(2,910)	(2,943)
TOTAL REVENUE	(1,202,647)	(1,202,647)	(1,234,564)	-	-	(1,234,564)	(1,350,842)	(1,464,502)	(1,591,370)	(1,556,653)
REQUISITION - PARCEL TAX	(62,134)	(62,134)	(64,000)	-	-	(64,000)	(68,480)	(74,634)	(78,370)	(80,720)
*Percentage increase over prior year										
User Fee			10.0%			10.0%	7.0%	9.0%	5.0%	3.0%
Requisition			3.0%			3.0%	7.0%	9.0%	5.0%	3.0%
Combined			9.6%			9.6%	7.0%	9.0%	5.0%	3.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	3.810	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Ganges Sewer Utility (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$625,000	\$50,000	\$575,000	\$0	\$0	\$0	\$0	\$625,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$399,000	\$314,000	\$1,980,000	\$2,552,186	\$474,375	\$0	\$0	\$5,320,561
Vehicles	\$77,000	\$77,000	\$0	\$0	\$0	\$0	\$0	\$77,000
	\$1,101,000	\$441,000	\$2,555,000	\$2,552,186	\$474,375	\$0	\$0	\$6,022,561

SOURCE OF FUNDS

Capital Funds on Hand	\$398,000	\$293,000	\$105,000	\$0	\$0	\$0	\$0	\$398,000
Debenture Debt (New Debt Only)	\$0	\$0	\$1,575,000	\$1,806,796	\$118,594	\$0	\$0	\$3,500,390
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$506,250	\$75,000	\$731,250	\$735,390	\$355,781	\$0	\$0	\$1,897,421
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$196,750	\$73,000	\$143,750	\$10,000	\$0	\$0	\$0	\$226,750
	\$1,101,000	\$441,000	\$2,555,000	\$2,552,186	\$474,375	\$0	\$0	\$6,022,561

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

3.810

Ganges Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
21-01	New	Strategic Asset Management Plan			S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
22-01	Replacement	Electorate Assent for Borrowing	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities	\$ 30,000	S	Res	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
22-02	Replacement	Public Engagement	Inform and engage public within service area on upcoming works required for borrowing to fund.	\$ 20,000	S	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-01	Replacement	Replace Generator Trailer	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Built Generator Trailer	\$ 77,000	V	Cap	\$ 77,000	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ 77,000
23-03	New	Key components and spares replacement schedule	Provisional allowance for the supply and installation of key components and critical spares. Includes CRD project management.	\$ 55,000	S	Grant	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
23-03	New	Key components and spares replacement schedule			S	Cap	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
24-01	New	Electrical upgrades	Installation of additional lighting and HMI upgrade.	\$ 28,000	S	Grant	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
24-01		Electrical upgrades	CRD Project Management		S	Res	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
24-02	Replacement	Replace sludge thickener membranes.	Replacement of failing sludge thickening membrane.	\$ 27,000	S	Cap	\$ 27,000	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75% has been received)	\$ 575,000	E	Grant	\$ 431,250	\$ -	\$ 431,250	\$ -	\$ -	\$ -	\$ 431,250
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	25% of total cost obligation for GCF Grant		E	Res	\$ 143,750	\$ -	\$ 143,750	\$ -	\$ -	\$ -	\$ 143,750
24-04	Study	Ganges Service Area System Modelling	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)	\$ 57,500	S	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-05	Study	Ganges WWTP Performance Improvement Study	Ganges WWTP Performance Improvement Study. Study and CRD Project Management (GCFC - 75% received)	\$ 115,000	S	Cap	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 from the 2024 Capital Plan)	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.	\$ 3,450,000	S	Debt	\$ -	\$ -	\$ 1,575,000	\$ 1,575,000	\$ -	\$ -	\$ 3,150,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 from the 2024 Capital Plan)	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management. (GCFC has been received)		S	Grant	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	Ganges Replace 100% Surcharged Sewer Pipelines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)	\$ 927,186	S	Grant	\$ -	\$ -	\$ -	\$ 695,390	\$ -	\$ -	\$ 695,390
25-02		Ganges Replace 100% Surcharged Sewer Pipelines	25% of total cost obligation for GCF Grant		S	Debt	\$ -	\$ -	\$ -	\$ 231,796	\$ -	\$ -	\$ 231,796
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	Ganges Replace 75% Surcharged Sewer Pipelines ~ 220m. Design, Construction and CRD Project Management.	\$ 474,375	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 355,781	\$ -	\$ 355,781
26-01		Ganges Replace 75% Surcharged Sewer Pipelines	25% of total costs		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 118,594	\$ -	\$ 118,594
25-03	New	Ganges Pump Station Fall Protection (Early Approval)	Design and Install Fall Protection at Manson and Harbour House Pump Stations	\$ 20,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-02	New	Reclaimed Water Study	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.	\$ 57,500	S	Cap	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000
21-03	New	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	\$ 50,000	S	Cap	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
21-06	New	Aeration system improvement detailed design	Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.	\$ 130,000	E	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
23-02	New	MBR Cassette lifting brackets	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.	\$ 65,000	S	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
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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	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	23-01	Capital Project Title	Replace Generator Trailer	Capital Project Description	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Built Generator Trailer
Project Rationale	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer. Existing unit has reached the end of its service life.				

Project Number	23-03	Capital Project Title	Key components and spares replacement schedule	Capital Project Description	Provisional allowance for the supply and installation of key components and critical spares. Includes CRD project management.
Project Rationale	Provisional allowance for the supply and installation of key components and critical spares.				

Project Number	24-01	Capital Project Title	Electrical upgrades	Capital Project Description	Installation of additional lighting and HMI upgrade.
Project Rationale	Installation of additional lighting and HMI upgrade.				

Service:	3.810	Ganges Sewer Utility (SSI)
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Project Number	24-02	Capital Project Title	Replace sludge thickener membranes.	Capital Project Description	Replacement of failing sludge thickening membrane.
Project Rationale	Sludge thickening membranes are failing and require replacement in order to avoid increases to operating costs.				

Project Number	24-03	Capital Project Title	Ganges WWTP Replacement of Electrical & Instrumentation	Capital Project Description	Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75% has been received)
Project Rationale	Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75%)				

Project Number	24-04	Capital Project Title	Ganges Service Area System Modelling	Capital Project Description	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)
Project Rationale	Ganges Service Area System Modelling and CRD Project Management				

Project Number	24-05	Capital Project Title	Ganges WWTP Performance Improvement Study	Capital Project Description	Ganges WWTP Performance Improvement Study. Study and CRD Project Management (GCFC - 75% received)
Project Rationale	Holistic review of Ganges WWTP to determine areas for efficiency improvements and de-bottlenencking.				

Project Number	24-06	Capital Project Title	Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 from the 2024 Capital Plan)	Capital Project Description	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.
Project Rationale	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.				

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 25-02

Capital Project Title

Ganges Replace 100% Surcharged Sewer Pipelines

Capital Project Description

Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)

Project Rationale Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.

Project Number 26-01

Capital Project Title

Ganges Replace 75% Surcharged Sewer Pipelines

Capital Project Description

Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction and CRD Project Management.

Project Rationale Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.

Project Number 25-03

Capital Project Title

Ganges Pump Station Fall Protection (Early Approval)

Capital Project Description

Design and Install Fall Protection at Manson and Harbour House Pump Stations

Project Rationale Design and Install Fall Protection at Manson and Harbour House Pump Stations.. EH & S issue.

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 Installation of VFD for EQ pumps to equalize feed rate for the plant

Service:

3.810

Ganges Sewer Utility (SSI)

Project Number	21-06	Capital Project Title	Aeration system improvement detailed design	Capital Project Description	Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.
Project Rationale Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.					

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.					

Ganges Sewer (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	18,360	53,360	63,360	78,360	38,360	78,360
Equipment Replacement Fund	151,214	201,214	281,214	351,214	401,214	451,214
Capital Reserve Funds	542,827	509,697	408,542	441,882	470,462	519,912
Total	712,401	764,271	753,116	871,456	910,036	1,049,486

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: Fund Centre:	1500 105210	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		60,660	18,360	53,360	63,360	78,360	38,360
Transfer from Ops Budget		35,000	35,000	40,000	40,000	40,000	40,000
Expenditures		(80,000)	-	(30,000)	(25,000)	(80,000)	-
Planned Maintenance Activity		Sanitary sewer flushing & inspections		WWTP tank draining cleaning & inspection	Outfall Inspection	Sanitary sewer flushing and inspection	
Interest Income*		2,700					
Ending Balance \$		18,360	53,360	63,360	78,360	38,360	78,360

Assumptions/Background:

* 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: Fund Centre:	1022 101458	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		151,214	151,214	201,214	281,214	351,214	401,214
Transfer from Ops Budget		-	50,000	80,000	70,000	50,000	50,000
Interest Income		-					
Ending Balance \$		151,214	201,214	281,214	351,214	401,214	451,214

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: Fund Centre:	1056 101836	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		499,294	452,662	419,532	318,377	351,717	380,297
Transfer from Ops Budget		24,393	39,870	42,595	43,340	28,580	49,450
Transfer from Cap Fund		-					
Transfer to Cap Fund		(90,625)	(73,000)	(143,750)	(10,000)	-	-
Interest Income*		19,600					
Ending Balance \$		452,662	419,532	318,377	351,717	380,297	429,747

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1056 101900	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		71,926	90,164	90,164	90,164	90,164	90,164
Transfer from Ops Budget		-	-	-	-	-	-
Cash in Lieu		14,989					
Interest Income*		3,250					
Ending Balance \$		90,164	90,164	90,164	90,164	90,164	90,164

Assumptions/Background:

For use only to fund costs resulting from expansion of service (Capacity purchase charges received from properties being added to the sewer service to fund capital improvements to provide additional capacity pursuant to bylaw 3262)

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Maliview Sewer Utility (SSI)

EAC Review

OCTOBER 2024

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.

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>
REMAINING:	Expired	<u><u>\$518</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	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	25,010	22,000	25,760	-	-	25,760	26,280	26,810	27,350	27,900
Screenings, Grit & Waste Sludge Disposal	39,140	46,000	48,116	-	-	48,116	49,080	50,060	51,060	52,080
Repairs & Maintenance	44,090	3,130	4,220	-	40,000	44,220	4,290	14,360	4,440	4,520
Allocations	24,097	24,097	27,051	-	-	27,051	27,699	28,249	28,815	29,391
Electricity	3,450	3,620	3,540	-	-	3,540	3,610	3,680	3,750	3,830
Water	1,470	1,600	1,510	-	-	1,510	1,540	1,570	1,600	1,630
Supplies	1,200	1,060	1,240	-	-	1,240	1,260	1,280	1,300	1,320
Labour Charges	52,222	52,000	54,630	-	-	54,630	55,720	56,830	57,960	59,120
Other Operating Expenses	9,144	7,604	10,090	-	-	10,090	10,430	10,786	11,162	11,568
TOTAL OPERATING COSTS	199,823	161,111	176,157	-	40,000	216,157	179,909	193,625	187,437	191,359
*Percentage Increase over prior year			-11.8%	0.0%	20.0%	8.2%	-16.8%	7.6%	-3.2%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	39,870	51,535	45,605	-	-	45,605	33,035	30,940	32,790	34,638
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	10,000	10,000	10,000	10,000
Debt Reserve Fund	3,710	-	-	6,010	-	6,010	2,300	-	-	-
MFA Principal Payment	-	-	-	-	-	-	15,226	21,053	21,053	21,053
MFA Interest Payment	12,243	-	-	6,836	-	6,836	29,876	37,466	37,466	37,466
TOTAL DEBT / RESERVES	68,823	64,535	58,605	12,846	-	71,451	90,437	99,459	101,309	103,157
TOTAL COSTS	268,646	225,646	234,762	12,846	40,000	287,608	270,346	293,084	288,746	294,516
*Percentage Increase over prior year			-12.6%	4.8%	14.9%	7.1%	-6.0%	8.4%	-1.5%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(40,000)	-	-	-	(40,000)	(40,000)	-	(10,000)	-	-
Sales - Sewer Use	(25,000)	(22,000)	(25,000)	-	-	(25,000)	(25,500)	(26,010)	(26,530)	(27,060)
User Charges	(198,306)	(198,306)	(204,262)	(12,846)	-	(217,108)	(238,822)	(250,762)	(255,782)	(260,900)
Other Revenue	(270)	(270)	(280)	-	-	(280)	(280)	(280)	(280)	(280)
TOTAL REVENUE	(263,576)	(220,576)	(229,542)	(12,846)	(40,000)	(282,388)	(264,602)	(287,052)	(282,592)	(288,240)
REQUISITION - PARCEL TAX	(5,070)	(5,070)	(5,220)	-	-	(5,220)	(5,744)	(6,032)	(6,154)	(6,276)
*Percentage increase over prior year										
Sales			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
User Fees			3.0%	6.5%		9.5%	10.0%	5.0%	2.0%	2.0%
Requisition			3.0%	0.0%		3.0%	10.0%	5.0%	2.0%	2.0%
Combined			2.7%	5.6%		8.3%	9.2%	4.7%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	3.820	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Maliview Sewer Utility (SSI)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$1,157,000	\$1,698,000	\$285,000	\$0	\$0	\$0	\$0	\$1,983,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,157,000	\$1,698,000	\$285,000	\$0	\$0	\$0	\$0	\$1,983,000

SOURCE OF FUNDS

Capital Funds on Hand	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$0	\$102,000
Debenture Debt (New Debt Only)	\$100,000	\$601,000	\$230,000	\$0	\$0	\$0	\$0	\$831,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$935,000	\$935,000	\$45,000	\$0	\$0	\$0	\$0	\$980,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$20,000	\$60,000	\$10,000	\$0	\$0	\$0	\$0	\$70,000
	\$1,157,000	\$1,698,000	\$285,000	\$0	\$0	\$0	\$0	\$1,983,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 3.820

Service Name: Maliview Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	Replacement	Referendum for Borrowing	Referendum or Alternative Approval Process - Funding for Future Projects	\$ 35,000	S	Cap	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
21-02	Replacement	Public Engagement	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$ 50,000	S	Cap	\$ 47,000	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	\$ 2,371,041	S	Grant	\$ 935,000	\$ 935,000	\$ -	\$ -	\$ -	\$ -	\$ 935,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Maliview Resident's 10% Share. Includes CRD project management.		S	Debt	\$ -	\$ 271,000	\$ -	\$ -	\$ -	\$ -	\$ 271,000
22-02	Renewal	Collection system repairs and/or renewal	Replacement/repair of collection pipe and manholes. Includes CRD project management.	\$ 460,000	S	Debt	\$ -	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 460,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$ 55,000	S	Grant	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
23-01	New		CRD Project Management		S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
23-02	Study	I&I program (MOE Requirement)	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.	\$ 120,000	S	Debt	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
23-02	Study	I&I program (MOE Requirement)	CRD Project Management		S	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-01	New	Public Education Program Sewers	Public Education Program Sewers	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-02	New	Provisional allowance for the supply and installation of key components and critical spares.	Provisional allowance for the supply and installation of key components and critical spares.	\$ 40,000	S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-02	New				S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
19-01	Study	Safe Work Procedures - Review and Development	Review and develop safe work procedures for operational and maintenance tasks.	\$ 12,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 3,158,041				\$ 1,698,000	\$ 285,000	\$ -	\$ -	\$ -	\$ 1,983,000

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. Includes CRD project management.
Project Rationale	The current collection systems are aged and failing need to be replaced. This is the initial phase.				

Project Number	23-01	Capital Project Title	SAMP Development	Capital Project Description	Develop an asset management plan for the facility.
Project Rationale	This service has no up-to-date asset management plan				

Project Number	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.				

Service: 3.820 Maliview Sewer Utility (SSI)

Project Number	21-01	Capital Project Title	Referendum for Borrowing	Capital Project Description	Referendum or Alternative Approval Process - Funding for Future Projects
Project Rationale	To obtain approval from residents for projects requiring borrowing.				

Project Number	21-02	Capital Project Title	Public Engagement	Capital Project Description	Inform and engage public within service area on upcoming works that will require borrowing to fund.
Project Rationale	To inform residents of project details and rationale so they can make an informed decision on the proposed borrowing.				

Project Number	24-01	Capital Project Title	Public Education Program Sewers	Capital Project Description	Public Education Program Sewers
Project Rationale	To inform and educate residents about proper sewer system operation to prevent facility upsets and reduce maintenance costs.				

Project Number	24-02	Capital Project Title	Provisional allowance for the supply and installation of key components and critical spares.	Capital Project Description	Provisional allowance for the supply and installation of key components and critical spares.
Project Rationale	Given the age and condition of the facility, it is prudent to have funding in place to obtain critical spares on short notice.				

Project Number	19-01	Capital Project Title	Safe Work Procedures - Review and Development	Capital Project Description	Review and develop safe work procedures for operational and maintenance tasks.
Project Rationale	This was included in response to safety and operational concerns. Will need to develop additional SWPs for the upgraded facility and its new equipment.				

Maliview Estates Sewer System
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	60,883	33,883	43,883	43,883	53,883	63,883
Capital Reserve Fund	97,673	83,278	106,313	137,253	170,043	204,681
Total	158,556	117,161	150,196	181,136	223,926	268,564

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	45,843	60,883	33,883	43,883	43,883	53,883
Transfer from Ops Budget	13,000	13,000	10,000	10,000	10,000	10,000
Expenditures	-	(40,000)	-	(10,000)	-	-
Planned Maintenance Activity		Sanitary sewer system flushing and inspections		Outfall Inspection		
Interest Income*	2,040					
Ending Balance \$	60,883	33,883	43,883	43,883	53,883	63,883

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Capital Reserve Fund - Bylaw 1499

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

Reserve Cash Flow

Fund: 1041 Fund Centre: 101385	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	124,168	97,673	83,278	106,313	137,253	170,043
Transfer from Ops Budget	51,535	45,605	33,035	30,940	32,790	34,638
Transfer from Cap Fund	-					
Transfer to Cap Fund	(80,000)	(60,000)	(10,000)	-	-	-
Interest Income*	1,970					
Ending Balance \$	97,673	83,278	106,313	137,253	170,043	204,681

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.116 SSI Grants in Aid

Commission: Salt Spring Local Community Commission

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.

COMMISSION:

Salt Spring Local Community Commission

FUNDING:

Requisition

1.116 - SSI Grants in Aid

OPERATING COSTS

Grants in Aid
Allocations
Other Expenses

TOTAL OPERATING COSTS

*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Surplus c/fwd from 2023 to 2024
Grants in Lieu of Taxes
Other Revenue

TOTAL REVENUE

REQUISITION

*Percentage increase over prior year
Requisition

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Grants in Aid	53,986	53,986	53,986	15,000	-	68,986	73,986	78,986	83,986	88,986
Allocations	4,799	4,799	5,009	-	-	5,009	5,137	5,238	5,340	5,443
Other Expenses	-	78	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	58,785	58,863	58,995	15,000	-	73,995	79,123	84,224	89,326	94,429
*Percentage Increase over prior year			0.4%	25.5%		25.9%	6.9%	6.4%	6.1%	5.7%
Surplus c/fwd from 2023 to 2024	(14,773)	(14,773)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(38)	(40)	-	-	(40)	(50)	(50)	(50)	(50)
Other Revenue	(220)	(300)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(15,033)	(15,111)	(270)	-	-	(270)	(280)	(280)	(280)	(280)
REQUISITION	(43,752)	(43,752)	(58,725)	(15,000)	-	(73,725)	(78,843)	(83,944)	(89,046)	(94,149)
*Percentage increase over prior year Requisition			34.2%	34.3%		68.5%	6.9%	6.5%	6.1%	5.7%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Economic Development

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.124 SSI Economic Development Sustainability

Commission: Salt Spring Island Local Community Commission

DEFINITION:

Authority to offer an economic development service under bylaw 1824, 1990

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 Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025**Service: 1.124 SSI Economic Development****Total Expenditure****Comments****2024 Budget****129,349****Other Changes:**

2024 one-time contribution for Program Development

(60,000)

Integrated housing strategy - funded by ORF

Other Costs

(912)

Total Other Changes

(60,912)

2025 Budget**68,437**

Summary of % Expense Change

Integrated housing strategy (2024 one-time)

-46.4%

Balance of change

-0.7%

% expense change from 2024:

-47.1%

% Requisition increase from 2024 (if applicable):

20%

Requisition funding is (94.2)% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$13,194 (10.2%) due mainly to savings on program development and sponsorship fees (Rural Islands Eco Partner Forum). This variance will be transferred to the Operating Reserve, which has an expected year end balance of \$23,548 before this transfer.

1.124 - SSI Economic Development

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Project Costs	100,000	90,000	40,000	-	-	40,000	40,000	40,000	40,000	40,000
Third Party Payments	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	13,239	13,239	12,127	-	-	12,127	12,401	12,653	12,906	13,160
Operating - Other	6,110	2,910	6,310	-	-	6,310	6,338	6,367	6,397	6,428
TOTAL OPERATING COSTS	129,349	116,149	68,437	-	-	68,437	68,739	69,020	69,303	69,588
*Percentage Increase over prior year			-47.1%			-47.1%	0.4%	0.4%	0.4%	0.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	13,194	-	-	-	-	870	1,980	3,115	4,270
TOTAL COSTS	129,349	129,343	68,437	-	-	68,437	69,609	71,000	72,418	73,858
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2023 to 2024	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(60,000)	(60,000)	(3,345)	-	-	(3,345)	-	-	-	-
Grants in Lieu of Taxes	(80)	(74)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Other Income	(570)	(570)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
TOTAL REVENUE	(75,650)	(75,644)	(3,995)	-	-	(3,995)	(660)	(670)	(680)	(690)
REQUISITION	(53,699)	(53,699)	(64,442)	-	-	(64,442)	(68,949)	(70,330)	(71,738)	(73,168)
*Percentage increase over prior year Requisition			20.0%			20.0%	7.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105534	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	79,988	23,548	20,203	21,073	23,053	26,168
Transfer from Ops Budget	-	-	870	1,980	3,115	4,270
Transfer to Ops Budget	(60,000)	(3,345)	-	-	-	-
Interest Income*	3,560					
Ending Balance \$	23,548	20,203	21,073	23,053	26,168	30,438

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Public Library

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: **1.141 SSI Public Library**

Commission: Salt Spring Island Local Community Commission

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. Amended by Bylaw No. 3612 (adopted 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.

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)
	LA Bylaw No. 3308 (2005)	(250,000)
EXPIRED:		
REMAINING AUTHORIZATION		<u>\$ -</u>

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.141 SSI Public Library

	Total Expenditure	Comments
2024 Budget	718,950	
Other Changes:		
Annual contribution to SSI Public Library Association	51,240	Increase in requested contribution to SSI Public Library Association
Insurance costs	4,860	Recognize growing insurance premiums
SSI EA Management Allocation	2,000	New allocation from SSI Admin budget (1.111) reflecting ongoing support from the staff
Transfer to reserves	(11,540)	Reduction in transfers to CRF
Other Costs	3,108	Increase in other costs such as maintenance, travel, etc.
Total Other Changes	49,668	
2025 Budget	768,618	
Summary of % Expense Change		
2025 contribution to SSI Public Library Association	7.1%	
Insurance costs	0.7%	
Transfer to reserves	-1.6%	
Balance of change	0.7%	
% expense increase from 2024:	6.9%	
% Requisition increase from 2024 (if applicable):	6.9%	Requisition funding is 99.7% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$3,670 (0.5%) mainly due to lower repairs and maintenance expenses. This variance will be moved to Capital Reserve, which has an expected year end balance of \$125,464 before this transfer.

1.141 - SSI Public Library

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contribution to Library	512,440	512,440	527,810	35,870	-	563,680	574,950	586,450	598,180	610,140
Allocations	25,419	25,419	27,952	2,000	-	29,952	30,831	31,447	32,074	32,713
Insurance	8,250	8,250	13,130	-	-	13,130	14,443	15,887	17,476	19,224
Other Operating Expenses	9,815	8,940	10,120	-	-	10,120	10,320	10,530	10,740	10,950
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	558,424	555,049	581,512	37,870	-	619,382	633,044	646,814	660,970	675,527
*Percentage Increase over prior year			4.1%	6.8%		10.9%	2.2%	2.2%	2.2%	2.2%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	13,255	16,925	11,715	-	(10,000)	1,715	13,605	152,460	154,350	166,185
MFA Debt Reserve Fund	620	620	870	-	-	870	870	870	870	-
MFA Principal Payment	112,731	112,731	112,731	-	-	112,731	112,731	5,368	5,368	-
MFA Interest Payment	33,920	33,920	33,920	-	-	33,920	33,920	4,520	4,520	-
TOTAL DEBT / RESERVE	160,526	164,196	159,236	-	(10,000)	149,236	161,126	163,218	165,108	166,185
TOTAL COSTS	718,950	719,245	740,748	37,870	(10,000)	768,618	794,170	810,032	826,078	841,712
*Percentage Increase over prior year			3.0%	5.3%	-1.4%	6.9%	3.3%	2.0%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(512)	(501)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
MFA Debt reserve fund earnings	(620)	(620)	(870)	-	-	(870)	(870)	(870)	(870)	-
Other Income	(524)	(830)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
TOTAL REVENUE	(1,656)	(1,951)	(1,940)	-	-	(1,940)	(1,960)	(1,980)	(2,000)	(1,150)
REQUISITION	(717,294)	(717,294)	(738,808)	(37,870)	10,000	(766,678)	(792,210)	(808,052)	(824,078)	(840,562)
*Percentage increase over prior year Requisition			3.0%	5.3%	-1.4%	6.9%	3.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.141	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SSI Public Library							

EXPENDITURE

Buildings	\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$30,000	\$10,000	\$10,000	\$25,000	\$6,000	\$81,000

\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.141

Service Name: SSI Public Library

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	New	Emergency Repairs	Unforeseen Emergency Repairs	\$ 10,000	B	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
28-01	New	Roof Repairs	Repair Roof	\$ 15,000	B	Res	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
25-01	New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan	\$ 40,000	B	Res	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 30,000
25-01	New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan		B	Grant	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
25-02	New	HVAC and Central Heating Repair Allowance	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment	\$ 26,000	B	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 26,000
													\$ -
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			Grand Total	\$ 91,000			\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 6,000	\$ 91,000

Service: 1.141 SSI Public Library

Project Number	23-01	Capital Project Title	Emergency Repairs	Capital Project Description	Unforeseen Emergency Repairs
Project Rationale	Unforeseen emergency repairs				

Project Number	28-01	Capital Project Title	Roof Repairs	Capital Project Description	Repair Roof
Project Rationale	Repairing the roof				

Project Number	25-01	Capital Project Title	Accessibility Projects	Capital Project Description	Various accessibility projects stemming from the September 2023 Accessibility Plan
Project Rationale	Various accessibility projects stemming from the September 2023 Accessibility Plan				

Project Number	25-02	Capital Project Title	HVAC and Central Heating Repair Allowance	Capital Project Description	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment
Project Rationale	HVAC and Central Heating Plant Repair Allowance as recommended in the 2022 WSP Building Condition Assessment.				

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: Fund Centre:	1084 102136	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		85,260	125,464	97,179	100,784	243,244	372,594
Transfer from Ops Budget		13,255	1,715	13,605	152,460	154,350	166,185
Transfer from Cap Fund		33,450					
Transfer to Cap Fund		(10,000)	(30,000)	(10,000)	(10,000)	(25,000)	(6,000)
Interest Income*		3,500					
Ending Balance \$		125,464	97,179	100,784	243,244	372,594	532,779

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.234 SSI Street Lighting

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide street lighting on Salt Spring Island.

Bylaw No. 3746, December 14, 2011. Bylaw amendment No.4189 to increase the maximum requisition adopted August 11, 2017.

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.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Electricity	26,400	26,400	27,190	-	-	27,190	27,730	28,280	28,850	29,430
Allocations	3,348	3,348	3,652	-	-	3,652	3,740	3,813	3,886	3,961
Contribution projects	2,000	-	1,930	-	-	1,930	1,970	2,015	2,060	2,100
Other Operating Expenses	100	250	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	31,848	29,998	32,872	-	-	32,872	33,540	34,208	34,896	35,591
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	-	-	-	-
TOTAL COSTS	31,848	31,878	32,872	-	-	32,872	33,540	34,208	34,896	35,591
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	61	61	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(50)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	21	(9)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
REQUISITION	(31,869)	(31,869)	(32,832)	-	-	(32,832)	(33,500)	(34,168)	(34,856)	(35,551)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584
Newly created in 2023

Reserve Cash Flow

Fund: Fund Centre:	1500 105557	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		-	-	-	-	-	-

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Commission: Salt Spring Island Local Community Commission

DEFINITION:

A local service area to establish, acquire and operate a service of small craft harbour facilities.
Bylaw No. 2730, adopted on November 24, 1999. Bylaw amendment No. 3761, adopted on April 13, 2011.

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 Local Community Commission.

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Parcel Tax

1.236 - Fernwood Dock (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	6,410	2,670	5,500	-	-	5,500	5,614	5,730	5,847	5,965
Insurance	3,350	3,350	3,800	-	-	3,800	4,180	4,598	5,057	5,563
Supplies	820	-	590	-	-	590	600	610	620	630
Allocations	3,670	3,670	4,780	-	-	4,780	4,884	4,981	5,081	5,180
Other Operating Expenses	2,297	432	2,370	-	-	2,370	2,410	2,450	2,490	2,530
TOTAL OPERATING COSTS	16,547	10,122	17,040	-	-	17,040	17,688	18,369	19,095	19,868
*Percentage Increase over prior year			3.0%			3.0%	3.8%	3.9%	4.0%	4.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	-	6,433	5,000	-	-	5,000	8,735	12,000	14,305	14,200
TOTAL CAPITAL / RESERVE	-	6,433	5,000	-	-	5,000	8,735	12,000	14,305	14,200
TOTAL COSTS	16,547	16,555	22,040	-	-	22,040	26,423	30,369	33,400	34,068
*Percentage Increase over prior year			33.2%			33.2%	19.9%	14.9%	10.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(145)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(37)	(30)	(40)	-	-	(40)	(50)	(60)	(70)	(80)
TOTAL REVENUE	(167)	(175)	(170)	-	-	(170)	(180)	(190)	(200)	(210)
REQUISITION - PARCEL TAX	(16,380)	(16,380)	(21,870)	-	-	(21,870)	(26,243)	(30,179)	(33,200)	(33,858)
*Percentage increase over prior year Requisition			33.5%			33.5%	20.0%	15.0%	10.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.236	Carry						
SSI Small Craft Harbour (Fernwood Dock)	Forward	2025	2026	2027	2028	2029	TOTAL
	from 2024						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$100,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$100,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000

SOURCE OF FUNDS

Capital Funds on Hand	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
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)	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$70,000	\$135,000	\$60,000	\$10,000	\$10,000	\$10,000	\$225,000
	\$100,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #: 1.236

Service Name: SSI Small Craft Harbour (Fernwood Dock)

[illegible]

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Project Number	23-01	Capital Project Title	Annual Preventative Maintenance and Repairs	Capital Project Description	Paint and replace rotten deck boards, float rail and antislip gangway.
Project Rationale	Annual preventative maintenance and repiars to extend useful life.				

Project Number	24-02	Capital Project Title	Anticipated work from 2023 inspection	Capital Project Description	Replace and repair damaged sections
Project Rationale	Lifecycle replacement				

Project Number	21-02	Capital Project Title	Painting and Repairs	Capital Project Description	Paint and replace rotten deck boards, float rail and antislip gangway.
Project Rationale	Repairs as identified in the 2019 Supplimentary Condition Assessment Report				

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		180,891	190,561	60,561	9,296	11,296	15,601
Transfer from Ops Budget		-	5,000	8,735	12,000	14,305	14,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(135,000)	(60,000)	(10,000)	(10,000)	(10,000)
Interest Income*		9,670					
Ending Balance \$		190,561	60,561	9,296	11,296	15,601	19,801

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

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

Commission: Salt Spring Island Local Community Commission

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. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$245,000 or \$0.076 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

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

Change in Budget 2024 to 2025**Service: 1.238A Community Transit****Total Expenditure****Comments****2024 Budget****632,673****Other Changes:**

Standard Overhead Allocation	3,390	Increase in 2024 operating costs
BC Transit Municipal Obligation	32,929	Higher BC Transit costs (fuel, maintenance, and lease fees)
Transfer to Reserves	43,070	Increased transfer to ORF of \$23,070 and CRF of \$20,000
Other Costs	646	
Total Other Changes	80,035	

2025 Budget**712,708**

Summary of % Expense Increase

Increased BC Transit costs	5.2%
Transfer to Reserves	6.8%
Balance of increase	0.6%
% expense increase from 2024:	12.7%

% Requisition increase from 2024 (if applicable):

40.0%

Requisition funding is 69.5% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$11,992 (1.9%) due mainly to estimated lower contribution to BC Transit. This variance will be moved to Operating Reserve, which has an expected year end balance of \$37,772 before this transfer.

1.238A - Community Transit (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	600,009	576,000	632,938	-	-	632,938	675,804	689,320	703,106	717,168
Allocations	30,084	30,084	33,534	-	-	33,534	34,523	35,214	35,919	36,637
Other Operating Expenses	2,580	3,550	3,166	-	-	3,166	3,315	3,474	3,645	3,830
TOTAL OPERATING COSTS	632,673	609,634	669,638	-	-	669,638	713,642	728,008	742,670	757,635
*Percentage Increase over prior year			5.8%			5.8%	6.6%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	-	-	20,000	-	-	20,000	21,235	8,000	8,000	7,000
Transfer to Operating Reserve Fund	-	11,992	23,070	-	-	23,070	-	-	-	-
TOTAL CAPITAL / RESERVES	-	11,992	43,070	-	-	43,070	21,235	8,000	8,000	7,000
TOTAL COSTS	632,673	621,626	712,708	-	-	712,708	734,877	736,008	750,670	764,635
*Percentage Increase over prior year			12.7%			12.7%	3.1%	0.2%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(67,000)	(67,000)	-	-	-	-	(10,000)	(6,737)	(16,918)	(26,312)
Transit Pass Revenue	(211,324)	(200,000)	(216,867)	-	-	(216,867)	(219,177)	(223,561)	(228,032)	(232,593)
Safe Restart Funding Allocation	-	-	-	-	-	-	-	-	-	-
Other Income	(520)	(800)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Grants in Lieu of Taxes	(150)	(147)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(278,994)	(267,947)	(217,557)	-	-	(217,557)	(229,877)	(231,008)	(245,670)	(259,635)
REQUISITION	(353,679)	(353,679)	(495,151)	-	-	(495,151)	(505,000)	(505,000)	(505,000)	(505,000)
*Percentage increase over prior year Requisition			40.0%			40.0%	2.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

SOURCE OF FUNDS

Capital Funds on Hand	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$105,000
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)	\$55,000	\$60,000	\$55,000	\$55,000	\$55,000	\$55,000	\$280,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$70,000
	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #: 1.238A

Service Name: Community Transit (SSI)

[illegible]

Service: 1.238A Community Transit (SSI)

Project Number	23-01	Capital Project Title	Bus Shelters	Capital Project Description	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)
Project Rationale	Continuation of the Bus Shelter program. The plan is to design and build one bus shelter per year with the design one year and the construction the next. Locations TBA.				

Project Number	23-02	Capital Project Title	O & M Facility Plan	Capital Project Description	O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.
Project Rationale	O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.				

Project Number	18-01	Capital Project Title	Bus Shelter	Capital Project Description	Bus shelter-Mobrae
Project Rationale	Design build public art inspired bus shelters				

Project Number	22-01	Capital Project Title	Bus Shelter	Capital Project Description	Bus shelter-Horel
Project Rationale	Design build public art inspired bus shelters				

Community Transit (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	37,772	60,842	50,842	44,105	27,187	875
Capital Reserve Fund	8,965	18,965	25,200	18,200	11,200	3,200
Total	46,737	79,807	76,042	62,305	38,387	4,075

Reserve Schedule

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		101,382	37,772	60,842	50,842	44,105	27,187
Transfer from Ops Budget		-	23,070	-	-	-	-
Transfer to Ops Budget		(67,000)	-	(10,000)	(6,737)	(16,918)	(26,312)
Interest Income*		3,390					
Ending Balance \$		37,772	60,842	50,842	44,105	27,187	875

Assumptions/Background:

To fund service expansions & bus leasing costs

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1091 102201	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		8,583	8,965	18,965	25,200	18,200	11,200
Transfer from Ops Budget		-	20,000	21,235	8,000	8,000	7,000
Planned Purchase		-	(10,000)	(15,000)	(15,000)	(15,000)	(15,000)
Interest Income (expense)*		382					
Ending Balance \$		8,965	18,965	25,200	18,200	11,200	3,200

Assumptions/Background:

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

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

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

Commission: Salt Spring Island Local Community Commission

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. Bylaw amendment No. 3956, adopted on December 10, 2014.

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.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Pathway Maintenance	2,000	3,000	3,000	-	-	3,000	3,060	3,120	3,180	3,240
Allocations	21,809	21,809	18,969	-	-	18,969	19,394	19,784	20,176	20,580
Labour Cost	23,130	23,130	23,971	-	-	23,971	24,447	24,941	25,442	25,950
Other Operating Expenses	1,550	8,107	1,450	-	-	1,450	1,490	1,531	1,573	1,616
TOTAL OPERATING COSTS	48,489	56,046	47,390	-	-	47,390	48,391	49,376	50,371	51,386
*Percentage Increase over prior year			-2.3%			-2.3%	2.1%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	40,000	40,000	70,000	-	(20,000)	50,000	80,275	71,045	87,420	86,475
Transfer to Operating Reserve Fund	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	3,200	-	1,350	1,350
Principal Payment	-	-	-	-	-	-	-	8,107	8,107	11,527
Interest Payment	-	-	-	-	-	-	3,520	14,080	15,565	21,505
TOTAL DEBT / RESERVES	40,000	40,000	75,000	-	(20,000)	55,000	91,995	98,232	117,442	125,857
TOTAL COSTS	88,489	96,046	122,390	-	(20,000)	102,390	140,386	147,608	167,813	177,243
*Percentage Increase over prior year			38.3%			15.7%	37.1%	5.1%	13.7%	5.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(7,558)	-	-	-	-	-	-	-	-
Other Income	(300)	(300)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
Grants in Lieu of Taxes	(130)	(129)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(430)	(7,987)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
REQUISITION	(88,059)	(88,059)	(121,950)	-	20,000	(101,950)	(139,936)	(147,148)	(167,343)	(176,763)
*Percentage increase over prior year Requisition			38.5%			15.8%	37.3%	5.2%	13.7%	5.6%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.238B Community Transportation (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$326,000	\$841,000	\$1,640,000	\$30,000	\$485,000	\$455,000	\$3,451,000	\$3,451,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$332,000	\$847,000	\$1,640,000	\$30,000	\$485,000	\$455,000	\$3,457,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$241,000	\$241,000	\$0	\$0	\$0	\$0	\$241,000
Debenture Debt (New Debt Only)	\$0	\$0	\$320,000	\$0	\$135,000	\$135,000	\$590,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$91,000	\$476,000	\$1,095,000	\$0	\$320,000	\$320,000	\$2,211,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$130,000	\$225,000	\$30,000	\$30,000	\$0	\$415,000
	\$332,000	\$847,000	\$1,640,000	\$30,000	\$485,000	\$455,000	\$3,457,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.238B

Service Name:

Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates	
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)	\$ 177,000	S	Grant	\$ 56,000	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ 56,000	
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	CRD Project Management		S	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)		S	Grant	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.	\$ 55,000	S	Grant	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	CRD Project Management		S	Res	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)	\$ 450,000	S	Grant	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ 315,000	
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (30%)		S	Res	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000	
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.	\$ 485,000	S	Res	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ -	\$ 320,000	
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000	
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (30%)	\$ 1,120,000	S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000	
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ 320,000	
22-09	New	Pathway Standards and Maintenance Development	Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.	\$ 20,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
23-05	New	Pathway Maintenance Equipment	Purchase of equipment for snow removal and pathway repairs and maintenance.	\$ 55,000	E	Cap	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management	\$ 230,000	S	Res	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. (70% BCAT)		S	Grant	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000	
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road.	\$ 485,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000	
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management.		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000	
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 35,000	S	Res	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000	
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management. (70% BCAT)	\$ 225,000	S	Grant	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000	
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management.		S	Res	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000	
25-02	New	Legal Survey of Drake Road proposed pathway	Legal survey of Drake Road proposed pathway to better understand pedestrian and cycling options. Includes CRD PM time.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
26-02	New	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue (Option 1, 2023 Active Transportation Network Plan), Jackson Avenue and South Rainbow Road.	\$ 130,000	S	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
22-13	New	Design and Permitting Swanson, Kanaka Pathways and other small pathways	Design and Permitting Swanson, Kanaka Pathways and other small pathways	\$ 25,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
22-11	New	Design and Permitting Rainbow Road Pathway	Design and Permitting Rainbow Road Pathway	\$ 30,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
25-03	New	Design and Construction of small pathway projects	Design and Construction of small pathway projects	\$ 50,000	S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
26-03	New	Speed Reader Boards	Speed Reader Boards	\$ 25,000	S	Grant	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
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Service:	1.238B	Community Transportation (SSI)
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Project Number	22-04	Capital Project Title	Construction Program for Pathway Network Merchant Mews (300 m)	Capital Project Description	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)
Project Rationale	This is a pathway to benefit users from a safety and access perspective from the Merchant Mews commercial area connecting it to pathways that lead to Ganges.				

Project Number	24-01	Capital Project Title	Strategic Asset Management Plan & Accessibility Assessment	Capital Project Description	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.
Project Rationale	Develop Asset Management Plan and Accessibility Assessment to facilitate long term planning and maintenance of assets included in the portfolio.				

