



Notice of Meeting and Meeting Agenda Salt Spring Island Local Community Commission

Thursday, January 30, 2025

9:00 AM

SIMS Boardroom
124 Rainbow Road
Salt Spring Island BC

Special Meeting-Budget

MS Teams Link: [Click here](#)

E. Rook (Chair), G. Holman (Vice Chair), G. Baker, B. Corno, B. Webster

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

1. Territorial Acknowledgement

2. Approval of Agenda

3. Presentations/Delegations

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

Alternatively, you may email your comments on an agenda item to the Salt Spring Island Local Community Commission (LCC) at saltspring@crd.bc.ca.

4. Special Meeting Matters

4.1. [25-0077](#) Funding for the Ganges Cross Walk Study

Recommendation: There is no recommendation. This report is for information only.

Attachments: [Staff Report: Funding for the Ganges Cross Walk Study](#)

4.2. [25-0078](#) SSI Centennial Park Washroom Operating Hours

Recommendation: That the Salt Spring Island Local Community Commission requests that staff take no action and continue to operate the Centennial Park washroom by opening the facility each morning, closing larger washrooms in the afternoon during the off season and closing the universal washroom overnight.

Attachments: [Staff Report: SSI Centennial Park Washroom Operating Hours](#)

4.3. [25-0075](#) 2025 Local Community Commission Final Budgets

Recommendation: That the Local Community Commission recommends to the Capital Regional District Board: That the 2025 Local Community Commission 14 services budgets be approved as presented.

Attachments: [Staff report: 2025 Local Community Commission Final Budgets](#)
[Appendix A: 2025 Salt Spring Island Overall Budgets Summary - Provisional](#)
[Appendix B: 2025 Salt Spring Island LCC Final vs Provisional Budgets - Change](#)
[Appendix C: 2025 Salt Spring Island LCC Budget Packages – Final](#)
[Appendix D: 2025 Salt Spring Island LCC Budget Packages – Provisional](#)

5. Adjournment

Next Meeting:

*-Thursday, February 13, 2024 at 5:00PM in the Salt Spring Island Multi Space (SIMS)
Boardroom, 124 Rainbow Road, Salt Spring Island, BC V8K 2V5*

**REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, JANUARY 30, 2025**

SUBJECT **Funding for the Ganges Cross Walk Study**

ISSUE

To receive funding from the ICBC Road Improvement Program to evaluate cross-walks in Ganges the Community Transportation Service Budget (1.238B) needs to be updated to include the project in the 2025-2029 five year financial plan.

BACKGROUND

The Capital Regional District (CRD) is expecting to receive \$30,000 as part of the ICBC Road Improvement Program. The objective of the program is to improve road safety for drivers, cyclists and pedestrians, reduce motor vehicle crashes and reduce claim costs.

The CRD plans to use this funding to undertake a Ganges Village crosswalk study that will investigate several busy crosswalks within Ganges. The study will assess the crosswalks and formulate options to improve pedestrian safety. The CRD's \$41,500 contribution towards this funding application is the pedestrian and cycling path project on Rainbow Road and Lower Ganges Road that includes several crosswalks. Both of these projects were identified as priorities in the Salt Spring Active Transportation Network Plan completed in July 2023.

The CRD will be responsible for contract management and overseeing all aspects of the work.

IMPLICATIONS

Financial Implications

Funding for the crosswalk study is not currently in the provisional five year financial plan approved in September 2024. Despite the funding coming from a grant this project needs to be included in the financial plan for a project to be initiated and the funding properly allocated.

If the actual cost of the work upon completion is less than the total projected cost of the work, ICBC may reduce the base amount as appropriate.

Financial Elements Associated with the Grant Funding:

ICBC Contribution	\$30,000	Grant Funding for Cross-walks	addition to LCC's financial plan
CRD Contribution	\$41,500	Rainbow Road Pedestrian and Cycling Capital Project	Capital Project 22-12 in SSI Transportation Service Budget
Total	\$71,500		

CONCLUSION

To accept grant funding from ICBC to complete a Crosswalk study in Ganges a project needs to be added to the SSI Community Transit 2025-2029 Capital Plan. The objective of the project is to improve road safety for drivers, cyclists and pedestrians, reduce motor vehicle crashes and reduce claim costs.

RECOMMENDATION

There is no recommendation. This report is for information only.

Submitted by:	Stephen Henderson, BSc, MBA, Senior Manager of Real Estate, Southern Gulf Islands and Salt Spring Local Community Commission
Concurrence:	Dan Ovington, BBA, Senior Manager, Salt Spring Island Electoral Area

**STARTREPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, JANUARY 30, 2025**

SUBJECT SSI Centennial Park Washroom Operating Hours

ISSUE SUMMARY

To review current operating hours of the washroom facility located in Centennial Park

BACKGROUND

Centennial Park is located in the heart of Ganges Village and hosts a variety of community events including the Saturday Market. The park is open to the public from dawn until dusk except for after-hours events being hosted in the park with an approved park use permit. i.e. Holiday Light up, New Years Eve, Movie Nights.

The washroom was replaced in 2018 with a cinder block building housing a large men's washroom with two urinals, two toilets, and two sinks a large women's washroom with three toilets and two sinks and a single occupant universal washroom with one toilet and a sink. Like the previous washroom facility, the new washroom was opened and cleaned each morning around 7:30am by parks staff and closed each evening around 9:30pm by a security company. On occasion when the previous washroom was left open overnight staff discovered vandalism, empty cans and garbage including a fire pit resulting in additional cleaning and repairs before the washroom could be open for visitors.

Despite the facility being locked each night the washrooms were vandalized on a regular basis including graffiti, open defecation, scratched mirrors, toilet paper removal and smashing of toilets and urinals. To minimize the vandalism, the larger washrooms were closed at 3pm each day by parks staff during the off season (October to April) leaving the universal washroom open until around 9:30pm each day. The universal washroom has continued to see ongoing vandalism but the size of the washroom and the ability to close the single washroom during repairs has minimized the impact to visitors and staff.

On October 17, 2024 the following motion with notice was carried by the LCC:

That the Salt Spring Island Local Community Commission request a staff report and, at a future meeting, engage in discussion relating to the provision of a bathroom facility in Centennial Park that is accessible 24 hours per day with consideration for cost and security.

The LCC was presented a staff report on January 16, 2024, and discussed an option of having the washroom open until 12am each night on a trial basis. The report was deferred and staff met with the security company to discuss any additional implications. The security company has requested additional lighting for safety should they be requested to lock the facility at 12am each night. Additional lighting in the park may also deter unwanted activities and improve overall safety.

To consider a washroom facility in Centennial Park that is accessible past 9:30pm the LCC should consider the costs, staffing and service implications of three options:

- 1) The status quo – note that a porta potty is located at the entrance to Mouats Park
- 2) Open the accessible washroom 24 hours per day / or until 12am
- 3) Provide a porta potty onsite and accessible 24 hours per day

ALTERNATIVES

Alternative 1

That the Salt Spring Island Local Community Commission take no action and continue to operate the Centennial Park washroom by opening the facility each morning, closing larger washrooms in the afternoon during the off season and closing the universal washroom overnight.

