

Appendix M: Electoral Areas Committee Final Budget Report

Part 4: Appendix C (SSI Services)

Electoral Areas Committee - March 2025
2025 Final Electoral Area Budget Review

Appendix C-1: Requisition Summary - Salt Spring Island

Electoral Area Salt Spring Island		Final 2025	Cost per Avg. Residential Assessment	Final 2024	Cost per Avg. Residential Assessment	Change in Requisition \$ %		Change in Cost per Avg. Residential Assessment \$ %	
1.010	Legislative & General Government	437,902	66.00	400,984	60.48	36,918	9.2%	5.52	9.1%
1.10X	Facilities Management	5,533	0.83	5,686	0.86	(153)	-2.7%	(0.02)	-2.8%
1.101	G.I.S.	4,904	0.74	4,367	0.66	537	12.3%	0.08	12.2%
1.224	Community Health	20,348	3.07	26,497	4.00	(6,150)	-23.2%	(0.93)	-23.3%
1.280	Regional Parks	612,961	92.39	589,157	88.67	23,803	4.0%	3.52	4.0%
1.309	Climate Action and Adaptation	49,075	7.40	47,305	7.14	1,769	3.7%	0.26	3.7%
1.310	Land Banking & Housing	106,661	16.08	60,998	9.20	45,663	74.9%	6.88	74.7%
1.312	Regional Goose Management	7,526	1.13	7,238	1.09	288	4.0%	0.04	3.9%
1.315	Biodiversity & Environmental Stewardship	3,319	0.50	-	-	3,319	100.0%	0.50	100.0%
1.324	Regional Planning Services	42,545	6.41	41,655	6.28	890	2.1%	0.13	2.1%
1.326	Foodslands Access	8,114	1.22	-	-	8,114	100.0%	1.22	100.0%
1.335	Geo-Spatial Referencing System	5,600	0.84	5,486	0.83	114	2.1%	0.02	2.0%
1.374	Regional Emergency Program Support	4,251	0.64	4,183	0.63	68	1.6%	0.01	1.6%
1.375	Hazardous Material Incident Response	14,332	2.16	10,590	1.60	3,743	35.3%	0.56	35.2%
1.911	911 Systems	13,087	1.97	8,240	1.24	4,846	58.8%	0.73	58.7%
1.921	Regional CREST Contribution	52,107	7.85	49,358	7.44	2,749	5.6%	0.41	5.5%
21.ALL	Feasibility Study Reserve Fund - All	4,312	0.65	6,881	1.04	(2,569)	-37.3%	(0.39)	-37.4%
Total Regional		\$1,392,577	\$209.90	\$1,268,626	\$191.35	\$123,951	9.8%	\$18.54	9.7%
1.230	Traffic Safety Commission	2,501	0.38	2,501	0.38	1	0.0%	(0.00)	0.0%
1.311	Regional Housing Trust Fund	-	-	25,858	3.90	(25,858)	-100.0%	(3.90)	-100.0%
1.313	Animal Care Services	147,101	22.17	129,393	19.52	17,709	13.7%	2.65	13.6%
1.913	913 Fire Dispatch	62,152	9.37	61,702	9.31	450	0.7%	0.06	0.7%
Total Sub-Regional		\$211,755	\$31.92	\$219,454	\$33.10	(\$7,699)	-3.5%	(\$1.18)	-3.6%
1.103	Elections	-	-	16,859	2.54	(16,859)	-100.0%	(2.54)	-100.0%
1.104	U.B.C.M.	5,798	0.87	5,368	0.81	420	7.6%	0.06	7.7%
1.106	Joint Electoral Area Admin	75,027	11.31	-	-	75,027	100.0%	11.31	100.0%
1.318	Building Inspection	285,864	43.09	243,126	36.67	42,738	17.6%	6.42	17.5%
1.320	Noise Control	33,162	5.00	27,985	4.22	5,177	18.5%	0.78	18.4%
1.322	Nuisances & Unsanitary Premises	24,110	3.63	22,185	3.35	1,925	8.7%	0.29	8.6%
1.372	Electoral Area Emergency Program	76,890	11.59	71,451	10.78	5,439	7.6%	0.81	7.5%
Total Joint Electoral Area		\$500,841	\$75.49	\$386,973	\$58.37	\$113,868	29.4%	\$17.12	29.3%
1.116	Grant-in-Aid - Salt Spring Island	73,725	11.11	43,752	6.60	29,973	68.5%	4.51	68.4%
1.124	SSI Economic Development Commission	64,482	9.72	53,699	8.10	10,783	20.1%	1.62	20.0%
1.141	Salt Spring Island Public Library	766,678	115.56	717,294	108.19	49,384	6.9%	7.36	6.8%
1.236	Salt Spring Island Fernwood Dock	17,870	3.05	16,380	2.80	1,490	9.1%	0.25	9.0%
1.238A	Community Transit (SSI)	454,571	68.52	353,679	53.35	100,892	28.5%	15.17	28.4%
1.238B	Community Transportation (SSI)	72,015	10.85	88,059	13.28	(16,044)	-18.2%	(2.43)	-18.3%
1.299	Salt Spring Island Arts	145,393	21.91	133,716	20.17	11,677	8.7%	1.75	8.7%
1.342	SSI Livestock Injury Compensation	13	0.00	13	0.00	-	0.0%	(0.00)	-0.1%
1.378	SSI Search and Rescue	26,480	3.99	22,917	3.46	3,563	15.5%	0.53	15.5%
1.455	Salt Spring Island - Community Parks	653,536	98.50	588,527	88.77	65,009	11.0%	9.73	11.0%
1.458	Salt Spring Is. - Community Rec	135,060	20.36	118,975	17.95	16,085	13.5%	2.41	13.4%
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,069,951	311.99	1,888,013	284.78	181,938	9.6%	27.22	9.6%
3.705	SSI Liquid Waste Disposal	406,177	69.28	416,125	71.05	(9,948)	-2.4%	(1.77)	-2.5%
Total SSI LCC Services		\$4,885,951	\$744.85	\$4,441,149	\$678.49	\$444,802	10.0%	\$66.36	9.8%
1.111	Electoral Area Admin Exp - SSI	811,235	122.27	659,598	99.49	151,637	23.0%	22.78	22.9%
1.316	SSI Building Numbering	10,575	1.59	10,265	1.55	310	3.0%	0.05	2.9%
1.371	SSI Emergency Program	124,080	18.70	130,170	19.63	(6,090)	-4.7%	(0.93)	-4.7%
1.535	Stormwater Quality Management - SSI	15,350	2.31	24,610	3.71	(9,260)	-37.6%	(1.40)	-37.7%
1.925	Emergency Comm - CREST - SSI	155,771	23.48	150,818	22.75	4,953	3.3%	0.73	3.2%
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	(10,000)	(1.51)	10,000	100.0%	1.51	100.0%
Total Other SSI Electoral Area		\$1,117,011	\$168.36	\$965,461	\$145.62	\$151,550	15.7%	\$22.74	15.6%
Total SSI Electoral Area (Including SSI LCC Services)		\$6,002,962	\$913.21	\$5,406,610	\$824.11	\$596,352	11.0%	\$89.10	10.8%
Total Capital Regional District		\$8,108,135	\$1,230.51	\$7,281,663	\$1,106.93	\$826,472	11.4%	\$123.58	11.2%
CRHD	Capital Regional Hospital District	860,672	129.72	867,193	\$130.80	(6,520)	-0.8%	(1.08)	-0.8%
Total CRD and CRHD		\$8,968,807	\$1,360.23	\$8,148,856	\$1,237.73	\$819,952	10.1%	\$122.50	9.9%

Average residential assessment - 2025/2024

\$1,052,147

\$1,048,500

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

	Change in Requisition \$ %	Change in Cost / Avg. Res Asst \$ %
REGIONAL		
Legislative & General Government	36,918 0.5%	5.52 0.4%
Regional Parks	23,803 0.3%	3.52 0.3%
Land Banking & Housing	45,663 0.6%	6.88 0.6%
Foodslands Access	8,114 0.1%	1.22 0.1%
SUB-REGIONAL		
Regional Housing Trust Fund	(25,858) -0.3%	(3.90) -0.3%
Animal Care Services	17,709 0.2%	2.65 0.2%
JOINT EA		
Elections	(16,859) -0.2%	(2.54) -0.2%
Joint Electoral Area Admin	75,027 0.9%	11.31 0.9%
Building Inspection	42,738 0.5%	6.42 0.5%
SSI LCC EA		
Grant-in-Aid - Salt Spring Island	29,973 0.4%	4.51 0.4%
SSI Economic Development Commission	10,783 0.1%	1.62 0.1%
Salt Spring Island Public Library	49,384 0.6%	7.36 0.6%
Community Transit (SSI)	100,892 1.2%	15.17 1.2%
Community Transportation (SSI)	(16,044) -0.2%	(2.43) -0.2%
Salt Spring Island Arts	11,677 0.1%	1.75 0.1%
Salt Spring Island - Community Parks	65,009 0.8%	9.73 0.8%
Salt Spring Is. - Community Rec	16,085 0.2%	2.41 0.2%
Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	181,938 2.2%	27.22 2.2%
SSI Liquid Waste Disposal	(9,948) -0.1%	(1.77) -0.1%
OTHER SSI EA		
Electoral Area Admin Exp - SSI	151,637 1.9%	22.78 1.8%
Stormwater Quality Management - SSI	(9,260) -0.1%	(1.40) -0.1%
Feasibility Study Reserve Fund - E.A.	10,000 0.1%	1.51 0.1%
Capital Regional Hospital District	(6,520) -0.1%	(1.08) -0.1%
Other	27,090 0.3%	4.03 0.3%
TOTAL CRD & CRHD	\$19,952 10.1%	\$122.50 9.9%

Local/Specified/Defined Services Salt Spring Island		Final 2025	Cost per Avg. Residential Assessment	Final 2024	Cost per Avg. Residential Assessment	Change in Requisition		Change in Cost per Avg. Residential Assessment	
						\$	%	\$	%
1.234	SSI Street Lighting (LCC Service)	32,832	5.08	31,869	4.93	963	3.0%	0.14	2.9%
2.620	SSI Highland Water System	8,544	33.64	31,726	124.91	(23,182)	-73.1%	(91.27)	-73.1%
2.621	Highland / Fernwood Water - SSI	87,756	263.53	77,630	233.12	10,126	13.0%	30.41	13.0%
2.624	Beddis Water	94,523	695.02	85,940	631.91	8,583	10.0%	63.11	10.0%
2.626	Fulford Water	56,888	557.73	55,230	541.47	1,658	3.0%	16.25	3.0%
2.628	Cedar Lane Water (SSI)	19,117	516.68	17,820	481.62	1,297	7.3%	35.05	7.3%
2.660	Fernwood Water	5,034	63.72	14,621	185.08	(9,587)	-65.6%	(121.35)	-65.6%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	7,896	10.46	7,615	10.01	281	3.7%	0.44	4.4%
3.810	Ganges Sewer	64,000	153.85	62,134	149.36	1,866	3.0%	4.49	3.0%
3.820	Maliview Estates Sewer System	5,220	55.53	5,070	53.94	150	3.0%	1.60	3.0%
Total Local/Specified/Defined Services		381,810		389,655		(7,845)			

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Appendix C2: SSI - Change in Requisition from Provisional to Final - Budget Review 2025

Change in Requisition (2025 Final vs Provisional) - Salt Spring Island
(Requisition Changes > ±\$3,000) by Services