Project Number	22-12	Capital Project Title	Design and Construction of Pathway - Rainbow Road (350 m)	Capital Project Description	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)
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 - Swanson Road (600 m)	Capital Project Description	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.
Project Rationale	This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.				

Service:	1.238B	Community Transportation (SSI)
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Project Number	23-03	Capital Project Title	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Capital Project Description	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.
Project Rationale	This project is part of the Active Transportation network. Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.				

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

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

Project Number	24-03	Capital Project Title	McPhillips Avenue Pedestrian Facilities	Capital Project Description	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.
Project Rationale	This project is part of the Active Transportation network. Design and engineering for a pathway and pedestrian amenities along McPhillips Avenue.				

Service:	1.238B	Community Transportation (SSI)
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Project Number	28-01	Capital Project Title	Design and Construction of Pathway - Drake Road (650 m)	Capital Project Description	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road
Project Rationale	Design and engineering for a pathway along Drake Road from Lower Ganges Road to 221 Drake Road.				

Project Number	24-04	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.
Project Rationale	Obtain resident approval for future projects and borrowing.				

Project Number	26-01	Capital Project Title	Construction of Pathway - Jackson Road (310 m)	Capital Project Description	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management. (70% BCAT)
Project Rationale	This project is part of the Active Transportation network. Design and engineering for a pathway along Jackson Avenue from Rainbow Road to Seaview Avenue.				

Project Number	25-02	Capital Project Title	Legal Survey of Drake Road proposed pathway	Capital Project Description	Legal survey of Drake Road proposed pathway to better understand pedestrian and cycling options. Includes CRD PM time.
Project Rationale	Survey of Drake Road to better understand property lines and RoW available for a future pathway.				

Service:	1.238B	Community Transportation (SSI)
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Project Number	26-02	Capital Project Title	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Capital Project Description	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue (Option 1, 2023 Active Transpiration Network Plan), Jackson Avenue and South Rainbow
Project Rationale					

Project Number	22-13	Capital Project Title	Design and Permitting Swanson, Kanaka Pathways and other small pathways	Capital Project Description	Design and Permitting Swanson, Kanaka Pathways and other small pathways
Project Rationale	Pathway along Swanson Road.				

Project Number	22-11	Capital Project Title	Design and Permitting Rainbow Road Pathway	Capital Project Description	Design and Permitting Rainbow Road Pathway
Project Rationale	Pathway along Rainbow Road.				

Project Number	25-03	Capital Project Title	Design and Construction of small pathway projects	Capital Project Description	Design and Construction of small pathway projects
Project Rationale	Pathway along Rainbow Road.				

Service:	1.238B	Community Transportation (SSI)
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Project Number	26-03	Capital Project Title	Speed Reader Boards	Capital Project Description	Speed Reader Boards
Project Rationale					

Community Transportation (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	13,319	18,319	23,319	28,319	33,319	38,319
Pathways Capital Reserve Fund	224,026	157,726	13,001	54,046	111,466	197,941
Sidewalks Capital Reserve Fund	13,700	-	-	-	-	-
Total	251,045	176,045	36,320	82,365	144,785	236,260

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		19,987	13,319	18,319	23,319	28,319	33,319
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget		-	-	-	-	-	-
Deficit Recovery		(7,558)					
Interest Income*		890					
Ending Balance \$		13,319	18,319	23,319	28,319	33,319	38,319

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1086 102142	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		355,426	224,026	157,726	13,001	54,046	111,466
Transfer from Ops Budget		40,000	50,000	80,275	71,045	87,420	86,475
Transfer from Capital Fund		-					
Planned Purchase		(186,400)	(116,300)	(225,000)	(30,000)	(30,000)	-
Interest Income*		15,000					
Ending Balance \$		224,026	157,726	13,001	54,046	111,466	197,941

Assumptions/Background:

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

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Bylaw 3943
Sidewalks

Reserve Cash Flow

Fund: Fund Centre:	1086 102147	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	13,700	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(13,700)	-	-	-	-
Transfer from cash in lieu		13,530					
Interest Income*		170					
Ending Balance \$		13,700	-	-	-	-	-

Assumptions/Background:

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

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.299 SSI Arts

Commission: Salt Spring Island Local Community Commission

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) Bylaw amendment No. 4331, adopted on April 8, 2020.

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.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Art Centre Society	86,933	86,933	89,544	8,623	-	98,167	110,628	112,840	115,094	117,397
Gulf Islands Community Arts Council	37,257	37,257	38,376	3,695	-	42,071	47,412	48,360	49,326	50,313
Allocations	2,452	2,452	2,657	1,000	-	3,657	3,756	3,831	3,908	3,986
Other Operating Expenses	6,190	4,000	4,000	-	-	4,000	4,080	4,160	4,240	4,320
TOTAL COSTS	132,832	130,642	134,577	13,318	-	147,895	165,876	169,191	172,568	176,016
*Percentage Increase over prior year			1.3%	10.0%		11.3%	12.2%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	2,312	(2,312)	-	-	(2,312)	-	-	-	-
Balance c/fwd from 2023 to 2024	974	974	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(92)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	-	(120)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	884	3,074	(2,502)	-	-	(2,502)	(190)	(190)	(190)	(190)
REQUISITION	(133,716)	(133,716)	(132,075)	(13,318)	-	(145,393)	(165,686)	(169,001)	(172,378)	(175,826)
*Percentage increase over prior year Requisition			-1.2%	10.0%		8.7%	14.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: **1.342 SSI Livestock Injury Compensation**

Commission: Salt Spring Island Local Community Commission

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 4418, No. 1, 2021)

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	163	166	169	173
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,163	3,166	3,169	3,173
*Percentage Increase over prior year						0.0%	0.2%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	3,140	(3,140)	-	-	(3,140)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,145)	(3,145)	-	-	-	-	-	-	-	-
Other Income	-	(140)	(5)	-	-	(5)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(3,145)	(145)	(3,145)	-	-	(3,145)	(20)	(20)	(20)	(20)
REQUISITION	(13)	(13)	(13)	-	-	(13)	(3,143)	(3,146)	(3,149)	(3,153)
*Percentage increase over prior year Requisition						0.0%	24076.9%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.378 SSI Search and Rescue

Commission: Salt Spring Island Local Community Commission

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.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contribution to SSI SAR Society	24,222	23,622	24,950	-	-	24,950	25,450	25,960	26,480	27,010
Allocations	1,252	1,252	1,290	-	-	1,290	1,329	1,355	1,383	1,410
Other Expenses	330	930	340	-	-	340	350	360	370	380
TOTAL COSTS	25,804	25,804	26,580	-	-	26,580	27,129	27,675	28,233	28,800
*Percentage Increase over prior year			3.0%			3.0%	2.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(2,787)	(2,787)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
						-				
TOTAL REVENUE	(2,887)	(2,887)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
REQUISITION	(22,917)	(22,917)	(26,480)	-	-	(26,480)	(27,029)	(27,575)	(28,133)	(28,700)
*Percentage increase over prior year Requisition			15.5%			15.5%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island Pool, Parks and Rec (All Service Areas)

Local Community Commission (LCC) Review

SEPTEMBER 2024

1.455 / 1.458 / 1.459

**Salt Spring Island Parks & Rec -
All Service Areas**

OPERATING COSTS

	2024 BOARD BUDGET	ESTIMATED ACTUAL
Swimming Pool	1,066,447	1,076,584
Park Land	1,223,265	1,219,391
Community Recreation	384,702	372,327
Community Parks	962,085	909,296
TOTAL OPERATING COSTS	3,636,499	3,577,598

*Percentage Increase

CAPITAL / RESERVE

Swimming Pool	65,000	62,063
Park Land	25,000	35,594
Community Recreation	5,000	2,248
Community Parks	28,000	28,555

DEBT CHARGES - -

TOTAL CAPITAL / RESERVES / DEBT 123,000 128,460

TOTAL COSTS 3,759,499 3,706,058

*Percentage Increase

Internal Recoveries (492,990) (448,630)

OPERATING LESS RECOVERIES 3,266,509 3,257,428

FUNDING SOURCES (REVENUE)

Swimming Pool	(230,143)	(237,343)
Park Land	(173,136)	(179,856)
Community Recreation	(270,727)	(255,600)
Community Parks	3,012	10,886

TOTAL REVENUE (670,994) (661,913)

REQUISITION (2,595,515) (2,595,515)

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:
Salaried

11.93

BUDGET REQUEST

2025			
CORE BUDGET	ONGOING	ONE-TIME	TOTAL
1,168,516	17,491	15,000	1,201,007
1,250,297	54,650	29,415	1,334,362
399,878	-	-	399,878
990,001	17,525	9,600	1,017,126
3,808,692	89,666	54,015	3,952,373

4.7% 2.5% 1.5% 8.7%

95,000	-	-	95,000
93,000	-	-	93,000
2,500	-	-	2,500
28,000	-	-	28,000

- - - -

218,500 - - 218,500

4,027,192 89,666 54,015 4,170,873

7.1% 2.4% 1.4% 10.9%

(508,635) 44,695 - (463,940)

3,518,557 134,361 54,015 3,706,933

(331,155)	(8,700)	(15,000)	(354,855)
(168,310)	(8,000)	-	(176,310)
(267,270)	-	-	(267,270)
(24,650)	-	-	(24,650)

(791,385) (16,700) (15,000) (823,085)

(2,727,172) (117,661) (39,015) (2,883,848)

5.1% 4.5% 1.5% 11.1%

11.93 0.30 12.23

FUTURE PROJECTIONS

2026	2027	2028	2029
1,239,495	1,202,810	1,230,850	1,259,610
1,394,059	1,423,341	1,459,516	1,497,064
410,171	420,274	430,100	440,193
1,043,178	1,064,083	1,098,509	1,125,399
4,086,903	4,110,508	4,218,975	4,322,266

3.4% 0.6% 2.6% 2.4%

138,845	139,525	140,850	142,040
225,740	223,505	220,015	215,800
6,800	8,000	8,100	8,120
25,500	29,255	20,060	18,990

42,000 126,109 126,109 126,109

438,885 526,394 515,134 511,059

4,525,788 4,636,902 4,734,109 4,833,325

8.5% 2.5% 2.1% 2.1%

(473,218) (482,682) (492,336) (502,182)

4,052,570 4,154,220 4,241,773 4,331,143

(351,145)	(358,160)	(365,320)	(372,620)
(174,480)	(177,720)	(181,030)	(184,390)
(272,410)	(277,660)	(283,000)	(288,450)
(25,130)	(25,610)	(26,100)	(26,610)

(823,165) (839,150) (855,450) (872,070)

(3,229,405) (3,315,070) (3,386,323) (3,459,073)

12.0% 2.7% 2.1% 2.1%

13.03 13.03 13.03 13.03

1.45X SSI Pool, Park Land, Community Recreation and Community Parks
Reserves Summary
2025 - 2029 Financial Plan

Reserve/Fund Summary						
Reserve/Fund Summary	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
1.459 SSI Pool & Park Land						
Operating Reserve Fund - SSI Pool & Park Land	8,214	8,214	38,214	68,214	98,214	128,214
Capital Reserve Fund - SSI Pool	91,704	86,704	140,549	220,074	215,924	297,964
Capital Reserve Fund - SSI Park Land	175,080	100,080	160,080	225,080	290,080	405,080
Capital Reserve Fund - Park Land Acquisition	675,141	625,141	625,141	625,141	625,141	625,141
Equipment Replacement Fund - SSI Pool	13,743	23,743	33,743	43,743	53,743	53,743
Subtotal	963,882	843,882	997,727	1,182,252	1,283,102	1,510,142
1.458 SSI Community Recreation						
Operating Reserve Fund	2,741	5,241	12,041	20,041	28,141	36,261
Capital Reserve Fund - Community Recreation Facilities	130,275	7,275	9,775	10,275	10,775	16,275
Equipment Replacement Fund	5,104	5,104	5,104	5,104	5,104	5,104
Subtotal	138,120	17,620	26,920	35,420	44,020	57,640
1.455 SSI Community Parks						
Operating Reserve Fund	7,567	15,067	20,067	25,067	30,067	35,067
Capital Reserve Fund - Community Parks	15,648	5,648	25,648	29,403	43,963	67,453
Capital Reserve Fund - Community Park Facilities	9,702	5,702	15,442	24,947	30,962	32,762
Equipment Replacement Fund	61,137	46,637	48,137	34,637	36,137	37,637
Subtotal	94,054	73,054	109,294	114,054	141,129	172,919
Ending Balance \$	1,196,055	934,555	1,133,940	1,331,725	1,468,250	1,740,700

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.455 SSI Community Parks

Commission: Salt Spring Island Local Community Commission

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.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.455 - Salt Spring Island - Community Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries	452,437	382,914	466,086	-	-	466,086	478,944	492,156	505,733	519,693
Maintenance, Security & Insurance	36,520	27,222	40,760	3,875	9,600	54,235	46,357	48,188	50,133	52,213
Internal Allocations	131,200	131,200	130,286	-	-	130,286	135,141	139,134	141,969	144,913
Utilities & Operating - Supplies	39,928	40,540	41,300	7,000	-	48,300	49,170	50,050	50,950	51,860
Contract for Services	15,140	21,000	14,990	6,650	-	21,640	25,570	26,080	26,600	27,130
Travel - Vehicles	24,940	24,500	25,690	-	-	25,690	26,200	26,720	27,260	27,810
Parks Maintenance Labour	202,450	222,450	208,529	-	-	208,529	212,700	216,955	221,294	225,720
Bylaw Labour	59,470	59,470	62,360	-	-	62,360	69,096	64,800	74,570	76,060
TOTAL OPERATING COSTS	962,085	909,296	990,001	17,525	9,600	1,017,126	1,043,178	1,064,083	1,098,509	1,125,399
*Percentage Increase		-5.5%	2.9%	1.8%	1.0%	5.7%	2.6%	2.0%	3.2%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,500	6,055	5,500	-	-	5,500	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	15,000	15,000	15,000	-	-	15,000	15,000	18,755	9,560	8,490
Transfer to Operating Reserve Fund	7,500	7,500	7,500	-	-	7,500	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	28,000	28,555	28,000	-	-	28,000	25,500	29,255	20,060	18,990
TOTAL COST	990,085	937,851	1,018,001	17,525	9,600	1,045,126	1,068,678	1,093,338	1,118,569	1,144,389
*Percentage Increase		-5.3%	2.8%	1.8%	1.0%	5.6%	2.3%	2.3%	2.3%	2.3%
Internal Time Recovery	(404,570)	(360,210)	(417,562)	45,695	-	(371,867)	(379,304)	(386,891)	(394,629)	(402,521)
TOTAL COSTS NET OF RECOVERIES	585,515	577,641	600,439	63,220	9,600	673,259	689,374	706,447	723,940	741,868
*Percentage Increase		-1.3%	2.5%	10.8%	1.6%	15.0%	2.4%	2.5%	2.5%	2.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	35,212	35,212	-	-	-	-	-	-	-	-
Rental Income	(20,760)	(22,980)	(21,790)	-	-	(21,790)	(22,230)	(22,670)	(23,120)	(23,590)
Grants in Lieu of Taxes	(350)	(346)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
Revenue-Other	(11,090)	(1,000)	(2,500)	-	-	(2,500)	(2,530)	(2,560)	(2,590)	(2,620)
TOTAL REVENUE	3,012	10,886	(24,650)	-	-	(24,650)	(25,130)	(25,610)	(26,100)	(26,610)
REQUISITION	(588,527)	(588,527)	(575,789)	(63,220)	(9,600)	(648,609)	(664,244)	(680,837)	(697,840)	(715,258)
*Percentage increase over prior year requisition			-2.2%	10.7%	1.6%	10.2%	2.4%	2.5%	2.5%	2.5%
AUTHORIZED POSITIONS:										
Salaried	4.1		4.1			4.1	4.1	4.1	4.1	4.1
User Funding	3.5%					3.2%	3.2%	3.2%	3.2%	3.2%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.455	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SSI Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$50,000	\$15,000	\$35,000	\$15,000	\$15,000	\$130,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$305,000	\$30,000	\$30,000	\$30,000	\$20,000	\$415,000
Vehicles	\$0	\$0	\$0	\$90,000	\$0	\$0	\$90,000
	\$185,000	\$355,000	\$45,000	\$155,000	\$45,000	\$35,000	\$635,000

SOURCE OF FUNDS

Capital Funds on Hand	\$155,000	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$30,000	\$15,000	\$30,000	\$15,000	\$15,000	\$105,000
Grants (Federal, Provincial)	\$30,000	\$125,000	\$0	\$75,000	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Reserve Fund	\$0	\$40,000	\$30,000	\$50,000	\$30,000	\$20,000	\$170,000
	\$185,000	\$355,000	\$45,000	\$155,000	\$45,000	\$35,000	\$635,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:1.455

Service Name:SSI Community Parks

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$ 215,000	S	Res	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 35,000
21-01			CWF/Grant funding required for trail development		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-01			SSI Foundation funding for trail development		S	Cap	\$ 100,000	\$ 100,000					\$ 100,000
21-05	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	\$ 90,000	V	ERF	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
21-05			CWF to upgrade vehicle replacement to EV		V	Grant	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$ 70,000	E	Res	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 40,000
23-03	Renewal	Playground Upgrades	Drummond Park Playground Replacement	\$ 110,000	S	Cap	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
23-03			CWF/Grant funding required for playground upgrades		S	Grant	\$ 30,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-03			Donation from Fulford Hall Assoc.		S	Other	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
24-02	Replacement	Maintenance Equipment replacement	Replace maintenance equipment (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	\$ 90,000	E	ERF	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
25-01	Renewal	Cushion Lake Beach Access Upgrades	Upgrades and improvements required for existing beach accesses on MOTI right of ways.	\$ 40,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-01			CWF for beach access upgrade		S	Grant	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
25-02	Renewal	Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment	\$ 90,000	S	Res	\$ -	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 90,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 705,000			\$ 185,000	\$ 355,000	\$ 45,000	\$ 155,000	\$ 45,000	\$ 35,000	\$ 635,000

Service: 1.455 SSI Community Parks

Project Number	21-01	Capital Project Title	Linear Park Development	Capital Project Description	Trial 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	ERF Park Maintenance Vehicle Replacement	Capital Project Description	Replace park maintenance truck with EV
Project Rationale	Vehicle replacement				

Project Number	23-01	Capital Project Title	New Maintenance Machinery	Capital Project Description	New mower, gator, tractor, skid steer
Project Rationale					

Project Number	23-03	Capital Project Title	Playground Upgrades	Capital Project Description	Drummon Park Playground Replacement
Project Rationale					

Project Number	24-02	Capital Project Title	Maintenance Equipment replacement	Capital Project Description	Replace maintenance equipment (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
Project Rationale	Replacement of equipment that has reached its end of life.				

Project Number	25-01	Capital Project Title	Cushion Lake Beach Access Upgrades	Capital Project Description	Upgrades and improvements required for existing beach accesses on MOTI right of ways.
Project Rationale	Upgrades required for existing beach accesses				

Project Number	25-02	Capital Project Title	Boardwalk Upgrades	Capital Project Description	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
1.455 SSI Community Parks						
Operating Reserve Fund	7,567	15,067	20,067	25,067	30,067	35,067
Capital Reserve Fund - Community Parks	15,648	5,648	25,648	29,403	43,963	67,453
Capital Reserve Fund - Community Park Facilities	9,702	5,702	15,442	24,947	30,962	32,762
Equipment Replacement Fund	61,137	46,637	48,137	34,637	36,137	37,637
Ending Balance \$	94,054	73,054	109,294	114,054	141,129	172,919

<u>Assumptions/Background:</u>

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105548	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	59	7,567	15,067	20,067	25,067	30,067
Transfer from Ops Budget	7,500	7,500	5,000	5,000	5,000	5,000
Expenditures	-	-	-	-	-	-
Interest Income*	8					
Ending Balance \$	7,567	15,067	20,067	25,067	30,067	35,067

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund: Fund Centre:	1064 101792	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		622	15,648	5,648	25,648	29,403	43,963
Transfer from Ops Budget - 1.455 Community Parks		15,000	15,000	15,000	18,755	9,560	8,490
Transfer from Ops Budget - 1.459 ParkLand		-	-	15,000	15,000	15,000	15,000
Expenditures (Based on Capital Plan)		-	(25,000)	(10,000)	(30,000)	(10,000)	-
Interest Income*		26					
Ending Balance \$		15,648	5,648	25,648	29,403	43,963	67,453

Assumptions/Background:

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

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 102030	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		9,314	9,702	5,702	15,442	24,947	30,962
Transfer from Ops Budget - 1.459 ParkLand		-	11,000	29,740	29,505	26,015	21,800
Transfer from Cap Fund		-					
Expenditures (Based on Capital Plan)		-	(15,000)	(20,000)	(20,000)	(20,000)	(20,000)
Interest Income*		388					
Ending Balance \$		9,702	5,702	15,442	24,947	30,962	32,762

Assumptions/Background:

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

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: Fund Centre:	1022 101444	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		75,637	61,137	46,637	48,137	34,637	36,137
Transfer from Ops Budget - 1.455 Community Parks		5,500	5,500	5,500	5,500	5,500	5,500
Transfer from Ops Budget - 1.459 ParkLand		10,000	10,000	11,000	11,000	11,000	11,000
Expenditures (Based on Capital Plan)		(30,000)	(30,000)	(15,000)	(30,000)	(15,000)	(15,000)
Proceeds from Disposal		-					
Transfer from Cap Fund		-					
Interest Income		-					
Ending Balance \$		61,137	46,637	48,137	34,637	36,137	37,637

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.458 SSI Community Recreation

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$262,436 or \$0.079 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.458 - Salt Spring Island - Community Recreation Programs	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	200,767	201,587	221,548	-	-	221,548	227,283	233,157	239,195	245,389
Recreation Programs	117,505	109,700	110,930	-	-	110,930	113,150	115,410	117,720	120,070
Program Supplies	13,470	8,543	7,890	-	-	7,890	8,040	8,190	8,350	8,520
Internal Allocations	41,585	41,585	49,330	-	-	49,330	51,293	52,891	53,973	55,098
Travel and Insurance	2,370	500	1,150	-	-	1,150	1,215	1,286	1,362	1,446
Other Operating	9,005	10,412	9,030	-	-	9,030	9,190	9,340	9,500	9,670
TOTAL OPERATING COSTS	384,702	372,327	399,878	-	-	399,878	410,171	420,274	430,100	440,193
*Percentage Increase			3.9%			3.9%	2.6%	2.5%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	5,000	2,248	2,500	-	-	2,500	6,800	8,000	8,100	8,120
TOTAL COSTS	389,702	374,575	402,378	-	-	402,378	416,971	428,274	438,200	448,313
*Percentage Increase			3.3%			3.3%	3.6%	2.7%	2.3%	2.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	9,533	9,533	-	-	-	-	-	-	-	-
Revenue - Fees	(270,220)	(249,602)	(257,230)	-	-	(257,230)	(262,370)	(267,620)	(272,960)	(278,410)
Grants in Lieu of Taxes	(40)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	(10,000)	(15,490)	(10,000)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL REVENUE	(270,727)	(255,600)	(267,270)	-	-	(267,270)	(272,410)	(277,660)	(283,000)	(288,450)
REQUISITION	(118,975)	(118,975)	(135,108)	-	-	(135,108)	(144,561)	(150,614)	(155,200)	(159,863)
*Percentage increase over prior year requisition			13.6%			13.6%	7.0%	4.2%	3.0%	3.0%
AUTHORIZED POSITIONS:										
Salaried	1.48		1.48			1.48	1.48	1.48	1.48	1.48
User Funding %	69.3%		63.9%			63.9%	62.9%	62.5%	62.3%	62.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.458	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$20,000	\$30,000	\$10,000	\$10,000	\$10,000	\$5,000	\$65,000	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$202,500	\$260,000	\$2,500	\$2,500	\$2,500	\$2,500	\$270,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$222,500	\$290,000	\$12,500	\$12,500	\$12,500	\$7,500	\$335,000	

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	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	
Grants (Federal, Provincial)	\$100,000	\$150,000	\$0	\$0	\$0	\$0	\$150,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$122,500	\$135,000	\$7,500	\$7,500	\$7,500	\$2,500	\$160,000	
	\$222,500	\$290,000	\$12,500	\$12,500	\$12,500	\$7,500	\$335,000	

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

1.458

Service Name:

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	\$ 25,000	E	ERF	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
22-02	Renewal	Bike Park Annual Repairs and Upgrades	Upgrades and repairs to Lions Bike Park	\$ 20,000	S	Res	\$ 2,500	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 15,000
23-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	\$ 40,000	E	Res	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 20,000
24-04	Study	Accessibility Assessments	Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plan	\$ 20,000	E	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction.	\$ 360,000	S	Res	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-02			Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction.		S	Grant	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
25-01	New	Skate Park Upgrades	Upgrades or expansion to Kanaka Skate Park	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-02	Renewal	Tennis Court Resurfacing	Tennis Court Resurfacing	\$ 50,000	S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
Grand Total				\$ 520,000				\$ 290,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 7,500	\$ 335,000

Service:

1.458

SSI Community Recreation

Project Number

24-01

Capital Project Title

Office and Computer Equipment

Capital Project Description

Upgrade and replace office and computer equipment

Project Rationale Equipment replacement to support current service levels

Project Number

22-02

Capital Project Title

Bike Park Annual Repairs and Upgrades

Capital Project Description

Upgrades and repairs to Lions Bike Park

Project Rationale Annual preventative maintenance

Project Number

23-06

Capital Project Title

Recreation Program Equipment

Capital Project Description

Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment

Project Rationale New Program Development

Project Number

24-04

Capital Project Title

Accessibility Assessments

Capital Project Description

Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plans

Project Rationale Assessment required to meet regulatory requirement

Project Number	24-02	Capital Project Title	Ganges Harbour Walk (Detailed Design & Construction Documents)	Capital Project Description	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction
Project Rationale	Long standing community initiative				

Project Number	25-01	Capital Project Title	Skate Park Upgrades	Capital Project Description	Upgrades or expansion to Kanake Skate Park
Project Rationale	Annual preventative maintenance				

Project Number	25-02	Capital Project Title	Tennis Court Resurfacing	Capital Project Description	Tennis Court Resurfacing
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
1.458 SSI Community Recreation						
Operating Reserve Fund	2,741	5,241	12,041	20,041	28,141	36,261
Capital Reserve Fund - Community Recreation Facilities	130,275	7,275	9,775	10,275	10,775	16,275
Equipment Replacement Fund	5,104	5,104	5,104	5,104	5,104	5,104
Ending Balance \$	138,120	17,620	26,920	35,420	44,020	57,640

<u>Assumptions/Background:</u>

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105549	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	473	2,741	5,241	12,041	20,041	28,141
Transfer from Ops Budget	2,248	2,500	6,800	8,000	8,100	8,120
Expenditures	-	-	-	-	-	-
Interest Income*	20					
Ending Balance \$	2,741	5,241	12,041	20,041	28,141	36,261

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 101786	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	135,075	130,275	7,275	9,775	10,275	10,775
Transfer from Ops Budget - 1.459 ParkLand	5,000	12,000	10,000	8,000	8,000	8,000
Expenditures (Based on Capital Plan)	(15,000)	(135,000)	(7,500)	(7,500)	(7,500)	(2,500)
Interest Income*	5,200					
Ending Balance \$	130,275	7,275	9,775	10,275	10,775	16,275

Assumptions/Background:

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

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: 1022 Fund Centre: 101445	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	5,104	5,104	5,104	5,104	5,104	5,104
Transfer from Ops Budget - 1.459 ParkLand	5,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income	-					
Ending Balance \$	5,104	5,104	5,104	5,104	5,104	5,104

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LLC) Review

SEPTEMBER 2024

Service: 1.459 SSI Pool & Park Land

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$1,896,612 or \$0.6325 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025**Service: 1.459 SSI Pool & Parkland****Total Expenditure****2024 Budget 2,439,891****Change in Salaries:**

SSI Pool 106,348

SSI Park Land 15,101

Total Change in Salaries 121,449**Other Changes:**

SSI Pool (1,967)

SSI Park Land 163,996

Total Other Changes 162,029

2025 Budget 2,723,369**Summary of % Expense Change**

Pool - Salaries & wages increase 4.4%

Pool - Repair and supplies costs 2.1%

Pool-reduction in SSI Parks maintenance allocation -1.9%

Pool-reduction in deficit carryover from previous year -2.5%

Pool - Transfer to reserves 1.2%

Park Land - Salaries and wages increase 0.6%

Park Land - Transfer to reserves 2.8%

Park Land - Phoenix elementary 1.9%

Park Land - OH, HR, insurance, & Migration to SharePoint 1.3%

Balance of change 1.6%

% expense increase from 2024: 11.6%**% Requisition increase from 2024 (if applicable): 11.2%***Requisition funding is 80.3% of service revenue*

1.459 - Salt Spring Island - Pool & Park Land	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Pool	1,066,447	1,076,584	1,168,516	17,491	15,000	1,201,007	1,239,495	1,202,810	1,230,850	1,259,610
Park Land	1,223,265	1,219,391	1,250,297	54,650	29,415	1,334,362	1,394,059	1,423,341	1,459,516	1,497,064
TOTAL OPERATING COSTS	2,289,712	2,295,975	2,418,813	72,141	44,415	2,535,369	2,633,554	2,626,151	2,690,366	2,756,674
*Percentage Increase			5.6%	3.2%	1.9%	10.7%	3.9%	-0.3%	2.4%	2.5%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	10,000	10,000	35,000	-	-	35,000	78,845	79,525	80,850	82,040
Transfer to Pool ERF	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
Transfer to Pool ORF	5,000	2,063	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	5,000	15,594	73,000	-	-	73,000	189,740	187,505	184,015	179,800
Transfer to Park, Land & Recreation ERF	15,000	15,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	5,000	5,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	90,000	97,657	188,000	-	-	188,000	364,585	363,030	360,865	357,840
DEBT CHARGES	-	-	-	-	-	-	42,000	126,109	126,109	126,109
TOTAL COSTS	2,379,712	2,393,632	2,606,813	72,141	44,415	2,723,369	3,040,139	3,115,290	3,177,340	3,240,623
*Percentage Increase			9.5%	3.0%	1.9%	14.4%	11.6%	2.5%	2.0%	2.0%
Internal Recoveries	(88,420)	(88,420)	(91,073)	(1,000)	-	(92,073)	(93,914)	(95,791)	(97,707)	(99,661)
OPERATING LESS RECOVERIES	2,291,292	2,305,212	2,515,740	71,141	44,415	2,631,296	2,946,225	3,019,499	3,079,633	3,140,962
<u>FUNDING SOURCES (REVENUE)</u>										
Deficit c/fwd 2023 to 2024 (Pool)	60,179	60,179	-	-	-	-	-	-	-	-
Surplus c/fwd 2023 to 2024 (Park Land)	(8,059)	(8,059)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Pool Fees	(282,800)	(287,000)	(321,615)	(8,700)	-	(330,315)	(341,415)	(348,240)	(355,200)	(362,300)
Provincial Grant	-	(1,000)	-	-	-	-	-	-	-	-
Lease and Rental Income	(164,430)	(161,150)	(167,640)	(8,000)	-	(175,640)	(173,800)	(177,030)	(180,330)	(183,680)
Payments in Lieu	(1,169)	(1,169)	(1,210)	-	-	(1,210)	(1,230)	(1,250)	(1,270)	(1,290)
Revenue - Other	(7,000)	(19,000)	(9,000)	-	-	(9,000)	(9,180)	(9,360)	(9,550)	(9,740)
TOTAL REVENUE	(403,279)	(417,199)	(499,465)	(16,700)	(15,000)	(531,165)	(525,625)	(535,880)	(546,350)	(557,010)
REQUISITION	(1,888,013)	(1,888,013)	(2,016,275)	(54,441)	(29,415)	(2,100,131)	(2,420,600)	(2,483,619)	(2,533,283)	(2,583,952)
*Percentage increase over prior year requisition			6.8%	2.9%	1.6%	11.2%	15.3%	2.6%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	6.35		6.35	0.30		6.65	7.45	7.45	7.45	7.45
User Funding %	11.9%					12.1%	11.2%	11.2%	11.2%	11.2%

Change in Budget 2024 to 2025

Service: 1.459 SSI Pool

Total Expenditure**Comments****2024 Budget****1,191,626****Change in Salaries:**

Base salary and benefit change	12,300	Inclusive of estimated collective agreement changes
0.3 FTE: Aux senior aquatic worker	25,999	2025 IBC 16b-1.2 SSI Parks and Recreation Staffing (0.3 FTE deferred to 2026)
Auxiliary wages and benefit	16,850	Aux support for pool operations in 2025, in lieu of 0.3 FTE deferral to 2026
Net Aux wages and benefits - Service level increase	51,199	Pool opening on Sundays; swim lesson report cards, etc.
Total Change in Salaries	106,348	

Other Changes:

Contract for services	7,100	Accessibility lift/advanced aquatic instruction
Supplies	35,968	Chemicals (\$21k); Office, first aid, operating, janitorial, etc. (\$15k)
Reserve transfers	30,000	Transfer Increase to CRF \$25,000 & ORF \$5,000
Pool repair & maintenance	15,000	One-time HVAC duct cleaning funded by ORF
Standard Overhead Allocation	3,674	Increase in 2024 operating costs
SSI Parks maintenance workers allocation	(45,695)	Discontinued due to change in arrangement of staff between services
2024 one-time deficit	(60,179)	2024 one-time deficit carryover from previous year
Other	12,165	
Total Other Changes	(1,967)	

2025 Budget**1,296,007****Summary of % Expense Change**

2025 Base salary and benefit change	1.0%
0.3 FTE; 2025 IBC 16b-1.2	2.2%
Pool auxiliary wages	5.7%
Supplies and pool R&M	4.3%
Transfer to reserves	2.5%
SSI Parks maintenance workers allocation	-3.8%
Contract for services	0.6%
2024 one-time deficit	-5.1%
Balance of change	1.3%
% expense increase from 2024:	8.8%

% Requisition increase from 2024 (if applicable):

4.5%

Requisition funding is 72.1% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus/deficit treatment)

There is an estimated one-time unfavourable variance of \$2,937 (0.3%) due mainly to higher salaries and wages net of reduction in operating costs such as maintenance and parks maintenance worker allocations. This variance will reduce the transfer to Operating Reserve, which has an expected year end balance of \$11,151 before this transfer.

1.459 - Salt Spring Island - Swimming Pool	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	658,402	696,700	701,564	63,186	-	764,750	809,635	764,454	783,885	803,813
Contract for Services	7,900	15,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Utilities	139,810	143,147	146,970	-	-	146,970	149,910	152,910	155,970	159,080
Supplies - Chemicals	54,860	70,000	76,230	-	-	76,230	77,750	79,310	80,900	82,520
Programs and Other Operating	82,702	80,567	97,300	-	-	97,300	99,130	101,000	102,860	104,820
Maintenance & Insurance	51,680	44,437	55,350	-	15,000	70,350	56,450	57,580	58,730	59,900
Internal Allocations	26,733	26,733	30,407	-	-	30,407	31,320	31,946	32,585	33,237
Parks Maintenance Labour	44,360	-	45,695	(45,695)	-	-	-	-	-	-
TOTAL OPERATING COSTS	1,066,447	1,076,584	1,168,516	17,491	15,000	1,201,007	1,239,495	1,202,810	1,230,850	1,259,610
*Percentage Increase			9.6%	1.6%	1.4%	12.6%	3.2%	-3.0%	2.3%	2.3%
<u>CAPITAL / RESERVES / DEBT</u>										
Transfer to Capital Reserve Fund	10,000	10,000	35,000	-	-	35,000	78,845	79,525	80,850	82,040
Transfer to Equipment Replacement Fund	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	5,000	2,063	10,000	-	-	10,000	10,000	10,000	10,000	10,000
DEBT SERVICING	-	-	-	-	-	-	42,000	126,109	126,109	126,109
TOTAL CAPITAL / RESERVES / DEBT	65,000	62,063	95,000	-	-	95,000	180,845	265,634	266,959	268,149
TOTAL COSTS	1,131,447	1,138,647	1,263,516	17,491	15,000	1,296,007	1,420,340	1,468,444	1,497,809	1,527,759
*Percentage Increase			11.7%	1.5%	1.3%	14.5%	9.6%	3.4%	2.0%	2.0%
Internal Recoveries	(22,010)	(22,010)	(22,670)	-	-	(22,670)	(23,123)	(23,585)	(24,057)	(24,538)
OPERATING LESS RECOVERIES	1,109,437	1,116,637	1,240,846	17,491	15,000	1,273,337	1,397,217	1,444,859	1,473,752	1,503,221
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	60,179	60,179	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Revenue - Fees	(282,800)	(287,000)	(321,615)	(8,700)	-	(330,315)	(341,415)	(348,240)	(355,200)	(362,300)
Grants in Lieu of Taxes	(522)	(522)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Provincial Grant	-	(1,000)	-	-	-	-	-	-	-	-
Revenue - Other	(7,000)	(9,000)	(9,000)	-	-	(9,000)	(9,180)	(9,360)	(9,550)	(9,740)
TOTAL REVENUE	(230,143)	(237,343)	(331,155)	(8,700)	(15,000)	(354,855)	(351,145)	(358,160)	(365,320)	(372,620)
REQUISITION	(879,294)	(879,294)	(909,691)	(8,791)	-	(918,482)	(1,046,072)	(1,086,699)	(1,108,432)	(1,130,601)
*Percentage increase over prior year requisition			3.5%	1.0%	0.0%	4.5%	13.9%	3.9%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	4.10		4.10	0.30		4.40	4.70	4.70	4.70	4.70
User Funding %	25.0%					25.5%	24.0%	23.7%	23.7%	23.7%

Change in Budget 2024 to 2025		Total Expenditure	Comments
Service: 1.459 SSI Park Land			
2024 Budget		1,248,265	
Change in Salaries:			
Base salary and benefit change	10,285	Inclusive of estimated collective agreement changes	
Other	4,816		
Total Change in Salaries	15,101		
Other Changes:			
Standard Overhead Allocation	10,160	Increase in 2024 operating costs	
Human Resources Allocation	3,406	Increase in 2024 salary budget; corporate safety resourcing	
Insurance costs	14,930	Recognize growing insurance premiums	
Rent & maintenance- SSI Community Centre	12,500	Ongoing SIMS rent and maintenance costs increase-Community Centre	
Utilities	(18,788)	Ongoing savings in fuel and electricity costs due to energy efficiency-Community Centre	
SSI Engineering capital	3,089	Increase in allocation from SSI engineering support	
Allocation from SSI EA Admin	4,920	Increase in allocation from SSI EA Admin support	
SSI Parks maintenance workers allocation	2,863	Increase in parks maintenance allocation from Parks budget (1.455)	
Sharepoint Online Upgrade	3,604	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM	
Transfer to reserves	68,000	Increase in transfers to CRF	
Phoenix Elementary	47,150	Temporary parks maintenance yard - ongoing	
Other	12,162		
Total Other Changes	163,996		
2025 Budget		1,427,362	
Summary of % Expense Change			
2025 Base salary and benefit change	0.8%		
OH & HR allocations	1.1%		
Insurance	1.2%		
SSI EA Admin Allocations (Admin & Engineering support)	0.6%		
Reserve transfers	5.4%		
Phoenix Elementary	3.8%		
Balance of change	1.4%		
% expense increase from 2024:	14.3%		
% Requisition increase from 2024 (if applicable):		17.1%	Requisition funding is 87.0% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$10,594 (0.8%) due mainly to savings in SSI EA engineering support. This variance will be moved to Capital Reserve, which has an expected year end balance of \$9,702 before this transfer.