Alternative 2

That the Salt Spring Island Local Community Commission recommends to the Capital Regional District Board to amend the Salt Spring Island Community Parks Service (1.455) Five Year Financial Plan by including additional One-Time funding for “Contract for Services” in the 2025 Operating budget funded by a \$5,000 increase to the requisition to support the Centennial Park washroom facility being open until 12am each night.

Alternative 3

That the report be referred back to staff for additional information.

IMPLICATIONS

Financial Implications

1) The status quo	<ul style="list-style-type: none">• N/A
2) Open the single occupant accessible washroom 24 hours per day / or until 12am	<ul style="list-style-type: none">• Additional security check and lighting is recommended for this option to proceed.• $\\$200/\text{month} \times 12 \text{ months} = \\$2,400$• <i>Additional security lighting = \$2,600</i>
3) Provide a porta potty onsite accessible 24 hours per day	<ul style="list-style-type: none">• Rental of a porta potty from a private contractor is recommended for this option to proceed.• $\\$300/\text{month} \times 12 \text{ months} = \\$3,600$

Service Implications

1) The status quo	<ul style="list-style-type: none">• N/A
2) Open the single occupant accessible washroom 24 hours per day / or until 12am	<ul style="list-style-type: none">• Additional staff time may be required each morning to clean and mitigate any damage.• Extreme vandalism may result in a prolonged closure.
3) Provide a porta potty onsite accessible 24 hours per day	<ul style="list-style-type: none">• Market vendors have requested a designated porta potty during market days.• Additional staff time may be required to stock toilet paper and clean as needed.

CONCLUSION

The current operating hours for the Centennial Park washroom have been in place for a number of years in an effort to mitigate ongoing vandalism and staff capacity issues. A porta potty located at the entrance to Mouats Park is available 24 hours a day.

Should the LCC want to pilot a washroom facility in Centennial Park that is accessible for longer hours per day the additional costs should be included in the 2025 Community Parks operating budget.

RECOMMENDATION

That the Salt Spring Island Local Community Commission requests that staff take no action and continue to operate the Centennial Park washroom by opening the facility each morning, closing larger washrooms in the afternoon during the off season and closing the universal washroom overnight.

Submitted by:	Dan Ovington, BBA Senior Manager, Salt Spring Island Administration
Concurrence	Stephen Henderson, BSc, MBA, Senior Manager of Real Estate, Southern Gulf Islands Electoral Area and Saltspring Island Local Community Commission

**REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, JANUARY 30, 2025**

SUBJECT 2025 Local Community Commission Final Budgets

ISSUE SUMMARY

To present 2025 Salt Spring Island Local Community Commission (LCC) Final Budgets for recommended approval to the Capital Regional District Board (the Board).

BACKGROUND

The LCC budgets are specific to 14 services under LCC delegated authority. The services delivered are established through the *Local Government Act and Service Establishment Bylaws* and are guided by the Board strategic and corporate plans, and LCC budget direction.

Budget Approval Process

On September 12, 2024, the LCC met to review the provisional 2025 LCC service budgets. At this meeting, budget direction was provided where these impacts have been incorporated into the 2025-2029 SSI provisional financial plan.

On October 30, 2024, the Board approved the CRD's Provisional 2025-2029 Financial Plan, inclusive of SSI service budgets through receipt of the Electoral Area Committee (EAC) and LCC recommendations.

The overall Salt Spring Island (SSI) 2025 provisional requisition increase is \$1,073,207 (13.2%) over 2024. This overall requisition increase is inclusive of SSI share of regional, sub-regional and joint EA services, and eighteen (18) SSI EA wide local services, but exclusive of specified and defined services within SSI. For reference, the overall 2025 SSI Provisional Financial Plan is detailed in Appendix A outlining the requisition summary and gross expenditure highlights, which obtained provisional approval by the Board on October 30, 2024.

Since provisional approval, staff have identified additional recommended changes or additions based on available updated information, anticipated grants, or new initiatives. The changes to the LCC's provisional plan will form the 2025-2029 Final Plan. The changes are summarized in Appendix B outlining both requisition impacts and capital plan changes and further incorporated into the service budget packages in Appendix C. For reference, LCC service budget packages for Provisional can be also found in Appendix D.

ALTERNATIVES

Alternative 1

That the Local Community Commission recommends to the Capital Regional District Board:
That the Salt Spring Island 2025-2029 Local Community Commission's 14 service budgets be approved as presented.

Alternative 2

That the Local Community Commission recommends to the Capital Regional District Board:
That the Salt Spring Island 2025-2029 Local Community Commission's 14 service budgets be approved with specific amendments.

Alternative 3

That this report be referred back to staff for additional information.

IMPLICATIONS

Financial Implication

Requisition

Following Tables summarize the changes in tax requisition specific for 14 SSI services under LCC authority.

Table 1: 2025 Final vs 2025 Provisional Requisition

	2025 Final Plan \$	2025 Provisional* Plan	\$ Change	% Change
SSI LCC Services	4,988,089	5,028,559	(40,470)	-0.80%

*2025 Provisional Plan approved by the CRD Board on October 30, 2024

Table 2: 2025 Provisional vs 2024 Final Requisition

	2025 Provisional* Plan \$	2024 Final Plan\$	\$ Change	% Change
SSI LCC Services	5,028,559	4,473,018	555,541	12.4%

*2025 Provisional Plan approved by the CRD Board on October 30, 2024

Table 3: 2025 Final vs 2024 Final Requisition

	2025 Final Plan \$	2024 Final Plan \$	\$ Change	% Change
SSI LCC Services	4,988,089	4,473,018	515,071	11.5%

The budget drivers for the changes from provisional to proposed final and the total requisition changes outlined in three tables above are further detailed by services in Appendix B.

Assessment

The actual tax rate impact to SSI residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2025 property assessment values. The 2025 provisional requisition impact shown in Appendix A reflects the 2024 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments. The revised assessment will only impact cost apportionment for regional, sub-regional and EA joint services. There will be no cost apportionment for the 14 SSI LCC service budgets as only the properties within SSI EA fund the services.

CONCLUSION

The 14 SSI services have been delegated to the LCC by the CRD Board for review and recommendation of budgets annually. The presented 2025-2029 LCC services Final Budgets have been prepared in alignment with service plans, directions received by the LCC and additional projects added or amended after approval of the provisional budget. The LCC services Final Budgets will be included in the CRD 2025-2029 Final Financial Plan, which are subject to final approval by the Board as part of the Financial Plan bylaw by March 31, 2025.

RECOMMENDATION

That the Local Community Commission recommends to the Capital Regional District Board:
That the 2025 Local Community Commission 14 services budgets be approved as presented.