Electoral Area Salt Spring Island		2025 Requisition Final Provisional \$ \$		2025 Per Avg Res Asst Final Provisional \$ \$		Chg in Requisition Final vs Provisional \$ +/- %		Chg in Per Avg Res Asst Final vs Provisional \$ +/- %		Main Driver - Change in Requisition
Total Regional and Sub-Regional		1,604,331	1,628,960	241.81	245.70	(24,628)	-1.5%	(3.89)	-1.6%	To be discussed at the CRD Board Budget Review on March 12, 2025
1.103	Elections	-	17,365	-	2.62	(17,365)	-100.0%	(2.62)	-100.0%	Board approved at Provisional: one-time deferral of reserve transfer (ORF) to 2026 to mitigate requisition increase
1.318	Building Inspection	285,864	313,723	43.09	47.32	(27,859)	-8.9%	(4.23)	-8.9%	a) Board approved at Provisional: one-time reduction in reserve transfer (ERF) to mitigate requisition increase; b) Increased operating reserve fund (ORF) as revenue in 2025 to mitigate requisition increase with higher 2024 surplus transferred into ORF
1.320	Noise Control	33,162	38,531	5.00	5.81	(5,369)	-13.9%	(0.81)	-14.0%	Decrease due to lower 2024 Deficit Carryover to be recovered by Requisition
Total Joint Electoral Area		319,026	369,620	48.09	55.75	(50,594)	-13.7%	(7.67)	-13.8%	
1.236	Salt Spring Island Fernwood Dock	17,870	21,870	3.05	3.73	(4,000)	-18.3%	(0.69)	-18.4%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.238A	Community Transit (SSI)	454,571	495,151	68.52	74.69	(40,580)	-8.2%	(6.17)	-8.3%	Operating budget net decrease from BC Transit
1.238B	Community Transportation (SSI)	72,015	101,950	10.85	15.38	(29,935)	-29.4%	(4.52)	-29.4%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
1.455	Salt Spring Island - Community Parks	653,536	648,609	98.50	97.83	4,927	0.8%	0.67	0.7%	LCC Motion - Increase due to additional Centennial Park Facility hours funded by Requisition
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Pro	2,069,951	2,100,131	311.99	316.77	(30,180)	-1.4%	(4.78)	-1.5%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
3.705	SSI Liquid Waste Disposal	406,177	416,177	69.28	71.06	(10,000)	-2.4%	(1.78)	-2.5%	LCC Motion - One-time reduction of reserve transfers to mitigate Requisition
Total SSI LCC Services		3,674,120	3,783,888	562.19	579.46	(109,768)	-2.9%	(17.27)	-3.0%	
1.111	Electoral Area Admin Exp - SSI	811,235	853,366	122.27	128.72	(42,131)	-4.9%	(6.44)	-5.0%	2025 surplus carryover; One-time reduction of reserve transfers to mitigate Requisition
1.371	SSI Emergency Program	124,080	134,080	18.70	20.22	(10,000)	-7.5%	(1.52)	-7.5%	One-time increase in Operating Reserve Funding in 2025 to mitigate Requisition
1.535	Stormwater Quality Management - SSI	15,350	25,350	2.31	3.82	(10,000)	-39.4%	(1.51)	-39.5%	One-time increase in Operating Reserve Funding in 2025 to mitigate Requisition
Total Other SSI Electoral Area		950,665	1,012,796	143.29	152.76	(62,131)	-6.1%	(9.48)	-6.2%	
Other <±\$3,000		2,420,665	2,426,799	364.85	366.04	(6,134)	-0.3%	(1.19)	-0.3%	
Total CRD and CRHD (SSI)		8,968,807	9,222,062	1,360.23	1,399.72	(253,255)	-2.7%	(39.49)	-2.8%	
2.620	SSI Highland Water System	8,544	13,664	33.64	53.80	(5,120)	-37.5%	(20.16)	-37.5%	Increased 2024 surplus carryover to offset Requisition
Other <±\$3,000		373,266	377,554			(4,288)	-1.1%			
Total Local/Specified/Defined Services		381,810	391,218			(9,408)	-2.4%			

*SSI Local Community Commission (LCC) budgets highlighted

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Appendix C-3: Change in Requisition (2025 Final vs Provisional) by Cost Driver - Salt Spring Island
(Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg Res Asst		Comments
			% Increase over 2024	\$ Requisition	% Increase over 2024	\$/Avg Res	
Provisional - (CRD&CRHD)			13.2%	9,222,062	13.1%	1,399.72	
Change in Cost Apportionment							
Regional & Sub-Regional	Various Services		-0.2%	(15,938)	-0.2%	(2.58)	Change in residential assessment
	CRHD	Capital Regional Hospital District	-0.1%	(6,533)	-0.1%	(1.08)	
SSI LCC Services					0.0%	(0.56)	
Other SSI EA Wide Services		Excluding LCC SSI EA Wide Services			0.0%	(0.12)	
		Others <+/-3,000	0.0%	(1,703)	0.0%	(0.31)	
Subtotal			-0.3%	(24,174)	-0.4%	(4.66)	
Budget Changes							
Regional & Sub-Regional	Various Services		-0.1%	(8,690)	-0.1%	(1.31)	To be discussed at the CRD Board Budget Review - March 12, 2025
Joint EA	1.103	Elections	-0.2%	(17,365)	-0.2%	(2.62)	Board approved at Provisional: one-time deferral of reserve transfer (ORF) to 2026 to mitigate requisition increase
	1.318	Building Inspection	-0.3%	(26,887)	-0.3%	(4.06)	a) Board approved at Provisional: one-time reduction in reserve transfer (ERF) to mitigate requisition increase; b) Increased operating reserve fund (ORF) as revenue in 2025 to mitigate requisition increase with higher 2024 surplus transferred into ORF
	1.320	Noise Control	-0.1%	(5,257)	-0.1%	(0.79)	Decrease due to lower 2024 Deficit Carryover to be recovered by Requisition
SSI LCC Services	1.236	Salt Spring Island Fernwood Dock	0.0%	(4,000)	-0.1%	(0.68)	One-time reduction of reserve transfers to mitigate Requisition
	1.238A	Community Transit (S.S.I.)	-0.5%	(40,580)	-0.5%	(6.12)	BC Transit budget net decrease
	1.238B	Community Transportation (S.S.I.)	-0.4%	(29,935)	-0.4%	(4.52)	One-time reduction of reserve transfers to mitigate Requisition
	1.455	Salt Spring Island Community Parks	0.1%	4,927	0.1%	0.74	One-time increase in Centennial Park Facility hours funded by Requisition
	1.459	Salt Spring Island Park, Land & Rec Prog	-0.4%	(30,180)	-0.4%	(4.55)	One-time reduction of reserve transfers to mitigate Requisition
	3.705	S.S.I. Liquid Waste Disposal	-0.1%	(10,000)	-0.1%	(1.71)	One-time reduction of reserve transfers to mitigate Requisition
Other SSI EA Wide Services	1.111	Electoral Area Admin Exp-SSI	-0.5%	(42,131)	-0.5%	(6.35)	Reduction of reserve transfers to mitigate Requisition; 2024 Surplus Carryover
	1.371	SSI Emergency Program	-0.1%	(10,000)	-0.1%	(1.51)	One-time increase in Operating Reserve Funding in 2025 to mitigate Requisition
	1.535	Stormwater Quality Management - SSI	-0.1%	(10,000)	-0.1%	(1.51)	One-time increase in Operating Reserve Funding in 2025 to mitigate Requisition
		Others <+/-3,000	0.0%	1,018	0.0%	0.15	Changes related to 2024 surplus/deficit, GILT and minor budget changes
Subtotal			-2.8%	(229,081)	-2.8%	(34.83)	
Final - CRD&CRHD over 2024			10.1%	8,968,807	9.9%	1,360.23	
Change - Final over Provisional			-3.1%	(253,255)	-3.2%	(39.49)	

*Requisition excludes Local/Specified/Defined area services.

**SSI Local Community Commission (LCC) budgets highlighted

**Appendix C-4: Capital Plan Summary Overview by Service - Salt Spring Island
2025 Final Budget**

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
		Engineered					TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Capital		TOTAL	
Service #	Service Name	Equipment	Vehicles	Buildings	Structures	Land					Reserves	Other		
1.111	SSI Admin. Expenditures	24,900					24,900	24,900					24,900	
1.141	SSI Public Library			140,000			140,000			110,000	30,000		140,000	
1.236	SSI Small Craft Harbour (Fernwood Dock)				250,000		250,000	30,000		95,000	125,000		250,000	
1.238A	Community Transit (SSI)				175,000		175,000	105,000		60,000	10,000		175,000	
1.238B	Community Transportation (SSI)				871,000		871,000	235,000		536,000	100,000		871,000	
1.371	SSI Emergency Program	31,700					31,700		1,700	10,000	20,000		31,700	
1.455	SSI Community Parks	50,000	90,000		305,000		445,000	155,000		45,000	200,000	40,000	5,000	445,000
1.458	SSI Community Recreation	30,000			260,000		290,000			5,000	150,000	135,000		290,000
1.459	SSI Park Land & Rec Programs	50,000		943,000	570,000	120,000	1,683,000	805,000		40,000	325,000	135,000	378,000	1,683,000
2.620	Highland Water (SSI)				10,000		10,000	10,000						10,000
2.621	Highland & Fernwood Water (SSI)				1,119,000		1,119,000	170,500	790,000		40,000	118,500		1,119,000
2.622	Cedars of Tuam Water (SSI)	15,000			116,000		131,000	15,000			92,000	24,000		131,000
2.624	Beddis Water (SSI)	19,000			400,000		419,000	54,000	220,000			145,000		419,000
2.626	Fulford Water (SSI)	161,000			86,000		247,000	98,000			90,000	59,000		247,000
2.628	Cedar Lane Water (SSI)				343,000		343,000	80,000	143,000		110,000	10,000		343,000
3.705	SSI Septage / Composting				319,196		319,196	75,000	120,000		60,000	31,000	33,196	319,196
3.810	Ganges Sewer Utility (SSI)	525,000	77,000		310,000		912,000	764,000			75,000	73,000		912,000
3.820	Maliview Sewer Utility (SSI)				1,713,000		1,713,000	102,000	601,000		950,000	60,000		1,713,000
Total		906,600	167,000	1,083,000	6,847,196	120,000	9,123,796	2,698,500	1,874,000	116,600	2,903,000	1,115,500	416,196	9,123,796

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Appendix C-5: Change in Capital Plan (2025 Final vs Provisional) - Salt Spring Island

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.111	SSI Admin. Expenditures	Boardroom Electronic Equipment	40,000	20,000	(20,000)	Revised budget spending in 2025
1.141	SSI Public Library	Washroom Upgrade Project	-	100,000	100,000	Upgrade existing washroom and implement accessibility recommendations
1.236	SSI Small Craft Harbour (Fernwood Dock)	Annual Preventative Maintenance and Repairs	20,000	10,000	(10,000)	Revised budget spending in 2025
		Anticipated work from 2023 inspection	200,000	210,000	10,000	Revised budget spending in 2025
1.238B	Community Transportation (S.S.I)	Ganges Crosswalk study	-	30,000	30,000	Ganges Cross Walk Study with Grant funding from ICBC
		Pathway Maintenance Equipment	6,000	-	(6,000)	Project completed; No carryforward to 2025
1.371	SSI Emergency Program	EOC upgrades	-	20,000	20,000	Moved from 2026 to 2025
1.455	SSI Community Parks	ERF Park Maintenance Vehicle Replacement	-	90,000	90,000	Carryforward from 2024 to 2025
1.459	SSI Park Land & Rec Programs	Firehall Repurpose	50,000	80,000	30,000	Revised budget spending in 2025
		Park Land Acquisition	50,000	40,000	(10,000)	Carryforward from 2024 to 2025
2.622	Cedars of Tuam Water (SSI)	Referendum or Alternative Approval Process - Funding for Future Projects	10,000	-	(10,000)	Moved from 2025 to 2026
		Public Engagement for Future Projects	5,000	-	(5,000)	Moved from 2025 to 2026
2.626	Fulford Water (SSI)	Referendum or Alternative Approval Process - Funding for Future Projects	20,000	10,000	(10,000)	Revised budget spending in 2025
2.628	Cedar Lane Water (SSI)	Power generation equipment design and construction	60,000	-	(60,000)	Moved from 2025 to 2026
3.705	SSI Septage / Composting	Referendum or Alternative Approval Process - Funding for Future Projects	35,000	25,000	(10,000)	Revised budget spending in 2025
3.810	Ganges Sewer Utility (SSI)	Key components and spares replacement schedule	54,000	50,000	(4,000)	Revised budget spending in 2025
		Ganges WWTP Replacement of Electrical & Instrumentation	-	475,000	475,000	Carryforward from 2024 to 2025
3.820	Maliview Sewer Utility (SSI)	Wastewater Treatment Plant Upgrade	1,206,000	1,221,000	15,000	Carryforward from 2024 to 2025
Total Changes - Salt Spring Island			1,756,000	2,381,000	625,000	

Appendix C-6: SSI Service Budgets

SALT SPRING ISLANDS - EA WIDE

1.111 SSI Administration

1.316 SSI Building Numbering

1.371 SSI Emergency Program

1.535 Stormwater Quality Management

1.925 SSI Emergency Comm-CREST

LOCAL/SPECIFIED/DEFINED SERVICES

2.620 Highland Water

2.621 Highland/Fernwood Water

2.622 Cedars of Tuam Water

2.624 Beddis Water

2.626 Fulford Water

2.628 Cedar Lane Water

2.660 Fernwood Water

3.810 Ganges Sewer

3.820 Maliview Sewer

Appendix C-6: SSI Service Budgets

LOCAL COMMUNITY COMMISSION

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SSI)

FINAL BUDGET

MARCH 2025

Service: 1.111 SSI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

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

OPERATING COSTS

	2024 BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Director Admin	75,295	71,035	66,627	(10,000)	-	56,627	57,780	58,914	60,070	61,258
Management Services	1,160,634	953,026	1,190,559	-	103,923	1,294,482	1,234,408	1,278,317	1,297,649	1,333,026
Local Community Commission (LCC)	106,824	151,020	118,528	10,000	31,500	160,028	201,146	133,766	136,438	139,173
TOTAL OPERATING COSTS	1,342,753	1,175,081	1,375,714	-	135,423	1,511,137	1,493,334	1,470,997	1,494,157	1,533,457