1.459 - Salt Spring Island - Park Land	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	402,043	404,043	391,333	-	25,811	417,144	445,101	457,359	469,946	482,877
Allocation to SSI Admin	163,920	163,920	168,840	-	-	168,840	172,220	175,660	179,170	182,750
Maintenance, Disposal & Security	45,100	51,609	53,094	-	-	53,094	54,174	55,284	56,404	57,543
Utilities	128,133	121,199	109,345	-	-	109,345	111,540	113,770	116,050	118,380
Contract for Services, Rent & Legal	116,770	129,039	120,795	7,500	-	128,295	130,870	133,500	136,180	138,900
Program Development	1,000	1,000	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,220	13,242	14,340	-	-	14,340	14,630	14,920	15,220	15,540
Internal Allocations	179,362	151,291	196,417	-	3,604	200,021	208,932	212,458	216,827	221,405
Travel & Training	5,520	5,520	6,540	-	-	6,540	6,670	6,800	6,930	7,070
Licences, Fees & Insurance	39,970	56,277	57,860	-	-	57,860	62,443	67,466	72,960	78,984
Supplies & Other	31,807	26,831	30,950	-	-	30,950	36,570	32,190	32,810	33,450
Parks Maintenance Labour	95,420	95,420	98,283	-	-	98,283	100,249	102,254	104,299	106,385
Phoenix Elementary	-	-	-	47,150	-	47,150	48,110	49,080	50,070	51,080
TOTAL OPERATING COSTS	1,223,265	1,219,391	1,250,297	54,650	29,415	1,334,362	1,394,059	1,423,341	1,459,516	1,497,064
*Percentage Increase			2.2%	4.5%	2.4%	9.1%	4.5%	2.1%	2.5%	2.6%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund - Parkland	5,000	15,594	73,000	-	-	73,000	189,740	187,505	184,015	179,800
Transfer to Equipment Replacement Fund	15,000	15,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	5,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	25,000	35,594	93,000	-	-	93,000	225,740	223,505	220,015	215,800
TOTAL COSTS	1,248,265	1,254,985	1,343,297	54,650	29,415	1,427,362	1,619,799	1,646,846	1,679,531	1,712,864
*Percentage Increase			7.6%	4.4%	2.4%	14.3%	13.5%	1.7%	2.0%	2.0%
Internal Recoveries	(66,410)	(66,410)	(68,403)	(1,000)	-	(69,403)	(70,791)	(72,206)	(73,650)	(75,123)
OPERATING LESS RECOVERIES	1,181,855	1,188,575	1,274,894	53,650	29,415	1,357,959	1,549,008	1,574,640	1,605,881	1,637,741
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(8,059)	(8,059)	-	-	-	-	-	-	-	-
Lease Income	(12,680)	(18,500)	(17,680)	-	-	(17,680)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income	(151,750)	(142,650)	(149,960)	(8,000)	-	(157,960)	(161,120)	(164,350)	(167,650)	(171,000)
Grants in Lieu of Taxes	(647)	(647)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(173,136)	(179,856)	(168,310)	(8,000)	-	(176,310)	(174,480)	(177,720)	(181,030)	(184,390)
REQUISITION	(1,008,719)	(1,008,719)	(1,106,584)	(45,650)	(29,415)	(1,181,649)	(1,374,528)	(1,396,920)	(1,424,851)	(1,453,351)
*Percentage increase over prior year requisition			9.7%	4.5%	2.9%	17.1%	16.3%	1.6%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	2.25		2.25			2.25	2.75	2.75	2.75	2.75
User Funding %	12.2%					11.1%	9.9%	10.0%	10.0%	10.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.459	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SSI Park Land & Rec Programs							

EXPENDITURE

Buildings	\$923,000	\$943,000	\$2,085,000	\$10,000	\$10,000	\$10,000	\$3,058,000
Equipment	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$60,000	\$260,000
Land	\$15,000	\$100,000	\$50,000	\$50,000	\$50,000	\$0	\$250,000
Engineered Structures	\$490,000	\$570,000	\$0	\$0	\$85,000	\$0	\$655,000
Vehicles	\$20,000	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	\$1,448,000	\$1,663,000	\$2,210,000	\$110,000	\$195,000	\$70,000	\$4,248,000

SOURCE OF FUNDS

Capital Funds on Hand	\$765,000	\$765,000	\$0	\$0	\$0	\$0	\$765,000
Debenture Debt (New Debt Only)	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$50,000	\$210,000
Grants (Federal, Provincial)	\$210,000	\$265,000	\$70,000	\$0	\$0	\$0	\$335,000
Donations / Third Party Funding	\$378,000	\$378,000	\$0	\$0	\$0	\$0	\$378,000
Reserve Fund	\$95,000	\$215,000	\$100,000	\$70,000	\$155,000	\$20,000	\$560,000
	\$1,448,000	\$1,663,000	\$2,210,000	\$110,000	\$195,000	\$70,000	\$4,248,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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Service #:

1.459

Service Name:

SSI Park Land & Rec Programs

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	\$ 20,000	B	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Renewal	Pool Building Structural Repairs	Repairs to pool structural and other capital funded by debt	\$ 2,060,000	B	Debt	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
25-01			Repairs to pool structural and other capital funded by CRF		B	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01			Repairs to pool structural and other capital-CWF funded		B	Grant	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator and program supplies	\$ 210,000	E	ERF	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 210,000
26-01	Renewal	Pool Tile Grouting & Expansion Joints	RegROUT pool bottom tiles and expansion joints	\$ 25,000	B	Res	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
24-03	New	Pool expansion (Design Phase)	Designs and costing for leisure pool expansion	\$ 85,000	S	Res	\$ -	\$ -	\$ -		\$ 85,000	\$ -	\$ 85,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	\$ 500,000	S	Res	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
20-10			Donation to SD64 for hydrofield upgrade		S	Other	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
20-10			CWF/Grant required to complete sports field development and upgrades.		S	Grant	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
20-10			Capital on hand		S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
20-14	New	Park Maintenance Facility	Fesability study, design and construction of a new park maintenance facility.	\$ 655,000	B	Cap	\$ 645,000	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ 645,000
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	\$ 200,000	L	Res	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
25-03	Replacement	New Benches, tables & Liferings	New benches, tables and liferings	\$ 50,000	E	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	\$ 246,500	B	Res	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06			CWF/Grant required for capital improvements to the Salt Spring Island Multi Space (SIMS)		B	Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	EV Charger	EV chargers and infrastructure	\$ 25,000	V	Res	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
24-02			CWF/Grant to fund new EV Charger		V	Grant	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
25-04	Replacement	Portlock Baseball Backstop	CWF to Replace existing baseball backstop at Portlock Park	\$ 30,000	S	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	\$ 25,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-05			CWF to upgrade existing walking track at Portlock Park		S	Grant	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement	\$ 231,046	B	Cap	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
24-05					B	Other	\$ 78,000	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ 78,000
25-06	New	Park Land Acquisition	Aquire additional parkland	\$ 50,000	L	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-07	Renewal	Pool Safety and Security Improvements	Pool Safety and Security Improvements	\$ 25,000	S	Grant	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
			Grand Total	\$ 4,437,546			\$ 1,448,000	\$ 1,663,000	\$ 2,210,000	\$ 110,000	\$ 195,000	\$ 70,000	\$ 4,248,000

Service: 1.459 SSI Park Land & Rec Programs

Project Number	24-01	Capital Project Title	Alternative Approval Process	Capital Project Description	An alternative approval process to fund repairs to pool structural and other capital
Project Rationale	Funding required to support building repairs				

Project Number	25-01	Capital Project Title	Pool Building Structural Repairs	Capital Project Description	Repairs to pool structural and other capital funded by debt
Project Rationale	Building reparis identified in facility condition assessment				

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 and program supplies
Project Rationale	Equipment replacement to support current service levels				

Project Number	26-01	Capital Project Title	Pool Tile Grouting & Expansion Joints	Capital Project Description	RegROUT pool bottom tiles and expansion joints
Project Rationale	Pool repairs to support current service level				

Project Number	24-03	Capital Project Title	Pool expansion (Design Phase)	Capital Project Description	Designs and costing for leisure pool expansion
Project Rationale	Designs to support future expansion identified in strategic plan				

Project Number	20-10	Capital Project Title	Ball Field Development	Capital Project Description	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School
Project Rationale	Ballfield development to support strategic plan				

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	Facility upgrades to support curretn service levels				

Project Number	25-02	Capital Project Title	Firehall Repurpose	Capital Project Description	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale	Needs assessment or repupose of newly aquired firehall property				

Project Number	25-03	Capital Project Title	New Benches, tables & Liferings	Capital Project Description	New benches, tables and liferings
Project Rationale	Equipment replacement to support current service levels				

Project Number	23-06	Capital Project Title	SIMS Upgrades	Capital Project Description	Capital improvements to the Salt Spring Island Multi Space (SIMS)
Project Rationale	Upgrades to support current service levels				

Project Number	24-02	Capital Project Title	EV Charger	Capital Project Description	EV chargers and infrastructure
Project Rationale	Expansion of EV charging infrastructure				

Project Number	25-04	Capital Project Title	Portlock Baseball Backstop	Capital Project Description	CWF to Replace existing baseball backstop at Portlock Park
Project Rationale	Replacement to support current service levels				

Project Number	25-05	Capital Project Title	Portlock Walking Track	Capital Project Description	Upgrades to existing walking track at Portlock Park
Project Rationale	Upgrades to support current service level				

Project Number	24-05	Capital Project Title	Portlock Shed and Equipment Replacement	Capital Project Description	Portlock Shed and Equipment Replacement
Project Rationale	Replacement of equipment and shed lost in fire				

Project Number	25-06	Capital Project Title	Park Land Acquisition	Capital Project Description	Aquire additional parkland
Project Rationale					

Project Number	25-07	Capital Project Title	Pool Safety and Security Improvements	Capital Project Description	Pool Safety and Security Improvements
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary	Estimated	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029
1.459 SSI Pool & Park Land						
Operating Reserve Fund	8,214	8,214	38,214	68,214	98,214	128,214
Capital Reserve Fund - SSI Pool	91,704	86,704	140,549	220,074	215,924	297,964
Capital Reserve Fund - SSI Park Land	175,080	100,080	160,080	225,080	290,080	405,080
Park Land Acquisition	675,141	625,141	625,141	625,141	625,141	625,141
Equipment Replacement Fund - SSI Pool	13,743	23,743	33,743	43,743	53,743	53,743
Ending Balance \$	963,882	843,882	997,727	1,182,252	1,283,102	1,510,142

Assumptions/Background:

Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105550	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,103	8,214	8,214	38,214	68,214	98,214
Transfer from Ops Budget	7,063	15,000	30,000	30,000	30,000	30,000
Expenditures	-	(15,000)	-	-	-	-
Interest Income*	48					
Ending Balance \$	8,214	8,214	38,214	68,214	98,214	128,214

Assumptions/Background:

2023 - \$22,160 One-time transfer to Pool and Park Land to support core budget

2025 - \$15,000 HVAC duct cleaning - cyclical expense every 5-years

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

Fund: 1078 Fund Centre: 102045	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	86,656	91,704	86,704	140,549	220,074	215,924
Transfer from Ops Budget	10,000	35,000	78,845	79,525	80,850	82,040
Transfer from Cap Fund	16,961					
Expenditures (Based on Capital Plan)	(26,203)	(40,000)	(25,000)	-	(85,000)	-
Interest Income*	4,290					
Ending Balance \$	91,704	86,704	140,549	220,074	215,924	297,964

Assumptions/Background:

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

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 101603	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	226,210	175,080	100,080	160,080	225,080	290,080
Transfer from Ops Budget	-	50,000	135,000	135,000	135,000	135,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(60,000)	(125,000)	(75,000)	(70,000)	(70,000)	(20,000)
Interest Income*	8,870					
Ending Balance \$	175,080	100,080	160,080	225,080	290,080	405,080

Assumptions/Background:

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

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035 Fund Centre: 101379	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	613,636	675,141	625,141	625,141	625,141	625,141
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	33,504					
Expenditures (Based on Capital Plan)	-	(50,000)	-	-	-	-
Interest Income*	28,000					
Ending Balance \$	675,141	625,141	625,141	625,141	625,141	625,141

Assumptions/Background:

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

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: 1022 Fund Centre: 101412	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	43	13,743	23,743	33,743	43,743	53,743
Transfer from Ops Budget	50,000	50,000	50,000	50,000	50,000	50,000
Expenditures (Based on Capital Plan)	(36,300)	(40,000)	(40,000)	(40,000)	(40,000)	(50,000)
Interest Income (Expense)	-					
Ending Balance \$	13,743	23,743	33,743	43,743	53,743	53,743

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Septage/Composting

Local Community Commission (LCC)

SEPTEMBER 2024

Service:

3.705 SSI Liquid Waste Disposal

Commission: Salt Spring Island Local Community Commission

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.

COMMISSION:

Salt Spring Island Local Community Commission (LCC)

FUNDING:

Parcel Tax:	Annual, levied on all properties in the Electoral Area
Tipping Fee:	\$0.475 per imperial gallon (Bylaw No. 4525, December 2022)
Connection Charge:	N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI Septage/Composting

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	747,500	700,000	728,000	-	-	728,000	742,560	757,410	772,560	788,010
Grit & Waste Sludge Disposal	3,730	2,600	3,840	-	-	3,840	3,920	4,000	4,080	4,160
Repairs & Maintenance	8,160	21,000	8,400	-	30,000	38,400	23,560	9,020	9,200	9,380
Allocations	45,325	45,325	56,974	-	-	56,974	58,634	59,804	60,995	62,208
Electricity	6,680	8,170	8,300	-	-	8,300	8,470	8,640	8,810	8,990
Supplies	8,190	9,000	8,440	-	-	8,440	8,610	8,780	8,960	9,140
Labour Charges	182,494	152,218	190,942	-	-	190,942	194,770	198,669	202,639	206,689
Contribution Composting Facility Operation	10,000	22,000	16,500	-	-	16,500	22,375	15,000	10,625	10,000
Other Operating Expenses	15,490	10,190	16,760	-	-	16,760	17,309	17,910	18,546	19,231
TOTAL OPERATING COSTS	1,027,569	970,503	1,038,156	-	30,000	1,068,156	1,080,208	1,079,233	1,096,415	1,117,808
*Percentage Increase over prior year			1.0%	0.0%	2.9%	3.9%	1.1%	-0.1%	1.6%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	1,820	620	580	1,200	-	1,780	23,380	1,405	580	580
MFA Debt Principal	110,188	110,188	76,228	-	-	76,228	44,375	102,136	104,226	62,892
MFA Debt Interest	56,594	55,274	38,964	1,365	-	40,329	65,344	141,492	144,214	109,410
Transfer to Operating Reserve Fund	6,000	15,000	15,000	-	-	15,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	6,000	17,786	47,390	-	(15,000)	32,390	68,620	20,085	26,285	108,945
TOTAL DEBT / RESERVES	180,602	198,868	178,162	2,565	(15,000)	165,727	226,719	290,118	300,305	306,827
TOTAL COSTS	1,208,171	1,169,371	1,216,318	2,565	15,000	1,233,883	1,306,927	1,369,351	1,396,720	1,424,635
*Percentage Increase over prior year			0.7%	0.2%	1.2%	2.1%	5.9%	4.8%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(30,000)	(30,000)	(15,000)	-	-	-
Sale - Septage Sludge	(528,650)	(478,510)	(500,460)	-	-	(500,460)	(530,490)	(562,320)	(573,570)	(585,040)
Sale - Sewage Sludge	(261,600)	(272,936)	(285,456)	-	-	(285,456)	(302,580)	(320,730)	(327,140)	(333,680)
Grants in Lieu of Taxes	(541)	(541)	(560)	-	-	(560)	(570)	(580)	(590)	(600)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,255)	(1,259)	(1,230)	-	-	(1,230)	(1,240)	(1,250)	(1,260)	(1,270)
TOTAL REVENUE	(792,046)	(753,246)	(787,706)	-	(30,000)	(817,706)	(849,880)	(884,880)	(902,560)	(920,590)
REQUISITION - PARCEL TAX	(416,125)	(416,125)	(428,612)	(2,565)	15,000	(416,177)	(457,047)	(484,471)	(494,160)	(504,045)
*Percentage increase over prior year Requisition			3.0%	0.6%	-3.6%	0.0%	9.8%	6.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	3.705	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SSI Septage / Composting							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$263,196	\$329,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,741,696
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$263,196	\$329,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,741,696

SOURCE OF FUNDS

Capital Funds on Hand	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Debenture Debt (New Debt Only)	\$120,000	\$120,000	\$2,280,000	\$82,500	\$0	\$0	\$0	\$2,482,500
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$60,000	\$40,000	\$0	\$0	\$0	\$0	\$100,000
Donations / Third Party Funding	\$33,196	\$33,196	\$0	\$0	\$0	\$0	\$0	\$33,196
Reserve Fund	\$35,000	\$41,000	\$10,000	\$0	\$0	\$0	\$0	\$51,000
	\$263,196	\$329,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,741,696

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #:

3.705

SSI Septage / Composting

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$ 50,000	S	Grant	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
21-01	Study		CRD Project Management		S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.	\$ 26,000	S	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
23-01	New	Grit Chamber (Early Approval)	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.		S	Res	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 35,000	S	Res	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
25-01	New	Burgoyne Septage Treatment Facility	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.	\$ 2,482,500	S	Debt	\$ 120,000	\$ 120,000	\$ 2,280,000	\$ 82,500	\$ -	\$ -	\$ 2,482,500
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	\$ 60,000	S	Cap	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
22-01	New	Composting Facility	Composter and composting infrastructure - from Island Trust	\$ 261,658	S	Other	\$ 33,196	\$ 33,196	\$ -	\$ -	\$ -	\$ -	\$ 33,196
22-01	New	Composting Facility			S	Grant	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 2,915,158				\$ 329,196	\$ 2,330,000	\$ 82,500	\$ -	\$ -	\$ 2,741,696

Service: 3.705 SSI Septage / Composting

Project Number	21-01	Capital Project Title	Strategic Asset management plan	Capital Project Description	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.
Project Rationale Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. Will be done after the new facilities are constructed.					

Project Number	23-01	Capital Project Title	Grit Chamber	Capital Project Description	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.
Project Rationale Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs.					

Project Number	24-02	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.
Project Rationale Referendum or Alternative Approval Process - Funding for Future Projects					

Project Number	25-01	Capital Project Title	Burgoyne Septage Treatment Facility	Capital Project Description	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.
Project Rationale Design and constructin of a new Burgoyne Septage Treatment Facility.					

Project Number	24-03	Capital Project Title	Evaluating alternatives to liquid waste disposal	Capital Project Description	Evaluating alternatives to liquid waste disposal
Project Rationale To further explore alternatives proposed in the Options Analysis study undertaken in 2023 and 2024 by Integrated Sustainability.					

Project Number	22-01	Capital Project Title	Composting Facility	Capital Project Description	Composter and composting infrastructure - from Island Trust
Project Rationale Service expansion into solid waste composting function.					

SSI Septage/Composting
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	54,780	39,780	49,780	74,780	99,780	124,780
Capital Reserve Fund	78,564	69,954	128,574	148,659	174,944	283,889
Total	133,344	109,734	178,354	223,439	274,724	408,669

Reserve Schedule

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

Reserve fund used for the purposes of unforeseen operational repairs and maintenance; infrequent maintenance activities such as access road maintenance, power line maintenance and septage holding tank maintenance etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		46,700	54,780	39,780	49,780	74,780	99,780
Transfer from Ops Budget		6,000	15,000	25,000	25,000	25,000	25,000
Expenditures		-	(30,000)	(15,000)	-	-	-
Planned Maintenance Activity			Right of Way Maintenacnce	Power Line Maintenance			
Interest Income*		2,080					
Ending Balance \$		54,780	39,780	49,780	74,780	99,780	124,780

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Reserve fund used for the purposes of capital expenditures including planning, engineering and legal costs for providing, accessing, altering or expanding liquid waste disposal and co-composting facilities related directly or indirectly to the Saltspring Island Liquid Waste Disposal Facilities.

Reserve Cash Flow

Fund: Fund Centre:	1087 102146	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		171,144	78,564	69,954	128,574	148,659	174,944
Transfer from Ops Budget		8,520	32,390	68,620	20,085	26,285	108,945
Transfer from Cap Fund		-					
Transfer to Cap Fund		(105,000)	(41,000)	(10,000)	-	-	-
Interest Income*		3,900					
Ending Balance \$		78,564	69,954	128,574	148,659	174,944	283,889

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Electoral Areas Committee - October 28, 2024
 2025 Preliminary Electoral Area Budget Review
 Appendix D-1: Requisition Summary (SGI)

SOUTHERN GULF ISLANDS		2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference Increase/(Decrease)		Change in Cost per Avg. Household	
Electoral Area						\$	%	\$	%
1.010	Legislative & General Government	351,414	51.16	317,822	46.27	33,593	10.57%	4.89	10.57%
1.10X	Facilities Management	4,417	0.64	4,507	0.66	(90)	-1.99%	(0.01)	-1.99%
1.101	G.I.S.	3,931	0.57	3,461	0.50	470	13.59%	0.07	13.59%
1.224	Community Health	16,495	2.40	21,002	3.06	(4,507)	-21.46%	(0.66)	-21.46%
1.280	Regional Parks	504,333	73.42	466,969	67.99	37,364	8.00%	5.44	8.00%
1.309	Climate Action and Adaptation	31,530	4.59	30,509	4.44	1,021	3.35%	0.15	3.35%
1.310	Land Banking & Housing	86,583	12.61	48,348	7.04	38,236	79.09%	5.57	79.09%
1.312	Regional Goose Management	4,836	0.70	4,668	0.68	168	3.59%	0.02	3.59%
1.324	Regional Planning Services	34,006	4.95	33,016	4.81	990	3.00%	0.14	3.00%
1.335	Geo-Spatial Referencing System	4,480	0.65	4,348	0.63	132	3.04%	0.02	3.04%
1.374	Regional Emergency Program Support	2,733	0.40	2,698	0.39	35	1.31%	0.01	1.31%
1.375	Hazardous Material Incident Response	9,222	1.34	6,830	0.99	2,392	35.02%	0.35	35.02%
1.911	911 Systems	5,159	0.75	3,820	0.56	1,338	35.04%	0.19	35.04%
1.921	Regional CREST Contribution	23,738	3.46	22,883	3.33	855	3.74%	0.12	3.74%
21.ALL	Feasibility Study Reserve Fund - All	3,443	0.50	5,454	0.79	(2,011)	-36.88%	(0.29)	-36.88%
Total Regional		\$1,086,320	\$158.16	\$976,334	\$142.14	\$109,986	11.27%	\$16.01	11.27%
1.230	Traffic Safety Commission	1,982	0.29	1,982	0.29	-	0.00%	-	0.00%
1.297	Arts Grants	27,669	4.03	26,853	3.91	817	3.04%	0.12	3.04%
1.311	Regional Housing Trust Fund	-	-	16,620	2.42	(16,620)	-100.00%	(2.42)	-100.00%
1.313	Animal Care Services	116,963	17.03	102,557	14.93	14,406	14.05%	2.10	14.05%
1.913	913 Fire Dispatch	55,528	8.08	50,024	7.28	5,503	11.00%	0.80	11.00%
Total Sub-Regional		\$202,143	\$29.43	\$198,036	\$28.83	\$4,106	2.07%	\$0.60	2.07%
1.103	Elections	13,764	2.00	13,362	1.95	401	3.00%	0.06	3.00%
1.104	U.B.C.M.	4,404	0.64	4,255	0.62	149	3.50%	0.02	3.50%
1.108	Joint Electoral Area Admin	59,669	8.69	-	-	59,669	100.00%	8.69	100.00%
1.318	Building Inspection	248,658	36.20	192,703	28.06	55,956	29.04%	8.15	29.04%
1.320	Noise Control	30,540	4.45	22,181	3.23	8,359	37.68%	1.22	37.68%
1.322	Nuisances & Unightly Premises	19,166	2.79	17,584	2.56	1,582	9.00%	0.23	9.00%
1.372	Electoral Area Emergency Program	61,164	8.90	56,632	8.24	4,532	8.00%	0.66	8.00%
Total Joint Electoral Area		\$437,365	\$63.68	\$306,717	\$44.65	\$130,648	42.60%	\$19.02	42.60%
1.110	Electoral Area Admin Exp - SGI	426,590	62.11	414,160	60.30	12,430	3.00%	1.81	3.00%
1.117	Grant-in-Aid - Southern Gulf Islands	113,760	16.56	110,354	16.07	3,406	3.09%	0.50	3.09%
1.125	SGI Economic Development Commission	130,580	19.01	126,778	18.46	3,802	3.00%	0.55	3.00%
1.138	Southern Gulf Islands Regional Library	249,095	36.27	242,724	35.34	6,371	2.62%	0.93	2.62%
1.235	SGI Small Craft Harbour Facilities	344,670	56.26	325,161	53.08	19,509	6.00%	3.18	6.00%
1.314	SGI House Numbering	10,290	1.50	9,987	1.45	303	3.03%	0.04	3.03%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.373	SGI Emergency Program	254,896	37.11	247,483	36.03	7,413	3.00%	1.08	3.00%
1.533	Stormwater Quality Management - SGI	42,228	6.15	41,000	5.97	1,228	3.00%	0.18	3.00%
1.923	Emergency Comm - CREST - SGI	188,872	27.50	185,093	26.95	3,779	2.04%	0.55	2.04%
Total SGI Electoral Area		\$1,760,981	\$262.46	\$1,702,740	\$253.64	\$58,241	3.42%	\$8.82	3.48%
Total Capital Regional District		\$3,486,809	\$513.72	\$3,183,827	\$469.27	\$302,982	9.52%	\$44.45	9.47%
CRHD	Capital Regional Hospital District	687,351	100.07	687,341	100.07	10	0.00%	0.00	0.00%
Total CRD and CRHD		\$4,174,160	\$613.79	\$3,871,168	\$569.34	\$302,992	7.83%	\$44.46	7.81%

Average residential assessment - 2024

\$802,142

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

	Change in Requisition		Change in Cost / Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	33,593	0.87%	4.89	0.86%
Regional Parks	37,364	0.97%	5.44	0.96%
Land Banking & Housing	38,236	0.99%	5.57	0.98%
SUB-REGIONAL				
Regional Housing Trust Fund	(16,620)	-0.43%	(2.42)	-0.42%
Animal Care Services	14,406	0.37%	2.10	0.37%
JOINT EA				
Joint Electoral Area Admin	59,669	1.54%	8.69	1.53%
Building Inspection	55,956	1.45%	8.15	1.43%
Noise Control	8,359	0.22%	1.22	0.21%
SGI EA				
Electoral Area Admin Exp - SGI	12,430	0.32%	1.81	0.32%
SGI Small Craft Harbour Facilities	19,509	0.50%	3.18	0.56%
SGI Emergency Program	7,413	0.19%	1.08	0.19%
Capital Regional Hospital District				
	10	0.00%	0.00	0.00%
Other	32,667	0.84%	4.76	0.84%
TOTAL CRD & CRHD	302,992	7.83%	\$44.46	7.81%

SOUTHERN GULF ISLANDS		2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference		Change in Cost per Avg.	
Local/Specified/Defined Services						Increase/(Decrease)		Household	
						\$	%	\$	%
1.137	Galiano Island Community Use Building	70,106	46.35	67,056	44.34	3,050	4.55%	2.02	4.55%
1.170	Gossip Island Electric Power Supply	62,875	1,122.77	62,640	1,118.57	235	0.38%	4.20	0.38%
1.227	Saturna Island Medical Clinic	25,151	38.69	24,416	37.56	735	3.01%	1.13	3.01%
1.228	Galiano Health Service	148,995	98.51	144,629	95.63	4,366	3.02%	2.89	3.02%
1.229	Pender Islands Health Care Centre	273,210	109.39	264,601	105.94	8,609	3.25%	3.45	3.25%
1.352	South Galiano Fire Protection	691,742	779.80	634,882	717.13	56,860	8.96%	62.67	8.74%
1.356	Pender Fire Protection	1,488,880	599.24	1,344,740	541.23	144,139	10.72%	58.01	10.72%
1.359	North Galiano Fire Protection	353,554	895.20	328,792	833.07	24,763	7.53%	62.13	7.46%
1.363	Saturna Island Fire	313,491	480.18	302,461	463.29	11,030	3.65%	16.89	3.65%
1.465	Saturna Island Comm. Parks	29,780	45.61	28,909	44.28	871	3.01%	1.33	3.01%
1.468	Saturna Island - Community Rec.	15,602	23.90	15,149	23.20	453	2.99%	0.69	2.99%
1.475	Mayne Is. Com. Parks & Rec	99,303	58.19	96,281	56.42	3,022	3.14%	1.77	3.14%
1.478	Mayne Is. Community Rec.	37,920	22.22	36,816	21.57	1,104	3.00%	0.65	3.00%
1.485	North & South Pender Com. Parks	178,540	71.51	173,335	69.43	5,205	3.00%	2.08	3.00%
1.488	North & South Pender Com. Rec	71,720	28.72	69,632	27.89	2,088	3.00%	0.84	3.00%
1.495	Galiano Parks	110,710	84.86	107,482	82.39	3,228	3.00%	2.47	3.00%
1.498	Galiano Community Recreation	45,170	34.63	43,850	33.61	1,320	3.01%	1.01	3.01%
2.630	Magic Lakes Estate Water System	597,460	499.55	580,060	485.00	17,400	3.00%	14.55	3.00%
2.640	Saturna Island Water System (Lyllal Harbour)	147,829	849.59	140,696	808.60	7,133	5.07%	40.99	5.07%
2.642	Skana Water (Mayne)	28,441	389.60	26,580	364.11	1,861	7.00%	25.49	7.00%
2.665	Sticks Allison Water (Galiano)	5,560	146.32	5,100	134.21	460	9.02%	12.11	9.02%
2.667	Surfside Park Estates (Mayne)	30,529	290.75	24,620	234.48	5,909	24.00%	56.28	24.00%
3.755	Regional Source Control	4,078	5.73	3,945	5.55	133	3.36%	0.19	3.36%
3.830	Magic Lake Estates Sewer System	624,830	881.28	606,635	855.62	18,195	3.00%	25.66	3.00%
3.830D	Magic Lake Estates Sewer Debt	229,455	400.45	229,459	400.45	(4)	0.00%	(0.01)	0.00%
Total Local/Specified/Defined Services		5,684,931		\$5,362,766		\$322,165			

Average residential assessment - 2024

\$802,142

Electoral Areas Committee - October 28, 2024
2025 Preliminary Electoral Area Budget Review

Appendix D-2

Southern Gulf Islands - Operating Budget Highlights - Gross Expenditure (+/- 3% and +/- \$20,000)

SGI Services +/- 3% and +/- \$20,000	Gross Expenditure 2025	Gross Expenditure 2024	Changes \$	Changes %	Main Budget Driver
1.110 - SGI Electoral Area Admin Exp	465,990	572,636	(106,646)	-18.6%	- One-time secondment costs in 2024 (\$87k) - recovered from Housing - One-time referendum costs to establish new SGI Service (\$20k) and cost share for regional projects in 2024 (\$10k); Partially offset by increased salaries, allocations and other inflationary adjustments \$10k
1.125 - SGI Economic Development	627,600	155,896	471,704	302.6%	One-time program costs for Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands project in 2025 for \$496k, funded by grants; Partially offset by 2024 one-time contract costs (\$26k)
1.373 SGI Emergency Program	332,706	275,218	57,488	20.9%	- One-time cost for assessment and servicing of generators in 2025 for \$50k, funded by ORF - Others with inflationary adjustment \$7k
Total Southern Gulf Islands Electoral Area	1,426,296	1,003,750	422,546	42.1%	
1.352 - South Galiano Fire Protection	636,003	606,587	29,416	4.8%	- Increased Honorariums \$6k - Increased transfers to reserves to support capital programs \$13k - Others with inflationary adjustment \$10k
1.356 - Pender Fire Protection	1,479,126	1,399,332	79,794	5.7%	- Increased payment to Fire Protection Society \$55k - Increased transfers to reserves to support capital programs \$12k - Increased Insurance and Allocations \$11k
1.369 - Electoral Area Fire Services (JDF & SGI)	241,016	204,079	36,937	18.1%	- SGI & JDF Joint EA Fire Service Coordination Service - Cost apportioned among JDF and SGI Fire services based on assessment data - Increase due to salary changes and addition of 0.5 FTE Admin Clerk (IBC 16g-3.2: EA Fire Services Compliance & Coordination)
2.630 - Magic Lake Estates Water	1,103,871	1,009,370	94,501	9.4%	- One-time cyclical maintenance in 2025 for \$45k, funded by ORF - Increased transfers to reserves to support capital programs \$15k - Increased operations labour by \$21k - Others with inflationary adjustment \$13k
2.667 - Surfside Park Estates Water	165,709	129,572	36,137	27.9%	- One-time cyclical maintenance in 2025 for \$5k, funded by ORF - One-time deficit carry over from 2024 for \$14k - Ongoing increase in Supplies \$6k - Increased transfers to reserves and new debt servicing costs \$2k - Others with inflationary adjustment \$9k
3.380 Magic Lake Estates Sewer	959,050	913,885	45,165	4.9%	- Ongoing increase in screening disposal & cleaning services \$20k, partially offset by ongoing reduction in Supplies (\$7k) - Sludge hauling & disposal costs \$6k - Increased operations labour \$14k - Others with inflationary adjustment \$12k
Total Local/Specified/Defined Area	4,584,775	4,262,825	321,950	7.6%	
Other (Services not meeting criteria above)	3,735,716	3,665,524	70,192	1.9%	
Total Southern Gulf Islands	9,746,787	8,932,099	814,688	9.1%	

Southern Gulf Islands - Operating Budget by Expenditure Type (in \$ millions)

Expenditure Type	Provisional Plan \$M 2025	Financial Plan \$M* 2024	Changes \$M	Changes %
Operations	7.82	7.03	0.78	11.2%
Capital Funding	0.02	0.02	0.00	1.9%
Debt Servicing	1.12	1.14	(0.02)	-1.4%
Transfer to Reserves	0.79	0.75	0.05	6.1%
Total Southern Gulf Islands	9.75	8.93	0.81	9.1%

*Based on Amendment Financial Plan (Bylaw No. 4644)

Appendix D-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SGI 2025														
Service # Service Name		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.137	Galiano Island Community Use Building			42,000			42,000					42,000		42,000
1.235	SGI Small Craft Harbour Facilities				561,500		561,500	386,500				175,000		561,500
1.352	South Galiano Fire	45,200	85,000				130,200			95,200		35,000		130,200
1.356	Pender Island Fire	5,000		35,000			40,000			5,000		35,000		40,000
1.359	North Galiano Fire	150,000					150,000			150,000				150,000
1.465	Saturna Island Community Parks				73,225		73,225	5,727				67,498		73,225
1.475	Mayne Island Community Parks	11,320		56,150	34,000		101,470	36,470			30,000	36,470		101,470
1.485	Pender Island Community Parks	20,000			1,805,752	30,000	1,855,752	71,208			875,000	409,544	500,000	1,855,752
1.495	Galiano Community Parks	1,000			45,340		46,340	23,501		1,000		21,839		46,340
2.630	Magic Lake Estates Water (Pender)				270,000		270,000	120,000				150,000		270,000
2.640	Lyall Harbour Boot Cove Water (Saturna)				770,000		770,000	260,000	460,000		30,000	20,000		770,000
2.642	Skana Water (Mayne)	60,000			50,000		110,000	15,000	50,000			45,000		110,000
2.665	Sticks Allison Water (Galiano)				5,000		5,000					5,000		5,000
2.667	Surfside Park Estates (Mayne)	20,000			72,500		92,500		50,000			42,500		92,500
3.830	Magic Lake Sewer Utility (Pender)	60,000			400,000		460,000	200,000			200,000	60,000		460,000
TOTAL		372,520	85,000	133,150	4,087,317	30,000	4,707,987	1,118,406	560,000	251,200	1,135,000	1,143,381	500,000	4,707,987

Appendix D-4

Southern Gulf Islands 2025 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
Protective Services		
1.359 North Galiano Fire Protection		
SCBA Replacement	150	Reserve
Recreation & Cultural Services		
1.485 Pender Island Community Parks		
Trail Development	1725	Capital on Hand/Reserve/Grant/Donation
Water		
2.630 Magic Lake Estates Water (Pender)		
WTP Process Pipe Condition Assessment	100	Reserve
2.640 Lyall Harbour Boot Cove Water		
Dam Improvement and Regulatory Requirements	620	Capital on Hand/Debt
New Ground Water Well Assessment	100	Debt
Sewer		
3.830 Magic Lake Sewer Utility (Pender)		
Wastewater Improvements - Pump Station and Treatment Plant Upgrades	400	Capital on Hand/Grant
Other		
1.235 SGI Small Craft Harbour Facilities		
Piers Island Additional Float	157	Capital on Hand
Retreat Cove	179	Capital on Hand
Annual Provisional: Dock Improvements	150	Reserve
Total Projects ≥ \$100K		3,581
Total Projects < \$100K		1,127
Total 2025 Capital Projects		4,708

Appendix D-5: SGI Service Budgets

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

1.359 North Galiano Island Fire

1.363 Saturna Island Fire

1.369 EA Fire Services - JDF & SGI

1.373 SGI Emergency Program

Appendix D-5: SGI Service Budgets

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

2025 Budget

Admin Expenditures (SGI)

EAC Review

OCTOBER 2024

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

Change in Budget 2024 to 2025
Service: 1.110 SGI Admin. Expenditures

Total Expenditure

Comments

2024 Budget **572,636**

Change in Salaries:

Base salary and benefit change 7,329 Inclusive of estimated collective agreement changes

Total Change in Salaries 7,329

Other Changes:

Contract for Services (86,867) 2024 one-time secondment costs recovered from Housing
Building Rental (7,860) Realignment of budget with expected future expenses
Referendum Costs (20,000) 2024 one-time referendum costs to establish new SGI Service-Connectivity
Contribution Projects (10,000) 2024 one-time cost share for regional projects
SharePoint Online Upgrade 5,405 Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Other Costs 5,347

Total Other Changes (113,975)

2025 Budget **465,990**

Summary of % Expense Change

Base salaries 1.3%
2024 Contract for Services -15.2%
2024 Referendum Costs -3.5%
2024 Contribution Projects -1.7%
Balance of change 0.5%
% expense decrease from 2024: -18.6%

% Requisition increase from 2024 (if applicable): 3.0% Requisition funding is 91.5% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$106,177 (18.5%) due to various one-time management operating initiatives not being needed (\$86,177) and a cancelled referendum for a new SGI Connectivity Service (\$20,000). This variance will be recovered by an increase in transfers to Operating Reserve, which has an expected year end balance of \$111,381 before this transfer.

1.110 - Admin Expenditures (SGI) Director & Management	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Director Admin	120,835	115,065	119,479	-	-	119,479	122,071	124,573	127,138	129,769
Management Services	450,701	319,794	339,976	-	5,405	345,381	355,326	359,608	368,652	377,799
TOTAL OPERATING COSTS	571,536	434,859	459,455	-	5,405	464,860	477,397	484,181	495,790	507,568
*Percentage Increase over prior year			-19.6%		0.9%	-18.7%	2.7%	1.4%	2.4%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	106,177	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	1,100	107,277	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL COSTS	572,636	542,136	460,585	-	5,405	465,990	478,547	485,351	496,980	508,778
*Percentage Increase over prior year			-19.6%		0.9%	-18.6%	2.7%	1.4%	2.4%	2.4%
Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	(86,867)	(86,867)	-	-	-	-	-	-	-	-
COSTS LESS INTERNAL RECOVERIES	485,769	455,269	460,585	-	5,405	465,990	478,547	485,351	496,980	508,778
*Percentage Increase over prior year			-5.2%		1.1%	-4.1%	2.7%	1.4%	2.4%	2.4%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(52,688)	(22,688)	(17,571)	-	(5,405)	(22,976)	(23,459)	(19,479)	(20,074)	(20,559)
Cost Recovery	(14,284)	(14,284)	(11,644)	-	-	(11,644)	(11,938)	(12,232)	(12,526)	(12,839)
Grants in Lieu of Taxes	(4,137)	(4,137)	(4,260)	-	-	(4,260)	(4,340)	(4,420)	(4,510)	(4,600)
Other Revenue	(500)	-	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	(71,609)	(41,109)	(33,995)	-	(5,405)	(39,400)	(40,267)	(36,671)	(37,660)	(38,558)
REQUISITION	(414,160)	(414,160)	(426,590)	-	-	(426,590)	(438,280)	(448,680)	(459,320)	(470,220)
*Percentage increase over prior year Requisition			3.0%		0.0%	3.0%	2.7%	2.4%	2.4%	2.4%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Director's Remuneration	53,026	53,026	54,620	-	-	54,620	55,710	56,820	57,960	59,120
Contract for Services	21,920	21,920	22,580	-	-	22,580	23,030	23,490	23,960	24,440
Travel	4,400	500	4,530	-	-	4,530	4,620	4,710	4,800	4,900
Allocations	14,675	14,675	14,025	-	-	14,025	14,432	14,719	15,009	15,306
Other Operating Expenses	26,814	24,944	23,724	-	-	23,724	24,279	24,834	25,409	26,003
TOTAL OPERATING COSTS	120,835	115,065	119,479	-	-	119,479	122,071	124,573	127,138	129,769
*Percentage Increase over prior year			-1.1%			-1.1%	2.2%	2.0%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	5,270	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,100	1,100	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL CAPITAL / RESERVES	1,100	6,370	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL COSTS	121,935	121,435	120,609	-	-	120,609	123,221	125,743	128,328	130,979
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(1,862)	(1,862)	(815)	-	-	(815)	(953)	(951)	(972)	(990)
Cost Recovery	(11,584)	(11,584)	(8,044)	-	-	(8,044)	(8,288)	(8,532)	(8,776)	(9,039)
Grants in Lieu of Taxes	(1,059)	(1,059)	(1,090)	-	-	(1,090)	(1,110)	(1,130)	(1,150)	(1,170)
Interest Income	(500)	-	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	(15,005)	(14,505)	(10,469)	-	-	(10,469)	(10,881)	(11,153)	(11,448)	(11,759)
REQUISITION	(106,930)	(106,930)	(110,140)	-	-	(110,140)	(112,340)	(114,590)	(116,880)	(119,220)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

**1.110 - Admin Expenditures (SGI)
Management Services**

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	173,734	173,734	179,469	-	-	179,469	184,669	190,016	195,516	201,172
Contract for Services	158,847	70,000	74,140	-	-	74,140	75,620	77,130	78,670	80,240
Travel	4,660	3,000	4,800	-	-	4,800	4,900	5,000	5,100	5,200
Memberships & Professional Dues	880	880	910	-	-	910	930	950	970	990
Allocations	45,620	45,620	47,457	-	5,405	52,862	55,337	51,962	53,166	54,267
Referendum Costs to establish new SGI Service-Connectivity	20,000	-	-	-	-	-	-	-	-	-
Other Operating Expenses	46,960	26,560	33,200	-	-	33,200	33,870	34,550	35,230	35,930
TOTAL OPERATING COSTS	450,701	319,794	339,976	-	5,405	345,381	355,326	359,608	368,652	377,799
*Percentage Increase over prior year			-24.6%		1.2%	-23.4%	2.9%	1.2%	2.5%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	100,907	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	100,907	-	-	-	-	-	-	-	-
TOTAL COSTS	450,701	420,701	339,976	-	5,405	345,381	355,326	359,608	368,652	377,799
*Percentage Increase over prior year			-24.6%		1.2%	-23.4%	2.9%	1.2%	2.5%	2.5%
Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	(86,867)	(86,867)	-	-	-	-	-	-	-	-
COSTS LESS INTERNAL RECOVERIES	363,834	333,834	339,976	-	5,405	345,381	355,326	359,608	368,652	377,799
*Percentage Increase over prior year			-6.6%		1.5%	-5.1%	2.9%	1.2%	2.5%	2.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(50,826)	(20,826)	(16,756)	-	(5,405)	(22,161)	(22,506)	(18,528)	(19,102)	(19,569)
Sub-lease Recovery	(2,700)	(2,700)	(3,600)	-	-	(3,600)	(3,650)	(3,700)	(3,750)	(3,800)
Grants in Lieu of Taxes	(3,078)	(3,078)	(3,170)	-	-	(3,170)	(3,230)	(3,290)	(3,360)	(3,430)
TOTAL REVENUE	(56,604)	(26,604)	(23,526)	-	(5,405)	(28,931)	(29,386)	(25,518)	(26,212)	(26,799)
REQUISITION	(307,230)	(307,230)	(316,450)	-	-	(316,450)	(325,940)	(334,090)	(342,440)	(351,000)
*Percentage increase over prior year Requisition			3.0%			3.0%	3.0%	2.5%	2.5%	2.5%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.110	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SGL Admin. Expenditures							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$2,800	\$0	\$5,000	\$0	\$7,800
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$2,800	\$0	\$5,000	\$0	\$7,800
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$2,800	\$0	\$5,000	\$0	\$7,800
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$2,800	\$0	\$5,000	\$0	\$7,800
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #: 1.110

Service Name:	SGI Admin. Expenditures
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[illegible]

Service: 1.110 SGI Admin. Expenditures

Project Number	24-01	Capital Project Title	Computer & laptop	Capital Project Description	Phone & Computer Replacements for Director and Manager
Project Rationale	Phone and computer replacements for director and manager.				