Submitted by:	Dan Ovington, BBA, Senior Manager SSI Electoral Administration
Concurrence:	Stephen Henderson, BSc, MBA, Senior Manager of Real Estate, Southern Gulf Islands Electoral Area and Saltspring Island Local Community Commission
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

[Appendix A: 2025 Salt Spring Island Overall Budgets Summary - Provisional](#)
[Appendix B: 2025 Salt Spring Island LCC Final vs Provisional Budgets - Changes Summary](#)
[Appendix C: 2025 Salt Spring Island LCC Budget Packages – Final](#)
[Appendix D: 2025 Salt Spring Island LCC Budget Packages – Provisional](#)

Appendix A

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

SALT SPRING ISLAND Electoral Area		2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) \$ %		Change in Cost per Avg. Household \$ %	
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 & Unightly 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%	<ul style="list-style-type: none"> 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%	<ul style="list-style-type: none"> 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%	<ul style="list-style-type: none"> 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%	<ul style="list-style-type: none"> 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%	<ul style="list-style-type: none"> 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%	<ul style="list-style-type: none"> 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%	<ul style="list-style-type: none"> 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. 4626)

Salt Spring Island Local Community Commission - January 30th, 2025
2025 Final Budget Review

Appendix B

Change in Requisition (2025 Final vs 2025 Provisional)

Staff Report Table 1 for Summary

Electoral Area - Salt Spring Island		2025 Requisition \$		2025 Requisition Change		Requisition Change Comments
		Final	Provisional*	Final vs Provisional \$	%	
LCC Island Wide Services						
1.116	Grants in Aid - Salt Spring Island	73,725	73,725	-	0.00%	\$51,652 One-time expenditure for Integrated Housing Strategy carried over to 2025, funded by one-time surplus; No impact on Requisition.
1.124	SSI Economic Development Commission	64,442	64,442	-	0.00%	
1.141	Salt Spring Island Public Library	766,678	766,678	-	0.00%	
1.236	Salt Spring Island Fernwood Dock	21,870	21,870	-	0.00%	
1.238A	Community Transit (S.S.I.)	454,681	495,151	(40,470)	-8.17%	
1.238B	Community Transportation (S.S.I.)	101,950	101,950	-	0.00%	Decrease due to 2025/2026 BC Transit budget submission that includes lower maintenance and fuel costs
1.299	Salt Spring Island Arts	145,393	145,393	-	0.00%	
1.342	SSI Livestock Injury Compensation	13	13	-	0.00%	
1.378	SSI Search and Rescue	26,480	26,480	-	0.00%	
1.455	Salt Spring Island Community Parks	648,609	648,609	-	0.00%	
1.458	Salt Spring Island Community Rec	135,108	135,108	-	0.00%	Addition of one-time expenditure for SIMS roof cleaning to 2025 budget for \$20,000, funded by Operating Reserve Fund; No impact on Requisition.
1.459	Salt Spring Island Park, Land & Rec Prog	2,100,131	2,100,131	-	0.00%	
3.705	S.S.I. Liquid Waste Disposal	416,177	416,177	-	0.00%	
Total		4,955,257	4,995,727	(40,470)	-0.81%	
LCC Specified Area Services						
1.234	Salt Spring Island Street Lighting	32,832	32,832	-	0.00%	
Total LCC Services		4,988,089	5,028,559	(40,470)	-0.80%	

Change in Requisition (2025 Provisional vs 2024 Final)

Staff Report Table 2 for Summary

Electoral Area - Salt Spring Island	Requisition \$		Requisition Change	
	2025 Provisional*	2024 Final	2025 Provisional vs 2024 Final \$	%
LCC Island Wide Services				
1.116 Grants in Aid - Salt Spring Island	73,725	43,752	29,973	68.5%
1.124 SSI Economic Development Commission	64,442	53,699	10,743	20.0%
1.141 Salt Spring Island Public Library	766,678	717,294	49,384	6.9%
1.236 Salt Spring Island Fernwood Dock	21,870	16,380	5,490	33.5%
1.238A Community Transit (S.S.I.)	495,151	353,679	141,472	40.0%
1.238B Community Transportation (S.S.I.)	101,950	88,059	13,891	15.8%
1.299 Salt Spring Island Arts	145,393	133,716	11,677	8.7%
1.342 SSI Livestock Injury Compensation	13	13	-	0.0%
1.378 SSI Search and Rescue	26,480	22,917	3,563	15.5%
1.455 Salt Spring Island Community Parks	648,609	588,527	60,082	10.2%
1.458 Salt Spring Island Community Rec	135,108	118,975	16,133	13.6%
1.459 Salt Spring Island Park, Land & Rec Prog	2,100,131	1,888,013	212,118	11.2%
3.705 S.S.I. Liquid Waste Disposal	416,177	416,125	52	0.0%
Total	4,995,727	4,441,149	554,578	12.5%
LCC Specified Area Services				
1.234 Salt Spring Island Street Lighting	32,832	31,869	963	3.0%
Total LCC Services	5,028,559	4,473,018	555,541	12.4%

Change in Requisition (2025 Final vs 2024 Final)

Staff Report Table 3 for Summary

Requisition \$		Requisition Change	
2025 Final	2024 Final	2025 Final vs 2024 Final \$	%
73,725	43,752	29,973	68.5%
64,442	53,699	10,743	20.0%
766,678	717,294	49,384	6.9%
21,870	16,380	5,490	33.5%
454,681	353,679	101,002	28.6%
101,950	88,059	13,891	15.8%
145,393	133,716	11,677	8.7%
13	13	-	0.0%
26,480	22,917	3,563	15.5%
648,609	588,527	60,082	10.2%
135,108	118,975	16,133	13.6%
2,100,131	1,888,013	212,118	11.2%
416,177	416,125	52	0.0%
4,955,257	4,441,149	514,108	11.6%
32,832	31,869	963	3.0%
4,988,089	4,473,018	515,071	11.5%

* SSI LCC directed budget changes from the meetings on September 12th, 2024 were included into the 2025 Provisional Budgets. The CRD Board approved the Provisional Budgets on October 30th, 2024.

Salt Spring Island Local Community Commission - January 30th, 2025
2025 Final Budget Review

Appendix B

Change in Capital Plan (2025 Final vs Provisional) - Salt Spring Island

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.141	Salt Spring Island Public Library	Washroom Upgrade Project	-	100,000	100,000	New capital project, funded by Grant
1.236	Salt Spring Island Fernwood Dock	Annual Preventative Maintenance and Repairs	20,000	10,000	(10,000)	Spent \$10k in 2024, subsequently reducing 2025 budget
		Replace and repair damaged sections from 2023 inspection	200,000	210,000	10,000	Revised project spending in 2025 for additional Grant funding
1.238B	Community Transportation	Ganges Cross Walk Study with Grant funding from ICBC	-	30,000	30,000	New project added; Details in a separate staff report
1.455	SSI Community Parks	Replace park maintenance truck with EV	-	90,000	90,000	Carryforward from 2024 to 2025
1.459	SSI Park Land & Rec Programs	Park Land Acquisition	50,000	40,000	(10,000)	Revised project spending in 2025, carryforward from 2024
Total Changes - Salt Spring Island			270,000	480,000	210,000	

Change in Capital Plan impacting Year 2026 (2025 Final vs Provisional) - Salt Spring Island

Service	Service Name	Project Description	Amount \$ in Year 2026			Comments
			Provisional	Final	Change	
1.459	SSI Park Land & Rec Programs	SIMS Roof Replacement	-	496,155	496,155	New capital project, funded by Debi

Appendix C: 2025 Salt Spring Island LCC Budget Packages - Final

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 Final Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

JANUARY 2025

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	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	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%
<u>FUNDING SOURCES (REVENUE)</u>										
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 Final Budget