*Percentage Increase over prior year

CAPITAL / RESERVES

Transfer to Equipment Replacement Fund	30,000	30,000	30,000	-	(30,000)	-	36,000	36,000	34,000	31,000
Transfer to Operating Reserve Fund	5,000	5,000	43,000	-	-	43,000	50,000	35,095	35,180	35,250
Capital Asset Purchase	20,000	4,010	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	55,000	39,010	73,000	-	(30,000)	43,000	86,000	71,095	69,180	66,250

TOTAL COSTS	1,397,753	1,214,091	1,448,714	-	105,423	1,554,137	1,579,334	1,542,092	1,563,337	1,599,707
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*Percentage Increase over prior year

Labour Recovery	(410,161)	(235,614)	(432,730)	-	-	(432,730)	(441,380)	(450,230)	(459,230)	(468,390)
Internal Allocations	(273,685)	(273,685)	(281,910)	(6,000)	-	(287,910)	(293,660)	(299,520)	(305,470)	(311,530)
TOTAL RECOVERIES	(683,846)	(509,299)	(714,640)	(6,000)	-	(720,640)	(735,040)	(749,750)	(764,700)	(779,920)

COSTS LESS INTERNAL RECOVERIES	713,907	704,792	734,074	(6,000)	105,423	833,497	844,294	792,342	798,637	819,787
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*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Surplus c/fwd to 2025 (Management Component)	-	49,050	-	-	(49,050)	(49,050)	-	-	-	-
Surplus c/fwd to 2025 (Director Component)	-	4,214	-	-	(4,214)	(4,214)	-	-	-	-
Deficit c/fwd to 2025 (LCC Component)	-	(44,196)	-	-	44,196	44,196	-	-	-	-
Surplus c/fwd from 2023 to 2024	(48,579)	(48,579)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(7,208)	(7,208)	(77,208)	(15,000)	-	-
Grants in Lieu of Taxes	(390)	(391)	(404)	-	-	(404)	(410)	(420)	(430)	(440)
Provincial Grant	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(340)	(292)	(582)	-	-	(582)	(510)	(520)	(530)	(540)
TOTAL REVENUE	(54,309)	(45,194)	(5,986)	-	(16,276)	(22,262)	(83,128)	(20,940)	(5,960)	(5,980)

REQUISITION	(659,598)	(659,598)	(728,088)	6,000	(89,147)	(811,235)	(761,166)	(771,402)	(792,677)	(813,807)
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*Percentage increase over prior year
Requisition

FTE's	7.0	7.0	7.0	-0.9%	13.5%	23.0%	7.0	7.0	7.0	7.0
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**1.111 - Admin Expenditures (SSI)
Management Services**

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	910,673	761,529	946,059	-	96,715	1,042,774	973,424	1,001,565	1,030,502	1,060,268
Allocations	69,421	69,421	81,500	-	7,208	88,708	94,706	92,112	94,071	96,182
Vehicles & Travel	9,830	4,896	8,730	-	-	8,730	8,900	9,080	9,260	9,450
Legal Expenses	10,000	-	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Staff Training, Moving & Dues	16,030	4,730	14,600	-	-	14,600	14,890	15,190	15,490	15,810
Contingency	15,640	-	-	-	-	-	-	-	-	-
Operating - Other	129,040	112,450	129,670	-	-	129,670	132,288	149,970	137,716	140,496
TOTAL OPERATING COSTS	1,160,634	953,026	1,190,559	-	103,923	1,294,482	1,234,408	1,278,317	1,297,649	1,333,026
*Percentage Increase over prior year			2.6%		9.0%	11.5%	-4.6%	3.6%	1.5%	2.7%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	25,000	25,000	25,000	-	(25,000)	-	25,000	25,000	25,000	25,000
Transfer to Operating Reserve Fund	-	-	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Capital Asset Purchase	20,000	4,010	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	45,000	29,010	35,000	-	(25,000)	10,000	35,000	35,000	35,000	35,000
TOTAL COSTS	1,205,634	982,036	1,225,559	-	78,923	1,304,482	1,269,408	1,313,317	1,332,649	1,368,026
*Percentage Increase over prior year			1.7%		6.5%	8.2%	-2.7%	3.5%	1.5%	2.7%
Labour Recovery	(410,161)	(235,614)	(432,730)	-	-	(432,730)	(441,380)	(450,230)	(459,230)	(468,390)
Internal Allocations	(273,685)	(273,685)	(281,910)	(6,000)	-	(287,910)	(293,660)	(299,520)	(305,470)	(311,530)
TOTAL RECOVERIES	(683,846)	(509,299)	(714,640)	(6,000)	-	(720,640)	(735,040)	(749,750)	(764,700)	(779,920)
COSTS LESS INTERNAL RECOVERIES	521,788	472,737	510,919	(6,000)	78,923	583,842	534,368	563,567	567,949	588,106
*Percentage Increase over prior year			-2.1%	-1.1%	15.1%	11.9%	-8.5%	5.5%	0.8%	3.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	49,050	-	-	(49,050)	(49,050)	-	-	-	-
Balance c/fwd from 2023 to 2024	(35,640)	(35,640)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(7,208)	(7,208)	(7,208)	(15,000)	-	-
Grants in Lieu of Taxes	(330)	(329)	(358)	-	-	(358)	(350)	(360)	(370)	(380)
TOTAL REVENUE	(35,970)	13,081	(358)	-	(56,258)	(56,616)	(7,558)	(15,360)	(370)	(380)
REQUISITION	(485,818)	(485,818)	(510,561)	6,000	(22,665)	(527,226)	(526,810)	(548,207)	(567,579)	(587,726)
*Percentage increase over prior year Requisition			5.1%	-1.2%	4.7%	8.5%	-0.1%	4.1%	3.5%	3.5%
FTE's	7.0	7.0	7.0			7.0	7.0	7.0	7.0	7.0

**1.111 - Admin Expenditures (SSI)
Director Admin**

OPERATING COSTS

Salaries & Remunerations	49,586	47,400
SSI EA Management Allocation	6,700	6,700
Allocations	11,349	11,349
Travel & Training	2,070	1,583
Operating - Other	5,590	4,003

TOTAL OPERATING COSTS **75,295** **71,035**

*Percentage Increase over prior year

CAPITAL / RESERVES

Transfer to Equipment Replacement Fund - -

TOTAL CAPITAL / RESERVES - -

TOTAL COSTS **75,295** **71,035**

*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Balance c/fwd from 2024 to 2025	-	4,214
Balance c/fwd from 2023 to 2024	(12,939)	(12,939)
Grants in Lieu of Taxes	(60)	(62)
Other Income	(340)	(292)

TOTAL REVENUE **(13,339)** **(9,079)**

REQUISITION **(61,956)** **(61,956)**

*Percentage increase over prior year
Requisition

BUDGET REQUEST

2025

CORE BUDGET ONGOING ONE-TIME TOTAL

50,825	(10,000)	-	40,825
6,900	-	-	6,900
3,742	-	-	3,742
1,000	-	-	1,000
4,160	-	-	4,160

66,627 (10,000) - 56,627

-11.5% -13.3% -24.8%

- - - -

- - - -

66,627 (10,000) - 56,627

-11.5% -13.3% -24.8%

-	-	(4,214)	(4,214)
-	-	-	-
(46)	-	-	(46)
(500)	-	-	(500)

(546) - (4,214) (4,760)

(66,081) 10,000 4,214 (51,867)

6.7% -16.1% -6.8% -16.3%

FUTURE PROJECTIONS

2026 2027 2028 2029

41,640	42,470	43,320	44,190
7,040	7,180	7,320	7,470
3,854	3,931	4,010	4,090
1,020	1,040	1,060	1,080
4,226	4,293	4,360	4,428

57,780 58,914 60,070 61,258

2.0% 2.0% 2.0% 2.0%

6,000 6,000 4,000 1,000

6,000 6,000 4,000 1,000

63,780 64,914 64,070 62,258

12.6% 1.8% -1.3% -2.8%

-	-	-	-
-	-	-	-
(60)	(60)	(60)	(60)
(510)	(520)	(530)	(540)

(570) (580) (590) (600)

(63,210) (64,334) (63,480) (61,658)

21.9% 1.8% -1.3% -2.9%

1.111 - Admin Expenditures (SSI) Local Community Commission	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Remunerations & Salaries	43,844	86,012	48,263	10,000	31,500	89,763	59,430	60,620	61,830	63,070
SSI EA Management Allocation	48,585	48,585	50,040	-	-	50,040	51,040	52,060	53,100	54,160
Travel Costs	6,000	1,927	6,180	-	-	6,180	6,300	6,430	6,560	6,690
Allocations	2,195	2,195	5,345	-	-	5,345	5,506	5,616	5,728	5,843
Contract for Services	-	6,375	-	-	-	-	70,000	-	-	-
Other Operating	6,200	5,926	8,700	-	-	8,700	8,870	9,040	9,220	9,410
TOTAL OPERATING COSTS	106,824	151,020	118,528	10,000	31,500	160,028	201,146	133,766	136,438	139,173
*Percentage Increase over prior year			11.0%	9.4%	29.5%	49.8%	25.7%	-33.5%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	5,000	5,000	33,000	-	-	33,000	40,000	25,095	25,180	25,250
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	(5,000)	-	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	10,000	10,000	38,000	-	(5,000)	33,000	45,000	30,095	30,180	30,250
TOTAL COSTS	116,824	161,020	156,528	10,000	26,500	193,028	246,146	163,861	166,618	169,423
*Percentage Increase over prior year			34.0%	8.6%	22.7%	65.2%	27.5%	-33.4%	1.7%	1.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	(44,196)	-	-	44,196	44,196	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	-	-	(70,000)	-	-	-
Provincial Grant for LCC	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	-	-	(82)	-	-	(82)	-	-	-	-
TOTAL REVENUE	(5,000)	(49,196)	(5,082)	-	44,196	39,114	(75,000)	(5,000)	(5,000)	(5,000)
REQUISITION	(111,824)	(111,824)	(151,446)	(10,000)	(70,696)	(232,142)	(171,146)	(158,861)	(161,618)	(164,423)
*Percentage increase over prior year Requisition			35.4%	8.9%	63.2%	107.6%	-26.3%	-7.2%	1.7%	1.7%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$40,000	\$24,900	\$15,900	\$85,900	\$6,100	\$6,000	\$138,800	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000	
	\$40,000	\$24,900	\$15,900	\$85,900	\$6,100	\$71,000	\$203,800	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$40,000	\$24,900	\$15,900	\$85,900	\$6,100	\$71,000	\$203,800	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$40,000	\$24,900	\$15,900	\$85,900	\$6,100	\$71,000	\$203,800	

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>

2025 - 2029

Service Name: SSI Admin. Expenditures

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
24-01	Replacement	Computer	Computer Replacement - SSI Admin	\$ 43,900	E	ERF	\$ -	\$ 4,900	\$ 14,250	\$ 10,900	\$ 6,100	\$ 6,000	\$ 42,150
24-01	Replacement	Computer	Computer Replacement - Director		E	ERF	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ 1,650
25-01	New	Vehicle	Electric vehicle	\$ 65,000	V	ERF	\$ -		\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000
24-02	Replacement	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)	\$ 95,000	E	ERF	\$ 40,000	\$ 20,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 95,000
													\$ -
													\$ -
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			Grand Total	\$ 203,900				\$ 24,900	\$ 15,900	\$ 85,900	\$ 6,100	\$ 71,000	\$ 203,800

Service: 1.111 SSI Admin. Expenditures

Project Number 24-01

Capital Project Title Computer

Capital Project Description Computer Replacement - SSI Admin

Project Rationale Equipment replacement / lifecycle

Project Number 25-01

Capital Project Title Vehicle

Capital Project Description Electric vehicle

Project Rationale Equipment replacement / lifecycle

Project Number 24-02

Capital Project Title Boardroom Electronic Equipment

Capital Project Description Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)

Project Rationale Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)

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

Reserve/Fund Summary						
	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund - Local Community Commission	5,119	38,119	8,119	33,214	58,394	83,644
Operating Reserve Fund - Management	6,065	8,857	11,649	6,649	16,649	26,649
Equipment Replacement Fund - Management	82,646	67,746	78,496	42,596	61,496	15,496
Equipment Replacement Fund - Director	13,858	8,858	13,208	6,708	10,708	11,708
Equipment Replacement Fund - Local Community Commission	16,772	11,772	16,772	9,272	14,272	19,272
Total	124,458	135,350	128,242	98,437	161,517	156,767