Admin Expenditures (SGI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	111,381	88,405	64,946	45,467	25,393	4,834
Equipment Replacement Fund	18,135	19,265	17,615	18,785	14,975	16,185
Total	129,516	107,670	82,561	64,252	40,368	21,019

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105546	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		128,901	111,381	88,405	64,946	45,467	25,393
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		(22,688)	(22,976)	(23,459)	(19,479)	(20,074)	(20,559)
Interest Income*		5,168					
Ending Balance \$		111,381	88,405	64,946	45,467	25,393	4,834

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101838	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		17,035	18,135	19,265	17,615	18,785	14,975
Transfer from Ops Budget		1,100	1,130	1,150	1,170	1,190	1,210
Planned Purchase		-	-	(2,800)	-	(5,000)	-
Interest Income		-					
Ending Balance \$		18,135	19,265	17,615	18,785	14,975	16,185

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Grants in Aid

EAC Review

OCTOBER 2024

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.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.117 - SGI Grants in Aid	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grants in Aid	105,081	105,081	108,230	-	-	108,230	110,390	112,600	114,850	117,150
Allocations	5,311	5,311	5,560	-	-	5,560	5,726	5,841	5,958	6,077
Other Expenses	800	1,400	820	-	-	820	840	860	880	900
TOTAL COSTS	111,192	111,792	114,610	-	-	114,610	116,956	119,301	121,688	124,127
*Percentage Increase over prior year			3.1%			3.1%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	(440)	440	-	-	440	-	-	-	-
Balance c/fwd from 2023 to 2024	416	416	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,114)	(1,114)	(1,150)	-	-	(1,150)	(1,170)	(1,190)	(1,210)	(1,230)
Other Revenue	(140)	(300)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
TOTAL REVENUE	(838)	(1,438)	(850)	-	-	(850)	(1,310)	(1,330)	(1,350)	(1,370)
REQUISITION	(110,354)	(110,354)	(113,760)	-	-	(113,760)	(115,646)	(117,971)	(120,338)	(122,757)
*Percentage increase over prior year Requisition			3.1%			3.1%	1.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Economic Development

EAC Review

OCTOBER 2024

Service: 1.125 SGI Economic Development

Committee: Electoral Area

DEFINITION:

Authority to offer an economic development service under bylaw 1824, 1990

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 Island.

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.125 SGI Economic Development

Total Expenditure

Comments

2024 Budget

155,896

Other Changes:

Contract for Services

(26,269)

2024 one-time contract for services

Program Development

495,500

One-time grant funded payment for the Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands project

Other Costs

2,473

Total Other Changes

471,704

2025 Budget

627,600

Summary of % Expense Increase

Contract for Services

-16.9%

Program Development

317.8%

Balance of increase

1.6%

% expense increase from 2024:

302.6%

% Requisition increase from 2024 (if applicable):

3.0%

Requisition funding is 20.8% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$11,350 (7.3%) due mainly to the reduction in 3rd party payments to the Souther Gulf Islands Tourism Partnership Society. This variance will be moved to Operating Reserve, which has an expected year end balance of \$13,382 before this transfer.

1.125 - SGI Economic Development	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	104,559	104,559	77,355	-	-	77,355	78,900	80,480	82,090	83,730
Program Development	30,460	20,460	32,890	-	495,500	528,390	33,550	34,220	34,910	35,610
Internal Allocations	6,307	6,307	7,795	-	-	7,795	8,029	8,189	8,353	8,520
Building Rent	9,140	9,140	10,020	-	-	10,020	10,190	10,370	10,540	10,760
Operating - Other	5,430	4,880	4,040	-	-	4,040	4,144	4,261	4,380	4,502
TOTAL OPERATING COSTS	155,896	145,346	132,100	-	495,500	627,600	134,813	137,520	140,273	143,122
*Percentage Increase over prior year			-15.3%		317.8%	302.6%	-78.5%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	11,350	-	-	-	-	-	-	-	-
TOTAL COSTS	155,896	156,696	132,100	-	495,500	627,600	134,813	137,520	140,273	143,122
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(27,650)	(27,650)	-	-	-	-	-	-	-	-
Grants Reg & Other	-	-	-	-	(495,500)	(495,500)	-	-	-	-
Grants in Lieu of Taxes	(1,268)	(1,268)	(1,310)	-	-	(1,310)	(1,340)	(1,370)	(1,400)	(1,430)
Interest Income	(200)	(1,000)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUE	(29,118)	(29,918)	(1,520)	-	(495,500)	(497,020)	(1,550)	(1,580)	(1,610)	(1,640)
REQUISITION	(126,778)	(126,778)	(130,580)	-	-	(130,580)	(133,263)	(135,940)	(138,663)	(141,482)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.1%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105547	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		12,810	13,382	13,382	13,382	13,382	13,382
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		572					
Ending Balance \$		13,382	13,382	13,382	13,382	13,382	13,382

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Use Building

EAC Review

OCTOBER 2024

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.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3793 (2013)	\$ 440,000
BORROWED:	LA Bylaw No. 3793A (2014,4.52%)	(310,000)
EXPIRED:		(130,000)
REMAINING		<u>\$ -</u>

FUNDING:

Requisition

1.137 - Galiano Island Community Use Building

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	21,132	13,964	21,743	-	-	21,743	22,197	22,641	23,094	23,556
Insurance	1,320	1,320	2,110	-	-	2,110	2,321	2,553	2,809	3,090
Building Maintenance	5,330	-	5,490	-	-	5,490	5,599	5,710	5,830	5,950
Utilities	4,020	4,750	4,130	-	-	4,130	4,213	4,300	4,390	4,480
Contingency	1,600	-	1,650	-	-	1,650	1,683	1,720	1,750	1,790
Other Operating Expenses	5,370	4,120	5,540	-	-	5,540	5,651	5,760	5,870	5,990
TOTAL OPERATING COSTS	38,772	24,154	40,663	-	-	40,663	41,664	42,684	43,743	44,856
*Percentage Increase over prior year			4.9%			4.9%	2.5%	2.4%	2.5%	2.5%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	1,075	13,108	1,500	-	-	1,500	1,530	1,993	2,434	33,504
MFA Debt Reserve Fund	90	90	120	-	-	120	120	120	120	-
MFA Principal Payment	16,641	16,641	16,641	-	-	16,641	16,641	16,641	16,641	-
MFA Interest Payment	14,012	14,012	14,012	-	-	14,012	14,012	14,012	14,012	-
TOTAL DEBT / RESERVE	31,818	43,851	32,273	-	-	32,273	32,303	32,766	33,207	33,504
TOTAL COSTS	70,590	68,005	72,936	-	-	72,936	73,967	75,450	76,950	78,360
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	2,500	(2,500)	-	-	(2,500)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,236)	(3,236)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(48)	(48)	(50)	-	-	(50)	(51)	(50)	(50)	(50)
Other Income	(160)	(75)	(160)	-	-	(160)	(163)	(170)	(170)	(170)
MFA Debt Resv FundEarnings	(90)	(90)	(120)	-	-	(120)	(120)	(120)	(120)	-
TOTAL REVENUE	(3,534)	(949)	(2,830)	-	-	(2,830)	(334)	(340)	(340)	(220)
REQUISITION	(67,056)	(67,056)	(70,106)	-	-	(70,106)	(73,633)	(75,110)	(76,610)	(78,140)
*Percentage increase over prior year Requisition			4.5%			4.5%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.137	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
Galiano Island Community Use Building							

EXPENDITURE

Buildings	\$12,000	\$42,000	\$0	\$0	\$0	\$0	\$42,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$12,000	\$42,000	\$0	\$0	\$0	\$0	\$42,000
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Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$12,000	\$42,000	\$0	\$0	\$0	\$0	\$42,000

\$12,000	\$42,000	\$0	\$0	\$0	\$0	\$42,000
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.137

Service Na Galiano Island Community Use Building

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	New	Emergency Repairs	Unforeseen Emergency Repairs	\$ 12,000	B	Res	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
25-01	Replacement	Deck Replacement	Replacement of deck at Galiano Community Use Building	\$ 30,000	B	Res	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
			GRANT TOTAL	\$ 42,000				\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000

Service: 1.137 Galiano Island Community Use Building

Project Number	24-01	Capital Project Title	Emergency Repairs	Capital Project Description	Unforeseen Emergency Repairs
Project Rationale	Contingency amount to cover unforeseen emergency repairs to the building.				

Project Number	25-01	Capital Project Title	Deck Replacement	Capital Project Description	Replacement of deck at Galiano Community Use Building
Project Rationale					

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1083 102135	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		99,187	104,684	64,184	65,714	67,707	70,141
Transfer from Ops Budget		1,075	1,500	1,530	1,993	2,434	33,504
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(42,000)	-	-	-	-
Interest Income*		4,422					
Ending Balance \$		104,684	64,184	65,714	67,707	70,141	103,645

Assumptions/Background:

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

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Regional Library

EAC Review

OCTOBER 2024

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. Bylaw amendment No.4011 adopted March 2015 to increase the maximum requisition.

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.

COMMISSION:

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

FUNDING:

Requisition

1.138 - SGI Regional Library	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contribution to Library	241,320	241,320	246,150	-	-	246,150	255,996	261,116	266,338	271,665
Allocations	4,794	4,794	4,960	-	-	4,960	5,109	5,211	5,315	5,421
Insurance	160	160	120	-	-	120	132	145	160	176
Other Operating Expenses	1,725	500	1,700	-	-	1,700	1,730	1,760	1,800	1,840
TOTAL COSTS	247,999	246,774	252,930	-	-	252,930	262,967	268,232	273,613	279,102
*Percentage Increase over prior year			2.0%			2.0%	4.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	1,225	(1,225)	-	-	(1,225)	-	-	-	-
Balance c/fwd from 2023 to 2024	(2,735)	(2,735)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,440)	(2,440)	(2,510)	-	-	(2,510)	(2,560)	(2,610)	(2,660)	(2,710)
Other Income	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(5,275)	(4,050)	(3,835)	-	-	(3,835)	(2,660)	(2,710)	(2,760)	(2,810)
REQUISITION	(242,724)	(242,724)	(249,095)	-	-	(249,095)	(260,307)	(265,522)	(270,853)	(276,292)
*Percentage increase over prior year Requisition			2.6%			2.6%	4.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Gossip Island Electric Power Supply - Debt

EAC Review

OCTOBER 2024

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	(715,000)
EXPIRED:		(55,000)
REMAINING:		<u>\$ -</u>

FUNDING:

Parcel tax

1.170 - Gossip Island Electric Power Supply - Debt

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	96	96	118	-	-	118	122	124	-	-
Other Operating Expenses	296	332	350	-	-	350	360	370	-	-
TOTAL OPERATING COSTS	392	428	468	-	-	468	482	494	-	-
*Percentage Increase over prior year			19.4%			19.4%	3.0%	2.5%		
<u>DEBT</u>										
MFA Debt Reserve Fund	200	200	290	-	-	290	290	290	-	-
MFA Principal Payment	38,382	38,382	38,382	-	-	38,382	38,382	38,382	-	-
MFA Interest Payment	24,239	24,239	24,239	-	-	24,239	24,239	24,239	-	-
TOTAL DEBT	62,821	62,821	62,911	-	-	62,911	62,911	62,911	-	-
TOTAL COSTS	63,213	63,249	63,379	-	-	63,379	63,393	63,405	-	-
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	124	(124)	-	-	(124)	-	-	-	-
Balance c/fwd from 2023 to 2024	(283)	(283)	-	-	-	-	-	-	-	-
Interest Income	(90)	(250)	(90)	-	-	(90)	(90)	(90)	-	-
MFA Debt Reserve Fund Earnings	(200)	(200)	(290)	-	-	(290)	(290)	(290)	-	-
TOTAL REVENUE	(573)	(609)	(504)	-	-	(380)	(380)	(380)	-	-
REQUISITION - PARCEL TAX	(62,640)	(62,640)	(62,875)	-	-	(62,875)	(63,013)	(63,025)	-	-
*Percentage increase over prior year Requisition			0.4%			0.4%	0.2%	0.0%		

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Health Service

EAC Review

OCTOBER 2024

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.

FUNDING:

Requisition

1.227 - Saturna Health Service	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to Saturna Island Medical Clinic	25,520	25,520	26,290	-	-	26,290	26,820	27,360	27,910	28,470
Other Operating Expenses	507	507	521	-	-	521	536	547	558	569
TOTAL COSTS	26,027	26,027	26,811	-	-	26,811	27,356	27,907	28,468	29,039
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	200	(200)	-	-	(200)	-	-	-	-
Balance c/fwd from 2023 to 2024	(190)	(190)	-	-	-	-	-	-	-	-
Interest Income	-	(200)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,421)	(1,421)	(1,460)	-	-	(1,460)	(1,490)	(1,520)	(1,550)	(1,580)
TOTAL REVENUE	(1,611)	(1,611)	(1,660)	-	-	(1,660)	(1,490)	(1,520)	(1,550)	(1,580)
REQUISITION	(24,416)	(24,416)	(25,151)	-	-	(25,151)	(25,866)	(26,387)	(26,918)	(27,459)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Health Service

EAC Review

OCTOBER 2024

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.

FUNDING:

Requisition

1.228 - Galiano Health Service	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to Galiano Health Society	141,920	141,920	146,180	-	-	146,180	149,100	152,080	155,120	158,220
Operating - Other	2,848	2,848	2,945	-	-	2,945	3,032	3,092	3,153	3,215
TOTAL OPERATING COSTS	144,768	144,768	149,125	-	-	149,125	152,132	155,172	158,273	161,435
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2023 to 2024	(15)	(15)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(104)	(104)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Other Revenue	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(139.00)	(139)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
REQUISITION	(144,629)	(144,629)	(148,995)	-	-	(148,995)	(152,002)	(155,042)	(158,143)	(161,305)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Health Care Service

EAC Review

OCTOBER 2024

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.

FUNDING:

Requisition

1.229 - Pender Island Health Care Service

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to Pender Health Society	260,450	260,450	268,260	-	-	268,260	273,630	279,100	284,680	290,370
Operating - Other	5,788	6,888	6,455	-	-	6,455	6,635	6,764	6,896	7,030
TOTAL OPERATING COSTS	266,238	267,338	274,715	-	-	274,715	280,265	285,864	291,576	297,400
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	(525)	525	-	-	525	-	-	-	-
Balance c/fwd from 2023 to 2024	337	337	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,974)	(1,974)	(2,030)	-	-	(2,030)	(2,070)	(2,110)	(2,150)	(2,190)
Other Revenue	-	(575)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(1,637.00)	(2,737)	(1,505)	-	-	(1,505)	(2,070)	(2,110)	(2,150)	(2,190)
REQUISITION	(264,601)	(264,601)	(273,210)	-	-	(273,210)	(278,195)	(283,754)	(289,426)	(295,210)
*Percentage increase over prior year Requisition			3.3%			3.3%	1.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Small Craft Harbour Facilities

EAC Review

OCTOBER 2024

Service: **1.235** **SGL 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 SGL 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.

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	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
<u>Management Expenditures:</u>										
Contract for Services	11,050	7,800	11,380	-	-	11,380	11,610	11,840	12,080	12,320
Supplies, Advertising	1,180	1,180	1,220	-	-	1,220	1,240	1,260	1,280	1,300
Travel and Training	8,060	3,650	8,300	-	-	8,300	8,460	8,630	8,800	8,970
Allocations	39,355	37,055	40,943	-	-	40,943	41,885	42,728	43,585	44,448
Insurance	12,360	12,360	19,630	-	-	19,630	21,593	23,753	26,128	28,742
Other Operating Expenses	1,620	2,660	1,980	-	-	1,980	2,019	2,022	2,039	2,061
TOTAL MANAGEMENT EXPENDITURES	73,625	64,705	83,453	-	-	83,453	86,807	90,233	93,912	97,841
*Percentage Increase over prior year			13.3%			13.3%	4.0%	3.9%	4.1%	4.2%
<u>Dock Expenditures:</u>										
Repairs and Maintenance	71,700	46,950	66,670	-	-	66,670	63,090	64,300	65,630	66,980
Wharfinger Compensation and Travel	65,230	65,345	62,275	-	-	62,275	58,930	60,100	61,290	62,490
Insurance	31,080	31,080	42,718	-	-	42,718	43,380	47,724	52,500	57,756
Electricity	3,050	1,860	2,000	-	-	2,000	1,860	1,900	1,940	1,980
Supplies	5,120	4,710	5,460	-	-	5,460	5,160	5,280	5,400	5,520
Other Operating Expenses	4,870	360	4,940	-	-	4,940	4,680	4,800	4,920	5,040
TOTAL DOCK EXPENDITURES	181,050	150,305	184,063	-	-	184,063	177,100	184,104	191,680	199,766
*Percentage Increase over prior year			1.7%			1.7%	-3.8%	4.0%	4.1%	4.2%
TOTAL OPERATING COSTS	254,675	215,010	267,516	-	-	267,516	263,907	274,337	285,592	297,607
*Percentage Increase over prior year			5.0%			5.0%	-1.3%	4.0%	4.1%	4.2%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	141,412	162,477	137,670	-	-	137,670	151,120	150,720	149,715	148,170
MFA Debt Reserve Fund	180	180	370	-	-	370	370	370	370	370
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	229,085	250,150	225,533	-	-	225,533	238,983	238,583	237,578	236,033
TOTAL COSTS	483,760	465,160	493,049	-	-	493,049	502,890	512,920	523,170	533,640
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue- Fees	(151,150)	(132,550)	(140,350)	-	-	(140,350)	(143,160)	(146,010)	(148,940)	(151,940)
Grants in Lieu of Taxes	(7,049)	(7,049)	(7,259)	-	-	(7,259)	(7,400)	(7,550)	(7,700)	(7,850)
Other Income	(400)	(400)	(770)	-	-	(770)	(770)	(770)	(770)	(770)
TOTAL REVENUE	(158,599)	(139,999)	(148,379)	-	-	(148,379)	(151,330)	(154,330)	(157,410)	(160,560)
REQUISITION - PARCEL TAX	(325,161)	(325,161)	(344,670)	-	-	(344,670)	(351,560)	(358,590)	(365,760)	(373,080)
*Percentage increase over prior year Requisition			6.0%			6.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.235	Carry						
	SGI Small Craft Harbour Facilities	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$486,500	\$561,500	\$150,000	\$100,000	\$100,000	\$100,000	\$1,011,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$486,500	\$561,500	\$150,000	\$100,000	\$100,000	\$100,000	\$1,011,500

SOURCE OF FUNDS

Capital Funds on Hand	\$386,500	\$386,500	\$0	\$0	\$0	\$0	\$386,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$100,000	\$175,000	\$150,000	\$100,000	\$100,000	\$100,000	\$625,000
	\$486,500	\$561,500	\$150,000	\$100,000	\$100,000	\$100,000	\$1,011,500

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

2025 - 2029

Service Name: SGI Small Craft Harbour Facilities

[illegible]

Service:	1.235	SGI Small Craft Harbour Facilities
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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 originated in previous dock inspections, and was deferred when conditions were reviewed and considered adequate and the priority of completing the works was reduced. Further works are awaiting updates from the 2023 inspections. Recommended works previously included repairs to the approach piles, and repairs to the floats.				

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	These funds are not allocated to any specific dock. They are required to completed unplanned repairs and replacement to the facilities to address unplanned dock safety and operational issues.				

Project Number	22-02	Capital Project Title	Swartz Bay Improvements & Dock Replacement	Capital Project Description	Dock repairs and maintenance identified in 2023 inspections.
Project Rationale	Funds are required for staff to retain a contractor to carry out the works identified during the 2023 dock inspections, or that have subsequently developed.				

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 for additional float and single pile.				

Project Number	23-01	Capital Project Title	Miners Bay Wharhead Deck Resurfacing	Capital Project Description	Project to replace failing decking at Miners Bay and other improvements to the
Project Rationale					

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 required periodic review of the facilities and re-evaluation of proposed work plans and residual life estimates.				

Project Number	17-04	Capital Project Title	Miners Bay	Capital Project Description	Upgrades to the Miners Bay Dock Facility including pile, bull rail and rub board
Project Rationale	Upgrades to the Miners Bay Dock Facility including pile, bull rail and rub board replacement, and new floats.				

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					

Reserve Schedule (Revised)

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

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

Reserve Cash Flow

Fund: Fund Centre:	1054 101467	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		260,865	371,077	333,747	334,867	385,587	435,302
Transfer from Ops Budget		141,412	137,670	151,120	150,720	149,715	148,170
Transfer from Cap Fund		-					
Transfer to Cap Fund		(50,000)	(175,000)	(150,000)	(100,000)	(100,000)	(100,000)
Interest Income*		18,800					
Ending Balance \$		371,077	333,747	334,867	385,587	435,302	483,472

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI House Numbering

EAC Review

OCTOBER 2024

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	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Building Inspection	9,540	9,540	9,820	-	-	9,820	10,020	10,220	10,430	10,630
Allocations	488	488	505	-	-	505	520	530	541	552
Other Operating Expenses	70	99	80	-	-	80	90	90	90	100
TOTAL COSTS	10,098	10,127	10,405	-	-	10,405	10,630	10,840	11,061	11,282
*Percentage Increase over prior year			3.0%			3.0%	2.2%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	(15)	15	-	-	15	-	-	-	-
Balance c/fwd from 2023 to 2024	13	13	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(99)	(99)	(100)	-	-	(100)	(100)	(100)	(110)	(110)
Interest Income	(25)	(39)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	(111)	(140)	(115)	-	-	(115)	(130)	(130)	(140)	(140)
REQUISITION	(9,987)	(9,987)	(10,290)	-	-	(10,290)	(10,500)	(10,710)	(10,921)	(11,142)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Livestock Injury Compensation

EAC Review

OCTOBER 2024

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 4419, No. 1, 2021)

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.341 - SGI Livestock Injury Compensation

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	158	158	159	-	-	159	164	167	170	174
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Other Operating Costs	22	-	23	-	-	23	20	20	20	20
TOTAL COSTS	3,180	158	3,182	-	-	3,182	3,184	3,187	3,190	3,194
*Percentage Increase over prior year						0.1%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	3,162	(3,162)	-	-	(3,162)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,146)	(3,146)	-	-	-	-	-	-	-	-
Other Income	(34)	(174)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(3,180)	(158)	(3,182)	-	-	(3,182)	(20)	(20)	(20)	(20)
REQUISITION	-	-	-	-	-	-	(3,164)	(3,167)	(3,170)	(3,174)
*Percentage increase over prior year Requisition						0.0%	N/A	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

South Galiano Fire Protection

EAC Review

OCTOBER 2024

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.

FUNDING:

Requisition

1.352 - South Galiano Fire Protection

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Honorarium and Call Out Pay	200,820	200,820	206,840	-	-	206,840	210,980	215,200	219,500	223,890
Travel - Vehicles	28,640	28,640	29,500	-	-	29,500	30,090	30,690	31,300	31,930
Insurance	16,200	16,200	17,662	-	-	17,662	18,609	19,631	20,734	21,936
Staff Development	31,100	31,100	32,030	-	-	32,030	32,670	33,320	33,990	34,670
Maintenance	19,460	19,460	20,040	-	-	20,040	20,440	20,850	21,260	21,690
Internal Allocations	17,460	17,460	17,754	-	-	17,754	18,287	18,652	19,025	19,406
Operating Supplies and Other	40,980	40,980	46,650	-	-	46,650	47,460	48,270	49,120	49,970
TOTAL OPERATING COSTS	354,660	354,660	370,476	-	-	370,476	378,536	386,613	394,929	403,492
*Percentage Increase over prior year			4.5%			4.5%	2.2%	2.1%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	10,190	10,190	10,500	-	-	10,500	10,710	10,920	11,140	11,360
Transfer to Capital Reserve Fund	33,500	33,500	34,510	-	-	34,510	35,000	35,500	36,000	36,500
Transfer to Equipment Replacement Fund	66,790	66,790	68,790	-	10,000	78,790	70,000	71,200	72,400	73,500
TOTAL CAPITAL / RESERVE	110,480	110,480	113,800	-	10,000	123,800	115,710	117,620	119,540	121,360
<u>MFA DEBT</u>										
MFA Debt Reserve Fund	420	420	700	-	-	700	700	700	700	700
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	141,447	141,447	141,727	-	-	141,727	141,727	141,727	141,727	141,727
TOTAL COSTS	606,587	606,587	626,003	-	10,000	636,003	635,973	645,960	656,196	666,579
*Percentage Increase over prior year			3.2%		1.6%	4.8%	0.0%	1.6%	1.6%	1.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,120)	(1,120)	(1,420)	-	-	(1,420)	(1,420)	(1,420)	(1,420)	(1,420)
TOTAL REVENUE	(142,147)	(142,147)	(142,447)	-	-	(142,447)	(142,447)	(142,447)	(142,447)	(142,447)
REQUISITION	(464,440)	(464,440)	(483,556)	-	(10,000)	(493,556)	(493,526)	(503,513)	(513,749)	(524,132)
*Percentage increase over prior year										
Requisition			4.1%		2.2%	6.3%	0.0%	2.0%	2.0%	2.0%
Parcel Tax			0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Combined			3.2%		1.7%	4.8%	0.0%	1.6%	1.6%	1.6%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.352	Carry						
	South Galiano Fire	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$45,200	\$10,800	\$9,700	\$10,000	\$10,000	\$85,700
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000

\$0	\$130,200	\$10,800	\$9,700	\$10,000	\$10,000	\$170,700
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$95,200	\$10,800	\$9,700	\$10,000	\$10,000	\$135,700
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000

\$0	\$130,200	\$10,800	\$9,700	\$10,000	\$10,000	\$170,700
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2025 - 2029

Service #	1.352
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Service N	South Galiano Fire
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[illegible]

Service: 1.352 South Galiano Fire

Project Number	23-01	Capital Project Title	Turn out Gear	Capital Project Description	Turn out gear
Project Rationale					

Project Number	23-02	Capital Project Title	Replace firehose	Capital Project Description	To replace existing firehose
Project Rationale					

Project Number	25-01	Capital Project Title	Water Storage	Capital Project Description	Water Tanks for Firehall
Project Rationale					

Project Number	25-03	Capital Project Title	Command Unit	Capital Project Description	Replacement of Command Unit (2004 GMC)
Project Rationale					

South Galiano Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Equipment Replacement Fund	24,939	8,529	67,729	129,229	191,629	255,129
Capital Reserve Fund	39,257	38,767	73,767	109,267	145,267	181,767
Total	64,196	47,296	141,496	238,496	336,896	436,896

Reserve Schedule

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

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101431	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		412,906	24,939	8,529	67,729	129,229	191,629
Transfer from Ops Budget		66,790	78,790	70,000	71,200	72,400	73,500
Transfer to CRF		(25,757)					
Planned Purchase		(429,000)	(95,200)	(10,800)	(9,700)	(10,000)	(10,000)
Interest Income		-					
Ending Balance \$		24,939	8,529	67,729	129,229	191,629	255,129

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: Fund Centre:	TBD TBD	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	39,257	38,767	73,767	109,267	145,267
Transfer from Ops Budget		33,500	34,510	35,000	35,500	36,000	36,500
Transfer from ERF		25,757	-	-	-	-	-
Planned Purchase		(20,000)	(35,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		39,257	38,767	73,767	109,267	145,267	181,767

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Fire Protection

EAC Review

OCTOBER 2024

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. Amended by Bylaw No. 3994 to increase the levy rate to \$0.998.

PARTICIPATION:

On all lands and improvements on the basis of taxable hospital district assessments. Local Service Area #18 - J(764).

MAXIMUM LEVY:

Greater of \$918,000 or \$0.998 / \$1,000.

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.356 Pender Fire Protection

Total Expenditure

Comments

2024 Budget **1,399,332**

Other Changes:

Standard Overhead Allocation	6,605	Increase in 2024 operating costs
Insurance Costs	4,255	Recognize growing insurance premiums
3rd Party Payments	54,596	Increase in 2025 contributions to the society
Reserve Transfers	11,918	Increase in transfers to ERF (\$5,959) and to CRF (\$5,959)
Other Costs	2,420	
Total Other Changes	79,794	

2025 Budget **1,479,126**

Summary of % Expense Increase

Standard Overhead Allocation	0.5%
Insurance Costs	0.3%
3rd Party Payments	3.9%
Reserve Transfers	0.9%
Balance of increase	0.2%
% expense increase from 2024:	5.7%

% Requisition increase from 2024 (if applicable): 6.2% Requisition funding is 91.6% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected

1.356 - Pender Fire Protection	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Travel - Vehicles	13,260	20,000	13,660	-	-	13,660	13,930	14,210	14,490	14,780
Insurance	9,577	9,577	13,832	-	-	13,832	15,215	16,736	18,410	20,251
Payment - Fire Protection Society	1,008,106	1,008,106	1,062,702	-	-	1,062,702	1,159,815	1,181,845	1,204,188	1,226,730
Allocations	48,211	48,211	54,816	-	-	54,816	56,460	57,589	58,741	59,916
Operating - Other	17,160	27,980	17,680	1,500	-	19,180	19,560	19,950	20,350	20,760
TOTAL OPERATING COSTS	1,096,314	1,113,874	1,162,690	1,500	-	1,164,190	1,264,980	1,290,330	1,316,179	1,342,437
*Percentage Increase over prior year			6.1%	0.1%		6.2%	8.7%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	95,711	86,931	101,670	-	-	101,670	110,541	112,756	115,015	117,309
Transfer to Capital Reserve Fund	95,711	86,931	101,670	-	-	101,670	110,541	112,756	115,015	117,309
TOTAL CAPITAL / RESERVE	191,422	173,862	203,340	-	-	203,340	221,082	225,512	230,030	234,618
Debt Costs	111,596	111,596	111,596	-	-	111,596	94,931	-	-	-
TOTAL COSTS	1,399,332	1,399,332	1,477,626	1,500	-	1,479,126	1,580,993	1,515,842	1,546,209	1,577,055
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Reserve Fund	(111,596)	(111,596)	(111,596)	-	-	(111,596)	(94,931)	-	-	-
Grants in Lieu of Taxes	(9,993)	(9,993)	(10,290)	-	-	(10,290)	(10,500)	(10,710)	(10,920)	(11,140)
Other Income	(1,590)	(1,590)	(1,640)	-	-	(1,640)	(1,680)	(1,720)	(1,760)	(1,800)
TOTAL REVENUE	(123,179)	(123,179)	(123,526)	-	-	(123,526)	(107,111)	(12,430)	(12,680)	(12,940)
REQUISITION	(1,276,153)	(1,276,153)	(1,354,100)	(1,500)	-	(1,355,600)	(1,473,882)	(1,503,412)	(1,533,529)	(1,564,115)
*Percentage increase over prior year Requisition			6.1%	0.1%		6.2%	8.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.356	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Pender Island Fire							

EXPENDITURE

Buildings	\$0	\$35,000	\$30,000	\$15,000	\$15,000	\$15,000	\$110,000
Equipment	\$0	\$5,000	\$80,000	\$20,000	\$100,000	\$162,000	\$367,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$40,000	\$110,000	\$35,000	\$115,000	\$177,000	\$477,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$5,000	\$80,000	\$20,000	\$100,000	\$162,000	\$367,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$30,000	\$15,000	\$15,000	\$15,000	\$110,000

\$0	\$40,000	\$110,000	\$35,000	\$115,000	\$177,000	\$477,000
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.356
Service Na Pender Island Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
20-01	Replacement	Gas Detectors -replace-ERF13	Replacement of ancillary equipment	\$ 10,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
20-12	Renewal	Hall 2 Upgrades-CCF10	Hall 2 Improvements and Upgrades	\$ 55,000	B	Res	\$ -	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 45,000
20-13	Renewal	Hall 1 Upgrades-CCF13	Hall 1 Improvements and Upgrades	\$ 58,000	B	Res	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
21-01	Renewal	Hall 3 Upgrades-CCF11	Hall 3 Improvements and Upgrades	\$ 65,000	B	Res	\$ -	\$ 5,000	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 40,000
21-02	Replacement	Fire hoses-ERF12	Firefighting equipment replacement	\$ 11,000	E	ERF	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 11,000
21-03	Replacement	Turnout gear-ERF1	Firefighting equipment replacement	\$ 64,000	E	ERF	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
25-01	Replacement	Replace R38 Unit 804-ERF6	Replace R38 Unit 804	\$ 150,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
26-02	Replacement	Training SCBA's (Used G1's)-ERF16	Firefighting equipment replacement	\$ 80,000	E	ERF	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
28-01	Replacement	Replace Utility 1 Unit 18007-ERF10	Replace Utility 1 Unit 18007	\$ 100,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 593,000				\$ 40,000	\$ 110,000	\$ 35,000	\$ 115,000	\$ 177,000	\$ 477,000

Service: 1.356 Pender Island Fire

Project Number	20-01	Capital Project Title	Gas Detectors -replace-ERF13	Capital Project Description	Replacement of ancillary equipment
Project Rationale					

Project Number	20-12	Capital Project Title	Hall 2 Upgrades-CCF10	Capital Project Description	Hall 2 Improvements and Upgrades
Project Rationale					

Project Number	20-13	Capital Project Title	Hall 1 Upgrades-CCF13	Capital Project Description	Hall 1 Improvements and Upgrades
Project Rationale					

Project Number	21-01	Capital Project Title	Hall 3 Upgrades-CCF11	Capital Project Description	Hall 3 Improvements and Upgrades
Project Rationale					

Service: 1.356 Pender Island Fire

Project Number	21-02	Capital Project Title	Fire hoses-ERF12	Capital Project Description	Firefighting equipment replacement
Project Rationale					

Project Number	21-03	Capital Project Title	Turnout gear-ERF1	Capital Project Description	Firefighting equipment replacement
Project Rationale					

Project Number	25-01	Capital Project Title	Replace R38 Unit 804-ERF6	Capital Project Description	Replace R38 Unit 804
Project Rationale					

Project Number	26-02	Capital Project Title	Training SCBA's (Used G1's)-ERF16	Capital Project Description	Firefighting equipment replacement
Project Rationale					

Service:

1.356

Pender Island Fire

Project Number

28-01

Capital Project Title

Replace Utility 1 Unit 18007-ERF10

Capital Project Description

Replace Utility 1 Unit 18007

Project Rationale

Pender Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	77,055	43,725	74,266	122,022	172,037	224,346
Equipment Replacement Fund	153,184	238,258	223,868	366,624	431,639	436,948
Total	230,238	281,982	298,133	488,645	603,675	661,293

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

Fund: Fund Centre:	1013 101357	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		99,344	77,055	43,725	74,266	122,022	172,037
Transfer from Ops Budget		95,711	101,670	110,541	112,756	115,015	117,309
Transfer from Cap Fund		-					
Transfer to Cap Fund		(18,000)	(35,000)	(30,000)	(15,000)	(15,000)	(15,000)
Transfer to ERF		(100,000)	(100,000)	(50,000)	(50,000)	(50,000)	(50,000)
Interest Income*		-					
Ending Balance \$		77,055	43,725	74,266	122,022	172,037	224,346

Assumptions/Background:

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

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1022 101433	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		129,069	153,184	238,258	223,868	366,624	431,639
Expenditures (Based on Capital Plan)		(60,000)	(5,000)	(80,000)	(20,000)	(100,000)	(162,000)
Transfer from Ops Budget		95,711	101,670	110,541	112,756	115,015	117,309
Transfer from Capital Reserve Fund		100,000	100,000	50,000	50,000	50,000	50,000
Transfer to OPEX to pay ST Loan		(111,596)	(111,596)	(94,931)	-	-	-
Proceeds from Equipment Disposal		-					
Interest Income		-					
Ending Balance \$		153,184	238,258	223,868	366,624	431,639	436,948

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

North Galiano Fire Protection

EAC Review

OCTOBER 2024

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 No. 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005). Amended by Bylaw No. 3843 (December 12, 2012).

MAXIMUM LEVY:

Greater of \$267,000 or \$1.60 / \$1,000 of actual assessment.

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:	Expired	<u>\$100,000</u>

FUNDING:

Requisition and parcel tax.

1.359 - North Galiano Fire Protection

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Honoraria	164,420	164,420	169,360	-	-	169,360	172,740	176,190	179,710	183,300
Travel - Vehicles	19,490	19,490	20,080	-	-	20,080	20,480	20,890	21,310	21,730
Insurance	16,637	16,637	7,612	-	-	7,612	8,127	8,688	9,299	9,965
Maintenance	4,670	4,670	4,810	-	-	4,810	4,900	5,000	5,100	5,210
Staff Training & Development	13,260	13,260	13,660	-	-	13,660	13,930	14,210	14,490	14,780
Internal Allocations	8,988	8,988	13,615	-	-	13,615	14,023	14,303	14,590	14,881
Operating - Supplies	27,177	27,177	15,040	-	-	15,040	15,340	15,640	15,960	16,280
Operating - Other	17,530	17,530	18,010	-	-	18,010	18,340	18,680	19,020	19,380
TOTAL OPERATING COSTS	272,172	272,172	262,187	-	-	262,187	267,880	273,601	279,479	285,526
*Percentage Increase over prior year			-3.7%			-3.7%	2.2%	2.1%	2.1%	2.2%
<u>DEBT / CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	10,069	10,069	5,000	-	-	5,000	5,000	5,000	5,000	40,000
MFA Debt Reserve Fund	120	120	220	-	-	220	220	220	220	220
MFA Debt Principal	29,552	29,552	30,599	-	-	30,599	30,599	30,599	30,599	15,031
MFA Debt Interest	24,056	24,056	25,764	-	-	25,764	25,764	25,764	25,764	6,328
TOTAL DEBT / RESERVES	68,797	68,797	66,583	-	-	66,583	66,583	66,583	66,583	66,579
TOTAL COSTS	340,969	340,969	328,770	-	-	328,770	334,463	340,184	346,062	352,105
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(24,520)	(24,520)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	(24,440)
Grants in lieu of Taxes	(608)	(608)	(630)	-	-	(630)	(640)	(650)	(660)	(670)
Other Income	(380)	(380)	(490)	-	-	(490)	(500)	(510)	(520)	(530)
TOTAL REVENUE	(49,948)	(49,948)	(25,560)	-	-	(25,560)	(25,580)	(25,600)	(25,620)	(25,640)
REQUISITION	(291,021)	(291,021)	(303,210)	-	-	(303,210)	(308,883)	(314,584)	(320,442)	(326,465)
*Percentage increase over prior year Requisition			4.2%			4.2%	1.9%	1.8%	1.9%	1.9%

Service No.	1.359	Carry						
	North Galiano Fire	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.359

Service Name: North Galiano Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
25-01	Replacement	SCBA Replacement	NGVFD SCBA Replacement	\$ 150,000	E	ERF	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
													\$ -
													\$ -
													\$ -
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			Grand Total	\$ 150,000				\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Service:	1.359	North Galiano Fire
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Project Number	25-01	Capital Project Title	SCBA Replacement	Capital Project Description	NGVFD SCBA Replacement
Project Rationale					

North Galiano Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	90,416	90,416	90,416	90,416	90,416	90,416
Equipment Replacement Fund	203,967	58,967	63,967	68,967	73,967	113,967
Total	294,383	149,383	154,383	159,383	164,383	204,383

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: Fund Centre:	1085 102137	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		86,556	90,416	90,416	90,416	90,416	90,416
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		3,860					
Ending Balance \$		90,416	90,416	90,416	90,416	90,416	90,416

Assumptions/Background:

Gradual increase in fund as per long term plan

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101435	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		193,898	203,967	58,967	63,967	68,967	73,967
Transfer from Ops Budget		10,069	5,000	5,000	5,000	5,000	40,000
Planned Purchase		-	(150,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		203,967	58,967	63,967	68,967	73,967	113,967

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Fire Protection

EAC Review

OCTOBER 2024

Service: 1.363 Saturna Fire Protection

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999). Amendment Bylaw No.4534 was adopted on Feb 8th, 2023 to enable the service to provide medical patient transportation as part of its response service.