SSI Economic Development

Local Community Commission (LCC) Review

JANUARY 2025

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

1.124 - SSI Economic Development

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Project Costs	100,000	38,349	40,000	-	51,652	91,652	40,000	40,000	40,000	40,000
Third Party Payments	10,000	32,830	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	2,899	6,310	-	-	6,310	6,338	6,367	6,397	6,428
TOTAL OPERATING COSTS	129,349	87,317	68,437	-	51,652	120,089	68,739	69,020	69,303	69,588
*Percentage Increase over prior year			-47.1%		39.9%	-7.2%	-42.8%	0.4%	0.4%	0.4%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	870	1,980	3,115	4,270
TOTAL COSTS	129,349	87,317	68,437	-	51,652	120,089	69,609	71,000	72,418	73,858
FUNDING SOURCES (REVENUE)										
Estimated Balance CFW from 2024 to 2025	-	51,652	-	-	(51,652)	(51,652)	-	-	-	-
Balance CFW from 2023 to 2024	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(60,000)	(69,824)	(3,345)	-	-	(3,345)	-	-	-	-
Grants in Lieu of Taxes	(80)	(74)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Other Income	(570)	(372)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
TOTAL REVENUE	(75,650)	(33,618)	(3,995)	-	(51,652)	(55,647)	(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	12,764	9,419	10,289	12,269	15,384
Transfer from Ops Budget	-	-	870	1,980	3,115	4,270
Deficit Recovery	(9,824)					
Transfer to Ops Budget	(60,000)	(3,345)	-	-	-	-
Interest Income*	2,600					
Ending Balance \$	12,764	9,419	10,289	12,269	15,384	19,654

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

SSI Public Library

Local Community Commission (LCC) Review

JANUARY 2025

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

FUNDING:

Requisition

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	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000
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	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$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	\$10,000	\$30,000	\$10,000	\$10,000	\$25,000	\$6,000	\$81,000
	\$10,000	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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
25-03	New	Washroom Upgrade Project	Upgrade existing washroom and implement accessibility recommendations	\$ 100,000	B	Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
													\$ -
													\$ -
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													\$ -
			Grand Total	\$ 191,000			\$ 10,000	\$ 140,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 6,000	\$ 191,000

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.		
Project Number	25-03	Capital Project Title	Washroom Upgrade Project
Capital Project Description	Upgrade existing washroom and implement accessibility recommendations		
Project Rationale	Library has requested upgrades to existing washrooms		

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	125,264	96,979	100,584	243,044	372,394
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*		3,300					
Ending Balance \$		125,264	96,979	100,584	243,044	372,394	532,579

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

SSI Street Lighting

Local Community Commission (LCC) Review

JANUARY 2025

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	27,244	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	180	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	31,848	30,772	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	-	1,076	-	-	-	-	-	-	-	-
TOTAL COSTS	31,848	31,848	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)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	21	21	(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		-	1,076	1,076	1,076	1,076	1,076
Transfer from Ops Budget		1,076	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		1,076	1,076	1,076	1,076	1,076	1,076

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

JANUARY 2025

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
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
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 Forward from 2024	2025	2026	2027	2028	2029	TOTAL
SSI Small Craft Harbour (Fernwood Dock)							

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	\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000
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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	\$95,000	\$0	\$0	\$0	\$0	\$95,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$60,000	\$125,000	\$60,000	\$10,000	\$10,000	\$10,000	\$215,000

\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000
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Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

5 YEAR CAPITAL PLAN

Service Name: SSI Small Craft Harbour (Fernwood Dock)

[illegible]

Service:	1.236	SSI Small Craft Harbour (Fernwood Dock)
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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				

Fernwood Dock (SSI)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	178,491	58,491	7,226	9,226	13,531	17,731
Operating Reserve Fund	-	-	-	-	-	-
Total	178,491	58,491	7,226	9,226	13,531	17,731

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	178,491	58,491	7,226	9,226	13,531
Transfer from Ops Budget		-	5,000	8,735	12,000	14,305	14,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		(10,000)	(125,000)	(60,000)	(10,000)	(10,000)	(10,000)
Interest Income*		7,600					
Ending Balance \$		178,491	58,491	7,226	9,226	13,531	17,731

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.236 Salt Spring Island Fernwood Dock - Operating Reserve Fund

Newly created in 2024

The establishment of operating reserve for the SSI Fernwood Dock Service will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund: Fund Centre:	1500 105563	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	-	-	-	-	-
Transfer from Op Budget		-	-	-	-	-	-
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		-	-	-	-	-	-

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

JANUARY 2025

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.

1.238A - Community Transit (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	600,009	534,133	592,612	-	-	592,612	621,257	666,306	679,632	693,225
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	3,647	3,829
TOTAL OPERATING COSTS	632,673	567,767	629,312	-	-	629,312	659,095	704,994	719,198	733,691
*Percentage Increase over prior year			-0.5%			-0.5%	4.7%	7.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	-	12,343	20,000	-	-	20,000	21,235	8,000	16,055	8,000
Transfer to Operating Reserve Fund	-	40,000	23,070	-	-	23,070	29,400	17,745	-	-
TOTAL CAPITAL / RESERVES	-	52,343	43,070	-	-	43,070	50,635	25,745	16,055	8,000
TOTAL COSTS	632,673	620,110	672,382	-	-	672,382	709,730	730,739	735,253	741,691
*Percentage Increase over prior year			6.3%			6.3%	5.6%	3.0%	0.6%	0.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(67,000)	(67,000)	-	-	-	-	-	-	-	(1,835)
Transit Pass Revenue	(211,324)	(198,484)	(217,011)	-	-	(217,011)	(221,034)	(225,181)	(229,685)	(234,278)
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)	(266,431)	(217,701)	-	-	(217,701)	(221,734)	(225,891)	(230,405)	(236,843)
REQUISITION	(353,679)	(353,679)	(454,681)	-	-	(454,681)	(487,996)	(504,848)	(504,848)	(504,848)
*Percentage increase over prior year Requisition			28.6%			28.6%	7.3%	3.5%	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	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$160,000	\$175,000	\$70,000	\$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	\$0	\$105,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$55,000	\$60,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$280,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$70,000
	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

5 YEAR CAPITAL PLAN

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	77,282	100,352	129,752	147,497	147,497	145,662
Capital Reserve Fund	21,286	31,286	37,521	30,521	31,576	24,576
Total	98,568	131,638	167,273	178,018	179,073	170,238

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	77,282	100,352	129,752	147,497	147,497
Transfer from Ops Budget		40,000	23,070	29,400	17,745	-	-
Transfer to Ops Budget		(67,000)	-	-	-	-	(1,835)
Interest Income*		2,900					
Ending Balance \$		77,282	100,352	129,752	147,497	147,497	145,662

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 capital works 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	21,286	31,286	37,521	30,521	31,576
Transfer from Ops Budget		12,343	20,000	21,235	8,000	16,055	8,000
Planned Purchase		-	(10,000)	(15,000)	(15,000)	(15,000)	(15,000)
Interest Income (expense)*		360					
Ending Balance \$		21,286	31,286	37,521	30,521	31,576	24,576

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 debt servicing.