Reserve Schedule

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

Bylaw No. 4584 Created in 2023

Reserve Cash Flow

Fund: Fund Centre:	1500 105558	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	5,119	38,119	8,119	33,214	58,394
Transfer from Ops Budget		5,000	33,000	40,000	25,095	25,180	25,250
Transfer to Ops Budget		-	-	(70,000)	-	-	-
Interest Income*		119					
Ending Balance \$		5,119	38,119	8,119	33,214	58,394	83,644

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

Reserve Schedule

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

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

Fund: Fund Centre:	1500 105559	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,625	6,065	8,857	11,649	6,649	16,649
Transfer from Ops Budget		-	10,000	10,000	10,000	10,000	10,000
Net balance from closed BX		2,179					
Transfer to Ops Budget		-	(7,208)	(7,208)	(15,000)	-	-
Interest Income*		261					
Ending Balance \$		6,065	8,857	11,649	6,649	16,649	26,649

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102119	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		66,100	82,646	67,746	78,496	42,596	61,496
Transfer from Ops Budget		25,000	-	25,000	25,000	25,000	25,000
Planned Purchase		(8,886)	(14,900)	(14,250)	(60,900)	(6,100)	(71,000)
Interest Income		432					
Ending Balance \$		82,646	67,746	78,496	42,596	61,496	15,496

<u>Assumptions/Background:</u> Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101837	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		13,782	13,858	8,858	13,208	6,708	10,708
Transfer from Ops Budget		-	-	6,000	6,000	4,000	1,000
Planned Purchase		-	(5,000)	(1,650)	(12,500)	-	-
Interest Income		75					
Ending Balance \$		13,858	8,858	13,208	6,708	10,708	11,708

<u>Assumptions/Background:</u> Office equipment, computers, and vehicle replacement

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - LCC
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ERF Group: EASSILCC.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102275	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		11,685	16,772	11,772	16,772	9,272	14,272
Transfer from Ops Budget		5,000	-	5,000	5,000	5,000	5,000
Planned Purchase		-	(5,000)	-	(12,500)	-	-
Interest Income		87					
Ending Balance \$		16,772	11,772	16,772	9,272	14,272	19,272

<u>Assumptions/Background:</u> Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Building Numbering

FINAL BUDGET

MARCH 2025

Service: 1.316 SSI Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Building Inspection	9,690	9,690	9,985	-	-	9,985	10,180	10,390	10,600	10,810
Allocations	493	493	510	-	-	510	525	536	547	558
Other Operating Expenses	20	69	40	-	-	40	100	100	100	100
TOTAL COSTS	10,203	10,252	10,535	-	-	10,535	10,805	11,026	11,247	11,468
*Percentage Increase over prior year			3.3%			3.3%	2.6%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	(59)	59	-	-	59	-	-	-	-
Balance c/fwd from 2023 to 2024	82	82	-	-	-	-	-	-	-	-
Other Revenue	(20)	(10)	(19)	-	-	(19)	(20)	(20)	(20)	(20)
TOTAL REVENUE	62	13	40	-	-	40	(20)	(20)	(20)	(20)
REQUISITION	(10,265)	(10,265)	(10,575)	-	-	(10,575)	(10,785)	(11,006)	(11,227)	(11,448)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Emergency Program

FINAL BUDGET

MARCH 2025

Service: 1.371 SSI Emergency Program

Committee: Electoral Area

DEFINITION:

To provide an Emergency Program as an Extended Service in preparation for emergencies.
Establishment Bylaw No. 2084 (December 16, 1992). Bylaw No. 2094 (February 1993), establishes the mode of operation and administration of the program.
Bylaw No. 2204 (April 27, 1994) and Bylaw No. 2205 (April 27, 1994) repeal and replace Bylaws 2084 and 2094 respectively.
Bylaw No. 3752 (March 9, 2011) establishes guidelines for the operation and administration of the SSI Program and repeals previous Bylaw No. 2205, 2486, 2737, and 3446.
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

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

LEVY:

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

FUNDING:

Requisition

1.371 - SSI Emergency Program

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Travel Expense	1,500	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Contract for Services	52,100	52,100	63,500	-	-	63,500	64,770	66,070	67,390	68,740
Building Rent	14,000	12,680	12,680	-	-	12,680	12,680	12,680	12,680	12,680
Staff Training & Development	2,000	1,500	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,900	5,500	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Allocations	7,146	7,146	6,709	-	-	6,709	6,910	7,049	7,189	7,333
Other Operating Expenses	51,535	50,100	47,740	-	-	47,740	48,837	49,963	51,130	52,329
TOTAL OPERATING COSTS	134,181	130,526	136,329	-	-	136,329	139,007	141,682	144,429	147,242
*Percentage Increase over prior year			1.6%			1.6%	2.0%	1.9%	1.9%	1.9%
<u>CAPITAL / RESERVES</u>										
Equipment Purchases	10,000	8,000	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	-	-	-	-	-	2,000	4,340	8,980	13,930
Transfer to Operating Reserve Fund	-	5,655	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	10,000	13,655	-	-	-	-	4,000	6,340	10,980	15,930
TOTAL COSTS	144,181	144,181	136,329	-	-	136,329	143,007	148,022	155,409	163,172
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(13,811)	(13,811)	(2,049)	-	(10,000)	(12,049)	(2,027)	-	-	-
Grants in Lieu of Taxes	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(14,011)	(14,011)	(2,249)	-	(10,000)	(12,249)	(2,227)	(200)	(200)	(200)
REQUISITION	(130,170)	(130,170)	(134,080)	-	10,000	(124,080)	(140,780)	(147,822)	(155,209)	(162,972)
*Percentage increase over prior year Requisition			3.0%		-7.7%	-4.7%	13.5%	5.0%	5.0%	5.0%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$31,700	\$18,000	\$10,900	\$14,500	\$5,800	\$80,900	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$31,700	\$18,000	\$10,900	\$14,500	\$5,800	\$80,900	
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,700	\$1,000	\$6,900	\$2,500	\$1,800	\$13,900	
Grants (Federal, Provincial)	\$0	\$10,000	\$12,000	\$4,000	\$2,000	\$4,000	\$32,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$5,000	\$0	\$10,000	\$0	\$35,000	

\$0	\$31,700	\$18,000	\$10,900	\$14,500	\$5,800	\$80,900	
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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>

Service #:	1.371
Service Name	SSI Emergency Program

[illegible]

Service: 1.371 SSI Emergency Program

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

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

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

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

**SSI Emergency Program
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	34,983	14,983	11,983	16,323	15,303	29,233
Operating Reserve Fund	58,766	46,717	44,690	44,690	44,690	44,690
Equipment Replacement Fund	11,358	9,658	10,658	5,758	5,258	5,458
Total	105,107	71,358	67,331	66,771	65,251	79,381

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1073 101949	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		33,426	34,983	14,983	11,983	16,323	15,303
Transfer from Ops Budget		-	-	2,000	4,340	8,980	13,930
Expenditures		-	(20,000)	(5,000)	-	(10,000)	-
Interest Income*		1,557					
Ending Balance \$		34,983	14,983	11,983	16,323	15,303	29,233

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105402	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		66,733	58,766	46,717	44,690	44,690	44,690
Transfer from Ops Budget		4,701	-	-	-	-	-
Transfer to Ops Budget		(15,421)	(12,049)	(2,027)	-	-	-
Interest Income*		2,753					
Ending Balance \$		58,766	46,717	44,690	44,690	44,690	44,690

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101437	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		11,295	11,358	9,658	10,658	5,758	5,258
Transfer from Ops Budget		-	-	2,000	2,000	2,000	2,000
Expenditures		-	(1,700)	(1,000)	(6,900)	(2,500)	(1,800)
Interest Income		63					
Ending Balance \$		11,358	9,658	10,658	5,758	5,258	5,458

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SSI)

FINAL BUDGET

MARCH 2025

Service: 1.535 SSI Stormwater Quality Management

Committee: Electoral Area Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	30,000	-	-	-	30,000	30,000	-	-	-	-
Contribution Projects	25,000	14,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Allocations	10,864	9,490	12,402	-	-	12,402	12,700	12,979	13,262	13,549
Other Operating Expenses	170	70	180	-	-	180	188	197	207	218
TOTAL OPERATING COSTS	66,034	23,560	27,582	-	30,000	57,582	27,888	28,176	28,469	28,767
*Percentage Increase over prior year			-58.2%		45.4%	-12.8%	-51.6%	1.0%	1.0%	1.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	18,791	-	-	-	-	-	-	-	-
TOTAL COSTS	66,034	42,351	27,582	-	30,000	57,582	27,888	28,176	28,469	28,767
*Percentage Increase over prior year			-58.2%		45.4%	-12.8%	-51.6%	1.0%	1.0%	1.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	15,000	-	-	(15,000)	(15,000)	-	-	-	-
Balance c/fwd from 2023 to 2024	(30,000)	(30,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(11,394)	(1,394)	(2,112)	-	(25,000)	(27,112)	(1,910)	(1,680)	(1,445)	(1,205)
Grants in Lieu of Taxes	(20)	(21)	(20)	-	-	(20)	(21)	(22)	(22)	(22)
Other Revenue	(10)	(1,326)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(41,424)	(17,741)	(2,232)	-	(40,000)	(42,232)	(2,031)	(1,802)	(1,567)	(1,327)
REQUISITION	(24,610)	(24,610)	(25,350)	-	10,000	(15,350)	(25,857)	(26,374)	(26,902)	(27,440)
*Percentage increase over prior year Requisition			3.0%		-40.6%	-37.6%	68.4%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105529	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		57,227	77,274	50,162	48,252	46,572	45,127
Transfer from Ops Budget		18,791	-	-	-	-	-
Transfer to Ops Budget		(1,394)	(27,112)	(1,910)	(1,680)	(1,445)	(1,205)
Interest Income*		2,650					
Ending Balance \$		77,274	50,162	48,252	46,572	45,127	43,922

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Comm - CREST (SSI)

FINAL BUDGET

MARCH 2025

Service: **1.925 SSI Emergency Comm. - CREST**

Committee: Planning and Protective Services

DEFINITION:

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopter February, 2007).

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.925 - Emergency Comm - CREST (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to CREST	147,460	147,459	152,517	-	-	152,517	155,570	158,680	161,850	165,090
Allocations	2,902	2,902	3,017	-	-	3,017	3,108	3,170	3,233	3,298
Other Operating Expenses	500	782	520	-	-	520	530	540	550	560
TOTAL COSTS	150,862	151,143	156,054	-	-	156,054	159,208	162,390	165,633	168,948
*Percentage Increase over prior year			3.4%			3.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	123	(123)	-	-	(123)	-	-	-	-
Balance c/fwd from 2023 to 2024	116	116	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(456)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(110)	(108)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	(44)	(325)	(283)	-	-	(283)	(160)	(160)	(160)	(160)
REQUISITION	(150,818)	(150,818)	(155,771)	-	-	(155,771)	(159,048)	(162,230)	(165,473)	(168,788)
*Percentage increase over prior year Requisition			3.3%			3.3%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Highland Water System (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.620 Highland Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

Greater of \$120,000 or \$5.50 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized:	LA3580 (April 3, 2009)	\$559,000
Borrowed:	SI Bylaw 3634 (2009, 4.13%)	(\$250,000)
	SI Bylaw 3817 (2012, 3.4%)	(\$150,680)
Expired:		(\$158,320)
Remaining:		<hr/> \$0

COMMISSION:

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

FUNDING:

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

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

RESERVE FUND:

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

2.620 - Highland Water System (SSI) - Debt Only

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	27	27	23	-	-	23	24	25	-	-
TOTAL OPERATING COSTS	27	27	23	-	-	23	24	25	-	-
*Percentage Increase over prior year						-14.8%	4.3%	4.2%	NA	NA
<u>DEBT</u>										
MFA Debt Principal	21,138	21,138	8,653	-	-	8,653	8,653	8,653	-	-
MFA Debt Interest	10,733	10,733	5,108	-	-	5,108	5,108	2,554	-	-
MFA Debt Reserve Fund	90	179	60	-	-	60	60	60	-	-
TOTAL DEBT	31,961	32,050	13,821	-	-	13,821	13,821	11,267	-	-
TOTAL COSTS	31,988	32,077	13,844	-	-	13,844	13,845	11,292	-	-
*Percentage Increase over prior year						-56.7%	0.0%	-18.4%	NA	NA
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	5,240	(5,240)	-	-	(5,240)	-	-	-	-
Balance c/fwd from 2023 to 2024	(172)	(172)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(90)	(5,304)	(60)	-	-	(60)	(60)	(60)	-	-
Other Income	-	(115)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(262)	(351)	(5,300)	-	-	(5,300)	(60)	(60)	-	-
REQUISITION - PARCEL TAX	(31,726)	(31,726)	(8,544)	-	-	(8,544)	(13,785)	(11,232)	-	-
*Percentage increase over prior year Requisition						-73.1%	61.3%	-18.5%	NA	NA

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.620	Carry						
	Highland Water (SSI)	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	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
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	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
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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>

[illegible]

Service: 2.620 Highland Water (SSI)

Project Number

16-01

Capital Project Title

Infrastructure Upgrades (Valve Distribution)

Capital Project Description

Middle and Upper Reservoir Repairs

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Highland/Fernwood Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

To construct water works for the provision, supply, treatment, conveyance, storage and distribution of water for the Salt Spring Island Highland and Fernwood Water Service, Bylaw No. 3753 (April 13, 2011). Amended Bylaw No. 3878 (Aug. 14, 2013).