MAXIMUM LEVY:

Greater of \$73,500 or \$0.85 / \$1,000 of actual assessment.

FUNDING:

Requisition

1.363 - Saturna Fire Protection	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment - Fire Protection Society	310,000	310,000	319,300	-	-	319,300	325,690	332,200	338,840	345,620
Operating - Other	6,453	6,453	7,571	-	-	7,571	7,885	8,151	8,434	8,736
TOTAL COSTS	316,453	316,453	326,871	-	-	326,871	333,575	340,351	347,274	354,356
*Percentage Increase over prior year			3.3%			3.3%	2.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	610	(610)	-	-	(610)	-	-	-	-
Balance c/fwd from 2023 to 2024	(1,596)	(1,596)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(12,376)	(12,376)	(12,750)	-	-	(12,750)	(13,010)	(13,270)	(13,540)	(13,810)
Interest Income	(20)	(630)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(13,992)	(13,992)	(13,380)	-	-	(13,380)	(13,030)	(13,290)	(13,560)	(13,830)
REQUISITION	(302,461)	(302,461)	(313,491)	-	-	(313,491)	(320,545)	(327,061)	(333,714)	(340,526)
*Percentage increase over prior year Requisition			3.6%			3.6%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Electoral Area Fire Services

EAC Review

OCTOBER 2024

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

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

Change in Budget 2024 to 2025			
Service:	1.369 Electoral Area Fire Service	Total Expenditure	Comments
2024 Budget		378,064	
Change in Salaries:			
	Base salary and benefit change	6,422	Inclusive of estimated collective agreement changes
	Step increase/paygrade change	29,853	
	0.5 FTE Administrative Clerk	29,433	2025 16g-3.2: EA Fire Services Compliance & Coordination
	Other	-	
	Total Change in Salaries	65,708	
Other Changes:			
	Standard Overhead Allocation	11,046	Increase in 2024 operating costs
	SharePoint Online Upgrade	3,604	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
	Fire Service Compliance and Coordination	(45,000)	Completion of one-time Fire Service Compliance review in 2024
	Fire Service Compliance and Coordination	35,000	2025 16g-3.2: EA Fire Services Compliance & Coordination
	Supplies	(8,000)	Reduction in one-time supplies related to new FTE in 2024
	Travel expenses	2,000	Realignment of budget with expected future expenses
	Other Costs	4,070	
	Total Other Changes	2,720	
2025 Budget		446,492	
Summary of % Expense Change			
	2025 Salary step and paygrade change	7.9%	
	2025 IBC expenses	17.0%	
	2024 one-time Compliance and Coordination	-11.9%	
	Increase in allocations	3.9%	
	Balance of change	1.2%	
	% expense increase from 2024:	18.1%	
	% Requisition increase from 2024 (if applicable):	94.3%	Requisition funding is 89.8% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is a an estimated one-time favourable variance of \$18,717 (5.0%) largely due to temporary staff vacancies (\$16,352) This variance will be moved to Operating Reserve which has an expected year end balance of \$54,226 before this transfer.

1.369 - Electoral Area Fire Services

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Fire Services Compliance and Coordination	45,000	45,000	-	35,000	-	35,000	35,700	36,410	37,140	37,880
Wages & Salaries	194,602	178,250	230,877	29,433	-	260,310	276,599	283,229	290,013	296,956
Contract for Service	27,430	29,000	30,250	-	-	30,250	30,860	31,480	32,110	32,750
Staff Training & Development	5,560	5,015	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Software Licenses	2,070	200	2,130	-	-	2,130	2,170	2,210	2,250	2,300
Allocations	90,712	90,712	104,248	-	3,604	107,852	110,126	108,658	110,823	113,045
Operating - Other	10,190	11,550	2,950	-	-	2,950	3,000	3,050	3,100	3,150
TOTAL OPERATING COSTS	375,564	359,727	375,955	64,433	3,604	443,992	464,065	470,757	481,266	492,031
*Percentage Increase over prior year			0.1%	17.2%	1.0%	18.2%	4.5%	1.4%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	18,717	-	-	-	-	14,475	31,835	31,420	30,960
TOTAL CAPITAL / RESERVE	2,500	18,717	2,500	-	-	2,500	16,975	34,335	33,920	33,460
TOTAL COSTS	378,064	378,444	378,455	64,433	3,604	446,492	481,040	505,092	515,186	525,491
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(171,704)	(171,704)	(42,000)	-	(3,604)	(45,604)	-	-	-	-
Interest Income	(120)	(500)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(171,824)	(172,204)	(42,120)	-	(3,604)	(45,724)	(120)	(120)	(120)	(120)
REQUISITION	(206,240)	(206,240)	(336,335)	(64,433)	-	(400,768)	(480,920)	(504,972)	(515,066)	(525,371)
*Percentage increase over prior year Requisition			63.1%	31.2%		94.3%	20.0%	5.0%	2.0%	2.0%
Salaried Positions FTE's	1.5		1.5	0.5		2.0	2.0	2.0	2.0	2.0

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: 1500 Fund Centre: 105404	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	219,930	54,226	8,622	23,097	54,932	86,352
Transfer from Ops Budget	-	-	14,475	31,835	31,420	30,960
Transfer to Ops Budget	(171,704)	(45,604)	-	-	-	-
Interest Income*	6,000					
Ending Balance \$	54,226	8,622	23,097	54,932	86,352	117,312

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Program (SGI)

EAC Review

OCTOBER 2024

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

Change in Budget 2024 to 2025

Service: 1.373 SGI Emergency Program

Total Expenditure

Comments

2024 Budget

275,218

Other Changes:

Equipment Maintenance

50,000

One-time expense for assessment and servicing of generators

Building Rent

5,482

Increase in office rent expense

Transfer to reserve

(5,900)

Reduction in transfers to ORF

Other Costs

7,906

Other costs such as contract for services, telecommunication, supplies

Total Other Changes

57,488

2025 Budget

332,706

Summary of % Expense Increase

One-time equipment maintenance

18.2%

Rent Expense

2.0%

Transfer to Reserve

-2.1%

Balance of increase

2.9%

% expense increase from 2024:

20.9%

% Requisition increase from 2024 (if applicable):

3.0%

Requisition funding is (76.6)% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected

1.373 - Emergency Program (SGI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Travel Expense	7,475	8,155	6,960	-	-	6,960	7,090	7,230	7,370	7,530
Contract for Services	63,021	60,000	65,910	-	-	65,910	67,230	68,570	69,940	71,340
Staff Training & Development	6,845	3,833	4,280	-	-	4,280	4,370	4,460	4,550	4,640
Grant Programs	54,394	53,394	30,280	-	25,000	55,280	55,890	31,510	32,140	32,780
Payments to 3rd Parties	2,210	2,167	2,100	-	-	2,100	2,140	2,180	2,230	2,280
Supplies	19,026	22,186	21,210	-	-	21,210	21,630	22,060	22,490	22,940
Allocations	11,899	11,899	12,736	-	-	12,736	13,118	13,380	13,648	13,921
Other Operating Expenses	89,848	93,084	99,630	-	50,000	149,630	101,962	104,344	106,797	109,426
TOTAL OPERATING COSTS	254,718	254,718	243,106	-	75,000	318,106	273,430	253,734	259,165	264,857
*Percentage Increase over prior year			-4.6%		29.4%	24.9%	-14.0%	-7.2%	2.1%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,100	5,200	5,300	5,300
Transfer to Operating Reserve Fund	15,500	15,500	9,600	-	-	9,600	9,320	9,180	9,015	8,795
TOTAL CAPITAL / RESERVES	20,500	20,500	14,600	-	-	14,600	14,420	14,380	14,315	14,095
TOTAL COSTS	275,218	275,218	257,706	-	75,000	332,706	287,850	268,114	273,480	278,952
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer From Operating Reserve	(25,000)	(25,000)	-	-	(75,000)	(75,000)	(25,000)	-	-	-
Grants in Lieu of Taxes	(2,635)	(2,635)	(2,710)	-	-	(2,710)	(2,760)	(2,820)	(2,880)	(2,940)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(27,735)	(27,735)	(2,810)	-	(75,000)	(77,810)	(27,860)	(2,920)	(2,980)	(3,040)
REQUISITION	(247,483)	(247,483)	(254,896)	-	-	(254,896)	(259,990)	(265,194)	(270,500)	(275,912)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Emergency Program (SGI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	225,766	230,766	235,866	241,066	246,366	251,666
Operating Reserve Fund	265,533	200,133	184,453	193,633	202,648	211,443
Total	491,299	430,899	420,319	434,699	449,014	463,109

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	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		235,276	225,766	230,766	235,866	241,066	246,366
Transfer from Ops Budget		5,000	5,000	5,100	5,200	5,300	5,300
Transfer from Capital Fund		-					
Planned Expenditures		(25,000)	-	-	-	-	-
Interest Income*		10,490					
Ending Balance \$		225,766	230,766	235,866	241,066	246,366	251,666

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

Fund: 1500 Fund Centre: 105401	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	263,293	265,533	200,133	184,453	193,633	202,648
Transfer from Ops Budget	15,500	9,600	9,320	9,180	9,015	8,795
Transfer to Ops Budget	(25,000)	(75,000)	(25,000)	-	-	-
Interest Income*	11,740					
Ending Balance \$	265,533	200,133	184,453	193,633	202,648	211,443

Assumptions/Backgrounds:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Parks

EAC Review

OCTOBER 2024

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.
(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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	1,980	1,980	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	220	220	220	-	-	220	220	220	220	220
Repairs & Maintenance	18,258	18,258	15,084	-	-	15,084	15,347	15,620	15,898	16,182
Allocations	1,112	1,112	1,416	-	-	1,416	1,458	1,487	1,517	1,547
Contingency	3,100	3,100	3,190	-	-	3,190	3,250	3,320	3,390	3,460
Other Operating Expenses	3,640	3,640	3,850	-	-	3,850	3,965	4,083	4,205	4,331
TOTAL OPERATING COSTS	28,310	28,310	25,800	-	-	25,800	26,320	26,850	27,390	27,940
*Percentage Increase over prior year			-8.9%			-8.9%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	5,157	5,157	5,310	-	-	5,310	5,420	5,530	5,640	5,750
TOTAL CAPITAL / RESERVE	5,157	5,157	5,310	-	-	5,310	5,420	5,530	5,640	5,750
TOTAL COSTS	33,467	33,467	31,110	-	-	31,110	31,740	32,380	33,030	33,690
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(3,268)	(3,268)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,240)	(1,240)	(1,280)	-	-	(1,280)	(1,310)	(1,340)	(1,370)	(1,400)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(4,558)	(4,558)	(1,330)	-	-	(1,330)	(1,360)	(1,390)	(1,420)	(1,450)
REQUISITION	(28,909)	(28,909)	(29,780)	-	-	(29,780)	(30,380)	(30,990)	(31,610)	(32,240)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.465	Carry						
	Saturna Island Community Parks	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$58,727	\$73,225	\$0	\$0	\$0	\$0	\$73,225
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$58,727	\$73,225	\$0	\$0	\$0	\$0	\$73,225

SOURCE OF FUNDS

Capital Funds on Hand	\$5,727	\$5,727	\$0	\$0	\$0	\$0	\$5,727
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$53,000	\$67,498	\$0	\$0	\$0	\$0	\$67,498
	\$58,727	\$73,225	\$0	\$0	\$0	\$0	\$73,225

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #:

1.465

Service Name:

Saturna Island Community Parks

[illegible]

Service: 1.465 Saturna Island Community Parks

Project Number	21-01	Capital Project Title	Park upgrades	Capital Project Description	Improvements to Saturna's 70 acre "Money Watershed and New Park"
Project Rationale	Development of trails and related infrastructure for the John Money and "NewPark" 70 acre land newly acquired and to be managed by Saturna Island Parks and Recreation.				

Project Number	21-02	Capital Project Title	Park upgrades	Capital Project Description	Replacement of Thomson Park Outhouse + Archeological Assessment
Project Rationale					

Project Number	21-03	Capital Project Title	Park upgrades	Capital Project Description	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)
Project Rationale					

Project Number	24-01	Capital Project Title	Park upgrades	Capital Project Description	Replace Saturna Parks Picnic Tables and Benches
Project Rationale					

Saturna Island Comm. Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	95,710	33,522	38,942	44,472	50,112	55,862
Land Reserve Fund	3,651	3,651	3,651	3,651	3,651	3,651
Total	99,361	37,173	42,593	48,123	53,763	59,513

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	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		86,689	95,710	33,522	38,942	44,472	50,112
Transfer from Ops Budget		5,157	5,310	5,420	5,530	5,640	5,750
Transfer from CAP Fund		-					
Transfer to Cap Fund		-	(67,498)	-	-	-	-
Interest Income*		3,864					
Ending Balance \$		95,710	33,522	38,942	44,472	50,112	55,862

Assumptions/Background:

* 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	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,495	3,651	3,651	3,651	3,651	3,651
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		156					
Ending Balance \$		3,651	3,651	3,651	3,651	3,651	3,651

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Recreation

EAC Review

OCTOBER 2024

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.

(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	14,518	12,000	14,250	-	-	14,250	10,659	10,870	11,080	11,300
Special Events	2,430	1,200	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	949	949	1,009	-	-	1,009	1,039	1,060	1,081	1,103
Other Operating Expenses	2,280	2,280	2,320	-	-	2,320	2,372	2,425	2,479	2,535
TOTAL OPERATING COSTS	20,177	16,429	20,079	-	-	20,079	16,620	16,955	17,290	17,638
*Percentage Increase over prior year			-0.5%			-0.5%	-17.2%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	3,777	(3,777)	-	-	(3,777)	-	-	-	-
Balance c/fwd from 2023 to 2024	(4,347)	(4,347)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(661)	(661)	(680)	-	-	(680)	(690)	(700)	(710)	(720)
Revenue - Other	(20)	(49)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(5,028)	(1,280)	(4,477)	-	-	(4,477)	(710)	(720)	(730)	(740)
REQUISITION	(15,149)	(15,149)	(15,602)	-	-	(15,602)	(15,910)	(16,235)	(16,560)	(16,898)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks

EAC Review

OCTOBER 2024

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.

(Bylaw 4089 - Amends 1602 - March 2016)

COMMISSION:

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

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Supplies	2,950	2,950	3,040	-	-	3,040	3,110	3,180	3,250	3,320
Repairs, Maintenance, & Improvements	47,750	47,750	49,090	-	-	49,090	49,820	50,820	51,840	52,880
Allocations	6,079	6,079	6,143	-	-	6,143	6,301	6,431	6,563	6,697
First Nations Cultural Monitor Contingency	5,290	5,290	5,150	-	-	5,150	5,150	5,250	5,360	5,470
Other Operating Expenses	16,000	16,000	17,680	-	-	17,680	18,328	19,015	19,764	20,571
TOTAL OPERATING COSTS	78,069	78,069	81,103	-	-	81,103	82,709	84,696	86,777	88,938
*Percentage Increase over prior year			3.9%			3.9%	2.0%	2.4%	2.5%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	18,500	18,945	18,500	-	-	18,500	19,000	19,000	19,000	19,000
TOTAL COSTS	96,569	97,014	99,603	-	-	99,603	101,709	103,696	105,777	107,938
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(68)	(68)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(220)	(665)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(288)	(733)	(300)	-	-	(300)	(300)	(300)	(300)	(300)
REQUISITION	(96,281)	(96,281)	(99,303)	-	-	(99,303)	(101,409)	(103,396)	(105,477)	(107,638)
*Percentage increase over prior year Requisition			3.1%			3.1%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.475	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Mayne Island Community Parks							

EXPENDITURE

Buildings	\$56,150	\$56,150	\$0	\$0	\$0	\$0	\$56,150
Equipment	\$11,320	\$11,320	\$4,000	\$0	\$0	\$0	\$15,320
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$9,000	\$34,000	\$0	\$0	\$0	\$0	\$34,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$76,470	\$101,470	\$4,000	\$0	\$0	\$0	\$0	\$105,470
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SOURCE OF FUNDS

Capital Funds on Hand	\$36,470	\$36,470	\$0	\$0	\$0	\$0	\$36,470
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)	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$35,000	\$4,000	\$0	\$0	\$0	\$39,000

\$76,470	\$101,470	\$4,000	\$0	\$0	\$0	\$0	\$105,470
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.475
Service Name: Mayne Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-02	New	Fitness Circuit	Complete fitness circuit at Dinner Bay-Phase 2	\$ 65,000	B	Grant	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
22-02	New	Fitness Circuit	Fitness Circuit -Phase 3 (additional \$20K)		B	Cap	\$ 23,150	\$ 23,150	\$ -	\$ -	\$ -	\$ -	\$ 23,150
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	\$ 3,000	B	Res	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	\$ 2,000	S	Res	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
24-02	Renewal	Miners Bay parking wall	Instal a retaining wall in front of the street parking	\$ 2,000	S	Cap	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
24-05	New	Fitness Circuit	Install fitness equipment at Dinner Bay Park	\$ 15,000	E	Cap	\$ 11,320	\$ 11,320	\$ -	\$ -	\$ -	\$ -	\$ 11,320
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-03	Renewal	Putting Green	Upgrade with astroturf and landscaping	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	\$ 4,000	E	Res	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 121,000				\$ 101,470	\$ 4,000	\$ -	\$ -	\$ -	\$ 105,470

Service:

1.475

Mayne Island Community Parks

Project Number	22-02	Capital Project Title	Fitness Circuit	Capital Project Description	Complete fitness circuit at Dinner Bay-Phase 2
Project Rationale	Complete fitness circuit at Dinner Bay				

Project Number	23-01	Capital Project Title	Dinner Bay water; pumphouse upgrade	Capital Project Description	Upgrade water system; insulate and redo pumphouse
Project Rationale	The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion (\$8,000) Also the water line between the Japanese Garden and the park				

Project Number	23-02	Capital Project Title	Dinner Bay washrooms	Capital Project Description	Upgrade washroom facilities; flush valves
Project Rationale	The washroom facilities need to be upgraded with new fixtures and valves (9@\$300)				

Project Number	23-06	Capital Project Title	Vulture Ridge Summit	Capital Project Description	Safety and landscaping improvement at Vulture Ridge Summit
Project Rationale					

Project Number	24-02	Capital Project Title	Miners Bay parking wall	Capital Project Description	Instal a retaining wall in front of the street parking
Project Rationale					

Project Number	24-05	Capital Project Title	Fitness Circuit	Capital Project Description	Install fitness equipment at Dinner Bay Park
Project Rationale					

Project Number	25-01	Capital Project Title	Dinner Bay well pumps	Capital Project Description	Replace two well pumps
Project Rationale					

Service: 1.475 Mayne Island Community Parks

Project Number	25-02	Capital Project Title	Kippen Road staircase	Capital Project Description	Replace heavy wooden staircase with lighter metal staircase
Project Rationale					

Project Number	25-03	Capital Project Title	Putting Green	Capital Project Description	Upgrade with astroturf and landscaping
Project Rationale					

Project Number	26-01	Capital Project Title	Adachi Pavilion kitchen	Capital Project Description	Replace fridges and stove
Project Rationale					

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

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

Reserve Cash Flow

Fund:	1061	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101611						
Beginning Balance		129,117	136,823	120,323	135,323	154,323	173,323
Transfer from Ops Budget		18,500	18,500	19,000	19,000	19,000	19,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(16,500)	(35,000)	(4,000)	-	-	-
Interest Income*		5,706					
Ending Balance \$		136,823	120,323	135,323	154,323	173,323	192,323

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks Donations

EAC Review

OCTOBER 2024

1.476 - Mayne Island Community Parks Donations	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Japanese Garden	29,341	16,534	23,518	-	-	23,518	10,650	10,860	11,070	11,290
Dinner Bay	430	430	440	-	-	440	450	460	470	480
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	29,771	16,964	23,958	-	-	23,958	11,100	11,320	11,540	11,770
*Percentage Increase over prior year			-19.5%			-19.5%	-53.7%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	13,068	(13,068)	-	-	(13,068)	-	-	-	-
Balance c/fwd from 2023 to 2024	(19,191)	(19,191)	-	-	-	-	-	-	-	-
Donations & Fees	(10,460)	(10,480)	(10,770)	-	-	(10,770)	(10,980)	(11,200)	(11,420)	(11,650)
Other Income	(120)	(361)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(29,771)	(16,964)	(23,958)	-	-	(23,958)	(11,100)	(11,320)	(11,540)	(11,770)
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Rec.

EAC Review

OCTOBER 2024

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.
(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.	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	48,035	39,500	38,329	-	-	38,329	27,863	28,416	28,988	29,559
Special Events	3,020	2,000	3,110	-	-	3,110	3,170	3,230	3,290	3,360
Allocations	2,647	2,647	2,409	-	-	2,409	2,481	2,531	2,582	2,633
Other Operating Expenses	4,980	3,670	5,120	-	-	5,120	5,226	5,333	5,440	5,548
TOTAL OPERATING COSTS	58,682	47,817	48,968	-	-	48,968	38,740	39,510	40,300	41,100
*Percentage Increase over prior year			-16.6%			-16.6%	-20.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	10,988	(10,988)	-	-	(10,988)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,310)	(11,310)	-	-	-	-	-	-	-	-
Revenue - Other	(10,530)	(10,653)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(26)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	(21,866)	(11,001)	(11,048)	-	-	(11,048)	(60)	(60)	(60)	(60)
REQUISITION	(36,816)	(36,816)	(37,920)	-	-	(37,920)	(38,680)	(39,450)	(40,240)	(41,040)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Parks

EAC Review

OCTOBER 2024

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.

(Bylaw 4091 - Amends 1601 - March, 2016)

COMMISSION:

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

FUNDING:

Requisition

1.485 - Pender Island Community Parks

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	59,500	59,500	61,290	-	-	61,290	62,520	63,770	65,050	66,350
Supplies	16,750	16,750	17,260	-	-	17,260	17,610	17,970	18,330	18,700
Repairs, Maintenance, & Improvements	45,000	45,000	46,350	-	-	46,350	47,280	48,230	49,190	50,170
Allocations	11,803	11,803	12,860	-	-	12,860	13,197	13,460	13,727	13,996
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	25,338	25,338	24,990	-	-	24,990	25,610	26,273	26,950	27,673
TOTAL OPERATING COSTS	158,391	158,391	162,750	-	-	162,750	166,217	169,703	173,247	176,889
*Percentage Increase over prior year			2.8%			2.8%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	17,079	17,079	18,000	-	-	18,000	18,150	18,360	18,600	18,800
TOTAL CAPITAL / RESERVE	17,079	17,079	18,000	-	-	18,000	18,150	18,360	18,600	18,800
TOTAL COSTS	175,470	175,470	180,750	-	-	180,750	184,367	188,063	191,847	195,689
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,415)	(1,415)	(1,460)	-	-	(1,460)	(1,490)	(1,520)	(1,550)	(1,580)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(720)	(720)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	(2,135)	(2,135)	(2,210)	-	-	(2,210)	(2,250)	(2,290)	(2,330)	(2,370)
REQUISITION	(173,335)	(173,335)	(178,540)	-	-	(178,540)	(182,117)	(185,773)	(189,517)	(193,319)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.485	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Pender Island Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Land	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Engineered Structures	\$720,152	\$1,805,752	\$15,000	\$25,000	\$25,000	\$0	\$1,870,752
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$720,152	\$1,855,752	\$15,000	\$25,000	\$25,000	\$0	\$1,920,752

SOURCE OF FUNDS

Capital Funds on Hand	\$71,208	\$71,208	\$0	\$0	\$0	\$0	\$71,208
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)	\$250,000	\$875,000	\$0	\$0	\$0	\$0	\$875,000
Donations / Third Party Funding	\$200,000	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Reserve Fund	\$198,944	\$409,544	\$15,000	\$25,000	\$25,000	\$0	\$474,544
	\$720,152	\$1,855,752	\$15,000	\$25,000	\$25,000	\$0	\$1,920,752

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #:

1.485

Service Name:

Pender Island Community Parks

[illegible]

Service:

1.485

Pender Island Community Parks

Project Number	22-01	Capital Project Title	Shingle Bay Improvements	Capital Project Description	Shingle Bay drainage and restoration
Project Rationale	Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).				

Project Number	22-03	Capital Project Title	Thieves Bay Improvements	Capital Project Description	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility
Project Rationale	Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).				

Project Number	22-04	Capital Project Title	Dog Park	Capital Project Description	clearing, leveling, fencing, and dog waste station.
Project Rationale	Clearing, leveling, fencing, and dog waste station; installing parking on ketch rd; developing parking beside dog park; building a shelter at the dog park.				

Project Number	22-05	Capital Project Title	Trail Development	Capital Project Description	Schooner Way Trail
Project Rationale	Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail				

Service:1.485Pender Island Community Parks

Project Number23-01

Capital Project TitleMagic Lake Park Upgrades

Capital Project DescriptionDock at west end of Magic Lake

Project RationaleInstall floating dock ; Agreements, licenses, rezoning;

Project Number24-02

Capital Project TitleDisc Park Improvements

Capital Project DescriptionImprove visibility of tee boxes

Project Rationale

Project Number24-03

Capital Project TitleBall Park Improvements

Capital Project DescriptionPump track, playground equipment

Project Rationale

Project Number24-04

Capital Project TitleLand Acquisition

Capital Project DescriptionSchooner Way Trail

Project Rationale

Pender Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	398,491	36,947	40,097	33,457	27,057	45,857
Land Reserve Fund	41,319	11,319	11,319	11,319	11,319	11,319
Total	439,810	48,266	51,416	44,776	38,376	57,176

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: Fund Centre:	1038 101382	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		432,882	398,491	36,947	40,097	33,457	27,057
Transfer from Ops Budget		17,079	18,000	18,150	18,360	18,600	18,800
Transfer from Cap Fund		-					
Transfer to Cap Fund		(70,000)	(379,544)	(15,000)	(25,000)	(25,000)	-
Interest Income*		18,530					
Ending Balance \$		398,491	36,947	40,097	33,457	27,057	45,857

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1019 101362	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		39,557	41,319	11,319	11,319	11,319	11,319
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		-	(30,000)	-	-	-	-
Interest Income*		1,762					
Ending Balance \$		41,319	11,319	11,319	11,319	11,319	11,319

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Rec

EAC Review

OCTOBER 2024

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.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	67,127	67,127	68,919	-	-	68,919	70,255	71,653	73,079	74,532
Allocations	3,569	3,569	3,541	-	-	3,541	3,647	3,720	3,794	3,870
Other Operating Expenses	120	120	110	-	-	110	118	127	137	148
TOTAL OPERATING COSTS	70,816	70,816	72,570	-	-	72,570	74,020	75,500	77,010	78,550
*Percentage Increase over prior year			2.5%			2.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(366)	(366)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(568)	(568)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Revenue - Other	(250)	(250)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	(1,184)	(1,184)	(850)	-	-	(850)	(870)	(890)	(910)	(930)
REQUISITION	(69,632)	(69,632)	(71,720)	-	-	(71,720)	(73,150)	(74,610)	(76,100)	(77,620)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Parks

EAC Review

OCTOBER 2024

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.

(Bylaw 4090 - Amends 1601 - March 2016)

COMMISSION:

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

FUNDING:

Requisition

1.495 - Galiano Island Community Parks

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs, Maintenance, & Improvements	85,280	85,280	87,840	-	-	87,840	89,600	91,390	93,210	95,080
Allocations	5,849	5,849	5,915	-	-	5,915	6,093	6,215	6,339	6,466
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	6,490	6,490	7,820	-	-	7,820	8,254	8,725	9,243	9,804
Active Pass Property-Total Expenditure	20,690	20,690	21,310	-	-	21,310	21,740	22,170	22,610	23,060
TOTAL OPERATING COSTS	118,309	118,309	122,885	-	-	122,885	125,687	128,500	131,402	134,410
*Percentage Increase over prior year			3.9%			3.9%	2.3%	2.2%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	8,000	8,000	7,215	-	-	7,215	7,013	6,850	6,648	6,400
Transfer to Operating Reserve Fund	-	11,143	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,000	2,000	2,060	-	-	2,060	2,100	2,140	2,180	2,220
TOTAL CAPITAL / RESERVE	10,000	21,143	9,275	-	-	9,275	9,113	8,990	8,828	8,620
TOTAL COSTS	128,309	139,452	132,160	-	-	132,160	134,800	137,490	140,230	143,030
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(11,193)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Active Pass Property-Donation Revenue Stream	(20,690)	(20,690)	(21,310)	-	-	(21,310)	(21,740)	(22,170)	(22,610)	(23,060)
TOTAL REVENUE	(20,827)	(31,970)	(21,450)	-	-	(21,450)	(21,880)	(22,310)	(22,750)	(23,200)
REQUISITION	(107,482)	(107,482)	(110,710)	-	-	(110,710)	(112,920)	(115,180)	(117,480)	(119,830)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.495	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Galiano Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$2,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$34,340	\$45,340	\$3,000	\$5,900	\$33,000	\$0	\$87,240
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$34,340	\$46,340	\$4,000	\$5,900	\$33,000	\$0	\$89,240
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SOURCE OF FUNDS

Capital Funds on Hand	\$23,501	\$23,501	\$0	\$0	\$0	\$0	\$23,501
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$2,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,839	\$21,839	\$3,000	\$5,900	\$33,000	\$0	\$63,739

\$34,340	\$46,340	\$4,000	\$5,900	\$33,000	\$0	\$89,240
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

1.495

Galiano Community Parks

[illegible]

Service: 1.495 Galiano Community Parks

Project Number 18-01 Capital Project Title Galiano Island Park Upgrades Capital Project Description Complete DL 79 Park Project - Vault Toilet Enclosure
Project Rationale Completion of the vault toilet enclosure

Project Number 18-02 Capital Project Title Galiano Island Park Upgrades Capital Project Description Wesley Road Shore Access
Project Rationale New shore Access requested by public

Project Number 19-02 Capital Project Title Study Bay Trail Extension Capital Project Description Study to Assess feasibility and cost to extend trail to BC Ferries
Project Rationale This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.

Project Number 19-03 Capital Project Title Galiano Island Park Upgrades Capital Project Description Asset Management-Inventory Study/Replacement Program
Project Rationale Timely replacement of worn assets.

Service: 1.495 Galiano Community Parks

Project Number 20-01

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Matthews Stairs to Beach-Engineering and feasibility study

Project Rationale Stairs down to beach may be the eventual solution to providing safe public access to this popular locale.

Project Number 21-03

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore

Project Rationale This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive

Project Number 21-05

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Engineering for Mobility Impaired Beach Accesses

Project Rationale A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Project Number 22-01

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Study to construct Viewpoint at Graham

Project Rationale Requested by Public at consultation forum.

Service: 1.495 Galiano Community Parks

Project Number	22-03	Capital Project Title	Galiano Island Park Upgrades	Capital Project Description	Upgrade to Matthews Beach Access
Project Rationale	Heavy use and wear during past season has deteriorated the descent section of this very popular beach access. Improvements over and above regular maintenance are required to ensure it remains useable.				

Project Number	23-01	Capital Project Title	GIPRC Equipment and Tools Purchase	Capital Project Description	Equipment and Tools Purchase
Project Rationale					

Project Number	25-01	Capital Project Title	Install Gulf Toilet at Gulfside	Capital Project Description	Replace Porta Potti with Vault toilet at popular beach access
Project Rationale	Heavily visited beach access on East coast of the island serviced by aging porta-potti bathroom facility. Needs to be replaced with vault toilet.				

Galiano Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	76,949	62,325	66,338	67,288	40,936	47,336
Equipment Replacement Fund	2,723	3,783	4,883	7,023	9,203	11,423
Capital Reserve Fund-Active Pass	-	-	-	-	-	-
Operating Reserve Fund-Active Pass	243,978	222,668	200,928	178,758	156,148	133,088
Total	323,650	288,776	272,149	253,069	206,287	191,847

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	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		65,965	76,949	62,325	66,338	67,288	40,936
Transfer from Ops Budget		8,000	7,215	7,013	6,850	6,648	6,400
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(21,839)	(3,000)	(5,900)	(33,000)	-
Interest Income*		2,984					
Ending Balance \$		76,949	62,325	66,338	67,288	40,936	47,336

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

GALIANOPRK.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102267	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,339	2,723	3,783	4,883	7,023	9,203
Transfer from Ops Budget		2,000	2,060	2,100	2,140	2,180	2,220
Planned Expenditure		(2,616)	(1,000)	(1,000)	-	-	-
Interest Income*		-					
Ending Balance \$		2,723	3,783	4,883	7,023	9,203	11,423

Assumptions/Background:

* 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: Fund Centre:	1058 102263	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	-	-	-	-	-
Donations		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to OPEX		-	-	-	-	-	-
Transfer to ORF		-					
Interest Income*		-					
Ending Balance \$		-	-	-	-	-	-

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Active Pass Drive
Betty Kennedy Trust
Bylaw No. 4584

Reserve Cash Flow

Fund: Fund Centre:	1500 105560	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		242,445	243,978	222,668	200,928	178,758	156,148
Transfer from CRF		-	-	-	-	-	-
Transfer from Ops Budget		11,143					
Transfer to Ops Budget		(20,690)	(21,310)	(21,740)	(22,170)	(22,610)	(23,060)
Interest Income*		11,080					
Ending Balance \$		243,978	222,668	200,928	178,758	156,148	133,088

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Community Recreation

EAC Review

OCTOBER 2024

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.

(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	41,237	41,237	42,266	-	-	42,266	43,075	43,924	44,792	45,678
Allocations	1,919	1,919	2,194	-	-	2,194	2,260	2,305	2,351	2,398
Other Operating Expenses	720	720	740	-	-	740	765	791	817	844
TOTAL OPERATING COSTS	43,876	43,876	45,200	-	-	45,200	46,100	47,020	47,960	48,920
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	4	4	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(30)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(26)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
REQUISITION	(43,850)	(43,850)	(45,170)	-	-	(45,170)	(46,070)	(46,990)	(47,930)	(48,890)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SGI)

EAC Review

OCTOBER 2024

Service: 1.533 SGI Stormwater Quality Management

Committee: Electoral Area

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. Amended by Bylaw No. 4472 in March 2022.

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)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	5,132	5,139	5,286	-	-	5,286	5,391	5,500	5,610	5,721
Allocations	36,241	36,241	37,432	-	-	37,432	38,535	39,648	40,794	41,972
Other Operating Expenses	107	50	110	-	-	110	115	121	127	134
TOTAL OPERATING COSTS	41,480	41,430	42,828	-	-	42,828	44,041	45,269	46,531	47,827
*Percentage Increase over prior year			3.2%			3.2%	2.8%	2.8%	2.8%	2.8%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	41,480	41,430	42,828	-	-	42,828	44,041	45,269	46,531	47,827
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(430)	(430)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
Other Revenue	(50)	-	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(480)	(430)	(600)	-	-	(600)	(610)	(620)	(630)	(640)
REQUISITION	(41,000)	(41,000)	(42,228)	-	-	(42,228)	(43,431)	(44,649)	(45,901)	(47,187)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.8%	2.8%	2.8%	2.8%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105530	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		29,030	30,324	30,324	30,324	30,324	30,324
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		1,294					
Ending Balance \$		30,324	30,324	30,324	30,324	30,324	30,324

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Emergency Comm. - CREST

EAC Review

OCTOBER 2024

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). Amended by Bylaw No. 3407 (adopted February, 2007).

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.923 - SGI Emergency Comm. - CREST	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to CREST	182,831	182,831	186,556	-	-	186,556	190,290	194,100	197,980	201,940
Allocations	3,648	3,648	3,746	-	-	3,746	3,858	3,936	4,014	4,095
Other Operating Expenses	820	1,600	840	-	-	840	860	880	900	920
TOTAL COSTS	187,299	188,079	191,142	-	-	191,142	195,008	198,916	202,894	206,955
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	220	(220)	-	-	(220)	-	-	-	-
Balance c/fwd from 2023 to 2024	(214)	(214)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,892)	(1,892)	(1,950)	-	-	(1,950)	(1,990)	(2,030)	(2,070)	(2,110)
Other Income	(100)	(1,100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(2,206)	(2,986)	(2,270)	-	-	(2,270)	(2,090)	(2,130)	(2,170)	(2,210)
REQUISITION	(185,093)	(185,093)	(188,872)	-	-	(188,872)	(192,918)	(196,786)	(200,724)	(204,745)
*Percentage increase over prior year Requisition			2.0%			2.0%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Water

EAC Review

OCTOBER 2024

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.

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 - \$1.50 / 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

Change in Budget 2024 to 2025
Service: 2.630 Magic Lake Estate Water

Total Expenditure

Comments

2024 Budget **1,009,370**

Other Changes:

Repairs & Maintenance	45,000	One time cyclical maintenance planned in 2025
IWS Labour Allocation	20,790	Increase in IWS operations costs
Supplies	5,650	Mainly due to increase in chemical supplies costs
Reserve Transfers	14,825	Transfer to ORF \$8,000 increase and CRF \$6,825 increase
Other Costs	8,236	
Total Other Changes	94,501	

2025 Budget **1,103,871**

Summary of % Expense Increase

2025 One-time R&M	4.5%
IWS Labour Allocation	2.1%
Reserve Transfers	1.5%
Chemical supplies	0.6%
Balance of increase	0.8%
% expense increase from 2024:	9.4%

% Requisition increase from 2024 (if applicable): **3.0%** *Requisition funding is (54.0)% of service revenue*

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of \$47,977 (4.8%) due mainly to higher chemical supplies and IWS labour charges. This variance will reduce transfers to Capital Reserve (\$42,060) and Operating Reserve (\$5,917), which have an expected year end balances of \$490,842 and \$59,941, respectively, before this transfer.

2.630 - Magic Lake Water
OPERATING COSTS

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Repairs & Maintenance	25,710	45,040	26,470	-	45,000	71,470	67,000	27,540	28,080	28,650
Allocations	57,263	57,263	59,519	-	-	59,519	61,090	62,314	63,566	64,845
Water Testing	21,643	23,800	22,060	-	-	22,060	15,715	16,029	16,350	16,677
Electricity	52,480	53,300	54,050	-	-	54,050	55,130	56,230	57,350	58,500
Supplies	58,800	54,290	64,450	-	-	64,450	65,740	67,060	68,400	69,770
Labour Charges	466,700	485,000	488,120	-	-	488,120	497,878	507,837	517,997	528,359
Other Operating Expenses	58,210	67,080	65,110	-	-	65,110	67,608	70,276	73,152	76,229
TOTAL OPERATING COSTS	740,806	785,773	779,779	-	45,000	824,779	830,161	807,286	824,895	843,030

*Percentage Increase over prior year

DEBT / RESERVES

Transfer to Operating Reserve Fund	10,000	4,083	18,000	-	-	18,000	60,000	60,000	60,000	60,000
Transfer to Capital Reserve Fund	42,060	-	48,885	-	-	48,885	72,585	98,250	158,520	193,335
MFA Debt Reserve Fund	740	740	1,070	-	-	1,070	1,070	3,070	9,070	11,070
MFA Debt Principal	137,425	137,425	137,425	-	-	137,425	98,613	85,193	60,225	25,334
MFA Debt Interest	78,339	78,339	73,712	-	-	73,712	67,248	67,610	41,387	55,000
TOTAL DEBT / RESERVES	268,564	220,587	279,092	-	-	279,092	299,516	314,123	329,202	344,739

TOTAL COSTS

1,009,370	1,006,360	1,058,871	-	45,000	1,103,871	1,129,677	1,121,409	1,154,097	1,187,769
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*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Transfer from Operating Reserve Fund	-	-	-	-	(45,000)	(45,000)	(40,000)	-	-	-
Sales - Water	(22,000)	(16,400)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(396,230)	(398,820)	(427,931)	-	-	(427,931)	(440,767)	(453,989)	(467,607)	(481,639)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Other Revenue	(2,980)	(2,980)	(3,380)	-	-	(3,380)	(3,430)	(3,480)	(3,530)	(3,580)
TOTAL REVENUE	(429,310)	(426,300)	(461,411)	-	(45,000)	(506,411)	(514,297)	(487,569)	(501,237)	(515,319)

REQUISITION - PARCEL TAX

(580,060)	(580,060)	(597,460)	-	-	(597,460)	(615,380)	(633,840)	(652,860)	(672,450)
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*Percentage increase over prior year

Sales - Water			0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			8.0%		8.0%	3.0%	3.0%	3.0%	3.0%
Requisition			3.0%		3.0%	3.0%	3.0%	3.0%	3.0%
Combined			4.9%		4.9%	2.9%	2.9%	2.9%	2.9%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.630	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Magic Lake Estates Water (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$200,000	\$800,000	\$1,000,000	\$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	\$35,000	\$150,000	\$222,000	\$75,000	\$60,000	\$80,000	\$587,000	
	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2.630

Magic Lake Estates Water (Pender)

[illegible]

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	23-01	Capital Project Title	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Capital Project Description	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.
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	Permanent solution to reduce drum waste and reduce handling is required.
Project Rationale	Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.				
Project Number	26-01	Capital Project Title	Buck Lake Dam Repairs - Phase 2	Capital Project Description	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).				
Project Number	25-01	Capital Project Title	Captains Tank Upgrade - Concept Design	Capital Project Description	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.
Project Rationale	Captains Tank is beyond it's service life. This initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.				

Service:

2.630

Magic Lake Estates Water (Pender)

Project Number	26-02	Capital Project Title	WTP Process Pipe Condition Assessment	Capital Project Description	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance.
Project Rationale	Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.				

Project Number	26-03	Capital Project Title	Alternative Approval Process	Capital Project Description	Conduct public consultation to inform strategies to borrow necessary future capital funds.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Project Number	27-01	Capital Project Title	Water Main Replacement	Capital Project Description	Replacement of select watermain within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Magic Lake Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	54,024	27,024	47,024	107,024	167,024	227,024
Capital Reserve Fund	448,782	447,667	298,252	321,502	420,022	533,357
Capital Reserve Fund - Settlement Fund	673,208	573,208	573,208	573,208	573,208	573,208
Total	1,176,014	1,047,899	918,484	1,001,734	1,160,254	1,333,589

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.