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

JANUARY 2025

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
OPERATING COSTS										
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%
DEBT / RESERVE										
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%		-22.6%	15.7%	37.1%	5.1%	13.7%	5.6%
FUNDING SOURCES (REVENUE)										
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%		-22.7%	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	\$871,000	\$1,640,000	\$30,000	\$485,000	\$455,000		\$3,481,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$332,000	\$877,000	\$1,640,000	\$30,000	\$485,000	\$455,000		\$3,487,000

SOURCE OF FUNDS

Capital Funds on Hand	\$241,000	\$241,000	\$0	\$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	\$0
Grants (Federal, Provincial)	\$91,000	\$506,000	\$1,095,000	\$0	\$320,000	\$320,000		\$2,241,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$130,000	\$225,000	\$30,000	\$30,000	\$0		\$415,000
	\$332,000	\$877,000	\$1,640,000	\$30,000	\$485,000	\$455,000		\$3,487,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

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 a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road. Includes construction administration and CRD project management. (70% BCAT)	\$ 450,500	S	Grant	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ 315,000	
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road. 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 a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road. Includes construction administration and CRD project management. (70% BCAT)		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	\$ 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, 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	
25-04	New	Ganges Crosswalk study	Ganges Cross Walk Study with Grant funding from ICBC	\$ 30,000	S	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
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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 a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road. Includes construction administration and CRD project management. (70% BCAT)
Project Rationale	This project is part of the Active Transportation network. Design and construct an sidewalk and cycling path 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:	1.2388	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:	1.2388	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, Jackson Avenue and South Rainbow Road.
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					

Service: 1.238B Community Transportation (SSI)

Project Number	26-03	Capital Project Title	Speed Reader Boards	Capital Project Description	Speed Reader Boards
Project Rationale					

Project Number	25-04	Capital Project Title	Ganges Crosswalk study	Capital Project Description	Ganges Cross Walk Study with Grant funding from ICBC
Project Rationale	ICBC Grant Funding was approved in November 2024. Contract to be issued in April 2025				

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

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	13,274	18,274	23,274	28,274	33,274	38,274
Pathways Capital Reserve Fund	221,026	154,876	10,151	51,196	108,616	195,091
Sidewalks Capital Reserve Fund	13,850	-	-	-	-	-
Total	248,150	173,150	33,425	79,470	141,890	233,365

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	13,274	18,274	23,274	28,274	33,274
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget		-	-	-	-	-	-
Deficit Recovery		(7,558)					
Interest Income*		845					
Ending Balance \$		13,274	18,274	23,274	28,274	33,274	38,274

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	221,026	154,876	10,151	51,196	108,616
Transfer from Ops Budget		40,000	50,000	80,275	71,045	87,420	86,475
Transfer from Capital Fund		-					
Planned Purchase		(186,400)	(116,150)	(225,000)	(30,000)	(30,000)	-
Interest Income*		12,000					
Ending Balance \$		221,026	154,876	10,151	51,196	108,616	195,091

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		-	13,850	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(13,850)	-	-	-	-
Transfer from cash in lieu		13,530					
Interest Income*		320					
Ending Balance \$		13,850	-	-	-	-	-

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 Final Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

JANUARY 2025

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	87,410	89,544	8,623	-	98,167	110,628	112,840	115,094	117,397
Gulf Islands Community Arts Council	37,257	37,461	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	2,213	4,000	-	-	4,000	4,080	4,160	4,240	4,320
TOTAL OPERATING COSTS	132,832	129,536	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>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	986	-	-	-	-	-	-	-	-
TOTAL COSTS	132,832	130,522	134,577	13,318	-	147,895	165,876	169,191	172,568	176,016
<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	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(92)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	-	-	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	884	3,194	(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%

Reserve Schedule

Reserve Fund: 1.299 Salt Spring Island Arts - Operating Reserve Fund

Newly created in 2024

The establishment of operating reserve for the Salt Spring Island (SSI) Arts Service will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund: Fund Centre:	1500 105561	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	986	986	986	986	986
Transfer from Op Budget		986	-	-	-	-	-
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		986	986	986	986	986	986

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

JANUARY 2025

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 Final Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

JANUARY 2025

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	CORE BUDGET	ONGOING	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 Final Budget

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

Local Community Commission (LCC) Review

JANUARY 2025

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	1,076,575
Park Land	1,223,265	1,177,985
Community Recreation	384,702	374,575
Community Parks	962,085	909,296
TOTAL OPERATING COSTS	3,636,499	3,538,431

*Percentage Increase

CAPITAL / RESERVE

Swimming Pool	65,000	68,372
Park Land	25,000	77,000
Community Recreation	5,000	-
Community Parks	28,000	27,200

DEBT CHARGES - -

TOTAL CAPITAL / RESERVES / DEBT 123,000 172,572

TOTAL COSTS 3,759,499 3,711,003

*Percentage Increase

Internal Recoveries (492,990) (447,275)

OPERATING LESS RECOVERIES 3,266,509 3,263,728

FUNDING SOURCES (REVENUE)

Swimming Pool	(230,143)	(243,643)
Park Land	(173,136)	(179,856)
Community Recreation	(270,727)	(255,600)
Community Parks	3,012	10,886

TOTAL REVENUE (670,994) (668,213)

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	49,415	1,354,362
399,878	-	-	399,878
990,001	17,525	9,600	1,017,126
3,808,692	89,666	74,015	3,972,373

4.7% 2.5% 2.0% 9.2%

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 74,015 4,190,873

7.1% 2.4% 2.0% 11.5%

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

3,518,557 134,361 74,015 3,726,933

(331,155)	(8,700)	(15,000)	(354,855)
(168,310)	(8,000)	(20,000)	(196,310)
(267,270)	-	-	(267,270)
(24,650)	-	-	(24,650)

(791,385) (16,700) (35,000) (843,085)

(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

2.9% 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

52,420 157,394 157,394 157,394

449,305 557,679 546,419 542,344

4,536,208 4,668,187 4,765,394 4,864,610

8.2% 2.9% 2.1% 2.1%

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

4,062,990 4,185,505 4,273,058 4,362,428

(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)

(3,239,825) (3,346,355) (3,417,608) (3,490,358)

12.3% 3.3% 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	34,555	14,555	44,555	74,555	104,555	134,555
Capital Reserve Fund - SSI Pool	101,594	96,594	150,439	229,964	225,814	307,854
Capital Reserve Fund - SSI Park Land	163,710	88,710	148,710	213,710	278,710	393,710
Capital Reserve Fund - Park Land Acquisition	621,141	621,141	621,141	621,141	621,141	621,141
Equipment Replacement Fund - SSI Pool	22,785	32,785	42,785	52,785	62,785	62,785
Subtotal	943,785	853,785	1,007,630	1,192,155	1,293,005	1,520,045
1.458 SSI Community Recreation						
Operating Reserve Fund	513	3,013	9,813	17,813	25,913	34,033
Capital Reserve Fund - Community Recreation Facilities	140,075	17,075	19,575	20,075	20,575	26,075
Equipment Replacement Fund	7,075	7,075	7,075	7,075	7,075	7,075
Subtotal	147,663	27,163	36,463	44,963	53,563	67,183
1.455 SSI Community Parks						
Operating Reserve Fund	6,789	14,289	19,289	24,289	29,289	34,289
Capital Reserve Fund - Community Parks	20,712	10,712	30,712	34,467	49,027	72,517
Capital Reserve Fund - Community Park Facilities	21,664	17,664	27,404	36,909	42,924	44,724
Equipment Replacement Fund	59,033	29,533	31,033	17,533	19,033	20,533
Subtotal	108,198	72,198	108,438	113,198	140,273	172,063
Ending Balance \$	1,199,645	953,145	1,152,530	1,350,315	1,486,840	1,759,290