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

Greater of \$350,000 or \$2.572 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

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

FUNDING:

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

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

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

Water Connection Charge: Actual cost for the connection.

RESERVE FUND:

Established by Bylaw #3907 (April 16, 2014)

2.621 - Highland/Fernwood Water (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,950	8,800	10,250	-	-	10,250	10,460	10,670	10,880	11,100
Waste Sludge Disposal	15,460	15,700	15,920	-	-	15,920	16,240	16,560	16,890	17,230
Repairs & Maintenance	29,440	30,500	9,720	-	-	9,720	29,910	10,100	10,300	10,500
Allocations	24,436	24,436	26,577	-	-	26,577	27,304	27,844	28,393	28,962
Water Testing	19,750	19,745	20,380	-	-	20,380	20,790	21,210	21,630	22,060
Electricity	22,000	23,350	22,660	-	-	22,660	23,110	23,570	24,040	24,520
Supplies	24,700	24,700	25,420	-	-	25,420	25,920	26,430	26,940	27,470
Labour Charges	212,906	240,000	222,730	-	-	222,730	227,190	231,740	236,370	241,100
Other Operating Expenses	19,370	16,180	21,030	-	-	21,030	41,758	42,945	44,187	65,487
TOTAL OPERATING COSTS	378,012	403,411	374,687	-	-	374,687	422,682	411,069	419,630	448,429
*Percentage Increase over prior year			-0.9%			-0.9%	12.8%	-2.7%	2.1%	6.9%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	76,076	76,076	128,340	-	-	128,340	75,810	71,000	32,450	108,275
Transfer to Operating Reserve Fund	65,000	51,482	30,000	-	-	30,000	30,000	10,000	10,000	10,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	46,855	65,615	160,618	228,133
MFA Debt Interest	17,393	7,350	7,350	8,986	-	16,336	63,095	156,395	309,460	426,720
MFA Debt Reserve Fund	9,280	150	210	7,900	-	8,110	18,210	37,500	26,650	26,650
TOTAL DEBT / RESERVES	194,590	161,899	192,741	16,886	-	209,627	233,970	340,510	539,178	799,778
TOTAL COSTS	572,602	565,310	567,428	16,886	-	584,314	656,652	751,579	958,808	1,248,207
*Percentage Increase over prior year			-0.9%	2.9%		2.0%	12.4%	14.5%	27.6%	30.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	-	-	(20,000)	-	-	(20,000)
Sales - Water	(60,000)	(54,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(414,032)	(412,740)	(426,448)	(9,090)	-	(435,538)	(479,090)	(574,910)	(747,380)	(971,590)
Other Revenue	(940)	(940)	(1,020)	-	-	(1,020)	(1,030)	(830)	(840)	(860)
TOTAL REVENUE	(494,972)	(487,680)	(487,468)	(9,090)	-	(496,558)	(560,120)	(635,740)	(808,220)	(1,052,450)
REQUISITION - PARCEL TAX	(77,630)	(77,630)	(79,960)	(7,796)	-	(87,756)	(96,532)	(115,839)	(150,588)	(195,757)
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			3.0%	2.2%		5.2%	10.0%	20.0%	30.0%	30.0%
Requisition			3.0%	10.0%		13.0%	10.0%	20.0%	30.0%	30.0%
Combined			2.7%	3.0%		5.7%	9%	18%	28%	28%

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

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

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

Asset Class	<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 #:

2.621

Service Name:

Highland & Fernwood Water (SSI)

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

Service:

2.621

Highland & Fernwood Water (SSI)

Project Number

19-05

Capital Project Title

Referendum or Alternative Approval
Process - Funding for Future Projects

Capital Project Description

Undertake a referendum or AAP to borrow funds to carry out the intake, DAF, back up power and upper reservoir projects.

Project Rationale Undertake a referendum or AAP to borrow funds to carry out the intake, back up power and upper reservoir projects.

Project Number

21-01

Capital Project Title

Public Engagement for Future Projects

Capital Project Description

Public engagement for the intake, DAF, back up power and upper reservoir projects.

Project Rationale Public engagement for the intake and upper reservoir projects to inform residents so they can make informed decision on approval and borrowing..

Project Number

22-01

Capital Project Title

Back up Power

Capital Project Description

Construction of back up power system. Includes CRD project management.

Project Rationale Design and construction of a backup power system needed in the event of a power failure to continue to provide water to the community.

Project Number

21-03

Capital Project Title

Highland Upper Reservoir Replacement

Capital Project Description

Construction to replace existing leaking upper reservoir. Includes CRD project management.

Project Rationale Upper reservoir is leaking and wasting water. Needs to be replaced.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 21-04

Capital Project Title Water main AC replacement strategy and preliminary design

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

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

Project Number 21-05

Capital Project Title Water Main AC replacement detailed design

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

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

Project Number 23-01

Capital Project Title Phased program of AC Water main replacement

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

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

Project Number 24-01

Capital Project Title Fernwood PS Hazard Assess and Demolition

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

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 25-01

Capital Project Title Fence installation around storage reservoirs

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

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

Project Number 23-07

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

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

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

Project Number 24-02

Capital Project Title Highlands Middle Reservoir Repair

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

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

Project Number 24-03

Capital Project Title WTP driveway improvements

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

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

Project Number 24-04

Capital Project Title WTP Bring safety chain to specification.

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

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 24-05

Capital Project Title

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

Capital Project Description

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

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

Project Number 24-06

Capital Project Title

Critical Spares; Chlorine pump and coagulant pump

Capital Project Description

Purchase spares. Includes CRD project management.

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

Project Number 24-08

Capital Project Title

WTP, replace Miltronics FLT Ultrasonic Probe

Capital Project Description

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

Project Rationale Obsolete equipment must be replaced prior to failure.

Project Number 24-09

Capital Project Title

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

Capital Project Description

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

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

Project Number 24-10

Capital Project Title

Replace or re-line Middle Reservoir - Design

Capital Project Description

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

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 24-11

Capital Project Title Replace or re-line Middle Reservoir - Construction

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

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

Project Number 24-12

Capital Project Title Replace Upper Reservoir Pumphouse - Design and Construction

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

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

Project Number 24-13

Capital Project Title Install Strainer upstream of North End Road PRV

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

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

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Revise McElhanney Condition Assessment to SAMP.

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 19-01

Capital Project Title Replace intake

Capital Project Description Construct new intake and screen

Project Rationale Replace temporary inlet line and intake structure.

Project Number 25-02

Capital Project Title Investigate DAF Residual Disposal Alternatives

Capital Project Description Investigate alternatives for the disposal of DAF residuals.

Project Rationale Investigate alternatives for the disposal of DAF residuals to reduce disposal costs.

Project Number 19-03

Capital Project Title Safe Work Procedures

Capital Project Description Safe Work Procedures

Project Rationale Develop additional SWPs to incorporate recent changes to facility.

Project Number 19-02

Capital Project Title Waste Pump Design and Construct

Capital Project Description Waste Pump Design and Construct

Project Rationale Design and construct waste pump to handle DAF residuals.

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 21-02

Capital Project Title Power Generation Equipment (early approval)

Capital Project Description Detailed design of back-up power generation equipment.

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

Project Number 22-03

Capital Project Title Safety Improvements for WTP

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

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

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

Reserve/Fund Summary						
	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	141,568	171,568	181,568	191,568	201,568	191,568
Capital Reserve Fund	116,563	126,403	57,213	77,213	99,663	207,938
Total	258,131	297,971	238,781	268,781	301,231	399,506

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105205	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		101,101	141,568	171,568	181,568	191,568	201,568
Transfer from Ops Budget		55,805	30,000	30,000	10,000	10,000	10,000
Expenditures		(20,000)	-	(20,000)	-	-	(20,000)
Planned Maintenance Activity		Reservoir cleaning & inspection		Reservoir cleaning & inspection			Reservoir cleaning & inspection
Interest Income*		4,662					
Ending Balance \$		141,568	171,568	181,568	191,568	201,568	191,568

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1088 102156	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		111,444	116,563	126,403	57,213	77,213	99,663
Transfer from Ops Budget		76,076	128,340	75,810	71,000	32,450	108,275
Transfer from Cap Fund		43,356					
Transfer to Cap Fund		(117,500)	(118,500)	(145,000)	(51,000)	(10,000)	-
Interest Income*		3,187					
Ending Balance \$		116,563	126,403	57,213	77,213	99,663	207,938

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedars of Tuam Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

Greater of \$25,425 or \$6.75 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

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

FUNDING:

User Charge

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
 - First 38 cubic metres or portion - \$9.00 / cubic metre
 - Greater than 38 cubic metres - \$18.00 / cubic metre

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

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

2.622 - Cedars of Tuam Water (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	580	300	590	-	-	590	590	590	590	20,590
Allocations	5,253	5,253	5,043	-	-	5,043	5,163	5,260	5,358	5,456
Water Testing	2,610	2,605	2,660	-	-	2,660	2,720	2,780	2,840	2,900
Electricity	920	1,020	950	-	-	950	970	990	1,010	1,030
Supplies	770	570	790	-	-	790	800	810	820	830
Labour Charges	24,049	27,600	25,160	-	-	25,160	25,660	26,170	26,690	27,220
Other Operating Expenses	1,800	1,700	1,723	-	-	1,723	1,778	1,827	1,879	1,936
TOTAL OPERATING COSTS	35,982	39,048	36,916	-	-	36,916	37,681	38,427	39,187	59,962
*Percentage Increase over prior year			2.6%			2.6%	2.1%	2.0%	2.0%	53.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	8,915	8,503	13,440	-	-	13,440	32,160	31,140	39,600	38,810
Transfer to Operating Reserve Fund	3,500	-	3,670	-	-	3,670	4,000	4,000	4,000	12,000
MFA Debt Reserve Fund	-	-	-	-	-	-	8,350	4,350	4,350	-
MFA Debt Principal	-	-	-	-	-	-	-	21,154	32,174	43,194
MFA Debt Interest	-	-	-	-	-	-	9,185	41,525	60,665	75,020
TOTAL DEBT / RESERVES	12,415	8,503	17,110	-	-	17,110	53,695	102,169	140,789	169,024
TOTAL COSTS	48,397	47,551	54,026	-	-	54,026	91,376	140,596	179,976	228,986
*Percentage Increase over prior year			11.6%			11.6%	69.1%	53.9%	28.0%	27.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	(20,000)
Sales - Water	(9,246)	(8,400)	(9,246)	-	-	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)
User Charges	(39,061)	(39,061)	(44,690)	-	-	(44,690)	(82,040)	(131,260)	(170,640)	(199,650)
Other Revenue	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(48,397)	(47,551)	(54,026)	-	-	(54,026)	(91,376)	(140,596)	(179,976)	(228,986)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			14.4%			14.4%	83.6%	60.0%	30.0%	17.0%
Combined			11.7%			11.7%	69.2%	53.9%	28.0%	16.1%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$55,000	\$116,000	\$885,000	\$470,000	\$460,000	\$0	\$0	\$1,931,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$70,000	\$131,000	\$885,000	\$470,000	\$460,000	\$0	\$0	\$1,946,000

SOURCE OF FUNDS

Capital Funds on Hand	\$20,000	\$15,000	\$5,000	\$0	\$0	\$0	\$0	\$20,000
Debenture Debt (New Debt Only)	\$0	\$0	\$835,000	\$435,000	\$435,000	\$0	\$0	\$1,705,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$42,000	\$92,000	\$10,000	\$0	\$20,000	\$0	\$0	\$122,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$8,000	\$24,000	\$35,000	\$35,000	\$5,000	\$0	\$0	\$99,000
	\$70,000	\$131,000	\$885,000	\$470,000	\$460,000	\$0	\$0	\$1,946,000

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 #: 2.622

Service Name: Cedars of Tuam Water (\$51)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
18-01	Decommission	Abandon unused wells	Decommission wells.	\$ 5,000	S	Res	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
21-03	New	Design and construct new well and dist. system	Detailed designs, IHA application, construction documents. Includes construction, construction administration and CRD PM.	\$ 835,000	S	Debt	\$ -	\$ -	\$ 835,000	\$ -	\$ -	\$ -	\$ 835,000
22-02	New	Power generation equipment	Back up power construction (only required if new well does not go ahead).	\$ 35,000	S	Res	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
22-02	New	Power generation equipment			S	Grant	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
23-01	New	Electrical Service Replacement	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, Install CR rated receptacles, install exhaust system. (only required if new well does not go ahead).	\$ 50,000	S	Grant	\$ 42,000	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000
23-01	New	Electrical Service Replacement			S	Res	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
24-02	New	Referendum or Alternative Approval Process - Funding	Seek service area electors approval to fund projects	\$ 10,000	S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
24-03	New	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$ 5,000	S	Cap	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
26-01	New	Analysis and Design of AC pipe replacement	Analysis and Design of AC pipe replacement.	\$ 30,000	S	Res	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
26-02	New	New pipeline construction	New pipeline construction to replace AC pipe.	\$ 870,000	S	Debt	\$ -	\$ -	\$ -	\$ 435,000	\$ 435,000	\$ -	\$ 870,000
27-01	Study	Update Asset Management Plan	Revise McElharney Condition Assessment to SAMP.	\$ 25,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
27-01	Study	Update Asset Management Plan	CRD Project Management.		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
25-01	Study	Well Testing for WIN 19325 (Early Approval)	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use.	\$ 58,000	S	Res	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
25-01	Study	Well Testing for WIN 19325 (Early Approval)	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use.		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-02	New	Sand separator and chlorine analyzer (Early Approval)	Install sand separator and chlorine analyzer to improve process performance of WTP.	\$ 8,000	S	Res	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
21-05	New	Chlorinator, level transducer and flow meter replacement	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter	\$ 36,000	E	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
													\$ -
													\$ -
			Grand Total	\$ 1,967,000				\$ 131,000	\$ 885,000	\$ 470,000	\$ 460,000	\$ -	\$ 1,946,000

Service: 2.622 Cedars of Tuam Water (SSI)

Project Number 18-01

Capital Project Title Abandon unused wells

Capital Project Description Decommission wells.