Reserve Cash Flow

Fund: Fund Centre:	1500 105212	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		47,811	54,024	27,024	47,024	107,024	167,024
Transfer from Ops Budget		4,083	18,000	60,000	60,000	60,000	60,000
Transfer to Ops Budget		-	(45,000)	(40,000)	-	-	-
Planned Maintenance Activity			Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Reservoir cleaning & inspection			
Interest Income*		2,130					
Ending Balance \$		54,024	27,024	47,024	107,024	167,024	227,024

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 101368	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		531,782	448,782	447,667	298,252	321,502	420,022
Transfer from Ops Budget		-	48,885	72,585	98,250	158,520	193,335
Transfer to Cap Fund		(105,000)	(50,000)	(222,000)	(75,000)	(60,000)	(80,000)
Transfer from Cap Fund		-					
Interest Income*		22,000					
Ending Balance \$		448,782	447,667	298,252	321,502	420,022	533,357

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 102245	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		644,468	673,208	573,208	573,208	573,208	573,208
Transfer to Cap Fund		-	(100,000)	-	-	-	-
Interest Income*		28,740					
Ending Balance \$		673,208	573,208	573,208	573,208	573,208	573,208

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Lyall Harbour Water

EAC Review

OCTOBER 2024

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.

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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	25,660	12,000	5,830	-	16,500	22,330	5,950	6,070	6,200	6,330
Allocations	14,360	14,363	14,901	-	-	14,901	15,302	15,614	15,932	16,255
Water Testing	11,300	11,280	11,620	-	-	11,620	8,068	8,229	8,391	8,557
Electricity	3,760	3,760	3,870	-	-	3,870	3,950	4,030	4,110	4,190
Supplies	6,180	6,180	6,370	-	-	6,370	6,490	6,620	6,750	6,880
Labour Charges	130,580	163,000	136,580	-	-	136,580	139,310	142,100	144,940	147,840
Other Operating Expenses	13,018	17,858	18,760	-	-	18,760	19,453	20,187	20,975	21,811
TOTAL OPERATING COSTS	204,858	228,441	197,931	-	16,500	214,431	198,523	202,850	207,298	211,863
*Percentage Increase over prior year			-3.4%		8.1%	4.7%	-7.4%	2.2%	2.2%	2.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	27,460	10,000	25,000	-	-	25,000	25,000	22,000	22,000	20,000
Transfer to Capital Reserve Fund	25,680	8,097	40,000	-	-	40,000	39,880	48,350	51,840	43,080
MFA Debt Reserve Fund	1,020	140	80	4,600	-	4,680	910	580	2,580	5,080
MFA Debt Principal	22,148	22,148	9,663	-	-	9,663	11,654	13,756	15,023	21,357
MFA Debt Interest	8,853	7,929	1,152	5,233	-	6,385	21,843	25,132	29,532	43,282
TOTAL DEBT / RESERVES	85,161	48,314	75,895	9,833	-	85,728	99,287	109,818	120,975	132,799
TOTAL COSTS	290,019	276,755	273,826	9,833	16,500	300,159	297,810	312,668	328,273	344,662
*Percentage Increase over prior year			-5.6%	3.4%	5.7%	3.5%	-0.8%	5.0%	5.0%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(3,500)	-	-	(16,500)	(16,500)	-	-	-	-
User Charges	(128,315)	(131,410)	(134,860)	-	-	(134,860)	(141,600)	(148,680)	(156,110)	(163,920)
Grants in Lieu of Taxes	(768)	(769)	(790)	-	-	(790)	(810)	(830)	(850)	(870)
Other Revenue	(240)	(380)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(149,323)	(136,059)	(135,830)	-	(16,500)	(152,330)	(142,590)	(149,690)	(157,140)	(164,970)
REQUISITION - PARCEL TAX	(140,696)	(140,696)	(137,996)	(9,833)	-	(147,829)	(155,220)	(162,978)	(171,133)	(179,692)
*Percentage increase over prior year										
User Fees			5.1%			5.1%	5.0%	5.0%	5.0%	5.0%
Requisition			-1.9%	7.0%		5.1%	5.0%	5.0%	5.0%	5.0%
Combined			1.4%			5.1%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.640	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Lyall Harbour Boot Cove Water (Sa							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$58,000	\$0	\$58,000	\$0	\$0	\$0	\$58,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$305,000	\$770,000	\$25,000	\$50,000	\$270,000	\$500,000	\$1,615,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$363,000	\$770,000	\$83,000	\$50,000	\$270,000	\$500,000	\$1,673,000

SOURCE OF FUNDS

Capital Funds on Hand	\$260,000	\$260,000	\$0	\$0	\$0	\$0	\$260,000
Debenture Debt (New Debt Only)	\$58,000	\$460,000	\$83,000	\$50,000	\$250,000	\$500,000	\$1,343,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$20,000	\$0	\$0	\$20,000	\$0	\$40,000
	\$363,000	\$770,000	\$83,000	\$50,000	\$270,000	\$500,000	\$1,673,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.640

Service Name: Lyall Harbour Boot Cove Water (Saturna)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	\$ 20,000	E	Debt	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
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	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 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	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	\$ 20,000	E	Debt	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 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	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	\$ 300,000	S	Debt	\$ -	\$ -	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ 300,000
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.	\$ 750,000	S	Cap	\$ 260,000	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
22-02	Renewal		Currently unfunded portion of dam safety improvements (budget estimate to be further refined).		S	Debt	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	\$ 30,000	S	Grant	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	\$ 100,000	S	Debt	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-01	Study	Storage Tank condition assessment and repair details	Assess leaks in storage tank and develop a repair detail.	\$ 20,000	S	Debt	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
28-01	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 1,798,000			\$ 363,000.00	\$ 770,000	\$ 83,000	\$ 50,000	\$ 270,000	\$ 500,000	\$ 1,673,000

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.
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Project Rationale The air valves are 35 years old and are corroded, giving rise to safety concerns.

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

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

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.
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Project Rationale Three watermains 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.

Service:

2.640

Lyall Harbour Boot Cove Water (Saturna)

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

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

22-02

Capital Project Title

Dam Improvement and Regulatory Requirements

Capital Project Description

Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.

Project Rationale

Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements.

Project Number

24-01

Capital Project Title

Culvert Replacement for the Water Service

Capital Project Description

Saturna Island - Harris Road - Culvert Replacement for the Water Service

Project Rationale

Culvert replacement through coordination with Ministry of Transportation.

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna)

Project Number

25-01

Capital Project Title

New Ground Water Well Assessment

Capital Project Description

Groundwater quantity and quality testing for feasibility to incorporate into the water system.

Project Rationale

Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.

Project Number

26-01

Capital Project Title

Storage Tank condition assessment and repair details

Capital Project Description

Assess leaks in storage tank and develop a repair detail.

Project Rationale

Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.

Project Number

28-01

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 (29-01)

Project Rationale

AAP for future projects.

Project Number

29-01

Capital Project Title

Water System Improvements

Capital Project Description

Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.

Project Rationale

Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.

Lyall Harbour Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	13,285	21,785	46,785	68,785	90,785	110,785
Capital Reserve Fund	44,455	64,455	104,335	152,685	184,525	227,605
Total	57,740	86,240	151,120	221,470	275,310	338,390

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	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		6,497	13,285	21,785	46,785	68,785	90,785
Transfer from Ops Budget		10,000	25,000	25,000	22,000	22,000	20,000
Transfer to Ops Budget		(3,500)	(16,500)	-	-	-	-
Planned Maintenance Activity		Replace filtration Media	Replace Filtration Media				
Interest Income*		288					
Ending Balance \$		13,285	21,785	46,785	68,785	90,785	110,785

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

* 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	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		34,808	44,455	64,455	104,335	152,685	184,525
Transfer from Ops Budget		8,097	40,000	39,880	48,350	51,840	43,080
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(20,000)	-	-	(20,000)	-
Interest Income*		1,550					
Ending Balance \$		44,455	64,455	104,335	152,685	184,525	227,605

Assumptions/Background:

To fully fund capital expenditure plan

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Skana Water (Mayne)

EAC Review

OCTOBER 2024

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. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of \$54,100 or \$9.65 / \$1,000 of actual assessed value of land and improvements.

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)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operations Service Contract	12,240	4,785	19,700	-	-	19,700	20,090	20,490	20,900	21,320
Repairs & Maintenance	7,290	7,290	1,330	-	10,000	11,330	1,360	7,510	1,550	11,790
Allocations	6,405	6,405	6,747	-	-	6,747	6,910	7,047	7,189	7,332
Water Testing	3,510	3,510	3,600	-	-	3,600	3,289	3,357	3,426	3,495
Electricity	3,300	4,030	3,400	-	-	3,400	3,470	3,540	3,610	3,680
Supplies	780	2,220	810	-	-	810	820	830	840	850
Labour Charges	25,540	36,600	26,710	-	-	26,710	27,240	27,780	28,340	28,910
Other Operating Expenses	3,450	3,390	3,510	-	-	3,510	3,637	3,772	3,917	4,083
TOTAL OPERATING COSTS	62,515	68,230	65,807	-	10,000	75,807	66,816	74,326	69,772	81,460
*Percentage Increase over prior year			5.3%	0.0%	16.0%	21.3%	-11.9%	11.2%	-6.1%	16.8%
<u>DEBT / CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
Transfer to Capital Reserve Fund	25,325	20,844	26,445	-	-	26,445	27,285	28,550	32,790	34,980
MFA Debt Principal	-	-	-	-	-	-	1,750	27,824	28,874	30,624
MFA Debt Interest	-	-	-	569	-	569	10,470	35,385	36,925	39,675
MFA Debt Reserve Fund	-	-	-	500	-	500	7,450	300	500	1,000
TOTAL DEBT / RESERVES	34,325	29,844	35,445	1,069	-	36,514	55,955	101,059	108,089	115,279
TOTAL COSTS	96,840	98,074	101,252	1,069	10,000	112,321	122,771	175,385	177,861	196,739
*Percentage Increase over prior year			4.6%	1.1%	10.3%	16.0%	9.3%	42.9%	1.4%	10.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(6,000)	(6,000)	-	-	(10,000)	(10,000)	-	(6,000)	-	(10,000)
User Charges	(64,160)	(65,394)	(73,780)	-	-	(73,780)	(88,536)	(122,180)	(128,290)	(134,700)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(102)	(101)	(110)	(110)
TOTAL REVENUE	(70,260)	(71,494)	(73,880)	-	(10,000)	(83,880)	(88,638)	(128,281)	(128,400)	(144,810)
REQUISITION - PARCEL TAX	(26,580)	(26,580)	(27,372)	(1,069)	-	(28,441)	(34,133)	(47,104)	(49,461)	(51,929)
*Percentage increase over prior year										
User Fees			15.0%			15.0%	20.0%	38.0%	5.0%	5.0%
Requisition			3.0%	4.0%		7.0%	20.0%	38.0%	5.0%	5.0%
Combined			11.5%	1.2%		12.7%	20.0%	38.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.642	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Skana Water (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$60,000	\$740,000	\$0	\$0	\$0	\$0	\$800,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$35,000	\$50,000	\$35,000	\$30,000	\$65,000	\$100,000		\$280,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$45,000	\$110,000	\$775,000	\$30,000	\$65,000	\$100,000		\$1,080,000

SOURCE OF FUNDS

Capital Funds on Hand	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Debenture Debt (New Debt Only)	\$0	\$50,000	\$745,000	\$30,000	\$50,000	\$100,000		\$975,000
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	\$30,000	\$45,000	\$30,000	\$0	\$15,000	\$0		\$90,000
	\$45,000	\$110,000	\$775,000	\$30,000	\$65,000	\$100,000		\$1,080,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.642

Service Name:

Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
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	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
17-04	Renewal	Well #8 Upgrade	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.	\$ 40,000	S	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
18-01	Replacement	Storage Tank Replacement	Replace the existing storage tanks subject to options assessment.	\$ 750,000	E	Debt	\$ -	\$ 50,000	\$ 700,000	\$ -	\$ -	\$ -	\$ 750,000
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	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ -	\$ -	\$ 35,000
24-01	New	Source Water Surveillance	Design and install new well surveillance and water monitoring hardware to record and predict water issues.	\$ 50,000	E	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-01	New				E	Debt		\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
24-02	Study	Storage Tank Options Assessment	Assess material options and cost estimate for storage tank replacements.	\$ 20,000	S	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	\$ 30,000	S	Res	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
28-01	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program.	\$ 15,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	\$ 3,000,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 150,000
													\$ -
													\$ -
			Grand Total	\$ 3,955,000				\$ 110,000	\$ 775,000	\$ 30,000	\$ 65,000	\$ 100,000	\$ 1,080,000

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 cannot be included under the capital reserve fund. The proposed loan will required public engagement for authorization.				

Project Number	17-04	Capital Project Title	Well #8 Upgrade	Capital Project Description	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.
Project Rationale	A recent inspection of Well #8 identified a number of deficiencies. Recommended improvements include the installation of new well liner, replacement of the well seal, and other associated minor improvements to protect it from surface runoff.				

Project Number	18-01	Capital Project Title	Storage Tank Replacement	Capital Project Description	Replace the existing storage tanks subject to options assessment.
Project Rationale	The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.				

Project Number	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.				

Service: 2.642 Skana Water (Mayne)

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

Project Number	24-02	Capital Project Title	Storage Tank Options Assessment	Capital Project Description	Assess material options and cost estimate for storage tank replacements.
Project Rationale	Initial budget to revisit previous correspondence regarding storage tank replacements, conduct options assessment on tank replacement options and prepare an updated Class D cost estimate.				

Project Number	25-01	Capital Project Title	Water Sample Station Improvements	Capital Project Description	Replacement of the three dead end flush points with below grade flush points.
Project Rationale	Opportunity to improve Waugh Rd, Aya Reach and Skana Gate dead end points that are nearing end of life. The revised configuration should be designed to reduce the risk of groundwater intrusion with consideration for replacement to below grade flush points with separate sample ports.				

Project Number	28-01	Capital Project Title	Alternative Approval Process	Capital Project Description	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program
Project Rationale	AAP for project 28-02				

Service:	2.642	Skana Water (Mayne)
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Project Number	28-02	Capital Project Title	Watermain Replacement Program	Capital Project Description	Budget to initiate a watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Skana Water Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	18,572	17,572	26,572	29,572	38,572	37,572
Capital Reserve Fund	53,457	34,902	32,187	60,737	78,527	113,507
Total	72,029	52,474	58,759	90,309	117,099	151,079

Reserve Schedule

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

Bylaw 4144

Reserve Cash Flow

Fund: 1500 Fund Centre: 105214	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	15,572	18,572	17,572	26,572	29,572	38,572
Transfer from Ops Budget	9,000	9,000	9,000	9,000	9,000	9,000
Expenditures	(6,000)	(10,000)	-	(6,000)	-	(10,000)
Planned Maintenance Activity	Reservoir cleaning and inspection	Water System Flushing Program		Reservoir cleaning and inspection		Water System Flushing Program
Interest Income*	-					
Ending Balance \$	18,572	17,572	26,572	29,572	38,572	37,572

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067 Fund Centre: 101849	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	30,088	53,457	34,902	32,187	60,737	78,527
Transfer from Ops Budget	20,844	26,445	27,285	28,550	32,790	34,980
Transfer to Cap Fund	-	(45,000)	(30,000)	-	(15,000)	-
Transfer from Cap Fund	1,185					
Interest Income*	1,340					
Ending Balance \$	53,457	34,902	32,187	60,737	78,527	113,507

<u>Assumptions/Backgrounds:</u>
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* Interest in planning years nets against inflation which is not included.
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CAPITAL REGIONAL DISTRICT

2025 Budget

Sticks Allison Water

EAC Review

OCTOBER 2024

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.

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 metres per three months: \$5.00 per cubic metre

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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	8,060	9,380	1,090	-	10,000	11,090	1,100	1,110	1,120	8,130
Allocations	3,723	3,723	4,037	-	-	4,037	4,150	4,235	4,322	4,410
Water Testing	2,314	2,400	2,400	-	-	2,400	1,981	2,021	2,061	2,101
Electricity	2,500	1,600	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Supplies	730	850	750	-	-	750	760	770	780	790
Labour Charges	40,690	40,690	42,560	-	-	42,560	43,410	44,280	45,170	46,070
Other Operating Expenses	4,260	1,809	4,088	-	-	4,088	4,209	4,331	4,463	4,597
TOTAL OPERATING COSTS	62,277	60,452	57,125	-	10,000	67,125	57,850	59,027	60,246	68,478
*Percentage Increase over prior year			-8.3%		16.1%	7.8%	-13.8%	2.0%	2.1%	13.7%
<u>DEBT/RESERVES</u>										
Transfer to Operating Reserve Fund	5,250	7,075	6,775	-	-	6,775	6,795	7,000	7,000	7,000
Transfer to Capital Reserve Fund	8,250	8,250	11,000	-	-	11,000	12,480	13,390	14,265	10,880
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	500	2,000
MFA Debt Principal	-	-	-	-	-	-	-	-	-	1,750
MFA Debt Interest	-	-	-	-	-	-	-	-	550	4,400
TOTAL DEBT / RESERVES	13,500	15,325	17,775	-	-	17,775	19,275	20,390	22,315	26,030
TOTAL COSTS	75,777	75,777	74,900	-	10,000	84,900	77,125	79,417	82,561	94,508
*Percentage Increase over prior year			-1.2%		13.2%	12.0%	-9.2%	3.0%	4.0%	14.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(7,000)	(7,000)	-	-	(10,000)	(10,000)	-	-	-	(7,000)
Sales - Water	(600)	(600)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(62,977)	(62,977)	(68,640)	-	-	(68,640)	(70,700)	(72,820)	(75,730)	(80,310)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(70,677)	(70,677)	(69,340)	-	(10,000)	(79,340)	(71,400)	(73,520)	(76,430)	(88,010)
REQUISITION - PARCEL TAX	(5,100)	(5,100)	(5,560)	-	-	(5,560)	(5,725)	(5,897)	(6,131)	(6,498)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Requisition			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Combined			8.9%			8.9%	3.0%	3.0%	4.0%	6.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.665	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Sticks Allison Water (Galiano)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$5,000	\$30,000	\$50,000	\$50,000	\$200,000	\$335,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$5,000	\$5,000	\$30,000	\$50,000	\$50,000	\$200,000	\$335,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$50,000	\$200,000	\$250,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$5,000	\$0	\$50,000	\$0	\$0	\$55,000
	\$5,000	\$5,000	\$30,000	\$50,000	\$50,000	\$200,000	\$335,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

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

[illegible]

Service: 2.665 Sticks Allison Water (Galiano)

Project Number	22-01	Capital Project Title	Service Line Replacement (Provisional)	Capital Project Description	Replace failed/leaking service lines when required
Project Rationale	Budget available as required to replace failed/leaking service lines that may arise.				

Project Number	25-01	Capital Project Title	Source Water Protection	Capital Project Description	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.
Project Rationale	Better monitoring and resiliency against drought and other water quantity concerns.				

Project Number	27-01	Capital Project Title	Minor Site Improvements	Capital Project Description	Smaller scale improvements as identified for replacement by operations.
Project Rationale	Small scale improvements including, replacement of existing 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.				

Project Number	27-02	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	Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.				

Project Number	28-01	Capital Project Title	Watermain Replacement Program	Capital Project Description	Initial budget to commence the watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Sticks Allison Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	14,381	11,156	17,951	24,951	31,951	31,951
Capital Reserve Fund	34,419	40,419	52,899	16,289	30,554	41,434
Total	48,801	51,576	70,851	41,241	62,506	73,386

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105215	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,443	14,381	11,156	17,951	24,951	31,951
Transfer from Ops Budget		5,250	6,775	6,795	7,000	7,000	7,000
Expenditures		(7,000)	(10,000)	-	-	-	(7,000)
Planned Maintenance Activity		Reservoir cleaning & inspection	Leak Investigation & provisional repairs				Water Tank Clean and Inspection
Interest Income*		688					
Ending Balance \$		14,381	11,156	17,951	24,951	31,951	31,951

Assumptions/Background:

* 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	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	25,053	34,419	40,419	52,899	16,289	30,554
Transfer from Ops Budget	8,250	11,000	12,480	13,390	14,265	10,880
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(5,000)	-	(50,000)	-	-
Interest Income*	1,116					
Ending Balance \$	34,419	40,419	52,899	16,289	30,554	41,434

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Surfside Park Estates (Mayne)

EAC Review

OCTOBER 2024

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. 3087 (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.

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)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operations Services Contract	20,630	4,225	24,700	-	-	24,700	25,190	25,690	26,200	26,720
Repairs & Maintenance	6,030	7,400	6,210	-	5,000	11,210	6,330	6,450	13,570	6,700
Allocations	8,906	8,906	9,319	-	-	9,319	9,571	9,770	9,973	10,179
Water Testing	4,336	5,370	4,540	-	-	4,540	4,002	4,080	4,158	4,237
Electricity	4,330	6,000	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Supplies	20,240	29,700	26,130	-	-	26,130	26,660	27,200	27,750	28,310
Labour Charges	37,100	79,000	38,810	-	-	38,810	39,590	40,380	41,190	42,010
Other Operating Expenses	11,000	13,740	12,181	-	-	12,181	12,530	12,896	13,287	13,706
TOTAL OPERATING COSTS	112,572	154,341	127,390	-	5,000	132,390	129,483	132,186	141,958	137,812
*Percentage Increase over prior year			13.2%	0.0%	4.4%	17.6%	-2.2%	2.1%	7.4%	-2.9%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	2,000	-	3,250	-	-	3,250	7,000	7,000	9,000	9,000
Transfer to Capital Reserve Fund	15,000	-	15,000	-	-	15,000	20,235	20,890	23,665	24,310
MFA Debt Principal	-	-	-	-	-	-	1,267	40,534	50,668	51,935
MFA Debt Interest	-	-	-	569	-	569	19,325	74,875	88,625	95,225
MFA Debt Reserve Fund	-	-	-	500	-	500	15,500	4,000	500	4,500
TOTAL DEBT / RESERVES	17,000	-	18,250	1,069	-	19,319	63,327	147,299	172,458	184,970
TOTAL COSTS	129,572	154,341	145,640	1,069	5,000	151,709	192,810	279,485	314,416	322,782
*Percentage Increase over prior year			12.4%	0.8%	3.9%	17.1%	27.1%	45.0%	12.5%	2.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance CFW from 2024 to 2025	-	(14,000)	-	-	14,000	14,000	-	-	-	-
Transfer from Operating Reserve Fund	-	(10,660)	-	-	(5,000)	(5,000)	-	-	(7,000)	-
User Charges	(104,852)	(104,852)	(118,480)	-	(11,500)	(129,980)	(155,980)	(226,171)	(248,789)	(261,231)
Other Revenue	(100)	(209)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(104,952)	(129,721)	(118,680)	-	(2,500)	(121,180)	(156,180)	(226,371)	(255,989)	(261,431)
REQUISITION - PARCEL TAX	(24,620)	(24,620)	(26,960)	(1,069)	(2,500)	(30,529)	(36,630)	(53,114)	(58,427)	(61,351)
*Percentage increase over prior year										
User Fee			13.0%	0.0%	11.0%	24.0%	20.0%	45.0%	10.0%	5.0%
Requisition			9.5%	4.3%	10.2%	24.0%	20.0%	45.0%	10.0%	5.0%
Combined			12.3%	0.8%	10.8%	24.0%	20.0%	45.0%	10.0%	5.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.667	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Surfside Park Estates (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$15,000	\$72,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,522,500	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$15,000	\$92,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,542,500	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$50,000	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,500,000	
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	\$15,000	\$42,500	\$0	\$0	\$0	\$0	\$42,500	
	\$15,000	\$92,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,542,500	

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #:	2.667
Service Name:	Surfside Park Estates (Mayne)

[illegible]

Service:

2.667

Surfside Park Estates (Mayne)

Project Number 23-01

Capital Project Title

Alternative Approval Process

Capital Project Description

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

Project Rationale Funds are required to conduct an alternative approval process for future funding of water system improvements including storage tank and 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

Water Storage Tank Replacement

Capital Project Description

Design and construction new water storage tank.

Project Rationale Design and construction new water storage tank following the previously completed conceptual design.

Service: 2.667 Surfside Park Estates (Mayne)

Project Number	25-02	Capital Project Title	Replacement of UV Equipment	Capital Project Description	Existing UV equipment is at end of life and is needing repair parts which are no longer supported.
Project Rationale	Replacement of UV Unit that is approaching end of life and is no longer supported by the supplier.				

Project Number	28-01	Capital Project Title	Watermain Replacement Program	Capital Project Description	Replacement of select watermain within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Surfside Park Estates (Mayne)
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	5,501	3,751	10,751	17,751	19,751	28,751
Capital Reserve Fund	56,132	28,632	48,867	69,757	93,422	117,732
Total	61,633	32,383	59,618	87,508	113,173	146,483

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105216	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,471	5,501	3,751	10,751	17,751	19,751
Transfer from Ops Budget		-	3,250	7,000	7,000	9,000	9,000
Expenditures		-	(5,000)	-	-	(7,000)	-
Planned Maintenance Activity			Prefilter media replacement			Reservoir cleaning & inspection	
Deficit Recovery		(10,660)					
Interest Income*		690					
Ending Balance \$		5,501	3,751	10,751	17,751	19,751	28,751

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: Fund Centre:	1066 101850	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		53,732	56,132	28,632	48,867	69,757	93,422
Transfer from Ops Budget		-	15,000	20,235	20,890	23,665	24,310
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(42,500)	-	-	-	-
Interest Income*		2,400					
Ending Balance \$		56,132	28,632	48,867	69,757	93,422	117,732

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Estates Sewer

EAC Review

OCTOBER 2024

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.

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.

3.830D - Magic Lake Estates Sewer - Debt Only
6M Phase 1 Wastewater Treatment Plan Upgrade

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>DEBT</u>										
Debt Reserve Fund	1,030	1,030	1,520	-	-	1,520	1,520	1,520	1,520	1,520
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
TOTAL DEBT	231,715	231,715	232,205	-	-	232,205	232,205	232,205	232,205	232,205
<u>FUNDING SOURCES (REVENUE)</u>										
MFA Debt Reserve Earning	(1,030)	(1,030)	(1,520)	-	-	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)
Grants in Lieu of Taxes	(1,226)	(1,226)	(1,230)	-	-	(1,230)	(1,250)	(1,280)	(1,310)	(1,340)
REQUISITION - PARCEL TAX	(229,459)	(229,459)	(229,455)	-	-	(229,455)	(229,435)	(229,405)	(229,375)	(229,345)
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 3.830	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
Magic Lake Sewer Utility (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$400,000	\$400,000	\$0	\$120,000	\$925,000	\$1,300,000	\$2,745,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$460,000	\$460,000	\$0	\$120,000	\$925,000	\$1,300,000	\$2,805,000

SOURCE OF FUNDS

Capital Funds on Hand	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$800,000	\$1,300,000	\$2,100,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$60,000	\$60,000	\$0	\$120,000	\$125,000	\$0	\$305,000
	\$460,000	\$460,000	\$0	\$120,000	\$925,000	\$1,300,000	\$2,805,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 WU - Water Utility If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service #:

3.830

Magic Lake Sewer Utility (Pender)

[illegible]

Service: 3.830 Magic Lake Sewer Utility (Pender)

Project Number 21-02 Capital Project Title Wastewater Improvements - Pump Station and Treatment Plant Upgrades Capital Project Description 1. Renew Galleon and Schooner Pump Stations
2. Replace Cannon WWTP with a new pump station
3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)

Project Rationale Wastewater Improvements - Pump Station and Treatment Plant Upgrades

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

Project Rationale Replacement of the towable genset as it is nearing the end of life.

Project Number 28-01 Capital Project Title CCTV Inspection of AC Pipe Capital Project Description Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.

Project Rationale CCTV inspections of AC sewer mains to prioritize replacement.

Project Number 27-02 Capital Project Title Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF) Capital Project Description Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns

Project Rationale Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).

Project Number 28-03 Capital Project Title AC Sewer Pipe Replacement Capital Project Description Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.

Project Rationale Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.

Project Number 27-01 Capital Project Title Alternative Approval Process Capital Project Description Conduct public consultation to inform strategies to borrow necessary future capital funds.

Project Rationale

**Magic Lake Estates Sewer
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	30,541	45,541	30,541	65,541	115,541	165,541
Capital Reserve Fund	416,450	402,450	451,560	450,235	471,230	650,565
Total	446,990	447,990	482,100	515,775	586,770	816,105

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105217	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		29,241	30,541	45,541	30,541	65,541	115,541
Transfer from Ops Budget		-	15,000	25,000	50,000	50,000	50,000
Planned Expenditures		-	-	(40,000)	(15,000)	-	-
Planned Maintenance Activity				Sewer System Flushing	Outfall Inspection		
Interest Income*		1,300					
Ending Balance \$		30,541	45,541	30,541	65,541	115,541	165,541

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund: 1042 Fund Centre: 101386	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	393,385	416,450	402,450	451,560	450,235	471,230
Transfer from Ops Budget	5,515	46,000	49,110	118,675	145,995	179,335
Transfer to Cap Fund	-	(60,000)	-	(120,000)	(125,000)	-
Transfer from Cap Fund	-					
Interest Income*	17,550					
Ending Balance \$	416,450	402,450	451,560	450,235	471,230	650,565

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Appendix E: January 2025 Approvals

Purpose: To summarize the budget items that require implementation as of January 2025 before final budget approval in March 2025.

Electoral Area	Service Type	Service Area	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
Joint EA Services	Planning & Protective Services	1.318 Building Inspection	Building Inspection Staffing	0.4 FTE; new ongoing	IBC 16f-1.1 Maintaining Building Inspection Operations	33,539		Requisition
			Total: Joint Electoral Services			33,539	-	
JDF	Recreation & Cultural Services	1.408 JDF EA Community Recreation	Otter Point Community Hall Development - Feasibility, design, project initiation				100,000	Grant
			Total: Juan de Fuca			-	100,000	
SSI	Recreation & Cultural Services	1.459 SSI Park, Land, & Rec Programs	Pool staffing	0.3 FTE; new ongoing	IBC 16b-1.2_SSI Parks & Recreation Staffing	9,149		Requisition
			Pool Opening Sundays			34,307		Requisition/Fees For Service
			Phoenix Elementary			47,150		Requisition/Rental revenue
	Water	2.621 Highland/Fernwood Water	Power Generation Equipment				10,000	Capital Reserve Fund
			Well Testing for WIN 19325				58,000	Grant/Capital Reserve Fund
			Sand separator and chlorine analyzer				8,000	Capital Reserve Fund
		2.624 Beddis Water	AC Pipe Removal				22,000	Capital Reserve Fund
	Sewer	3.705 SSI Septage/Composting	Grit Chamber				6,000	Capital Reserve Fund
			Composting Facility				60,000	Grant
		3.810 Ganges Sewer	Ganges Pump Station Fall Protection				20,000	Capital Reserve Fund
			Total: Salt Spring Island			90,606	184,000	
SGI	Planning & Development	1.137 Galliano Community Use Building	Deck Replacement at Community Use Building				30,000	Capital Reserve Fund
			Total: Southern Gulf Islands			-	30,000	
			Grand Total			124,145	314,000	



IWS 24-05

**REPORT TO CORE AREA LIQUID WASTE MANAGEMENT COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 9, 2024**

SUBJECT **Core Area Wastewater Service 2025 Operating and Capital Budget**

ISSUE SUMMARY

To provide an overview of the draft 2025 Core Area Wastewater Service budget, highlighting the changes from the 2024 budget and the proposed 2025 budget figures. The report generally follows the information provided in the attached draft budget document (Appendix A).

BACKGROUND

The 2025 Core Area Wastewater Service budget has been prepared for the Core Area Liquid Waste Management Committee's (the Committee) consideration. The Committee will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. The draft 2025 budget has been prepared considering the CRD Board's 2025 service and financial planning guidelines, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing of service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area. The following sets out the key components of the budget.

2024 Year End Financial Projections

The 2024 total operating budget of \$34.19 million (M) is projected to be \$34.98M resulting in \$0.79M deficit, largely driven by \$1M exceedance in biosolids disposal costs. The following table summarizes the estimated variance by driver:

Operating Budget Variance Drivers	Impact \$ (B)/W
RTF Operations and Biotreatment and Disposal	\$987,805
Repairs & Maintenance	-\$129,873
Supplies - Chemicals & Other	\$87,000
Electricity & Utilities	-\$115,000
Other Costs	-\$46,392
Total Variance	\$783,540
Required Transfer from Reserve Fund	-\$783,540

The estimated balance of the operating reserve fund after transferring and balancing the year end deficit will be \$3.3M.

2025 Operating Budget

Conveyance and Treatment Operations

The 2025 conveyance and treatment operations budget is \$36.4M which represents an 8.7% increase over the 2024 budget.

The most notable operating budget changes are as follows:

- Allocation Integrated Water Services (IWS) Operations: \$0.57M total increase due to labour charge-out rate increases in line with the projected collective agreement (\$0.336M), and the new 2025 Initiative Business Case (IBC) for a systems Maintenance Technologist (2b-2.3) (\$0.082M). In addition, there is an increase in the asset management allocation of Corporate Services (\$0.145M) due to the Corporate Enterprise Asset Management team being realigned from Financial Services to IWS. This is included in the CRD Evolves program as the focus the asset management team transitions from an overarching financial to an operating function. These resources will initially be focusing on supporting water and wastewater infrastructure, as the services with the largest percent of engineered assets. The funding for this division has been split among the water and wastewater services based on asset value and criticality. In 2026, asset management standards and programs will be expanded to all services across with engineered assets and funding will be realigned to reflect this focus.
- Allocation Standard Overhead: An increase of \$0.238M based on the percentage of the prior year's budget and the budgeted cost for 2025.
- Allocation Other: an increase of \$0.385M due to 2 new FTEs for the Innovative Projects Work Unit IBC 1b-4.2 (\$0.202M) and Inflationary increases for Environmental Monitoring, Marine Protection, Infrastructure Engineering, and Facilities Management (\$0.183M).
- Residuals Treatment Facility (RTF) Operations and Biotreatment and Disposal: a net decrease of \$0.167M primarily due to a reduction from the previous year expense to align with the biosolids disposal strategy commitment. This reduction assumes Lafarge Richmond is successful at receiving 65% of the biosolids in 2025 while the remaining 35% will be diverted to an alternate Tier 2 location as defined in the Long-Term Strategy.
- Operating Other: a total of \$0.92M. Of that, \$0.57M increase is due to both one-time (\$0.35M) and ongoing (\$0.015M) backwash tank cleaning costs, as well as ongoing annual host community impact charge (\$0.07M) and \$0.35M increase is due to higher insurance premiums and inflationary costs for equipment and contracted services. The backwash tank cleaning costs is an anticipated maintenance activity that only occurs every five years.
- Repairs and Maintenance: \$0.44M increase due to additional cyclical maintenance costs including inspections, repairs, and equipment replacement.
- Supplies - Chemical and Other: a \$0.48M overall increase over last year mainly due to 15% increase in the unit price of the process chemicals and the increase in consumption of carbon media used to reduce plant odours.

Further details of the rational for the IBC's listed above and the rational for the positions and service level drivers can be found in Appendix D, while the full 2025 Community Needs Summary will be presented at the Committee of the Whole on October 30, 2025.

Environmental Services Programs Operations

The Core Area Wastewater Service includes several environmental programs, provided through the Environmental Protection Division, as part of the requirements to achieving CRD's regulatory

commitments under the Core Area Liquid Waste Management Plan (LWMP). These programs are summarized below (including 2025 requisition impact):

- **Onsite Sewage System Management Program (24.4%)** – The program manages septic system maintenance through bylaw compliance monitoring and educational materials to reduce the impacts of failing septic systems on human health and the environment. The District of North Saanich has been added to the service for 2025.
- **Core Area Liquid Waste Management Plan Administration (8.2%)** – The program manages the LWMP and oversees implementation of the commitments. The program also conducts all reporting and plan amendment preparation for the service. Biosolids Advanced Thermal Demonstration pilot project has been added to the 2025-2029 budget, to be financed by Municipal Finance Authority borrowing and funded through requisition.
- **Harbours Studies Program (3.9%)** – The program provides for the CRD to work in partnership with other stakeholders, including communities, local governments, and senior governments, to protect and improve the environmental quality of Victoria and Esquimalt harbours.
- **Regional Source Control Program (3.4%)** – The program is aimed at reducing contaminants that industries, institutions, and households discharge into sanitary sewers. The program will be more important than ever in point-of-discharge contaminant reduction to protect the sewage collection and treatment systems, the quality of the treatment plant sludge and biosolids, the marine receiving environment, and public and worker health and safety.
- **Marine Monitoring Program (3.3%)** - The program provides for the marine environment sampling and testing and regulatory reporting related to the effluent discharges from CRD wastewater facilities. The program budget is funded through the conveyance and treatment budget.
- **Core Area Stormwater Quality Management Program (3.3%)** – Using an integrated watershed management approach, the program coordinates the management of stormwater quality, including investigations to assess shoreline discharges and contaminant sources, to protect the marine environment.
- **Inflow and Infiltration Enhancement Program (3.1%)** – The program is co-managed with IWS Engineering and provides for the CRD to engage with the participants to identify and reduce the amount of rain and ground water that enters the sanitary sewer systems. The program budget is funded through the conveyance and treatment budget.
- **Septage Disposal Program** – This program is funded by service fees and provides oversight for the contract between the CRD and SPL Wastewater Recovery Ltd. which provides septage receiving and processing services for the CRD.

2025 Capital Budget

Capital Plan

A five-year capital plan is presented for information (Appendix B). The plan includes projects that will replace infrastructure at end-of-service life to ensure the system continues to operate reliably without service interruptions or risk to property, public health or the environment. The plan also includes projects that add conveyance capacity 'just in time' to convey flows to 2045 and utilize the ultimate design capacity of existing conveyance facilities, such as pump stations, and the McLoughlin Point Wastewater Treatment Plant (MPWWTP).

The capital budget for 2025 is \$30.6M and the total 2025-2029 capital budget is \$78.3M. There are projects planned in each of the major asset categories including wastewater treatment plant upgrades, pump station upgrades, gravity sewer and manhole upgrades and replacements, pressure pipe upgrades, flow meter installations, replacements, system control and communications upgrades and outfall/overflow improvements.

Reserve Funding

There are currently four reserve funds established for this service. Reserves serve several specified purposes including stabilizing revenue requirements and funding capital renewal and replacement. The service has the following reserve funds (2024 estimated year-end balances):

- **Operating Maintenance (O&M) Reserve (\$3.3M):** used to pay for significant O&M expenses that do not occur on an annual basis, including the overages related to the biosolids, chemicals, tipping fees in 2024. Based on the CRD Operating Reserve Guidelines the Operating Maintenance Reserve is currently under funded, therefore 2025 operating maintenance reserve fund contributions are set at \$0.7M as a start to approach a reasonable target level of \$4.0M per the guideline. It is planned that \$0.8M will be utilized next year resulting in a slight decrease to the fund in 2025.
- **Equipment Replacement Reserve (\$6M):** used to pay for 'minor' equipment replacement that typically has a service life of less than five years and/or a value of less than \$25,000. In 2025 there will be a contribution of \$100,000 to the equipment replacement reserve fund, with the intent to increase to \$400,000 in 2026.
- **Core Area Wastewater Treatment Plant (CAWWTP) Debt Retirement Reserve (\$18.6M):** used to accumulate funds sufficient to pay down the treatment program debt issuances, in full, as they hit their 10-year renewal option. The establishment of this fund aligns with the financing strategy approved by the CRD Board in 2019, which was designed to deliver the most cost-effective financing structure, with the lowest overall cost to the participants. The combined annual contribution to the Debt Retirement Reserve and the debt servicing costs for the CAWWTP financing totals \$12M. Contribution to the Debt Retirement Reserve will continue to increase as debt on the CAWWTP is paid down. This strategy is aimed at achieving full repayment of the CAWWTP project debts at their first renewal in 10 years. After repayment, capacity will be used to reach capital reserve targets for the capital long range plan.
- **Capital Replacement Reserve (\$17M):** used to pay for 'major' equipment and infrastructure replacement that has a service life of five to 25 years or more. The replacement and funding of other components of the wastewater system that have a service life of up to 75 years, such as gravity trunk sewers and forcemains, large pumps, electrical distribution systems, concrete tanks and superstructures and major building components, will be part of the long-term capital plan and largely funded through a combination of reserves and long-term financing. In an effort to minimize the impact on requisitions, the reserve contribution continues to be reduced, now set at \$2.1M instead of the original \$3.1M. In 2026, the contribution will be reinstated to \$3.1M, with an additional \$1M per year added in 2028 and 2029 to help offset the temporary reductions in 2024 and 2025. The reserve will be used to fund \$6.3M of the 2025 capital plan including \$1.63M carry-forward projects from 2024.

Requisition

The 2025 requisition is \$58.23M after incorporating the requisition for capital, which includes debt servicing of the new and existing conveyance and treatment system works, and system operations. The 2025 requisition represents a 9.4% increase over the 2024 requisition. This increase is due to the additional cost of chemical increases, cyclical maintenance, higher insurance premiums, increased labour charges, and issuance of new long-term debt.

ALTERNATIVES

Alternative 1

The Core Area Liquid Waste Management Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. Approve the 2025 Core Area Wastewater Service operating and capital budgets as presented;
2. Direct staff to balance the 2024 actual revenue and expenses on the transfer to the operating reserve; and
3. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end.