CAPITAL REGIONAL DISTRICT

2025 Final Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

JANUARY 2025

Service: **1.455 SSI Community Parks**

Commission: **Salt Spring Island Local Community Commission**

1.459 - Salt Spring Island -

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	5,500	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	6,700	7,500	-	-	7,500	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	28,000	27,200	28,000	-	-	28,000	25,500	29,255	20,060	18,990
TOTAL COST	990,085	936,496	1,018,001	17,525	9,600	1,045,126	1,068,678	1,093,338	1,118,569	1,144,389
*Percentage Increase		-5.4%	2.8%	1.8%	1.0%	5.6%	2.3%	2.3%	2.3%	2.3%
Internal Time Recovery	(404,570)	(358,855)	(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	\$0
Equipment	\$0	\$50,000	\$15,000	\$35,000	\$15,000	\$15,000	\$15,000	\$130,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$305,000	\$30,000	\$30,000	\$30,000	\$20,000	\$415,000	\$415,000
Vehicles	\$90,000	\$90,000	\$0	\$90,000	\$0	\$0	\$180,000	\$180,000
	\$275,000	\$445,000	\$45,000	\$155,000	\$45,000	\$35,000	\$725,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$155,000	\$155,000	\$0	\$0	\$0	\$0	\$155,000	\$155,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$15,000	\$45,000	\$15,000	\$30,000	\$15,000	\$15,000	\$120,000	\$120,000
Grants (Federal, Provincial)	\$105,000	\$200,000	\$0	\$75,000	\$0	\$0	\$275,000	\$275,000
Donations / Third Party Funding	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Reserve Fund	\$0	\$40,000	\$30,000	\$50,000	\$30,000	\$20,000	\$170,000	\$170,000
	\$275,000	\$445,000	\$45,000	\$155,000	\$45,000	\$35,000	\$725,000	

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

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	Trail and parking upgrades or development	\$ 215,000	S	Res	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 35,000
21-01	New		CWF/Grant funding required for trail development		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-01	New		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	\$ 180,000	V	ERF	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 30,000
21-05	Replacement		CWF to upgrade vehicle replacement to EV		V	Grant	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 150,000
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	Renewal		CWF/Grant funding required for playground upgrades		S	Grant	\$ 30,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-03	Renewal		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	Renewal		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	\$ 795,000			\$ 275,000	\$ 445,000	\$ 45,000	\$ 155,000	\$ 45,000	\$ 35,000	\$

725,000

Service:

1.455

SSI Community Parks

Project Number

21-01

Capital Project Title

Linear Park Development

Capital Project Description

Trail and parking upgrades or development

Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number

21-05

Capital Project Title

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	Estimated	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029
1.455 SSI Community Parks						
Operating Reserve Fund	6,789	14,289	19,289	24,289	29,289	34,289
Capital Reserve Fund - Community Parks	20,712	10,712	30,712	34,467	49,027	72,517
Capital Reserve Fund - Community Park Facilities	21,664	17,664	27,404	36,909	42,924	44,724
Equipment Replacement Fund	59,033	29,533	31,033	17,533	19,033	20,533
Ending Balance \$	108,198	72,198	108,438	113,198	140,273	172,063

<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	6,789	14,289	19,289	24,289	29,289
Transfer from Ops Budget	6,700	7,500	5,000	5,000	5,000	5,000
Expenditures	-	-	-	-	-	-
Interest Income*	30					
Ending Balance \$	6,789	14,289	19,289	24,289	29,289	34,289

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	20,712	10,712	30,712	34,467	49,027
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		5,000	-	15,000	15,000	15,000	15,000
Expenditures (Based on Capital Plan)		-	(25,000)	(10,000)	(30,000)	(10,000)	-
Interest Income*		90					
Ending Balance \$		20,712	10,712	30,712	34,467	49,027	72,517

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	21,664	17,664	27,404	36,909	42,924
Transfer from Ops Budget - 1.459 ParkLand		12,000	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*		350					
Ending Balance \$		21,664	17,664	27,404	36,909	42,924	44,724

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	59,033	29,533	31,033	17,533	19,033
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)		(32,104)	(45,000)	(15,000)	(30,000)	(15,000)	(15,000)
Proceeds from Disposal		-					
Transfer from Cap Fund		-					
Interest Income		-					
Ending Balance \$		59,033	29,533	31,033	17,533	19,033	20,533

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

JANUARY 2025

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	203,835	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	374,575	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	-	2,500	-	-	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
Equipment	\$20,000	\$30,000	\$10,000	\$10,000	\$10,000	\$5,000	\$65,000
Land	\$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
	\$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
Debenture Debt (New Debt Only)	\$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
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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

5 YEAR CAPITAL PLAN

1.458

Service Name:

Page 102

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	Estimated	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029
1.458 SSI Community Recreation						
Operating Reserve Fund	513	3,013	9,813	17,813	25,913	34,033
Capital Reserve Fund - Community Recreation Facilities	140,075	17,075	19,575	20,075	20,575	26,075
Equipment Replacement Fund	7,075	7,075	7,075	7,075	7,075	7,075
Ending Balance \$	147,663	27,163	36,463	44,963	53,563	67,183

<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	513	3,013	9,813	17,813	25,913
Transfer from Ops Budget	-	2,500	6,800	8,000	8,100	8,120
Expenditures	-	-	-	-	-	-
Interest Income*	40					
Ending Balance \$	513	3,013	9,813	17,813	25,913	34,033

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	140,075	17,075	19,575	20,075	20,575
Transfer from Ops Budget - 1.459 ParkLand	15,000	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*	5,000					
Ending Balance \$	140,075	17,075	19,575	20,075	20,575	26,075

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	7,075	7,075	7,075	7,075	7,075
Transfer from Ops Budget - 1.459 ParkLand	10,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)	(8,029)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income	-					
Ending Balance \$	7,075	7,075	7,075	7,075	7,075	7,075