Project Rationale Abandon unused wells to prevent groundwater contamination.

Project Number 21-03

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

Capital Project Description Detailed designs, IHA application, construction documents. Includes construction, construction administration and CRD PM.

Project Rationale Detailed design and construction for new well - \$90K in 2024. Construction - \$650K in 2025. Construction Administration - \$65K in 2025. CRD PM - \$30K in 2025.

Project Number 22-02

Capital Project Title Power generation equipment

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

Project Rationale Design of back up power. Project contingent on the new well project not proceeding. Construction \$30K. CRD PM - \$5K.

Project Number 23-01

Capital Project Title Electrical Service Replacement

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

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

Service: 2.622 Cedars of Tuam Water (SSI)			
Project Number	24-02	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects
Capital Project Description	Seek service area electors approval to fund projects		
Project Rationale	Obtain residents approval for project and borrowing.		
Project Number	24-03	Capital Project Title	Public Engagement for Future Projects
Capital Project Description	Undertake a referendum or AAP to borrow funds		
Project Rationale	Inform residents about future project so they can make informed decision on approval and borrowing.		
Project Number	26-01	Capital Project Title	Analysis and Design of AC pipe replacement
Capital Project Description	Analysis and Design of AC pipe replacement.		
Project Rationale	New pipeline construction to replace AC pipe. Analysis and investigation - \$20K. CRD PM - \$10K.		
Project Number	26-02	Capital Project Title	New pipeline construction
Capital Project Description	New pipeline construction to replace AC pipe.		
Project Rationale	Construction - \$830K. Construction services \$20K.. CRD PM - \$20K		

Service: 2.622 Cedars of Tuam Water (SSI)

Project Number	27-01	Capital Project Title	Update Asset Management Plan	Capital Project Description	Revise McElhanney Condition Assessment to SAMP.
Project Rationale	Revise current AMP to incorporate changes to facility.				

Project Number	25-01	Capital Project Title	Well Testing for WIN 19325 (Early Approval)	Capital Project Description	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use.
Project Rationale	Perform well test on potential new well to replace failing wells.				

Project Number	25-02	Capital Project Title	Sand separator and chlorine analyzer (Early Approval)	Capital Project Description	Install sand separator and chlorine analyzer to improve process performance of WTP.
Project Rationale	Install sand separator and chlorine analyzer to improve process performance of WTP.				

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

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	2,865	6,535	10,535	14,535	18,535	10,535
Capital Reserve Fund	25,370	14,810	11,970	8,110	42,710	81,520
Total	28,235	21,345	22,505	22,645	61,245	92,055

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		2,722	2,865	6,535	10,535	14,535	18,535
Transfer from Op Budget		-	3,670	4,000	4,000	4,000	12,000
Transfer to Op Budget		-	-	-	-	-	(20,000)
Planned Maintenance Activity							Water Tank Drain, Clean and Inspection
Interest Income*		143					
Ending Balance \$		2,865	6,535	10,535	14,535	18,535	10,535

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		16,170	25,370	14,810	11,970	8,110	42,710
Transfer from Ops Budget		8,405	13,440	32,160	31,140	39,600	38,810
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(24,000)	(35,000)	(35,000)	(5,000)	-
Interest Income*		794					
Ending Balance \$		25,370	14,810	11,970	8,110	42,710	81,520

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Beddis Water

FINAL BUDGET

MARCH 2025

Service: **2.624 Beddis Water (SSI)**

Committee: **Electoral Area**

DEFINITION:

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

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

Greater of \$133,000 or \$2.71 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Beddis Waterworks 1994 previous debt paid out 2011		\$95,909	
AUTHORIZED:	LA Bylaw No. 3193 (November 24, 2004)	\$325,500	
BORROWED:	SI Bylaw No. 3291 (Oct 2005) Matured 2020	(\$325,500)	1.80%
Remaining:		\$0	
AUTHORIZED:		\$400,000	
BORROWED:	SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023	(\$300,000)	3.15%
BORROWED:	SI Bylaw No. 3910 (July 2013)	(\$70,000)	3.85%
Remaining:	Expired	\$30,000	

COMMISSION:

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

FUNDING:

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

User Charge:	Fixed user charge + variable consumption charge to all metered properties.
Parcel Tax:	Annual, only on properties capable of being connected to the system, starting 2006.
User Charge:	<ul style="list-style-type: none">- Annual Fixed Fee per per single family dwelling unit or equivalent.- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (Bylaw 4236 April 2018)<ul style="list-style-type: none">• First 38 cubic metres or portion - \$3.10 / cubic metre• Next 68 cubic metres or portion - \$6.30 / cubic metre• Greater than 106 cubic metres - \$8.50 / cubic metre
Water Connection Charge:	The connection charge for a service shall be the actual cost for the connection.

RESERVE FUND:

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

2.624 - Beddis Water

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

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

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

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

Asset Class	<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 #:

2.624

Service N:

Beddis Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$ 20,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
26-02	New	Back up power generation equipment	Back up power design and construction. Includes construction services and CRD project management.	\$ 480,000	S	Debt	\$ -	\$ -	\$ 140,000	\$ 340,000	\$ -	\$ -	\$ 480,000
21-03	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$ 10,000	S	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
21-04	New	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir. Includes CRD project management.	\$ 86,000	S	Res	\$ 53,000	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ 53,000
23-01	Decommission	AC Pipe Removal (Early Approval)	Remove approximately 50m of abandoned AC water pipe. Includes CRD project management.	\$ 22,000	S	Res	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
24-01	New	Changes to DAF control panel	Motor overload resets to be external to the controller. Provide support for ultra-sonic probe.	\$ 55,000	S	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-01	New	Changes to DAF control panel	CRD Project Management		S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
24-05	New	Ventilation for WTP and Pump Building	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.	\$ 24,000	S	Res	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-06	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. Includes CRD project management.	\$ 24,000	S	Res	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
24-07	Decommission	WTP Demolish old chlorine/pump building	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.	\$ 30,000	S	Debt	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
24-08	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench.	\$ 220,000	S	Debt	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.	\$ 62,000	S	Debt	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ -	\$ 62,000
25-02	New	Booster pump and second reservoir at Sky Valley lower reservoir.	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.	\$ 1,320,000	S	Debt	\$ -	\$ -	\$ -	\$ 1,320,000	\$ -	\$ -	\$ 1,320,000
25-03	New	WTP Electrical Upgrades from 2020 AMP	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.	\$ 335,000	S	Debt	\$ -	\$ -	\$ 200,000	\$ 135,000	\$ -	\$ -	\$ 335,000
25-06	Study	AC Water main Assessment and Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.	\$ 92,000	S	Debt	\$ -	\$ -	\$ -	\$ 92,000	\$ -	\$ -	\$ 92,000
25-04	Replacement	AC Water Main Replacement Detailed Design	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.	\$ 138,000	S	Debt	\$ -	\$ -	\$ -	\$ 138,000	\$ -	\$ -	\$ 138,000
25-05	Replacement	AC Water Main Replacement Construction	Replace ~ 5.2 km of AC Pipe at \$1k/m. Includes construction services and CRD project management.	\$ 5,560,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 2,780,000	\$ 2,780,000	\$ 5,560,000
27-01	Study	Update Asset Management Plan	Revise McEhanney Condition Assessment to SAMP.	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
25-07	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-08	Study	Review of Sky Valley Reservoir	Review configuration and develop cost estimate for Sky Valley Reservoir.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$ 238,725	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
23-02	New	Design and install support for lifting apparatus WTP	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system.	\$ 55,000	S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-01	New	Install Inline Strainers	Install inline strainer Stewart Rd PRS and Creekside Road PRS.	\$ 11,000	E	Cap	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
													\$ -
			Grand Total	\$ 8,852,725				\$ 419,000	\$ 393,000	\$ 2,117,000	\$ 2,830,000	\$ 2,780,000	\$ 8,539,000

Service: 2.624 Beddis Water (SSI)

Project Number	20-02	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Seek service area electors approval to fund projects
Project Rationale	Need to obtain approval from the area electors for future projects.				
Project Number	26-02	Capital Project Title	Back up power generation equipment	Capital Project Description	Back up power design and construction. Includes construction services and CRD project management.
Project Rationale	In order to maintain potable water service in the event of an extended power outage, back up power is required.				
Project Number	21-03	Capital Project Title	Public Engagement for Future Projects	Capital Project Description	Undertake a referendum or AAP to borrow funds
Project Rationale	As per Commission request (Dec. 15/2015), capital construction projects greater than \$50,000 are to be funded thru debt, in which case a referendum may be required.				
Project Number	21-04	Capital Project Title	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Capital Project Description	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir. Includes CRD project management.
Project Rationale	Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project is for the preliminary design.				
Project Number	23-01	Capital Project Title	AC Pipe Removal (Early Approval)	Capital Project Description	Remove approximately 50m of abandoned AC water pipe. Includes CRD project management.
Project Rationale	This is for a short section of surficial abandoned asbestos pipe which needs to be removed and disposed of before it deteriorates further and enters the environment.				
Project Number	24-01	Capital Project Title	Changes to DAF control panel	Capital Project Description	Motor overload resets to be external to the controller. Provide support for ultra-sonic probe.
Project Rationale	Various changes, modifications and upgrades required for the control panel for the DAF unit.				

Service: 2.624 Beddis Water (SSI)

Project Number	24-05	Capital Project Title	Ventilation for WTP and Pump Building	Capital Project Description	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.
Project Rationale	E H & S issue. A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.				
Project Number	24-06	Capital Project Title	Replacement of flocculator mixer motors at WTP.	Capital Project Description	Replacement of flocculator mixer motors at WTP. Includes CRD project management.
Project Rationale	Replacement of aging flocculator mixer motors at WTP.				
Project Number	24-07	Capital Project Title	WTP Demolish old chlorine/pump building	Capital Project Description	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.
Project Rationale	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.				
Project Number	24-08	Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades	Capital Project Description	To upgrade RTU programming software to Workbench.
Project Rationale	Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.				
Project Number	25-01	Capital Project Title	Decommission of Sky Valley Upper Reservoir	Capital Project Description	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale	The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.				
Project Number	25-02	Capital Project Title	Booster pump and second reservoir at Sky Valley lower reservoir	Capital Project Description	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale	When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.				

Service: 2.624 Beddis Water (SSI)

Project Number	25-03	Capital Project Title	WTP Electrical Upgrades from 2020 AMP	Capital Project Description	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
Project Rationale	Various electrical upgrades and replacements for aging and obsolete E I & C equipment.				
Project Number	25-06	Capital Project Title	AC Water main Assessment and Replacement Strategy	Capital Project Description	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.
Project Rationale	Develop a strategy and phased program for AC pipeline replacement and first stage design.				
Project Number	25-04	Capital Project Title	AC Water Main Replacement Detailed Design	Capital Project Description	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.
Project Rationale	Detailed Design for replacement of ~5.2 km of AC pipe.				
Project Number	25-05	Capital Project Title	AC Water Main Replacement Construction	Capital Project Description	Replace ~ 5.2 km of AC Pipe at \$1k/m. Includes construction services and CRD project management.
Project Rationale	Replace ~ 5.2 km of AC Pipe at \$1k/m. This is the construction phase of the project.				
Project Number	27-01	Capital Project Title	Update Asset Management Plan	Capital Project Description	Revise McElhanney Condition Assessment to SAMP.
Project Rationale	Revise McElhanney Condition Assessment to SAMP and incorporate recent facility modifications.				
Project Number	25-07	Capital Project Title	Investigate DAF Residual Disposal Alternatives	Capital Project Description	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigate alternatives for the disposal of DAF residuals in order to reduce disposal costs.				