Alternative 2

The Core Area Liquid Waste Management Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. Approve the 2025 Core Area Wastewater Service operating and capital budgets as amended;
2. Direct staff to balance the 2024 actual revenue and expenses on the transfer to the operating reserve; and
3. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end.

IMPLICATIONS

Financial Implications

The operating budget reflects costs by type required to support the wastewater treatment service level. The capital budget includes a five-year infrastructure investment to maintain the current system and required replacement of the aging conveyance lines. Together, with reserve contributions, the five-year plan sustains the service at the level required to ensure community needs are met. If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific programs and initiatives, on-going operations, or the capital work program. One-time reductions in reserve fund contributions could be considered by the Committee to help mitigate the budget and rate increases but would result in higher longer-term costs and potential delays in critical infrastructure projects, potentially compromising service reliability and increasing future financial pressure.

CONCLUSION

This 2025 Core Area Wastewater Service budget is presented for the Core Area Liquid Waste Management Committee's (Committee) consideration. The Committee will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. The 2025 budget reflects the operating costs of the McLoughlin Point

Wastewater Treatment Plant (WWTP) and the conveyance system, as well as the existing and new capital costs and reserve fund contributions. The operating budget will continue to be refined as the operation of the WWTP is optimized as the CRD gains experience with the new operation. The CRD has resumed investment in the renewal of the conveyance system infrastructure that existed prior to the Core Area Wastewater Treatment Project, to ensure the system continues to operate reliably and without impacts on public health or the environment. The financial implications of the 2025 operating and capital budget vary by participant, depending on the operating and capital cost apportionments associated with annual flow and allocated treatment capacity.

RECOMMENDATION

The Core Area Liquid Waste Management Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. Approve the 2025 Core Area Wastewater Service operating and capital budgets as presented;
2. Direct staff to balance the 2024 actual revenue and expenses on the transfer to the operating reserve; and
3. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Integrated Water Services
Concurrence:	Glenn Harris, Ph.D., R.P.Bio., Acting GM, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Presentation: Core Area Wastewater Service 2025 Budget Review

Appendix A: Core Area Wastewater - Combined View

Appendix B: Debt – Core Area Wastewater Capital

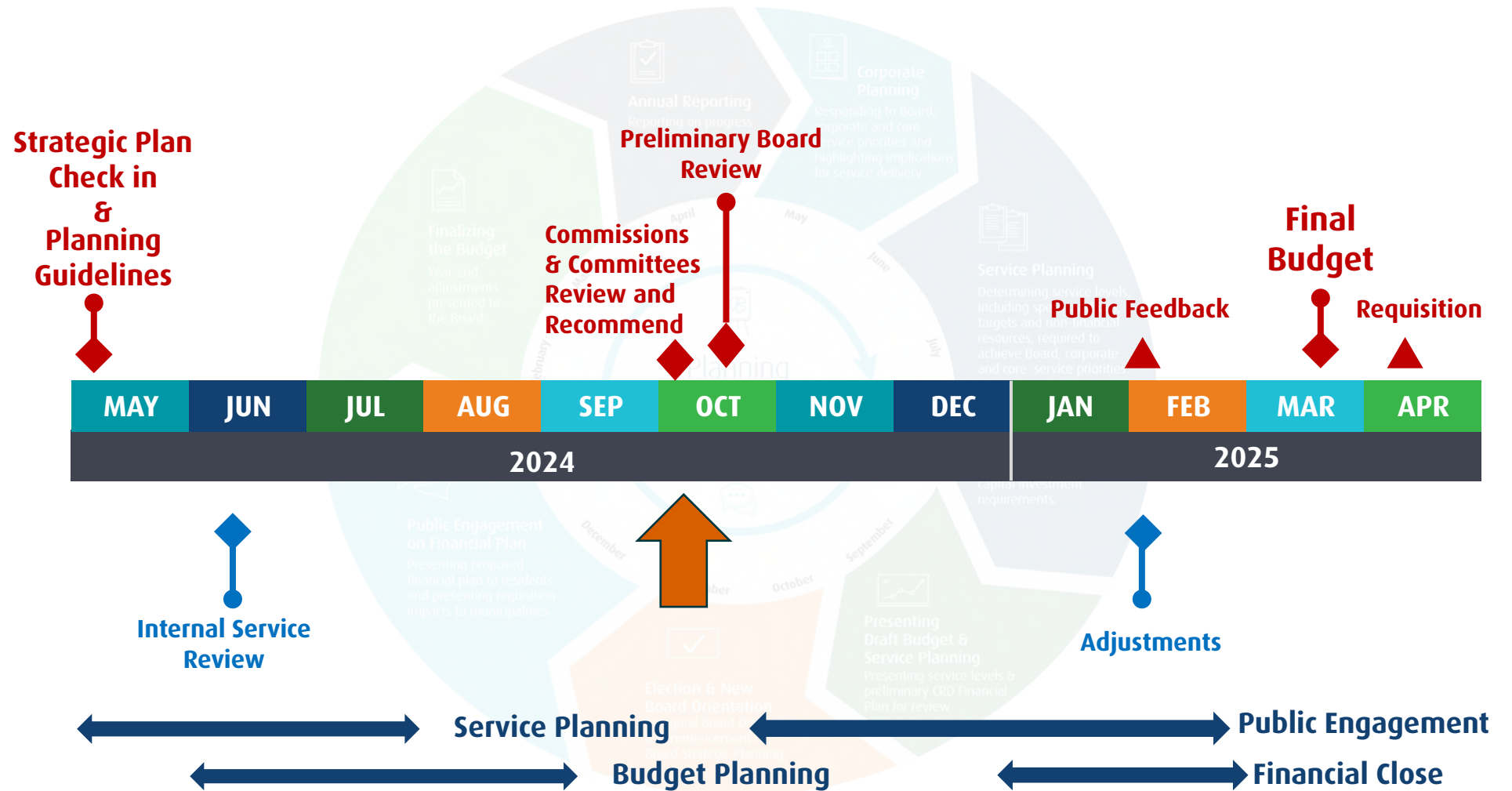
Appendix C: Core Area Wastewater Operations

Appendix D: Initiative Business Case Summaries

Core Area Liquid Waste Management 2025 Budget Overview

Core Area Liquid Waste Management Committee
October 9, 2024

Budget Process Overview



Current System Overview

Wastewater Treatment Conveyance and Biosolids Management

McLoughlin Treatment Plant



92 km Conveyance System



18 Pumping Stations



LWMP Programs



Residual Treatment Facility



Arbutus Attenuation Tank



2025 Budget Considerations

- 2024 Budget – year end budget projections
- Community Needs Summary
- Existing Asset Condition, Infrastructure Growth and Resiliency Needs
- Operating budget adjustments
- Capital funding & debt servicing
- Biosolids disposal alternatives and Board direction

2024 Year End Projections

Budget Item	Variance (\$)
RTF Operations and Biotreatment and Disposal	\$987,805
Repairs & Maintenance	-\$129,873
Supplies - Chemicals & Other	\$87,000
Electricity & Utilities	-\$115,000
Other Costs	-\$46,392
Total Operating Expenditures	\$783,540
Total Revenue	\$0
Reserve Fund Transfers	-\$783,540

* The above noted deficit, resulting from the additional landfill tipping fees for biosolids and loss of revenue from the Residuals Treatment Facility (RTF), will be drawn from the Operating Reserve Fund at the end of 2024.

2025 Budget Overview – Conveyance & Treatment Operating Costs

Overview:

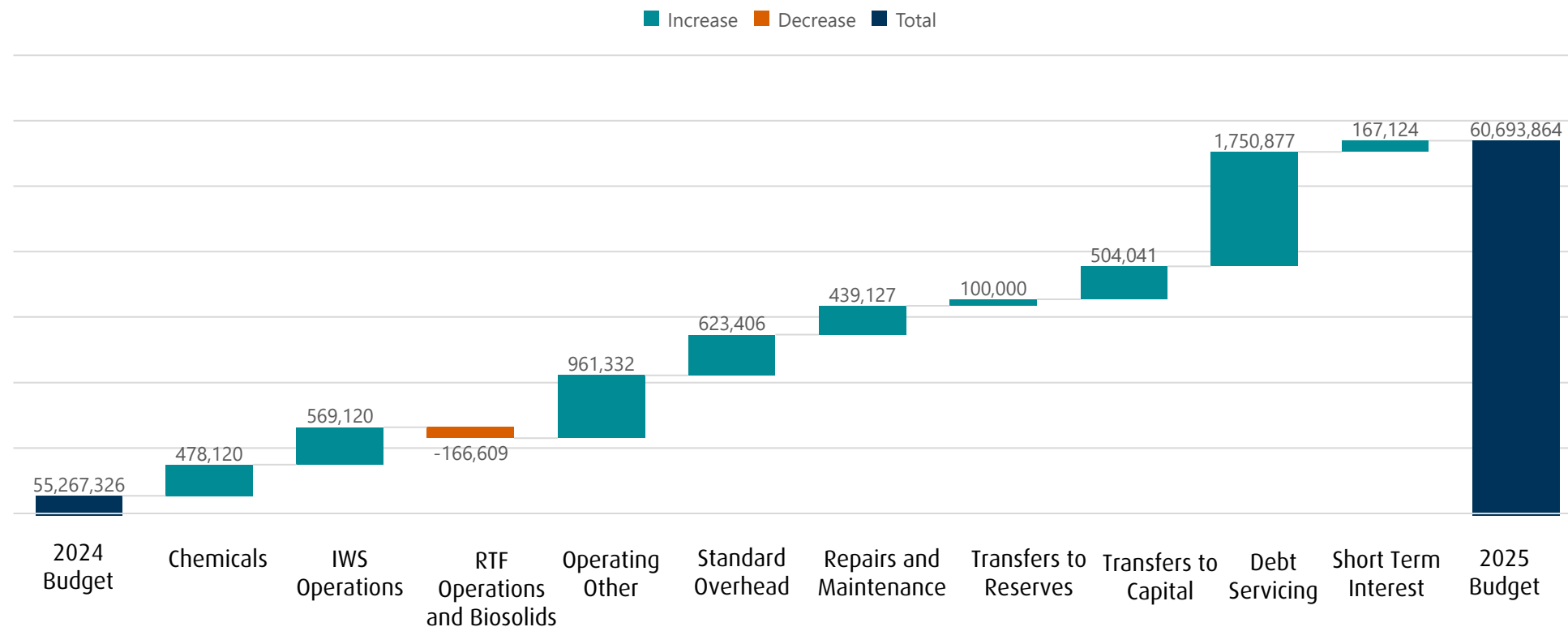
Operations Costs: \$36,396,627 (+8.67%)

Reserve/Capital Costs: \$24,297,237 (+11.58%)

Highlights:

- Incorporates cost escalations in debt servicing as some debt-funded capital projects transition from the planning stage to the construction phase, as well as operating expenses including clearing backwash tanks and increasing insurance premiums.
- Innovative Work unit to support Biosolids MGT Strategy.

Consolidated Core Area Wastewater Changes In Budget 2024-2025



2025 Budget Overview

Wastewater Community Need Initiatives

Overview:

- Community Need Summary includes three new Initiative Business Cases
- The new positions result in ongoing additional budget request of \$284,478 and a one-time expenditure of \$5,406.

Initiative Reference	Program Area	Business Driver - Rational	Staff impacts (2025)	Funding source	Funding Allocation
1b-4.2	Innovative Projects Work Unit	Form a new team dedicated to planning and implementing innovative projects related to biosolids management, solid waste diversion, and the reduction of greenhouse gas emissions and carbon displacement.	2 New ongoing (Q1 start)	Requisition & Fee-for-service	50% Core Area 50% Solid Waste
2b-2.3	Systems Maintenance Electronics Technologist	To support the growing preventative maintenance and capital programs within the system, as well as support cyber security improvements	1 New ongoing (Q2 start)	Requisition, Reserves & Fee-for-service	50% Core Area 25% JdF, 25% RWS
2a-8.3	Laboratory Assistant	As the population grows, the demand for water and wastewater treatment increases, requiring additional capacity in the CRD's accredited internal laboratory to handle expanded testing	1 New ongoing (Q2 start)	Requisition & Fee-for-service	40% Core Area and 50% RWS

2025 Budget Overview – Environmental Services Programs Operations

Core Area Wastewater Service supports CRD's commitments under the Liquid Waste Management Plan (LWMP) through participation in the following programs:

- Onsite Sewage System Management Program
- Core Area Liquid Waste Management Plan (LWMP) Administration
- Harbours Studies Program
- Regional Source Control Program
- Marine Monitoring Program
- Core Area Stormwater Quality Management Program
- Inflow and Infiltration Enhancement Program
- Septage Disposal Program

2025 Budget Overview Capital Budget

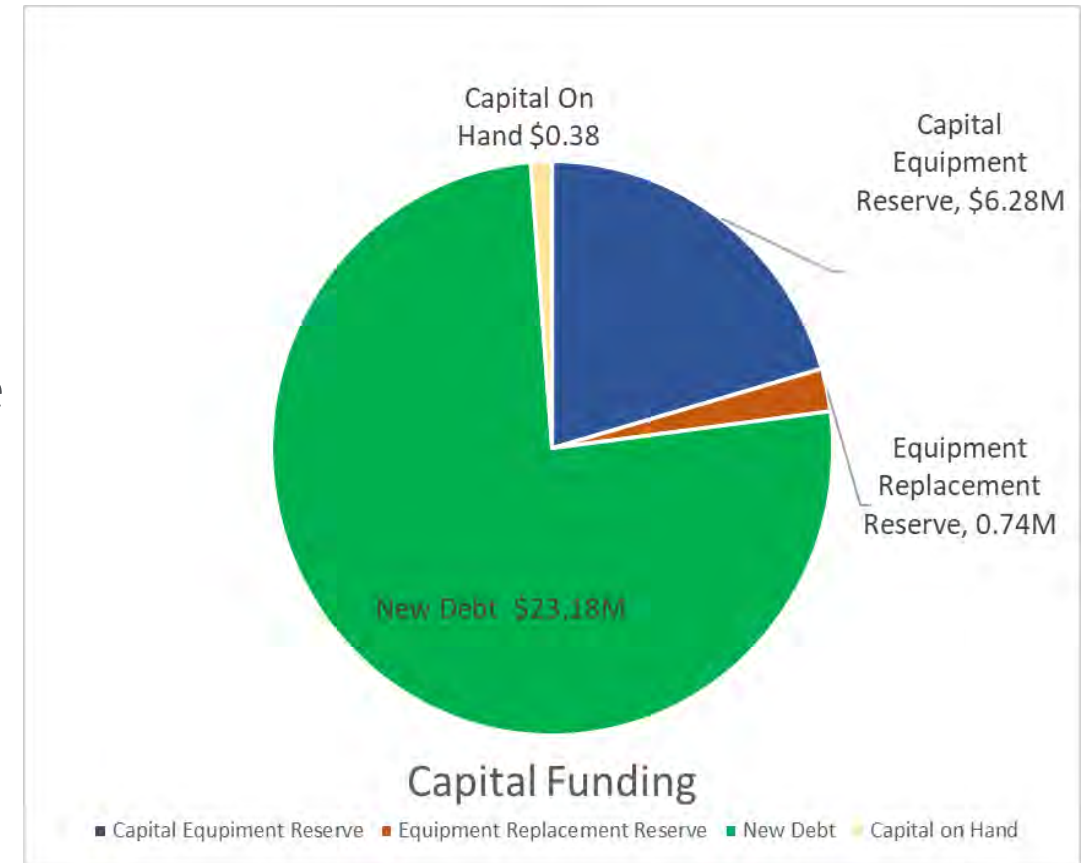
Overview	Core Capital (millions)
Projects in Progress	\$10.40
2025 Capital Budget	\$30.56
5-Year Capital Budget	\$78.29

2025 Key Projects:

- Secondary Odour Collection System Upgrade
- Marigold/Currie/Lang Cove Pump Stations - Electrical Upgrades
- Harling Pump Station Replacement
- Gorge Siphon Inlet Chamber Upgrade
- On going Manhole Repairs and Replacement
- Optimization of Residual Treatment Facility Operations

Future Years

- Western/Shoreline Trunk Sewer Twinning and Craigflower Forcemain



2025 Budget Overview

RTF Capital and Reserve Funding

Overview:

Capital & Reserve: \$13,869,024 (+5.1%)

RTF Capital: \$5,529,745 (0%, contractual obligation)

Transfer to Reserves: \$8,339,279

Highlights:

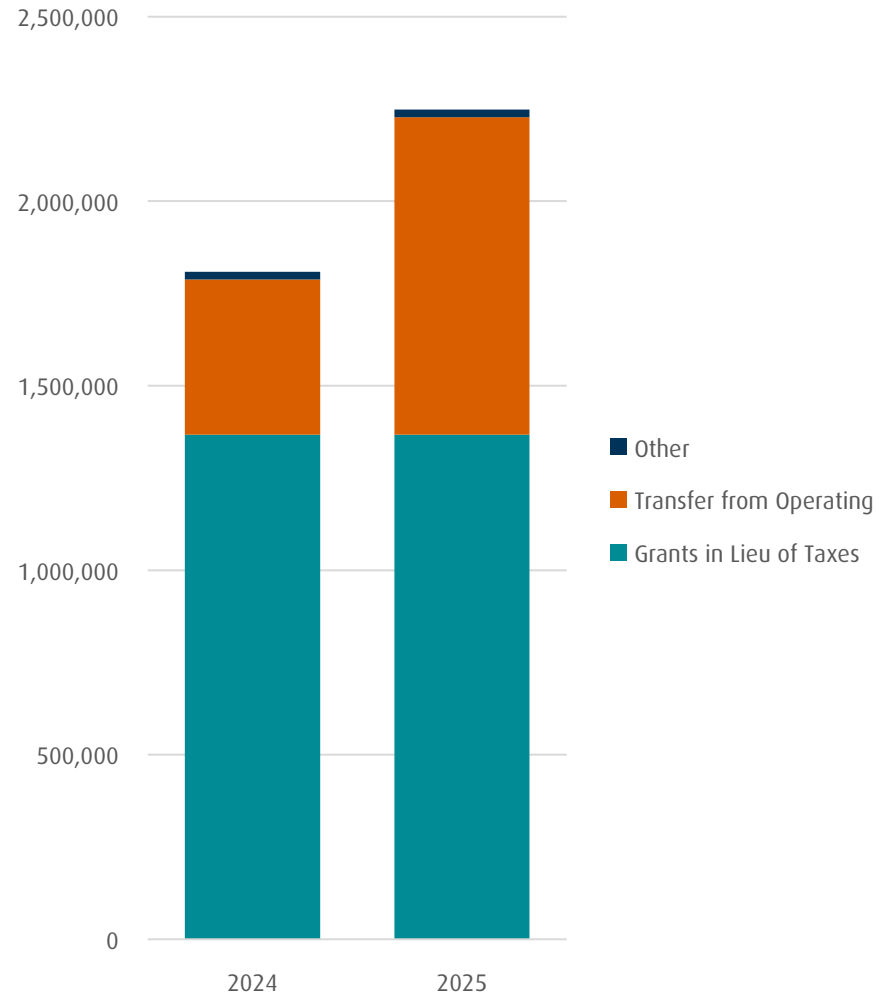
- Operating Maintenance Reserve is under funded* following the 2023 draw with a potential further drawdown in 2024
- Contributions to Capital Replacement and Equipment Reserves were reduced for both 2024 and 2025 to manage recent cost escalations and resulting requisitions

Reserve	2024 Estimated Year-End Balance	2025 Contribution	2025 Draw	Projected 2025 Year End
Operating Maintenance*	\$3.34M**	\$0.70M	\$0.79M	\$3.25M
Equipment Replacement	\$6.02M	\$0.10M	\$0.50M	\$5.62M
CAWTP Debt Retirement	\$18.58M	\$12.00M	\$6.58M	\$24.00M
Capital Replacement	\$17.05M	\$2.12M	\$4.65M	\$14.52M

* Based on the CRD Operating Reserve Guidelines target fund level is \$4.0M

**This year end estimate considers the projected deficit.

2025 Budget Overview Revenue



**Non-Requisition Revenue: 2,248,293
(+24.3%)**

- 2025 operating reserve transfer required to fund cyclical repairs and maintenance, clean backwash tank, and cover the annual host community impact

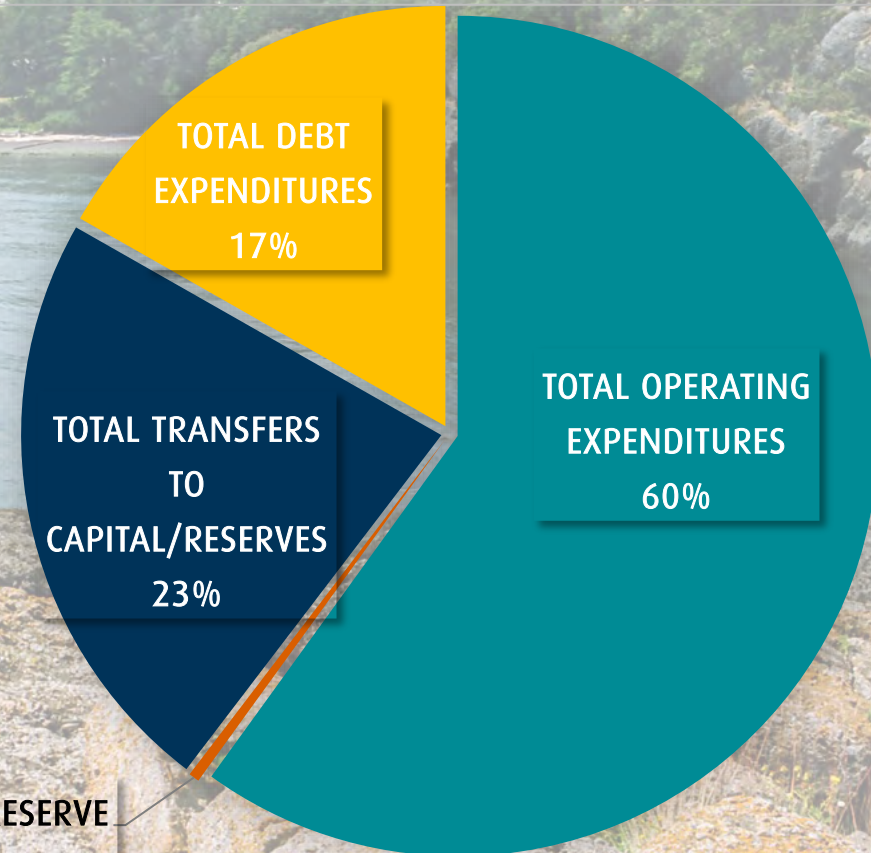
Requisition: \$58,229,091 (9.36%)

2025 Budget Overview

Total Costs: \$60,693,864 (9.82% increase)

Total Non-Requisition Revenue: \$2,248,293 (24% increase)

Total 2025 Requisition: \$58,229,091 (9.36% increase)

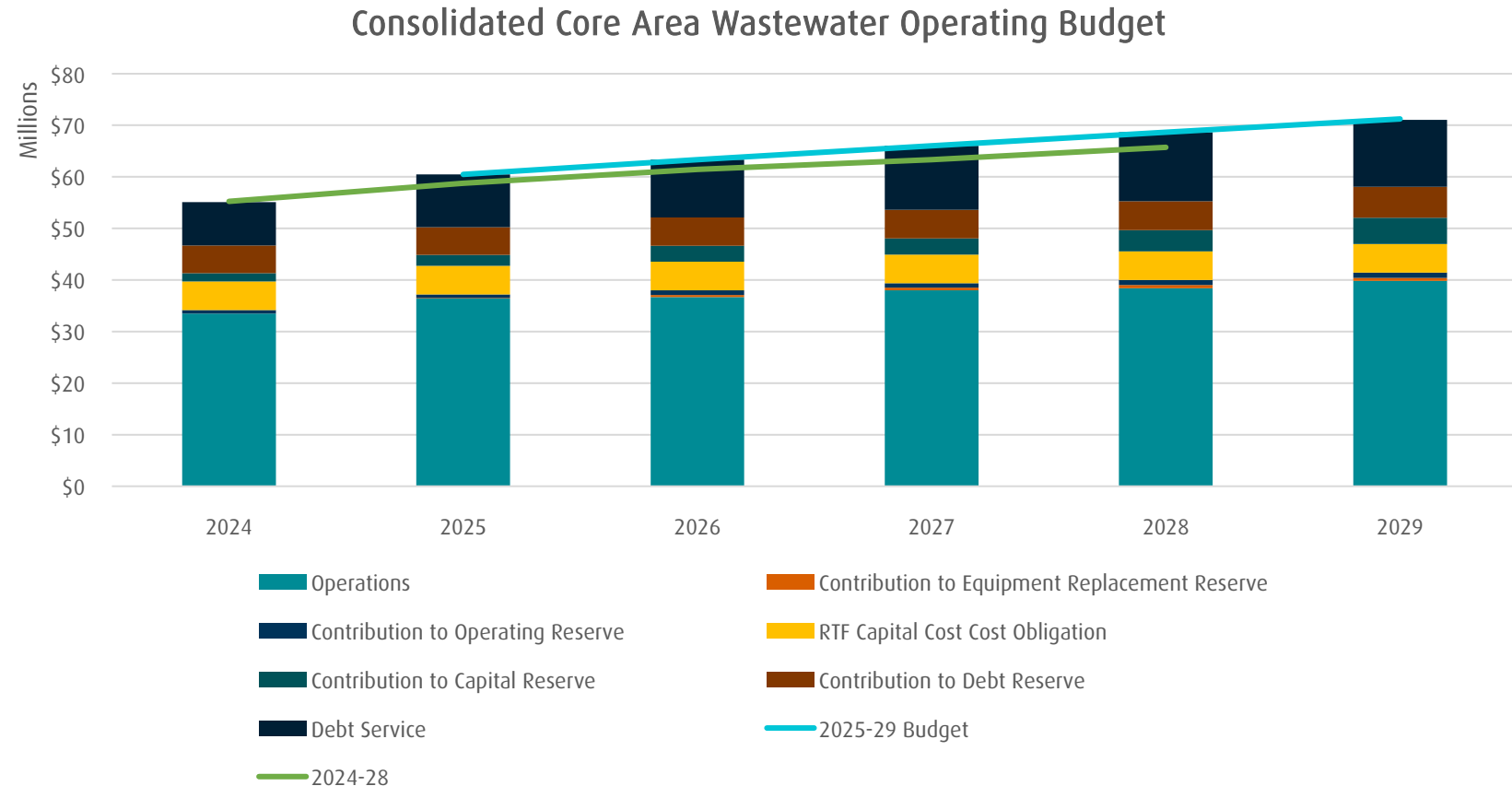


Breakdown of Costs

5 Year Budget Projection

Highlights:

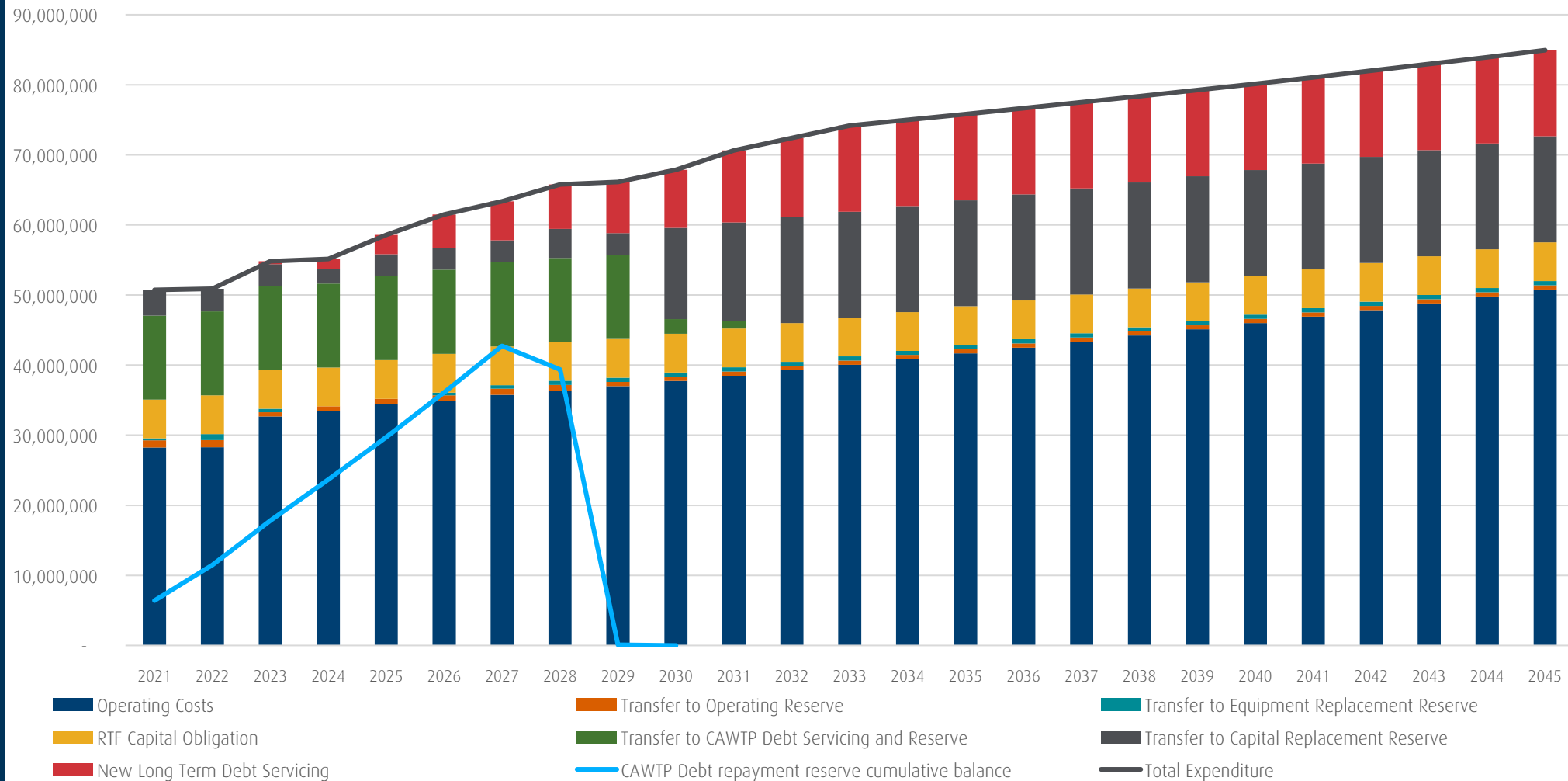
- Average annual increase of 4.43%, range between 3.00% and 6.21%
- 2025 projected costs are higher than 2024 due to increases sustained in chemical costs, maintenance activities and biosolids disposal costs
- Look to mitigate future year projection by improving resiliency of biosolids disposal
- Operating Maintenance Reserve is projected to be aligned with guidelines by 2027



Long Term Budget Overview

Highlights:

- CAWTP Debt will be repaid in 2031
- In 2030 contributions will be diverted to the Capital Replacement Reserve



Budget

Recommendations



1. Review and approve the 2025 Core Area Liquid Waste Management Service operating and capital budgets as presented; and
2. Direct staff to balance the 2024 actual revenue and expenses on the transfer to the operating, equipment, and capital replacement reserves; and
3. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end.



Thank you



@crdvictoria



Capital Regional District



CRDVictoria



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CAPITAL REGIONAL DISTRICT

2025 BUDGET

Core Area Wastewater - Combined View

COMMITTEE REVIEW

OCTOBER 2024

Change in Budget 2024 to 2025			
Service:	3.717 & 3.798C Core Area Wastewater	Total Expenditure	Comments
2024 Budget		55,267,326	
Operation Changes:			
Allocation - IWS Operations		335,974	Labour charge-out rate increased, primarily due to salary benefits increases resulting from a collective agreement
		145,262	Asset Management allocation transferred from Corporate to IWS
		82,478	2025 IBC 2b-2.3 Systems Maintenance Technologist
		5,406	SharePoint transition
Allocation - Standard Overhead		238,249	Allocation based on the percentage of the prior year's budget and the budgeted cost for 2025
Allocation - Other		202,000	2025 IBC 1b-4.2 Innovative Work Unit to support Biosolids Management Strategy
		183,157	Inflationary increases for Enviro Monitoring & Marine Protection, Infrastructure Engineering, Facilities Management
RTF Operations and Biotreatment and Disposal		300,000	Additional legal cost
		(640,759)	A significant reduction due to align with the biosolids strategy commitment
		174,150	Inflation increase
Operating - Other		500,000	One-time and ongoing cleaning backwash tank
		305,310	Recognize growing insurance premiums
		70,000	Annual host community impact to the Township of Esquimalt
		48,385	Inflationary increases for equipment contract services and other ongoing expenses
Repairs & Maintenance		439,127	Increase in cyclical maintenance cost due to inspection, maintenance and replacement of equipment
Electricity & Utilities		37,637	Inflationary increases
Supplies - Chemical & Other		478,120	A 15% increase on chemical increase
Reserve Transfers		100,000	Increasing annual capital reserve to partially restore to original plan
Capital/ Debt Changes:			
Transfer to Capital Reserve		504,041	Increasing annual capital reserve to partially restore to original plan
CAWW Debt		1,750,877	Increase debt servicing cost as some debt funded capital projects transition from planning stage to the construction phrase
Other		167,124	Interest expense and debt reserve contribution increase
Total Other Changes		5,426,538	
2025 Budget		60,693,864	
% expense increase from 2024:		9.8%	Requisition funding is 96.3% of combined service revenue
% Requisition increase from 2024 (if applicable):		9.4%	

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

3.717 - Core Area Wastewater Operations
'A deficit of \$800,000 (2.29%) is forecasted due to overspending on wastesludge disposal. The variance will be covered by Operating Reserve Fund

3.798C - Debt - Core Area Wastewater Capital
Breakeven

3.717 & 3.798C - Core Area Wastewater Combined Summary	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>3.717 - OPERATING COSTS:</u>										
Allocation - IWS Operations	7,348,647	7,348,647	7,829,883	82,478	5,406	7,917,767	8,104,893	8,262,326	8,428,431	8,597,878
Allocation - Overhead	2,441,121	2,441,121	2,679,370	-	-	2,679,370	2,759,752	2,814,947	2,871,246	2,928,670
Allocation - EPRO, Engineer	4,711,501	4,711,501	4,894,658	202,000	-	5,096,658	5,204,906	5,314,665	5,426,692	5,541,052
RTF Operations and Biotreatment and Disposal	7,646,376	8,634,181	7,479,767	-	-	7,479,767	7,323,363	7,469,829	7,619,226	7,771,611
Operating - Other	2,284,275	2,237,883	2,637,970	220,000	350,000	3,207,970	3,340,459	3,482,429	3,634,712	3,798,347
Repairs & Maintenance	1,264,873	1,135,000	1,269,000	-	435,000	1,704,000	1,493,980	2,004,250	1,602,920	2,192,972
Electricity & Utilities	3,436,258	3,321,258	3,473,895	-	-	3,473,895	3,543,373	3,614,238	3,686,516	3,760,243
Supplies - Chemical & Other	4,359,080	4,446,080	4,837,200	-	-	4,837,200	4,933,940	5,032,620	5,133,280	5,235,940
TOTAL OPERATING COSTS	33,492,131	34,275,671	35,101,743	504,478	790,406	36,396,627	36,704,666	37,995,304	38,403,024	39,826,713
*Percentage Increase over prior year	29,635,016	2.34%	4.81%	1.51%	2.36%	8.67%	0.85%	3.52%	1.07%	3.71%
<u>3.717 - RESERVE:</u>										
Transfer to Operating Reserve	700,000	700,000	700,000	-	-	700,000	900,000	900,000	1,000,000	1,000,000
Transfer to Equipment Replacement Fund	-	-	100,000	-	-	100,000	400,000	500,000	600,000	600,000
<u>3.798C - CAPITAL OBLIGATION</u>										
Transfer to RTF Capital	5,529,745	5,529,745	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
<u>3.798C - RESERVE:</u>										
Transfer to Capital Replacement Reserve	1,617,078	1,617,078	2,121,119	-	-	2,121,119	3,121,119	3,121,119	4,121,119	5,521,119
Transfer to WTP Debt Retirement Reserve	5,346,360	5,346,360	5,418,160	-	-	5,418,160	5,489,960	5,561,760	5,633,560	5,994,778
TOTAL CAPITAL / RESERVES	13,193,183	13,193,183	13,869,024	-	-	13,869,024	15,440,824	15,612,624	16,884,424	18,645,642
CAWTP Debt	6,698,640	6,782,582	6,722,164	-	-	6,722,164	6,640,040	6,568,240	6,496,440	4,735,222
CAWW Debt	1,711,709	1,627,678	3,457,939	-	-	3,457,939	4,661,985	5,918,164	6,959,381	8,190,010
<u>3.798C - Total Debt Expenditures</u>	<u>8,410,349</u>	<u>8,410,260</u>	<u>10,180,103</u>	<u>-</u>	<u>-</u>	<u>10,180,103</u>	<u>11,302,025</u>	<u>12,486,404</u>	<u>13,455,821</u>	<u>12,925,232</u>
MFA Debt Reserve	171,663	171,663	248,110	-	-	248,110	104,860	135,110	149,360	60,860
Debt Repayment									10,283,553	41,134,212
TOTAL COSTS	55,267,326	56,050,777	59,398,980	504,478	790,406	60,693,864	63,552,375	66,229,442	79,176,181	112,592,659
*Percentage Increase over prior year		1.42%	7.48%	0.91%	1.43%	9.82%	4.71%	4.21%	19.55%	42.21%
Internal Recoveries	(212,240)	(212,240)	(216,480)	-	-	(216,480)	(216,480)	(220,810)	(225,226)	(229,731)
TOTAL COSTS LESS INTERNAL RECOVERIES	55,055,086	55,838,537	59,182,500	504,478	790,406	60,477,384	63,335,895	66,008,632	78,950,955	112,362,928
*Percentage Increase over prior year		1.42%								
FUNDING SOURCES (REVENUE)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	-	-	-	-	-	(10,283,553)	(41,134,212)
Grants in Lieu of Taxes	(1,367,105)	(1,367,016)	(1,367,017)	-	-	(1,367,017)	(1,318,010)	(1,318,010)	(1,318,010)	(1,318,010)
Transfer from Operating Reserve	(420,849)	(420,849)	-	(70,000)	(790,406)	(860,406)	(150,000)	(365,000)	(95,000)	(640,000)
Revenue - Other	(20,870)	(20,870)	(20,870)	-	-	(20,870)	(20,870)	(20,870)	(20,870)	(20,870)
TOTAL REVENUE	(1,808,824)	(1,808,735)	(1,387,887)	(70,000)	(790,406)	(2,248,293)	(1,488,880)	(1,703,880)	(11,717,433)	(43,113,092)
REQUISITION	(53,246,262)	(54,029,802)	(57,794,613)	(434,478)	-	(58,229,091)	(61,847,015)	(64,304,752)	(67,233,523)	(69,249,836)
*Percentage increase over prior year		1.47%	8.54%	0.82%	0.00%	9.36%	6.21%	3.97%	4.55%	3.00%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford										

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Debt - Core Area Wastewater Capital

COMMITTEE REVIEW

Service: **3.798C Debt - Core Area Wastewater Capital**

Committee: **Core Area Liquid Waste Management**

DEFINITION:

Infrastructure improvements and capital work to all wastewater functions of the Capital Regional District.