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LCC) Review

JANUARY 2025

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

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	1,076,575	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	1,177,985	1,250,297	54,650	49,415	1,354,362	1,394,059	1,423,341	1,459,516	1,497,064
TOTAL OPERATING COSTS	2,289,712	2,254,560	2,418,813	72,141	64,415	2,555,369	2,633,554	2,626,151	2,690,366	2,756,674
*Percentage Increase			5.6%	3.2%	2.8%	11.6%	3.1%	-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	8,372	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	5,000	32,000	73,000	-	-	73,000	189,740	187,505	184,015	179,800
Transfer to Park, Land & Recreation ERF	15,000	20,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	5,000	25,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	90,000	145,372	188,000	-	-	188,000	364,585	363,030	360,865	357,840
DEBT CHARGES	-	-	-	-	-	-	52,420	157,394	157,394	157,394
TOTAL COSTS	2,379,712	2,399,932	2,606,813	72,141	64,415	2,743,369	3,050,559	3,146,575	3,208,625	3,271,908
*Percentage Increase			9.5%	3.0%	2.7%	15.3%	11.2%	3.1%	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	2,311,512	2,515,740	71,141	64,415	2,651,296	2,956,645	3,050,784	3,110,918	3,172,247
<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	-	-	-	-	(35,000)	(35,000)	-	-	-	-
Pool Fees	(282,800)	(293,300)	(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)	(423,499)	(499,465)	(16,700)	(35,000)	(551,165)	(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)	(2,431,020)	(2,514,904)	(2,564,568)	(2,615,237)
*Percentage increase over prior year requisition			6.8%	2.9%	1.6%	11.2%	15.8%	3.5%	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%					12.0%	11.2%	11.1%	11.1%	11.1%

1.459 - Salt Spring Island - 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	80,558	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	1,076,575	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	8,372	10,000	-	-	10,000	10,000	10,000	10,000	10,000
MFA Debt Reserve Fund	-	-	-	-	-	-	20,000	-	-	-
MFA Debt Principal	-	-	-	-	-	-	-	38,109	38,109	38,109
MFA Debt Interest	-	-	-	-	-	-	22,000	88,000	88,000	88,000
TOTAL CAPITAL / RESERVES / DEBT	65,000	68,372	95,000	-	-	95,000	180,845	265,634	266,959	268,149
TOTAL COSTS	1,131,447	1,144,947	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	1,122,937	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)	(293,300)	(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)	(243,643)	(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%

1.459 - Salt Spring Island - Park Land

OPERATING COSTS

Salaries & Wages
Allocation to SSI Admin
Maintenance, Disposal & Security
Utilities
Contract for Services, Rent & Legal
Program Development
Advertsing, Promotion & Planning
Internal Allocations
Travel & Training
Licences, Fees & Insurance
Supplies & Other
Parks Maintenance Labour
Phoenix Elementary

TOTAL OPERATING COSTS

*Percentage Increase

CAPITAL / RESERVES / DEBT

Transfer to Capital Reserve Fund - Parkland
Transfer to Equipment Replacement Fund
Transfer to Operating Reserve Fund - Parkland
MFA Debt Reserve Fund
MFA Debt Principal
MFA Debt Interest

TOTAL CAPITAL / RESERVES / DEBT

TOTAL COSTS

*Percentage Increase

Internal Recoveries

OPERATING LESS RECOVERIES

FUNDING SOURCES (REVENUE)

Balance c/fwd from 2023 to 2024
Transfer from Operating Reserve
Lease Income
Rental Income
Grants in Lieu of Taxes
Revenue - Other

TOTAL REVENUE

REQUISITION

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:

Salaried

User Funding %

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	402,043	388,043	391,333	-		417,144	445,101	457,359	469,946	482,877
Allocation to SSI Admin	163,920	163,920	168,840	-			172,220	175,660	179,170	182,750
Maintenance, Disposal & Security	45,100	51,609	53,094	-		73,094	54,174	55,284	56,404	57,543
Utilities	128,133	95,793	109,345	-			111,540	113,770	116,050	118,380
Contract for Services, Rent & Legal	116,770	129,039	120,795	7,505	5,811	168,840	130,870	133,500	136,180	138,900
Program Development	1,000	1,000	2,500	-			2,550	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,220	13,242	14,340		20,000	109,345	14,630	14,920	15,220	15,540
Internal Allocations	179,362	151,291	196,417	~		200,021	208,932	212,458	216,827	221,405
Travel & Training	5,520	5,520	6,540	-		128,295	6,670	6,800	6,930	7,070
Licences, Fees & Insurance	39,970	56,277	57,860	~	2,500		62,443	67,466	72,960	78,984
Supplies & Other	31,807	26,831	30,950	-	14,340		36,570	32,190	32,810	33,450
Parks Maintenance Labour	95,420	95,420	98,283	3,604			100,249	102,254	104,299	106,385
Phoenix Elementary	-	-	-	-		57,860	48,110	49,080	50,070	51,080
TOTAL OPERATING COSTS	1,223,265	1,177,985	1,250,297	54,650	49,415	1,354,362	1,394,059	1,423,341	1,459,516	1,497,064
*Percentage Increase			2.2%	4.5%	4.0%	10.7%	2.9%	2.1%	2.5%	2.6%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund - Parkland	5,000	32,000	73,000	-			189,740	187,505	184,015	179,800
Transfer to Equipment Replacement Fund	15,000	20,000	15,000	-			16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	25,000	5,000	-			20,000	20,000	20,000	20,000
MFA Debt Reserve Fund	-	-	-	-			-	-	-	-
MFA Debt Principal	-	-	-	-	73,000		-	-	9,454	9,454
MFA Debt Interest	-	-	-	-	15,000		-	21,831	21,831	21,831
TOTAL CAPITAL / RESERVES / DEBT	25,000	77,000	93,000	~	5,000	4,962	236,160	254,790	251,300	247,085
TOTAL COSTS	1,248,265	1,254,985	1,343,297	54,650	49,415	1,447,362	1,630,219	1,678,131	1,710,816	1,744,149
*Percentage Increase			7.6%	4.4%	4.0%	15.9%	12.6%	2.9%	1.9%	1.9%
Internal Recoveries	(66,410)	(66,410)	(68,403)	(1,000)	-	(5,458)	(70,791)	(72,206)	(73,650)	(75,123)
OPERATING LESS RECOVERIES	1,181,855	1,188,575	1,274,894	53,650	49,415	1,377,959	1,559,428	1,605,925	1,637,166	1,669,026
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(8,059)	(8,059)	-	-		(20,000)	-	-	-	-
Transfer from Operating Reserve	-	-	-	-			(12,680)	(12,680)	(12,680)	(12,680)
Lease Income	(12,680)	(18,500)	(17,680)	-			(161,120)	(164,350)	(167,650)	(171,000)
Rental Income	(151,750)	(142,650)	(149,960)	(8,000)	-		-	-	-	-
Grants in Lieu of Taxes	(647)		-	(20,000)		(17,680)	-	-	-	-
Revenue - Other	-	(10,000)	-	-		(157,960)	-	-	-	-
TOTAL REVENUE	(173,136)	(179,856)	(168,310)	(8,000)	(20,000)	(196,310)	(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)	(1,384,948)	(1,428,205)	(1,456,136)	(1,484,636)
*Percentage increase over prior year requisition			-9.7%	4.5%	2.9%	17.1%	17.2%	3.1%	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%					10.9%	9.9%	9.8%	9.8%	9.8%

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	\$2,581,155	\$10,000	\$10,000	\$10,000	\$3,554,155
Equipment	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$60,000	\$260,000
Land	\$55,000	\$90,000	\$50,000	\$50,000	\$50,000	\$0	\$240,000
Engineered Structures	\$490,000	\$570,000	\$0	\$0	\$85,000	\$0	\$655,000
Vehicles	\$20,000	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	\$1,488,000	\$1,653,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$4,734,155