Service: 2.624 Beddis Water (SSI)			
Project Number	25-08	Capital Project Title	Review of Sky Valley Reservoir
		Capital Project Description	Review configuration and develop cost estimate for Sky Valley Reservoir.
Project Rationale	Review configuration and develop cost estimate for Sky Valley Reservoir.		
Project Number	20-04	Capital Project Title	Beddis Intake and screen
		Capital Project Description	Construct and install intake screen and pipe improvements
Project Rationale	To resolve the intermittent operation issue where the Cusheon Lake raw water intake pumps lose their prime (become air-locked) and either pump erratically or completely stop pumping raw water into treatment. Replace temporary intake line and inlet strainer.		
Project Number	23-02	Capital Project Title	Design and install support for lifting apparatus WTP
		Capital Project Description	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system.
Project Rationale	E H & S issue. Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.		
Project Number	26-01	Capital Project Title	Install Inline Strainers
		Capital Project Description	Install inline strainer Stewart Rd PRS and Creekside Road PRS.
Project Rationale	Operations has identified that in-line strainers are required at the Stewart Road and Creekside Road locations in order to ensure consistent service and water quality.		

**Beddis Water Reserves
Summary Schedule
2025 -2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	4,258	15,258	26,478	44,478	44,478	64,478
Capital Reserve Fund	48,214	7,684	86,334	205,639	273,069	350,204
Total	52,472	22,942	112,812	250,117	317,547	414,682

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105206	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		4,016	4,258	15,258	26,478	44,478	44,478
Transfer from Ops Budget		-	11,000	11,220	18,000	20,000	20,000
Expenditures		-	-	-	-	(20,000)	-
Planned Maintenance Activity						Reservoir cleaning and inspection	
Interest Income*		242					
Ending Balance \$		4,258	15,258	26,478	44,478	44,478	64,478

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,873	48,214	7,684	86,334	205,639	273,069
Transfer from Ops Budget		75,183	104,470	131,650	119,305	77,430	77,135
Transfer from Cap Fund		10,829					
Transfer to Cap Fund		(54,000)	(145,000)	(53,000)	-	(10,000)	-
Interest Income*		330					
Ending Balance \$		48,214	7,684	86,334	205,639	273,069	350,204

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fulford Water (SSI)

FINAL BUDGET

MARCH 2025

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

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

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

COMMISSION:

Fulford Water Service commission - Bylaw No 3693 (April 14, 2010).

FUNDING:

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

User Charge: Fixed user charge for residential properties.

Parcel Tax: Annual, levied only on properties capable of being connected to the system, starting 2006.

Connection Charge: The connection charge for a service shall be the actual cost for the connection.

Consumption Charge: Single Family Residential: No Consumption Charge
 Other: \$3.71 per cubic metre
 Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)

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

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$151,000	\$161,000	\$0	\$0	\$0	\$0	\$0	\$161,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$291,000	\$86,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,051,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$442,000	\$247,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,212,000

SOURCE OF FUNDS

Capital Funds on Hand	\$98,000	\$98,000	\$0	\$0	\$0	\$0	\$0	\$98,000
Debenture Debt (New Debt Only)	\$220,000	\$0	\$390,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$4,890,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$80,000	\$90,000	\$0	\$40,000	\$0	\$0	\$0	\$130,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$44,000	\$59,000	\$25,000	\$10,000	\$0	\$0	\$0	\$94,000
	\$442,000	\$247,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,212,000

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 #: 2.626

Service Name: Fulford Water (\$SI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$ 20,000	S	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-03	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines and SCADA upgrades.	\$ 10,000	S	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$ 28,000	E	Cap	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
22-04	New	Fulford AC Water Main Renewal Program and Detailed Design	Develop a renewal program, cost estimate and detailed design. Includes CRD project management.	\$ 170,000	S	Debt	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	\$ 21,000	E	Cap	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload.	\$ 66,000	E	Grant	\$ 50,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload. CRD project management.		E	Res	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.	\$ 24,000	S	Grant	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. CRD project management.		S	Res	\$ 4,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP	\$ 24,000	S	Grant	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. CRD project management.		S	Res	\$ 4,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
24-04	New	Install In-Line Strainers upstream of PRVs	Install In-Line Strainers upstream of PRVs. Includes CRD project management.	\$ 14,000	S	Res	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000
24-05	Replacement	Replace Air Valves in raw water line on Sunnyside	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.	\$ 11,000	S	Res	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ 11,000
24-06	New	Sunnyside PS Install Guard Rail	Install a guard rail along the concrete edge of the Sunnyside PS. Includes CRD project management.	\$ 4,000	S	Cap	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and critically to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 220,000	S	Debt	\$ 220,000	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ 220,000
25-01	New	Water main replacement program - construction.	Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.	\$ 4,500,000	S	Debt	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 4,500,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ 40,000	\$ -		\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -		\$ 10,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase	\$ 90,000	E	Cap	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
23-07	New	Install Support for Lifting apparatus over DAF system.	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.	\$ 55,000	E	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
												\$ -	\$ -
												\$ -	\$ -
			Grand Total	\$ 5,312,000				\$ 247,000	\$ 415,000	\$ 1,550,000	\$ 1,500,000	\$ 1,500,000	\$ 5,212,000

Service: 2.626 Fulford Water (SSI)

Project Number 21-02

Capital Project Title Public Engagement for Future Projects

Capital Project Description Inform and engage public within service area on upcoming works that will require borrowing to fund.

Project Rationale Inform and engage public within service area on upcoming works that will require borrowing to fund.

Project Number 21-03

Capital Project Title Referendum or Alternative Approval Process - Funding for Future Projects

Capital Project Description Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines and SCADA upgrades.

Project Rationale Undertake a referendum or AAP to borrow funds.

Project Number 22-02

Capital Project Title Installation of turbidity meter on influent line

Capital Project Description Installation of turbidity meter on influent line

Project Rationale Meter required to measure water quality.

Project Number 22-04

Capital Project Title Fulford AC Water Main Renewal Program and Detailed Design

Capital Project Description Develop a renewal program, cost estimate and detailed design. Includes CRD project management.

Project Rationale Develop detailed design to replace the asbestos cement distribution piping system.

Service: 2.626 Fulford Water (SSI)

Project Number 23-01

Capital Project Title Replacement of impellers of pumps at Sunnyside Pump station

Capital Project Description Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.

Project Rationale Current impellers do not provide enough throughput capacity.

Project Number 24-01

Capital Project Title Electrical service improvement at Fulford WTP

Capital Project Description Replacement of panel board directory and address issues with regard to resetting motor overload.

Project Rationale Replacement of aging equipment.

Project Number 24-02

Capital Project Title Ventilation for WTP

Capital Project Description A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.

Project Rationale E H & S issue. Ventilation is required to ensure worker safety.

Project Number 24-03

Capital Project Title Replacement of flocculator mixer motors at WTP.

Capital Project Description Replacement of flocculator mixer motors at WTP

Project Rationale Replacement of aging equipment.

Service: 2.626 Fulford Water (SSI)

Project Number 24-04

Capital Project Title Install In-Line Strainers upstream of PRVs

Capital Project Description Install In-Line Strainers upstream of PRVs. Includes CRD project management.

Project Rationale In order to prevent malfunction of PRVs, strainer must be installed up stream of them to ensure maintenance free operation.

Project Number 24-05

Capital Project Title Replace Air Valves in raw water line on Sunnyside

Capital Project Description Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.

Project Rationale Replacement of aging equipment.

Project Number 24-06

Capital Project Title Sunnyside PS Install Guard Rail

Capital Project Description Install a guard rail along the concrete edge of the Sunnyside PS. Includes CRD project management.

Project Rationale E H & S issue. Guard rail is required to ensure worker safety.

Project Number 24-07

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

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

Project Rationale General E I & C upgrade and replacement of aging and obsolete equipment to ensure maintenance free operation.

Service: 2.626 Fulford Water (SSI)

Project Number 25-01

Capital Project Title Water main replacement program - construction.

Capital Project Description Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.

Project Rationale Aging asbestos concrete water lines require replacement.

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Update Asset Management Plan

Project Rationale Revise existing Asset Management Plan to reflect recent modifications to facility.

Project Number 25-02

Capital Project Title Investigate DAF Residual Disposal Alternatives

Capital Project Description Investigate alternatives for the disposal of DAF residuals.

Project Rationale Investigation of alternative methods to dispose of DAF residuals in order to reduce disposal costs.

Project Number 22-03

Capital Project Title Water main assessment and replacement strategy and initial phase detailed design

Capital Project Description Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase

Project Rationale Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase

Project Number 23-07

Capital Project Title Install Support for Lifting apparatus over DAF system.

Capital Project Description Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.

Project Rationale Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	12,774	21,034	29,534	38,534	48,034	38,034
Capital Reserve Fund	101,181	96,681	139,001	194,041	253,346	320,718
Total	113,955	117,715	168,535	232,575	301,380	358,752

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105207	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	19,903	12,774	21,034	29,534	38,534	48,034
Transfer from Ops Budget	12,000	8,260	8,500	9,000	9,500	10,000
Expenditures	(20,000)	-	-	-	-	(20,000)
Planned Maintenance Activity	Reservoir cleaning and inspection					Reservoir cleaning and inspection
Interest Income*	871					
Ending Balance \$	12,774	21,034	29,534	38,534	48,034	38,034

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

Fund: Fund Centre:	1070 101897	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		49,940	101,181	96,681	139,001	194,041	253,346
Transfer from Ops Budget		63,796	54,500	67,320	65,040	59,305	67,372
Transfer from Cap Fund		10,000					
Transfer to Cap Fund		(24,000)	(59,000)	(25,000)	(10,000)	-	-
Interest Income*		1,446					
Ending Balance \$		101,181	96,681	139,001	194,041	253,346	320,718

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedar Lane Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedar Lane Water Service Area.
Bylaw 3424 (Oct 10, 2007)

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of \$54,000 or \$4.76/ \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3425 (Oct 10, 2007)	\$168,000
Borrowed:	SI Bylaw 3514 (Feb 13, 2008)	(\$60,000)
	SI Bylaw 3634 (Aug 12, 2009)	(\$108,000)
Remaining:		<u>\$0</u>

COMMISSION:

Cedar Lane Water Service Commission established by Bylaw 3505, Feb 13, 2008.

FUNDING:

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

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

- First 30 cubic metres or portion - \$2.50 / cubic metre
- Next 30 cubic metres or portion - \$9.00 / cubic metre
- Greater than 61 cubic metres - \$25.00 / cubic metre

RESERVE FUND BYLAW:

Cedar Lane Water Service Capital Reserve Fund, Bylaw #3582 (Nov 12, 2008).
Cedar Lane Water Service Operating Reserve Fund, Bylaw #4144 (Dec 14, 2016).