PARTICIPATION:

Cost apportionment is based on capacity allocated to each participant.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

	<u>Authorized</u>	<u>Borrowed</u>	<u>Remaining</u>
Authorized:			
LA Bylaw 3887	\$ 100,000,000	\$ 6,100,000	93,900,000
LA Bylaw 4204	665,000,000	95,000,000	570,000,000
LA Bylaw 4374	22,700,000	10,470,000	12,230,000
LA Bylaw 4375	34,300,000	-	34,300,000
Remaining:	\$ 822,000,000	\$ 111,570,000	\$ 710,430,000

CORE AREA WASTEWATER TREATMENT PLANT

COST SHARING ALLOCATION - DESIGN CAPACITY BENEFIT:

<u>Location</u>	<u>Allocation of Debt</u> <u>Servicing Costs</u>
Colwood	4.24%
Esquimalt	6.60%
Langford	12.63%
Oak Bay	6.39%
Saanich	30.34%
Victoria	35.95%
View Royal	3.18%
Songhees Nation	0.60%
Esquimalt Nation	0.07%
Total	100.00%

Bylaw 4304

FUNDING:

Requisition

Change in Budget 2024 to 2025			
Service:	3.798C Debt-Core Area Wastewater Capital	Total Expenditure	Comments
2024 Budget		21,075,195	
Changes:			
	Transfer to Capital Reserve	504,041	Increasing annual capital reserve to partially restore to original plan
	CAWW Debt	1,750,877	Increase debt servicing cost as some debt funded capital projects transition from planning stage to the construction phrase
	Other	167,124	Interest expense and debt reserve contribution increase
	Total Other Changes	2,422,042	
2025 Budget		23,497,237	
Summary of % Expense Increase			
	Capital Reserve Transfer	2.4%	
	CAWW Debt	8.3%	
	Other	0.8%	
	% expense increase from 2024:	11.5%	
	% Requisition increase from 2024 (if applicable):	11.9%	Requisition funding is 97.3% of service revenue
Overall 2024 Budget Performance			
(expected variance to budget and surplus treatment)			
Breakeven			

3.798C - Debt - Core Area Wastewater Capital	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>CAPITAL / RESERVE</u>										
Transfer to RTF Capital	5,529,745	5,529,745	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
Transfer to Capital Replacement Reserve	1,617,078	1,617,078	2,121,119	-	-	2,121,119	3,121,119	3,121,119	4,121,119	5,521,119
Transfer to WTP Debt Retirement Reserve	5,346,360	5,346,360	5,418,160	-	-	5,418,160	5,489,960	5,561,760	5,633,560	5,994,778
TOTAL CAPITAL / RESERVES	12,493,183	12,493,183	13,069,024	-	-	13,069,024	14,140,824	14,212,624	15,284,424	17,045,642
CAWTP Debt	6,698,640	6,782,582	6,722,164	-	-	6,722,164	6,640,040	6,568,240	6,496,440	4,735,222
CAWW Debt	1,711,709	1,627,678	3,457,939	-	-	3,457,939	4,661,985	5,918,164	6,959,381	8,190,010
<u>Total Debt Expenditures</u>	8,410,349	8,410,260	10,180,103	-	-	10,180,103	11,302,025	12,486,404	13,455,821	12,925,232
MFA Debt Reserve	171,663	171,663	248,110	-	-	248,110	104,860	135,110	149,360	60,860
Debt Repayment	-	-	-	-	-	-	-	-	10,283,553	41,134,212
TOTAL OPERATING COSTS	21,075,195	21,075,106	23,497,237	-	-	23,497,237	25,547,709	26,834,138	39,173,158	71,165,946
*Percentage Increase over prior year			11.49%			11.49%	8.73%	5.04%	45.98%	81.67%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	-	-	-	-	-	-	-
Transfer from Reserve	-	-	-	-	-	-	-	-	(10,283,553)	(41,134,212)
Grants in Lieu of Taxes	(617,059)	(616,970)	(616,971)	-	-	(616,971)	(617,115)	(617,115)	(617,115)	(617,115)
Revenue - Interest and Debt Reserve	(20,870)	(20,870)	(20,870)	-	-	(20,870)	(20,870)	(20,870)	(20,870)	(20,870)
TOTAL REVENUE	(637,929)	(637,840)	(637,841)	-	-	(637,841)	(637,985)	(637,985)	(10,921,538)	(41,772,197)
REQUISITION	(20,437,266)	(20,437,266)	(22,859,396)	-	-	(22,859,396)	(24,909,724)	(26,196,153)	(28,251,620)	(29,393,749)
*Percentage increase over prior year			11.85%			11.85%	8.97%	5.16%	7.85%	4.04%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich View Royal, Colwood, Langford										

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	3.798C	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Debt - Core Area Wastewater Treati							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$50,000	\$250,000	\$0	\$0	\$0	\$0	\$300,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$10,399,000	\$30,511,000	\$11,350,000	\$14,175,000	\$15,700,000	\$6,250,000	\$77,986,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,399,000	\$30,561,000	\$11,600,000	\$14,175,000	\$15,700,000	\$6,250,000	\$78,286,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$375,000	\$375,000	\$0	\$0	\$0	\$0	\$375,000	
Debenture Debt (New Debt Only)	\$7,763,000	\$23,175,000	\$8,850,000	\$11,875,000	\$13,300,000	\$4,450,000	\$61,650,000	
Equipment Replacement Fund	\$636,000	\$736,000	\$800,000	\$500,000	\$600,000	\$300,000	\$2,936,000	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$1,625,000	\$6,275,000	\$1,950,000	\$1,800,000	\$1,800,000	\$1,500,000	\$13,325,000	
	\$10,399,000	\$30,561,000	\$11,600,000	\$14,175,000	\$15,700,000	\$6,250,000	\$78,286,000	

APPENDIX B

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

3.798C

Service Name:

Debt - Core Area Wastewater Treatment Program

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
MCCLOUGHLIN WASTEWATER TREATMENT PLANT													
25-01	New	Secondary Odour Collection System Upgrade - pre-filter	Replacement of existing pre-filter to further optimize odour treatment and extend the life of carbon treatment.	\$ 750,000	S	Debt	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
PUMP STATIONS													
21-01	Renewal	Lang Cove Electrical and Building Upgrades	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.	\$ 1,200,000	S	Res	\$ 400,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
21-02	Renewal	Marigold Electrical and Building Upgrades	Renewals are based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades.	\$ 5,850,000	S	Debt	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
21-03	Renewal	Currie Major Electrical and Seismic Upgrades	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs.	\$ 2,300,000	S	Debt	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
21-05	Replacement	Harling PS - Complete Replacement	Based on Delcan's condition assessment and the age of this facility, replacement of Harling Point PS is required.	\$ 2,500,000	S	Debt	\$ 200,000	\$ 2,290,000	\$ -	\$ -	\$ -	\$ -	\$ 2,290,000
22-05	Replacement	Lang Cove Discharge Isolation Valves	Replace seized, direct buried isolation valves on at the Lang Cove pump station with new valves in a manhole.	\$ 400,000	S	ERF	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
25-04	Renewal	Pump Station Mechanical and Electrical Renewal Program	Mechanical and electrical upgrades to multiple pump stations based on previous condition assessments and EIC inspections.	\$ 5,500,000	S	Debt	\$ -	\$ 200,000	\$ 1,500,000	\$ 1,000,000	\$ 2,100,000	\$ 700,000	\$ 5,500,000
25-05	New	Bioxide dosing system upgrade	Replacement of biioxide skids at multiple locations, which are at the end of their useful life. Piloting is underway and if successful trials are completed, implementation to follow.	\$ 350,000	S	Debt	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
GRAVITY SEWERS AND MANHOLES													
21-06	Renewal	Shoreline Trunk Sewer Upgrade	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.	\$ 3,400,000	S	Debt	\$ 340,000	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
21-07	New	Western Trunk Sewer Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.	\$ 25,000,000	S	Debt	\$ 370,000	\$ 370,000	\$ -	\$ -	\$ -	\$ -	\$ 370,000
21-07	New	Western Trunk Sewer Twinning		\$ 400,000	S	Res	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
21-09	Renewal	Bowker Sewer Rehabilitation Ph1	Based on results of CCTV inspection about 2,000m of sewer along Shelbourne, Kings and from Trent PS to Newport needs to be relined.	\$ 8,600,000	S	Cap	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000
24-17	Renewal	Sewer Cleaning and Inspection	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.	\$ 750,000	S	Debt	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 450,000
21-11	Renewal	Manhole Repairs and Replacement	Based upon CCTV and staff inspections on manholes, there are a number of deteriorated MH's that require repair or replacement.	\$ 3,600,000	S	Debt	\$ 750,000	\$ 2,000,000	\$ 600,000	\$ 1,000,000	\$ -	\$ -	\$ 3,600,000
23-01	Renewal	Cecelia Ravine Pipe Protection	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe.	\$ 1,000,000	S	Debt	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
24-10	Renewal	East Coast Interceptor and Bowker Sewer Rehabilitation Ph2	Based on results of CCTV inspection about 2,000m of sewer needs to be relined along Beach Dr (from Bowker to Windsor) and along Doncastor Dr., Shelbourne St. and Kings Rd.	\$ 8,000,000	S	Debt	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
24-11	Renewal	Western Trunk Grit Chamber Repairs	The Western Trunk (Island Highway) Grit Chamber is badly corroded and requires repairs before extensive structural damage occurs.	\$ 2,500,000	S	Debt	\$ 250,000	\$ 1,250,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 2,500,000
26-01	Renewal	NWT Sewer Replacement at Alpha-Terrace	A 5m long section of old concrete pipe downstream of Boundary Transition Chamber is badly corroded and needs to be replaced with new PVC pipe.	\$ 1,000,000	S	Debt	\$ -	\$ -	\$ 100,000	\$ 900,000	\$ -	\$ -	\$ 1,000,000
PRESSURE PIPES AND APPURTENANCES													\$ -
21-12	Renewal	Gorge Siphon Inlet Chamber Upgrade	The concrete chamber is badly corroded and the control gates are seized on this chamber and they need to be replaced so that the individual siphons can be isolated or activated.	\$ 3,500,000	S	Res	\$ 1,175,000	\$ 3,425,000	\$ -	\$ -	\$ -	\$ -	\$ 3,425,000
21-13	New	Craigflower Forceman Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forceman must be twinned to prevent overflows into Portage Inlet during peak storm events.	\$ 13,655,000	S	Debt	\$ 553,000	\$ 450,000	\$ -	\$ 6,500,000	\$ 6,500,000	\$ -	\$ 13,450,000
24-14	Renewal	Parsons Siphon/Bridge Connection Repairs	The siphon pipe support connections to the Parsons Bridge require repairs.	\$ 500,000	S	Res	\$ 50,000	\$ 50,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 500,000
25-03	Renewal	Harriet Siphon Inlet Chamber Upgrade	Assess concrete corrosion and replace seized control gates.	\$ 2,000,000	S	Debt	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
27-01	Study	Forceman and Siphon Pipe Assessment Study	There are several forceman pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.	\$ 2,250,000	S	Debt	\$ -	\$ -	\$ -	\$ 250,000	\$ 1,000,000	\$ 1,000,000	\$ 2,250,000
FLOW METERS													\$ -
21-16	New	Gorge & Chapman Meter	Based on KWL's 2018-19 Flow Meter Audit review, KWL recommended a new flow meter to measure the unmetred Gorge and Chapman catchments. Includes installation of new metering manhole.	\$ 400,000	S	Debt	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
GENERAL													\$ -
21-22	Study	Asset Management Plan Update	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.	\$ 250,000	S	Debt	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

APPENDIX B

Service #: 3.798C

Service Name: Debt - Core Area Wastewater Treatment Program

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
21-23	Study	DCC Program Development	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.	\$ 400,000	S	Debt	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
21-24	Renewal	Record Drawing and Wastewater Agreement Updates	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.	\$ 1,100,000	S	Debt	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 500,000
21-25	Renewal	SCADA and Radio Assessment	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.	\$ 3,900,000	S	Debt	\$ 2,000,000	\$ 750,000	\$ 2,000,000	\$ 750,000	\$ 400,000	\$ -	\$ 3,900,000
22-03	Renewal	Acquisition of Outstanding Right-of-Ways	Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.	\$ 1,200,000	S	Debt	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,000,000
21-27	New	New Infrastructure Optimization	Unforeseen and unplanned optimization at a number of new facilities to improve operation and health and safety requirements.	\$ 500,000	S	Debt	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
22-04	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.	\$ 700,000	S	ERF	\$ 236,000	\$ 336,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 636,000
23-07	New	Enterprise Data Historian Management System	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.	\$ 300,000	E	Debt	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 300,000
28-01	Decommission	Marigold Surge Tank Deconstruction	The old Mariogld Surge Tank has been abandond for many years, is becoming a safety concern for youth, a needs to be removed.	\$ 1,800,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 1,500,000	\$ 1,800,000
24-15	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	\$ 455,000	S	ERF	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 200,000	\$ -	\$ 400,000
27-03	Study	Westshore Wastewater Treatment Plant Siting Assessment	Capacity needs, technology review, siting requirements, conceptual layout, Environmental Impact Assessment and other planning efforts.	\$ 600,000	S	Res	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 600,000
ANNUAL PROVISIONAL													\$ -
21-26	Replacement	Annual Provisional Emergency Repairs	Unforeseen and unplanned emergency repairs can occur which require immediate attention.	\$ 7,500,000	S	Res	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,500,000
23-06	Replacement	Annual Provisional Equipment Replacement	Replacement of at end of service life, including valves, variable frequency drives, capacitors.	\$ 1,500,000	S	ERF	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
23-08	New	Process & Mechanical Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations	\$ 4,250,000	S	Debt	\$ -	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 4,250,000
23-09	New	Safety & Security Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety	\$ 2,400,000	S	Debt	\$ -	\$ 600,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,200,000
													\$ -
OUTFALLS / OVERFLOWS													\$ -
24-08	Renewal	Clover Point Outfall Retrofit	The existing Clover outfall is no longer operated on a regular basis since wastewater is now conveyed to McLoughlin WWTP, but it must be ready for operation during peak storm events. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on limited use.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
25-02	Renewal	Macaulay Point Outfall Retrofit	A section of coating on the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and prepare a plan to maintain the deep outfall based on limited use.	\$ 750,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
27-02	Renewal	Broom Overflow Pipe Rehabilitation	Overflow pipe is cracked and severed in multiple locations and H ₂ S gases and odours are present.	\$ 575,000	S	Debt	\$ -	\$ -	\$ -	\$ 75,000	\$ 500,000	\$ -	\$ 575,000
RESIDUAL SOLIDS													\$ -
24-16	New	Optimization of Residual Treatment Facility Operations	Installation of additional equipment to enhance beneficial use of biogas and support continued stable operations at the RTF	\$ 3,250,000	S	Debt		\$ 3,250,000					\$ 3,250,000
DCC PROJECTS													\$ -
													\$ -
GRAND TOTAL				\$ 127,335,000			\$ 10,399,000	\$ 30,561,000	\$ 11,600,000	\$ 14,175,000	\$ 15,700,000	\$ 6,250,000	\$ 78,286,000

Service: 3.798C Debt - Core Area Wastewater Treatment Program			
Project Number	25-01	Capital Project Title	Secondary Odour Collection System Upgrade - pre-filter Capital Project Description Replacement of existing pre-filter to further optimize odour treatment and extend the life of carbon treatment.
Project Rationale	This work will progress the intent to further optimize odour control for poitential benefits to public impacts and life cycle costs.		
Project Number	21-01	Capital Project Title	Lang Cove Electrical and Building Upgrades Capital Project Description Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.		
Project Number	21-02	Capital Project Title	Marigold Electrical and Building Upgrades Capital Project Description Renewals are based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades.
Project Rationale	Renewals are based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades. Tendering was conducted in 2023, combined with Currie Major PS (21-03) works but the Marigold portion of the scope far exceeded available budget. Re-tendering will be conducted in 2024 with additional budget added.		
Project Number	21-03	Capital Project Title	Currie Major Electrical and Seismic Upgrades Capital Project Description Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs. A tender was conducted in 2023, combined with Marigold PS (21-02) works but the Marigold component came in well over budget. Re-tendering will be conducted in 2024 with additional budget added for Marigold.		

Service: **3.798C** **Debt - Core Area Wastewater Treatment Program**

Project Number	21-05	Capital Project Title	Harling PS - Complete Replacement	Capital Project Description	Based on Delcan's condition assessment and the age of this facility, replacement of Harling Point PS is required.
Project Rationale	Replacement of Harling Point PS is based on Delcan's 2013 condition assessment. The preliminary design was completed in 2018. CRD has progressed a scope of work for a Consultant to provide detailed design and construction support services. Detailed design scope was awarded and initiated in 2024 with Construction expected to commence in 2025.				

Project Number	22-05	Capital Project Title	Lang Cove Discharge Isolation Valves	Capital Project Description	Replace seized, direct buried isolation valves on at the Lang Cove pump station with new valves in a manhole.
Project Rationale	An isolation valve on the discharge force main of the Lang Cove pump station has failed, with no way of isolating the pump station for maintenance or an emergency. Additionally, there currently is no way to bypass the force main. Funds are required to design a bypass outlet, plan valve replacement, bypass pump the failed valve and replace the valve.				

Project Number	25-04	Capital Project Title	Pump Station Mechanical and Electrical Renewal Program	Capital Project Description	Mechanical and electrical upgrades to multiple pump stations based on previous condition assessments and EIC inspections.
Project Rationale	Electrical, Mechanical and other ancillary upgrades are required at multiple facilities. Due to similarities in work, there is benefit in managing this work within a single program budget. Pump stations requiring this work include Trent, Hood, Currie Minor, Humber, Rutland and Penrhyn.				

Project Number	25-05	Capital Project Title	Bioxide dosing system upgrade	Capital Project Description	Replacement of bioxide skids at multiple locations, which are at the end of their useful life. Piloting is underway and if successful trials are completed, implementation to follow.
Project Rationale	Similar bioxide replacement work at multiple locations will benefit from being managed as a program. Some locations being prioritized include Marigold PS, Craigflower PS, Meaford Flow Meter, Highlands and Trent PS.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program
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Project Number	21-06	Capital Project Title	Shoreline Trunk Sewer Upgrade	Capital Project Description	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet.				

Project Number	21-07	Capital Project Title	Western Trunk Sewer Twinning	Capital Project Description	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon. For 2025, approximately \$400k will be allocated to twin a section of this main at the new Galloping Goose pedestrian overpass in partnership with the City of Colwood.				

Project Number	21-09	Capital Project Title	Bowker Sewer Rehabilitation Ph1	Capital Project Description	Based on results of CCTV inspection about 2,000m of sewer along Shelbourne, Kings and from Trent PS to Newport needs to be relined.
Project Rationale	Lining work on phase 1 completed in 2023. Warranty inspections to push into late 2024 and possibly 2025.				

Project Number	24-17	Capital Project Title	Sewer Cleaning and Inspection	Capital Project Description	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.
Project Rationale	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program
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Project Number	21-11	Capital Project Title	Manhole Repairs and Replacement	Capital Project Description	Based upon CCTV and staff inspections on manholes, there are a number of deteriorated MH's that require repair or replacement.
Project Rationale	Based upon CCTV and staff inspections on manholes, high priority repairs and replacement of deteriorated MH's.				

Project Number	23-01	Capital Project Title	Cecelia Ravine Pipe Protection	Capital Project Description	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe.
Project Rationale	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe. This project is currently being delayed for future coordination with works that CRD Parks is expected to be doing on the Galloping Goose Trail.				

Project Number	24-10	Capital Project Title	East Coast Interceptor and Bowker Sewer Rehabilitation Ph2	Capital Project Description	Based on results of CCTV inspection about 2,000m of sewer needs to be relined along Beach Dr (from Bowker to Windsor) and along Doncastor Dr., Shelbourne St. and Kings Rd.
Project Rationale	Based on results of CCTV inspection about 2,000m of sewer along Beach Dr (from Bowker to Broom) and along Doncastor and Transit Roads needs to be relined. Lining work anticipated to be completed prior to end of 2024 but some warranty inspection work will carry into 2025.				

Project Number	24-11	Capital Project Title	Western Trunk Grit Chamber Repairs	Capital Project Description	The Western Trunk (Island Highway) Grit Chamber is badly corroded and requires repairs before extensive structural damage occurs.
Project Rationale	Repairs to Western Trunk Grit Chamber at Island Highway. Chamber is badly corroded and requires repair.				

Service: 3.798C Debt - Core Area Wastewater Treatment Program			
Project Number	26-01	Capital Project Title	NWT Sewer Replacement at Alpha-Terrace
Capital Project Description	A 5m long section of old concrete pipe downstream of Boundary Transition Chamber is badly corroded and needs to be replaced with new PVC pipe.		
Project Rationale	Pipe segment replacement required prior to failure.		
Project Number	21-12	Capital Project Title	Gorge Siphon Inlet Chamber Upgrade
Capital Project Description	The concrete chamber is badly corroded and the control gates are seized on this chamber and they need to be replaced so that the individual siphons can be isolated or activated.		
Project Rationale	The control gates are seized on this chamber and they need to be replaced so that the individual siphons can be isolated or activated.		
Project Number	21-13	Capital Project Title	Craigflower Forcemain Twinning
Capital Project Description	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet during peak storm events.		
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet.		
Project Number	24-14	Capital Project Title	Parsons Siphon/Bridge Connection Repairs
Capital Project Description	The siphon pipe support connections to the Parsons Bridge require repairs.		
Project Rationale	The siphon pipe support connections to the Parsons Bridge require repairs.		
Project Number	25-03	Capital Project Title	Harriet Siphon Inlet Chamber Upgrade
Capital Project Description	Assess concrete corrosion and replace seized control gates.		
Project Rationale	The concrete chamber is badly corroded and the control gates are seized on this chamber and they need to be replaced so that the individual siphons can be isolated or activated.		

Service: 3.798C Debt - Core Area Wastewater Treatment Program			
Project Number	27-01	Capital Project Title	Forcemain and Siphon Pipe Assessment Study Capital Project Description There are several forcemain pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.
Project Rationale	Repairs to Western Trunk Grit Chamber at Island Highway. Chamber is badly corroded and requires repair.		
Project Number	21-16	Capital Project Title	Gorge & Chapman Meter Capital Project Description Based on KWL's 2018-19 Flow Meter Audit review, KWL recommended a new flodlar meter to measure the unmetered Gorge and Chapman catchments. Includes installation of new metering manhole.
Project Rationale	Based on KWL's 2018-19 Flow Meter Audit review, KWL recommended a new flodlar meter to measure the unmetered Gorge and Chapman catchments. Includes installation of new metering manhole.		
Project Number	21-22	Capital Project Title	Asset Management Plan Update Capital Project Description Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.
Project Rationale	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.		
Project Number	21-23	Capital Project Title	DCC Program Development Capital Project Description With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders
Project Rationale	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.		

Service: 3.798C Debt - Core Area Wastewater Treatment Program			
Project Number 21-24	Capital Project Title Record Drawing and Wastewater Agreement Updates	Capital Project Description The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.	Project Rationale The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.
Project Number 21-25	Capital Project Title SCADA and Radio Assessment	Capital Project Description Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.	Project Rationale Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.
Project Number 22-03	Capital Project Title Acquisition of Outstanding Right-of-Ways	Capital Project Description Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.	Project Rationale Some of the infrastructure is located on privately owned land that do not have right-of-ways. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.
Project Number 21-27	Capital Project Title New Infrastructure Optimization	Capital Project Description Unforeseen and unplanned optimization at a number of new facilities to improve operation and health and safety requirements.	Project Rationale Unforeseen and unplanned optimization at a number of new facilities to improve operation and health and safety requirements.

Service: 3.798C Debt - Core Area Wastewater Treatment Program			
Project Number	22-04	Capital Project Title	Microwave Radio Upgrades Capital Project Description To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.		
Project Number	23-07	Capital Project Title	Enterprise Data Historian Management System Capital Project Description A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.		
Project Number	28-01	Capital Project Title	Marigold Surge Tank Deconstruction Capital Project Description The old Mariogld Surge Tank has been abandond for many years, is becoming a safety concern for youth, a needs to be removed.
Project Rationale	Future assessment and decommissioning.		
Project Number	24-15	Capital Project Title	IT Core Infrastructure Replacement Capital Project Description Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	CAWW portion of Core IT Infrastructure. Program to be managed by CRD IT.		
Project Number	27-03	Capital Project Title	Westshore Wastewater Treatment Plant Siting Assessment Capital Project Description Capacity needs, technology review, siting requirements, conceptual layout, Environmental Impact Assessment and other planning efforts.
Project Rationale	Capacity needs, technology review, siting requirements, conceptual layout, Environmental Impact Assessment and other planning efforts.		

Service: 3.798C Debt - Core Area Wastewater Treatment Program			
Project Number	21-26	Capital Project Title	Annual Provisional Emergency Repairs
Capital Project Description	Unforeseen and unplanned emergency repairs can occur which require immediate attention.		
Project Rationale	Funds are required for unforeseen and unplanned emergency repairs can occur which require immediate attention.		
Project Number	23-06	Capital Project Title	Annual Provisional Equipment Replacement
Capital Project Description	Replacement of at end of service life, including valves, variable frequency drives, capacitors.		
Project Rationale	Replacement of equipment at end of service life, including valves, variable frequency drives, capacitors.		
Project Number	23-08	Capital Project Title	Process & Mechanical Upgrades
Capital Project Description	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations		
Project Rationale	Annual Provisional account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations in order to improve compliance with regulatory requirements, improve equipment and process efficiency, and reduce risk of pre-mature equipment failure.		
Project Number	23-09	Capital Project Title	Safety & Security Upgrades
Capital Project Description	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety		
Project Rationale	Annual Provisional Account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety. This includes constructing safe access platforms to complete maintenance at equipment that present a fall from heights risk and other items that are flagged as health and safety concerns.		
Project Number	24-08	Capital Project Title	Clover Point Outfall Retrofit
Capital Project Description	The existing Clover outfall is no longer operated on a regular basis since wastewater is now conveyed to McLoughlin WWTP, but it must be ready for operation during peak storm events. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on limited use.		
Project Rationale	The existing outfall will see a significant reduction in usage once the Clover Point Pump Station is commissioned and wastewater flows up to 3 times ADWF are redirected to the McLoughlin WWTP. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on expected limited use instead of current continuous use.		

Service: 3.798C Debt - Core Area Wastewater Treatment Program			
Project Number	25-02	Capital Project Title	Macaulay Point Outfall Retrofit
Capital Project Description	A section of coating on the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and prepare a plan to maintain the deep outfall based on limited use.		
Project Rationale	A section of coating the emergency short outfall has failed, the pipe is corroding, and the long outfall needs to be assessed/modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and modify the deep outfall.		
Project Number	27-02	Capital Project Title	Broom Overflow Pipe Rehabilitation
Capital Project Description	Overflow pipe is cracked and severed in multiple locations and H2S gases and odours are present.		
Project Rationale	A section of coating the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and modify the deep outfall.		
Project Number	24-16	Capital Project Title	Optimization of Residual Treatment Facility Operations
Capital Project Description	Installation of additional equipment to enhance beneficial use of biogas and support continued stable operations at the RTF		
Project Rationale	Installation of additional equipment to enhance beneficial use of biogas and support continued stable operations at the RTF		

3.798C Debt - Core Area Wastewater Capital Asset and Reserve Summary**Summary Schedule****2025 - 2029 Financial Plan****Reserve Schedule Summary****Core Area Wastewater**

The Wastewater Treatment Project (WTP) provides tertiary treatment for wastewater from the core area municipalities of Victoria, Esquimalt, Saanich, Oak Bay, View Royal, Langford and Colwood, and the Esquimalt and Songhees Nations. The WTP is built to meet the provincial and federal regulations for treatment at December 31, 2020. The Project consists of three main elements: McLoughlin Point Wastewater Treatment Plant, Residuals Treatment Facility, and the Conveyance System

Reserve/Fund Summary

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	17,048,652	14,519,771	15,690,890	17,012,009	19,333,128	23,354,247
Capital Reserve Fund-Western Community	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Debt Reserve Fund	18,584,720	24,652,880	30,892,840	37,404,600	33,954,607	15,173
Total	37,633,372	41,172,651	48,583,730	56,416,609	55,287,735	25,369,420

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule Core Area Wastewater

Bylaw 4378 - The capital reserve fund was established to provide funding for capital expenditures in respect of capital projects including but not limited to, land, machinery or equipment necessary for the replacement, extension or renewal of existing capital works and related debt servicing payments

Capital Reserve Schedule

Capital Reserve Fund

Fund: 1092

Fund Centre: 102227

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	17,884,574	17,048,652	14,519,771	15,690,890	17,012,009	19,333,128
Planned Purchase (Based on Capital Plan)	(3,103,000)	(4,650,000)	(1,950,000)	(1,800,000)	(1,800,000)	(1,500,000)
Transfer IN (from Ops Budget)	1,617,078	2,121,119	3,121,119	3,121,119	4,121,119	5,521,119
Transfer IN (North East Trunk CRF)						
Surplus/Deficit						
Interest Income*	650,000					
Ending Balance \$	17,048,652	14,519,771	15,690,890	17,012,009	19,333,128	23,354,247

Assumptions/Background:

The funding strategy for the capital reserve fund is based upon the 25 year replacement plan as by Stantec during the construction of the Core Area Wastewater Treatment Project

* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* 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.

Bylaw 4378 - The capital reserve fund was established to serve both the Core Area and Western Communities. The reserve schedule below is committed to advancing studies for a wastewater treatment proposal in Colwood.

Colwood Treatment Project -Capital Reserve Schedule

Capital Reserve Fund

Fund: 1092

Fund Centre: 102277

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest Income*						
Ending Balance \$	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Assumptions/Background:

Based on the Colwood news release, on December 15, 2016, CAWTP project board approved the transfer of \$2 millions once the project is closed. The funds are to be set aside in a separate reserve fund center.

* 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. which is not included.

Debt Reserve Fund Schedule Core Area Wastewater

Bylaw 4377 - The debt reserve fund was established for the specified purpose of funding future debt servicing payments or debt retirements. Monies in the debt repayment reserve will fund debt servicing and early repayment of debts issued to fund the Core Area Wastewater Treatment Project

Debt Reserve Schedule

Debt Reserve Fund

Fund: 1093

Fund Center: 102228

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	12,738,360	18,584,720	24,652,880	30,892,840	37,404,600	33,954,607
Debt Payment		-	-	-	(10,283,553)	(41,134,212)
Transfer from Ops Budget	5,346,360	5,418,160	5,489,960	5,561,760	5,633,560	5,994,778
Interest Income*	500,000	650,000	750,000	950,000	1,200,000	1,200,000
Ending Balance \$	18,584,720	24,652,880	30,892,840	37,404,600	33,954,607	15,173

Assumptions/Background:

The funding strategy for the debt reserve fund is based upon the project's financing plan as approved during the construction of the Core Area Wastewater Treatment Project. Repayment anticipated by 2031.

* 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

2025 BUDGET

Core Area Wastewater Operations

COMMITTEE REVIEW

Service: 3.717 Core Area Wastewater Operations

Committee: Core Area Liquid Waste Management

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfalls for member participants.

SERVICE DESCRIPTION:

This program is for the provision of sub-regional wastewater collection and treatment in the Core Area and Western Communities. Although the largest component of the program budget is for the operation and maintenance of the McLoughlin Point Wastewater Treatment and Residuals Treatment Plants and conveyance systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

See Debt Budget 3.798C

FUNDING:

Requisition

RESERVE FUND:

Operating Reserve Fund
Equipment Replacement Reserve Fund

Service: 3.717 Core Area Wastewater Operations

Committee: Core Area Liquid Waste Management

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

	2021	2022	2023	2024	2025
Colwood	3.72%	3.38%	3.30%	3.74%	
Esquimalt	6.64%	6.75%	6.71%	6.36%	
Langford	8.65%	9.61%	10.10%	11.63%	
Oak Bay	9.24%	8.83%	9.91%	8.30%	
Saanich	29.11%	29.57%	28.06%	28.62%	
Victoria	38.88%	38.39%	38.40%	37.50%	
View Royal	2.61%	2.36%	2.30%	2.61%	
Esquimalt Nation	0.08%	0.08%	0.08%	0.08%	
Songhees Nation	0.67%	0.70%	0.74%	0.74%	
D.N.D.	0.40%	0.33%	0.40%	0.42%	
	100%	100%	100%	100%	0%

Change in Budget 2024 to 2025			
Service:	3.717 Core Area Wastewater Operations	Total Expenditure	Comments
2024 Budget		34,192,131	
Operating Changes:			
Allocation - IWS Operations		335,974	Labour charge-out rate increased, primarily due to salary benefits increases resulting from a collective agreement
		145,262	Asset Management allocation transferred from Corporate to IWS
		82,478	2025 IBC 2b-2.3 Systems Maintenance Technologist
		5,406	SharePoint transition
Allocation - Standard Overhead		238,249	Allocation based on the percentage of the prior year's budget and the budgeted cost for 2025
Allocation - Other		202,000	2025 IBC 1b-4.2 Innovative Work Unit to support Biosolids Management Strategy
		183,157	Inflationary increases for Enviro Monitoring & Marine Protection, Infrastructure Engineering, Facilities Management
RTF Operations and Biotreatment and Disposal		300,000	Additional legal cost
		(640,759)	A significant reduction due to align with the biosolids strategy commitment
		174,150	Inflation increase
Operating - Other		500,000	One-time and ongoing cleaning backwash tank
		305,310	Recognize growing insurance premiums
		70,000	Annual host community impact to the Township of Esquimalt
		48,385	Inflationary increases for equipment contract services and other ongoing expenses
Repairs & Maintenance		439,127	Increase in cyclical maintenance cost due to inspection, maintenance and replacement of equipment
Electricity & Utilities		37,637	Inflationary increases
Supplies - Chemical & Other		478,120	A 15% increase on chemical increase
Reserve Transfers		100,000	Gradually increasing ERF contribution amount
Total Other Changes		3,004,496	
2025 Budget		37,196,627	
Summary of % Expense Increase			
2025 IBC Expense		0.8%	
Increase reserve transfers		0.3%	
Support services		0.7%	
Operational expense		8.8%	
Balance of increase		0.0%	
% expense increase from 2023:		8.8%	
% Requisition increase from 2024 (if applicable):		7.8%	Requisition funding is 95.6% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

A deficit of \$800,000 (2.29%) is forecasted due to overspending on wastesludge disposal. The variance will be covered by Operating Reserve Fund

3.717 - Core Area Wastewater Operations

OPERATING COSTS:

Allocation - IWS Operations	7,348,647	7,348,647
Allocation - Standard Overhead	2,441,121	2,441,121
Allocation - Other	4,711,501	4,711,501
RTF Operations and Biotreatment and Disposal	7,646,376	8,634,181
Operating - Other	2,284,275	2,237,883
Repairs & Maintenance	1,264,873	1,135,000
Electricity & Utilities	3,436,258	3,321,258
Supplies - Chemical & Other	4,359,080	4,446,080

TOTAL OPERATING COSTS

*Percentage Increase over prior year

RESERVE:

Transfer to Operating Reserve	700,000	700,000
Transfer to Equipment Replacement Fund	-	-

TOTAL RESERVES

TOTAL COSTS

*Percentage Increase over prior year

Internal Recoveries

OPERATING COSTS LESS INTERNAL RECOVERIES

*Percentage Increase over prior year

REVENUE;

Balance C/F from 2023 to 2024	-	-
Estimated Balance C/F from 2024 to 2025	-	(783,540)
Grants in Lieu of Taxes	(750,046)	(750,046)
Transfer from Operating Reserve	(420,849)	(420,849)

TOTAL REVENUE

REQUISITION

*Percentage increase over prior year

PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford

BUDGET REQUEST

2025

CORE BUDGET	ONGOING	ONE-TIME	TOTAL
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7,829,883	82,478	5,406	7,917,767
2,679,370	-	-	2,679,370
4,894,658	202,000	-	5,096,658
7,479,767	-	-	7,479,767
2,637,970	220,000	350,000	3,207,970
1,269,000	-	435,000	1,704,000
3,473,895	-	-	3,473,895
4,837,200	-	-	4,837,200

TOTAL OPERATING COSTS

4.81% 1.51% 2.36% 8.67%

700,000	-	-	700,000
100,000	-	-	100,000

TOTAL RESERVES

TOTAL COSTS

5.00% 1.48% 2.31% 8.79%

(216,480) - - (216,480)

OPERATING COSTS LESS INTERNAL RECOVERIES

5.02% 1.48% 2.33% 8.83%

-	-	-	-
(0)	-	-	(0)
(750,046)	-	-	(750,046)
-	(70,000)	(790,406)	(860,406)

TOTAL REVENUE

REQUISITION

6.48% 1.32% 0.00% 7.80%

FUTURE PROJECTIONS

2026	2027	2028	2029
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8,104,893	8,262,326	8,428,431	8,597,878
2,759,752	2,814,947	2,871,246	2,928,670
5,204,906	5,314,665	5,426,692	5,541,052
7,323,363	7,469,829	7,619,226	7,771,611
3,340,459	3,482,429	3,634,712	3,798,347
1,493,980	2,004,250	1,602,920	2,192,972
3,543,373	3,614,238	3,686,516	3,760,243
4,933,940	5,032,620	5,133,280	5,235,940

TOTAL OPERATING COSTS

0.85% 3.52% 1.07% 3.71%

900,000	900,000	1,000,000	1,000,000
400,000	500,000	600,000	600,000

TOTAL RESERVES

TOTAL COSTS

2.17% 3.66% 1.54% 3.56%

(216,480) (220,810) (225,226) (229,731)

OPERATING COSTS LESS INTERNAL RECOVERIES

2.19% 3.67% 1.54% 3.57%

-	-	-	-
(0)	0	(0)	0
(700,895)	(700,895)	(700,895)	(700,895)
(150,000)	(365,000)	(95,000)	(640,000)

TOTAL REVENUE

REQUISITION

4.43% 3.17% 2.29% 2.24%

3.717 Core Area Wastewater Operations Asset and Reserve Summary
Summary Schedule
2025 - 2029 Financial Plan

Asset Profile						
Core Area Wastewater Operations						
Construction of the Core Area Wastewater Treatment Plant, Residuals Treatment Plant, pump stations and conveyance systems will be completed in 2021. The treatment plants, pump stations and conveyance systems provide tertiary wastewater treatment to the Core Area and Westshore Communities.						
Summary						
CAWW Reserve/Fund Summary	Estimate	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029
Core Area Operating Reserve Fund	3,336,624	3,246,218	3,996,218	4,531,218	5,436,218	5,796,218
RTF & EPRO Operating Reserve Fund	5,833,571	5,871,880	5,910,188	5,948,497	5,986,806	6,025,115
Host Community Impact Fee till 2045 -Closing CAWTP project	1,463,175	1,393,175	1,323,175	1,253,175	1,183,175	1,113,175
Equipment Replacement Fund	6,019,311	5,619,311	5,619,311	5,619,311	5,619,311	5,919,311
Total	16,652,681	16,130,584	16,848,893	17,352,202	18,225,510	18,853,819

See attached reserve schedules for projected annual cash flows.

Profile

Core Area Wastewater Operations

Bylaw 4144 - Starting in 2021, the operating reserve account is established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expenses and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance.

Operating Reserve Schedule

Operating Reserve Schedule**Fund: 1500 Fund Center: 105543**

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Core Area Beginning Balance	3,667,473	3,336,624	3,246,218	3,996,218	4,531,218	5,436,218
Planned Purchase	(350,849)	(790,406)	(150,000)	(365,000)	(95,000)	(640,000)
Transfer from Ops Budget	700,000	700,000	900,000	900,000	1,000,000	1,000,000
Interest Income	120,000					
Deficit/surplus YE	(800,000)					
Year End Balance	3,336,624	3,246,218	3,996,218	4,531,218	5,436,218	5,796,218
Host Community Impact Fee till 2045 -transfer YE 2023	1,463,175	1,393,175	1,323,175	1,253,175	1,183,175	1,113,175
RTF & EPRO Beginning Balance	5,633,571	5,833,571	5,871,880	5,910,188	5,948,497	5,986,806
Planned Purchase	-	-	-	-	-	-
Interest Income	200,000	38,309	38,309	38,309	38,309	38,309
Year End Balance	5,833,571	5,871,880	5,910,188	5,948,497	5,986,806	6,025,115
Total projected year end balance	10,633,370	10,511,273	11,229,581	11,732,890	12,606,199	12,934,508

Assumptions/Background:

Cyclical maintenance reserve account with funding for Outfall Inspection, Heat Recovery Exchange System Cleaning, other major non-annual maintenance expenditures. The Operating Reserve fund also includes contributions from Environmental Services and the Residual Treatment Facility

* 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.

ERF Reserve Fund Schedule

ERF: CAWW Fund for Equipment Replacement

In 2021, all remaining funds from old legacy trunk budgets were transferred into the amalgamated Core Area Wastewater service equipment reserve fund.

Equipment Replacement Fund Fund: 1022 Fund Center: 102229	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	6,674,311	6,019,311	5,619,311	5,619,311	5,619,311	5,619,311
Planned Purchase (Based on Capital Plan)	(705,000)	(500,000)	(400,000)	(500,000)	(600,000)	(300,000)
Transfer IN (from Ops Budget)	-	100,000	400,000	500,000	600,000	600,000
Interest Income*	50,000					
Ending Balance \$	6,019,311	5,619,311	5,619,311	5,619,311	5,619,311	5,919,311

Assumptions/Background:

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the CAWW System. Example motors, pumps etc.

* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* Interest in planning years nets against inflation which is not included.

Initiative Business Case (IBC) Summaries

1b-4.2 Innovative Projects Work Unit

The department needs to establish an organizational structure to implement bold, innovative pieces of the Parks, Recreation and Environmental Services portfolio to deliver on the Board's priorities that require innovation. Primarily, the Long-Term Biosolids Management Strategy, the climate action strategy, and other longer-term, technology-focused projects supporting resource recovery and climate action goals.

This initiative aims to form a new team dedicated to planning and implementing innovative projects related to biosolids management, solid waste diversion, and the reduction of greenhouse gas emissions and carbon displacement. Funding for this initiative will come from requisition and fee-for-service.

2b-2.3 Systems Maintenance Electronics Technologist

Population growth in the region has increased demand, putting pressure on the water and wastewater systems. Preventative maintenance and new capital projects are crucial for ensuring reliable infrastructure, improving efficiency by reducing after-hours and emergency repairs, and optimizing equipment performance. These efforts also extend the lifespan of assets, decrease unplanned downtime, and build resilience to climate change impacts. Currently, the demand for preventative maintenance and project support exceeds the staffing in the Wastewater Infrastructure Operations division.

The Systems Maintenance team: in 2023, the team had approximately 910 hours of unfinished preventative maintenance work and a backlog of 1,750 hours for capital project support, equivalent to more than a full-time employee's workload. To maintain critical systems for which we forecast an increased workload in 2024, this initiative seeks to create a new regular full-time electronics technician position. Funding for this initiative will come from requisition and fee-for-service, with operating reserves used for one-time equipment purchases.

2a-8.3 Laboratory Assistant

Increased lab support services for both drinking water and wastewater, driven by regulatory and operational requirements, require additional in-house support. The CRD monitors the Greater Victoria drinking water system to meet provincial regulatory requirements and uphold our commitment to providing high-quality and safe drinking water to the region. As the population grows, the demand for water increases; requiring additional capacity in the CRD's accredited internal laboratory to handle expanded testing. Additional sampling and analysis are also required for the Core Area Wastewater service and the new treatment facility to meet both regulatory requirements and support accountability to the public. This initiative seeks to create a new full-time position focused on non-analytical duties in the integrated labs within the Environmental Protection division, which provides support to several services. This strategy provides more efficiency by freeing up senior lab staff to take on more analytical responsibilities. Funding for this initiative will come from requisition and fee-for-service.