SOURCE OF FUNDS

Capital Funds on Hand	\$805,000	\$805,000	\$0	\$0	\$0	\$0	\$805,000
Debenture Debt (New Debt Only)	\$0	\$0	\$2,496,155	\$0	\$0	\$0	\$2,496,155
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	\$165,000	\$100,000	\$70,000	\$155,000	\$20,000	\$510,000
	\$1,488,000	\$1,653,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$4,734,155

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

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	Renewal		Repairs to pool structural and other capital funded by CRF		B	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Renewal		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	New		Donation to SD64 for hydrofield upgrade		S	Other	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
20-10	New		CWF/Grant required to complete sports field development and upgrades.		S	Grant	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
20-10	New		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	Renewal		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	New		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	Renewal		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	New				B	Other	\$ 78,000	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ 78,000
25-06	New	Park Land Acquisition	Aquire additional parkland	\$ 50,000	L	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-07	Renewal	Pool Safety and Security Improvements	Pool Safety and Security Improvements	\$ 25,000	S	Grant	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-08	Replacement	SIMS Roof Replacement Project	Replace SIMS roof shingles, vents drains and flashings	\$ 496,155	B	Debt	\$ -	\$ -	\$ 496,155	\$ -	\$ -	\$ -	\$ 496,155
			Grand Total	\$ 4,933,701			\$ 1,488,000	\$ 1,653,000	\$ 2,706,155	\$ 110,000	\$ 195,000	\$ 70,000	\$ 4,734,155

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 repairs 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					

Project Number	25-08	Capital Project Title	SIMS Roof Replacement Project	Capital Project Description	Replace SIMS roof shingles, vents drains and flashings
Project Rationale	Roof assessment had determined roof replacement is required.				

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	34,555	14,555	44,555	74,555	104,555	134,555
Capital Reserve Fund - SSI Pool	101,594	96,594	150,439	229,964	225,814	307,854
Capital Reserve Fund - SSI Park Land	163,710	88,710	148,710	213,710	278,710	393,710
Park Land Acquisition	621,141	621,141	621,141	621,141	621,141	621,141
Equipment Replacement Fund - SSI Pool	22,785	32,785	42,785	52,785	62,785	62,785
Ending Balance \$	943,785	853,785	1,007,630	1,192,155	1,293,005	1,520,045

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	34,555	14,555	44,555	74,555	104,555
Transfer from Ops Budget	33,372	15,000	30,000	30,000	30,000	30,000
Expenditures	-	(35,000)	-	-	-	-
Interest Income*	80					
Ending Balance \$	34,555	14,555	44,555	74,555	104,555	134,555

Assumptions/Background:

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	101,594	96,594	150,439	229,964	225,814
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)	(16,023)	(40,000)	(25,000)	-	(85,000)	-
Interest Income*	4,000					
Ending Balance \$	101,594	96,594	150,439	229,964	225,814	307,854

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	163,710	88,710	148,710	213,710	278,710
Transfer from Ops Budget	-	50,000	135,000	135,000	135,000	135,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(70,000)	(125,000)	(75,000)	(70,000)	(70,000)	(20,000)
Interest Income*	7,500					
Ending Balance \$	163,710	88,710	148,710	213,710	278,710	393,710

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	621,141	621,141	621,141	621,141	621,141
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	33,504					
Expenditures (Based on Capital Plan)	(50,000)	-	-	-	-	-
Interest Income*	24,000					
Ending Balance \$	621,141	621,141	621,141	621,141	621,141	621,141

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: Fund Centre:	1022 101412	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		43	22,785	32,785	42,785	52,785	62,785
Transfer from Ops Budget		50,000	50,000	50,000	50,000	50,000	50,000
Expenditures (Based on Capital Plan)		(27,258)	(40,000)	(40,000)	(40,000)	(40,000)	(50,000)
Interest Income (Expense)		-					
Ending Balance \$		22,785	32,785	42,785	52,785	62,785	62,785

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Final Budget

SSI Septage/Composting

Local Community Commission (LCC)

JANUARY 2025

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:	\$0.570 per imperial gallon (Bylaw No. 4648, December 2024)
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	745,537	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	16,700	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	145,506	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	1,005,028	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	36,000	15,000	-	-	15,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	6,000	41,810	47,390	-	(15,000)	32,390	68,620	20,085	26,285	108,945
TOTAL DEBT / RESERVES	180,602	243,892	178,162	2,565	(15,000)	165,727	226,719	290,118	300,305	306,827
TOTAL COSTS	1,208,171	1,248,920	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)	(531,012)	(500,460)	-	-	(500,460)	(530,490)	(562,320)	(573,570)	(585,040)
Sale - Sewage Sludge	(261,600)	(299,983)	(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)	(832,795)	(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
Debtenture 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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

5 YEAR CAPITAL PLAN

Service Name: SSI Septage / Composting

Page¹¹⁷ 132

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	84,780	69,780	79,780	104,780	129,780	154,780
Capital Reserve Fund	111,854	103,244	161,864	181,949	208,234	317,179
Total	196,634	173,024	241,644	286,729	338,014	471,959

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	84,780	69,780	79,780	104,780	129,780
Transfer from Ops Budget		36,000	15,000	25,000	25,000	25,000	25,000
Expenditures		-	(30,000)	(15,000)	-	-	-
Planned Maintenance Activity			Right of Way Maintenance	Power Line Maintenance			
Interest Income*		2,080					
Ending Balance \$		84,780	69,780	79,780	104,780	129,780	154,780

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	111,854	103,244	161,864	181,949	208,234
Transfer from Ops Budget		41,810	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 \$		111,854	103,244	161,864	181,949	208,234	317,179

Assumptions/Background:

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

Appendix D: 2025 Salt Spring Island LCC Budget Packages - Provisional

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

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	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	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%
<u>FUNDING SOURCES (REVENUE)</u>										
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	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
CAPITAL / RESERVE										
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
FUNDING SOURCES (REVENUE)										
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	2025	2026	2027	2028	2029	TOTAL
	SSI Public Library	from 2024						

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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

5 YEAR CAPITAL PLAN

Service #:

1.141

Service Name:

SSI Public Library

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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	2025 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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

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

\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$0	\$105,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$55,000	\$60,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$280,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$70,000

\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
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Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

5 YEAR CAPITAL PLAN

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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

1.238B

Community Transportation (SSI)

Page 183

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:	1500	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	105539						
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	\$0
Equipment	\$0	\$50,000	\$15,000	\$35,000	\$15,000	\$15,000	\$15,000	\$130,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$305,000	\$30,000	\$30,000	\$30,000	\$20,000	\$415,000	\$415,000
Vehicles	\$0	\$0	\$0	\$90,000	\$0	\$0	\$90,000	\$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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

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	Trail 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

635,000

Service:	1.455	SSI Community Parks
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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	Estimated	Budget				
Projected year end balance	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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

5 YEAR CAPITAL PLAN

1.458

Service Name:

Page 223

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	Estimated	Budget				
Projected year end balance	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**Service: 1.459 SSI Park Land****Total Expenditure****Comments****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
OPERATING COSTS										
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%
CAPITAL / RESERVES										
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
FUNDING SOURCES (REVENUE)										
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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

7075 - 7079

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	Acquire 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: Fund Centre:	1022 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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>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</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

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 Maintenance	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.