2.628 - Cedar Lane Water (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	2,150	160	2,210	-	-	2,210	2,250	2,300	2,350	2,400
Repairs & Maintenance	6,710	6,210	1,760	-	-	1,760	21,800	1,840	1,880	1,920
Allocations	5,825	5,825	6,542	-	-	6,542	6,704	6,834	6,965	7,098
Water Testing	3,360	3,340	3,420	-	-	3,420	3,489	3,559	3,630	3,702
Electricity	4,810	4,400	4,950	-	-	4,950	5,050	5,150	5,250	5,360
Supplies	1,660	3,580	1,710	-	-	1,710	1,740	1,770	1,810	1,850
Labour Charges	35,565	39,000	37,210	-	-	37,210	37,960	38,720	39,500	40,290
Other Operating Expenses	3,070	2,950	3,410	-	-	3,410	3,537	3,672	3,817	3,973
TOTAL OPERATING COSTS	63,150	65,465	61,212	-	-	61,212	82,530	63,845	65,202	66,593
*Percentage Increase over prior year			-3.1%			-3.1%	34.8%	-22.6%	2.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	10,930	18,023	23,770		-	23,770	33,875	55,960	70,110	77,470
Transfer to Operating Reserve Fund	4,000	4,000	8,000	-	-	8,000	8,000	5,000	5,000	5,000
MFA Debt Reserve Fund	4,510	30	-	1,430	-	1,430	1,240	2,500	6,450	6,450
MFA Debt Principal	5,394	5,394	-	-	-	-	3,623	6,764	13,098	29,438
MFA Debt Interest	7,358	2,430	-	1,627	-	1,627	7,871	14,713	30,058	58,438
TOTAL DEBT / RESERVES	32,192	29,877	31,770	3,057	-	34,827	54,609	84,937	124,716	176,796
TOTAL COSTS	95,342	95,342	92,982	3,057	-	96,039	137,139	148,782	189,918	243,389
*Percentage Increase over prior year			-2.5%	3.2%		0.7%	42.8%	8.5%	27.6%	28.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfers from Operations Reserve Fund	(5,000)	(5,000)	-	-	-	-	(20,000)	-	-	-
Sales - Water	(11,500)	(11,500)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(60,832)	(60,832)	(63,202)	(2,060)	-	(65,262)	(81,580)	(106,050)	(137,870)	(179,230)
Other Revenue	(190)	(190)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(77,522)	(77,522)	(74,862)	(2,060)	-	(76,922)	(113,240)	(117,710)	(149,530)	(190,890)
REQUISITION - PARCEL TAX	(17,820)	(17,820)	(18,120)	(997)	-	(19,117)	(23,899)	(31,072)	(40,388)	(52,499)
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			3.9%	3.4%		7.3%	25.0%	30.0%	30.0%	30.0%
Requisition			1.7%	5.6%		7.3%	25.0%	30.0%	30.0%	30.0%
Combined			3.0%	3.4%		6.4%	22.0%	27.1%	27.7%	28.2%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$383,000	\$343,000	\$189,000	\$340,000	\$680,000	\$645,000	\$2,197,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$383,000	\$343,000	\$189,000	\$340,000	\$680,000	\$645,000	\$2,197,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$80,000	
Debenture Debt (New Debt Only)	\$228,000	\$143,000	\$124,000	\$250,000	\$645,000	\$645,000	\$1,807,000	
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$110,000	\$15,000	\$0	\$0	\$0	\$125,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$75,000	\$10,000	\$50,000	\$90,000	\$35,000	\$0	\$185,000	

\$383,000	\$343,000	\$189,000	\$340,000	\$680,000	\$645,000	\$2,197,000
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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>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.628

Service Name:

Cedar Lane Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
18-01	Renewal	Abandon unused wells	Decommission wells	\$ 10,000	S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
21-01	New	Power generation equipment design and construction	Design of back up power generation for WWTP and Pump stations.	\$ 310,000	S	Res	\$ 60,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
21-01	New	Power generation equipment design and construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.		S	Debt	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
21-01	New	Power generation equipment design and construction			S	Grant	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
23-01	New	Investigation for new groundwater sources	Conduct study and site investigation to identify groundwater sources and new well location. Includes CRD project management.	\$ 35,000	S	Debt	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
21-03	New	Detailed Hydrogeological Assessment	Conduct a detailed hydrogeological assessment of the Cedar Lane water system.	\$ 55,000	S	Debt	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
21-03	New	Detailed Hydrogeological Assessment	CRD project management		S	Res	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.	\$ 376,500	S	Debt	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.		S	Grant	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
21-06	New				S	Cap	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
24-02	New	WTP provide spare pressure pump and sub-drive unit	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.	\$ 33,000	S	Debt	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000
24-03	New	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.	\$ 39,000	S	Debt	\$ -	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ 39,000
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 15,000	S	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-04	New				S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
21-04	New	Public Enqagement	Public Enqaqment for debt funded projects	\$ 5,000	S	Cap	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan.	\$ 35,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
27-01	Study	Update Asset Management Plan	CRD project management		S	Res	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
25-01	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.	\$ 24,000	S	Res	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ 24,000
25-02	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	\$ 56,000	S	Res	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ 56,000
26-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m). Includes construction services and CRD project management.	\$ 1,290,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 645,000	\$ 645,000	\$ 1,290,000
													\$ -
			GRAND TOTAL	\$ 2,283,500				\$ 343,000	\$ 189,000	\$ 340,000	\$ 680,000	\$ 645,000	\$ 2,197,000

Service:

2.628

Cedar Lane Water (SSI)

Project Number 18-01

Capital Project Title Abandon unused wells

Capital Project Description Decommission wells

Project Rationale The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning a well must be in accordance with Groundwater Protection Regulations

Project Number 21-01

Capital Project Title Power generation equipment design and construction

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

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

Project Number 23-01

Capital Project Title Investigation for new groundwater sources

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

Project Rationale Conduct study and site investigation to identify groundwater sources and new well location as the current wells are depleting. In the SAMP of April 2020 by McElhanney Consulting Services Ltd. It was noted that a new well will be required in the next 1 to 5 years at a cost of \$60K.

Project Number 21-03

Capital Project Title Detailed Hydrogeological Assessment

Capital Project Description Conduct a detailed hydrogeological assessment of the Cedar Lane water system.

Project Rationale Detailed study of groundwater source, state of the aquifer, ground water balance and potential risks and concerns are required to support a sustainable groundwater supply for the residents of the Cedar Lane Water Service Area. Note that approval for a CWF grant was obtained on August 10th, 2020.

Project Number 21-06

Capital Project Title WTP Manganese treatment construction / chlorine exhaust

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

Project Rationale Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L). Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2022.

Service:

2.628

Cedar Lane Water (SSI)

Project Number 24-02

Capital Project Title

WTP provide spare pressure pump and sub-drive unit

Capital Project Description

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

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

Project Number 24-03

Capital Project Title

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

Capital Project Description

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

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

Project Number 24-04

Capital Project Title

Referendum or Alternative Approval Process - Funding for Future Projects

Capital Project Description

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

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

Project Number 27-01

Capital Project Title

Update Asset Management Plan

Capital Project Description

Update Asset Management Plan.

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

Project Number 25-01

Capital Project Title

Water main AC replacement strategy and preliminary design

Capital Project Description

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

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

Service:

2.628

Cedar Lane Water (SSI)

Project Number 25-02

Capital Project Title

Water Main AC replacement detailed design

Capital Project Description

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

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

Project Number 26-01

Capital Project Title

Phased program of AC Water main replacement

Capital Project Description

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

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

Project Number 21-04

Capital Project Title

Public Engagement

Capital Project Description

Public Engagement for debt funded projects

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

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	12,385	20,385	8,385	13,385	18,385	23,385
Capital Reserve Fund	45,564	59,334	43,209	9,169	44,279	121,749
Total	57,949	79,719	51,594	22,554	62,664	145,134

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105208	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		9,815	12,385	20,385	8,385	13,385	18,385
Transfer from Ops Budget		7,119	8,000	8,000	5,000	5,000	5,000
Expenditures		(5,000)	-	(20,000)	-	-	-
Planned Maintenance Activity		Building/Facility Maintenance/ Security		Reservoir cleaning & inspection			
Interest Income*		452					
Ending Balance \$		12,385	20,385	8,385	13,385	18,385	23,385

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

Fund: 1076 Fund Centre: 102020	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	26,267	45,564	59,334	43,209	9,169	44,279
Transfer from Ops Budget	18,023	23,770	33,875	55,960	70,110	77,470
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(10,000)	(50,000)	(90,000)	(35,000)	-
Interest Income*	1,274					
Ending Balance \$	45,564	59,334	43,209	9,169	44,279	121,749

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Water (SSI)

FINAL BUDGET

MARCH 2025

Service: **2.660 Fernwood Water (SSI)**

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fernwood Water Local Service Area on Salt Spring Island Bylaw No. 1772 (January 1990). Amended Bylaw No. 2034 (July 15, 1992).

PARTICIPATION:

Fernwood Area of Salt Spring Island. Local Service Area #6, F(764).

MAXIMUM LEVY:

Greater of \$56,000 or \$5.07 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

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

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.
Parcel Tax: - Annual, levied only on properties capable of being connected to the system.

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	13	13	11	-	-	11	11	11	-	-
TOTAL OPERATING COSTS	13	13	11	-	-	11	11	11	-	-
*Percentage Increase over prior year						-15.4%	0.0%	0.0%	NA	NA
<u>DEBT</u>										
MFA Debt Principal	10,262	10,262	5,268	-	-	5,268	2,584	2,584	-	-
MFA Debt Interest	4,416	4,416	1,846	-	-	1,846	1,526	763	-	-
MFA Debt Reserve Fund	40	90	40	-	-	40	40	40	-	-
TOTAL DEBT	14,718	14,768	7,154	-	-	7,154	4,150	3,387	-	-
TOTAL COSTS	14,731	14,781	7,165	-	-	7,165	4,161	3,398	-	-
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	2,091	(2,091)	-	-	(2,091)	-	-	-	-
Balance c/fwd from 2023 to 2024	(70)	(70)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(40)	(2,140)	(40)	-	-	(40)	(40)	(40)	-	-
Othere Revenue	-	(41)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(110)	(160)	(2,131)	-	-	(2,131)	(40)	(40)	-	-
REQUISITION - PARCEL TAX	(14,621)	(14,621)	(5,034)	-	-	(5,034)	(4,121)	(3,358)	-	-
*Percentage increase over prior year Requisition						-65.6%	-18.1%	-18.5%	NA	NA

CAPITAL REGIONAL DISTRICT

2025 Budget

Ganges Sewer (SSI)

FINAL BUDGET

MARCH 2025

Service: **3.810 Ganges Sewer Utility (SSI)**

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain sewage collection treatment and disposal facilities in the Ganges area on Salt Spring Island.
(Letters Patent - March, 1978; Bylaw No. 492, 1978) Local Service Conversion Bylaw No. 1923, July 12, 1991.

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of \$270,000 or \$7.46 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized: (A Bylaw 4007, Aug 12, 2015)	\$3,900,000
Borrowed:	\$3,900,000
Remaining	\$0

COMMISSION:

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding all the property of BC Hydro and Power Authority.

User Charge: Based on water consumption billed annually to properties connected to the system.

Parcel Tax: Annual charge based only on properties capable of being connected to system.

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

3.810 - Ganges Sewer (SSI)

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

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$525,000	\$525,000	\$0	\$0	\$0	\$0	\$0	\$525,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$395,000	\$310,000	\$1,980,000	\$2,552,186	\$474,375	\$0	\$0	\$5,316,561
Vehicles	\$77,000	\$77,000	\$0	\$0	\$0	\$0	\$0	\$77,000
	\$997,000	\$912,000	\$1,980,000	\$2,552,186	\$474,375	\$0	\$0	\$5,918,561

SOURCE OF FUNDS

Capital Funds on Hand	\$869,000	\$764,000	\$105,000	\$0	\$0	\$0	\$0	\$869,000
Debenture Debt (New Debt Only)	\$0	\$0	\$1,575,000	\$1,806,796	\$118,594	\$0	\$0	\$3,500,390
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$75,000	\$75,000	\$300,000	\$735,390	\$355,781	\$0	\$0	\$1,466,171
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$53,000	\$73,000	\$0	\$10,000	\$0	\$0	\$0	\$83,000
	\$997,000	\$912,000	\$1,980,000	\$2,552,186	\$474,375	\$0	\$0	\$5,918,561

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

3.810

Ganges Sewer Utility (SSI)

[illegible]

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number	21-01	Capital Project Title	Strategic Asset Management Plan	Capital Project Description	Identify condition of assets, develop prioritized list of infrastructure replacement.
Project Rationale	Identify condition of assets, develop prioritized list of infrastructure replacement.				

Project Number	22-01	Capital Project Title	Electorate Assent for Borrowing	Capital Project Description	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities
Project Rationale	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities				

Project Number	22-02	Capital Project Title	Public Engagement	Capital Project Description	Inform and engage public within service area on upcoming works required for borrowing to fund.
Project Rationale	Inform and engage public within service area on upcoming works required for borrowing to fund.				

Project Number	23-01	Capital Project Title	Replace Generator Trailer	Capital Project Description	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Built Generator Trailer
Project Rationale	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Built Generator Trailer. Existing unit has reached the end of its service life.				

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

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

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number	24-02	Capital Project Title	Replace sludge thickener membranes.	Capital Project Description	Replacement of failing sludge thickening membrane.
Project Rationale	Sludge thickening membranes are failing and require replacement in order to avoid increases to operating costs.				

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

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

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

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

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 25-02 **Capital Project Title** Ganges Replace 100% Surcharged Sewer Pipelines **Capital Project Description** Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)

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

Project Number 26-01 **Capital Project Title** Ganges Replace 75% Surcharged Sewer Pipelines **Capital Project Description** Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction and CRD Project Management.

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

Project Number 25-03 **Capital Project Title** Ganges Pump Station Fall Protection (Early Approval) **Capital Project Description** Design and Install Fall Protection at Manson and Harbour House Pump Stations

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

Project Number 21-02 **Capital Project Title** Reclaimed Water Study **Capital Project Description** Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water

Project Rationale Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.

Project Number 21-03 **Capital Project Title** VFD installation for EQ Tank **Capital Project Description** Installation of VFD for EQ pumps to equalize feed rate for the plant

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

Service: 3.810 Ganges Sewer Utility (SSI)

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

Project Number	23-02	Capital Project Title	MBR Cassette lifting brackets	Capital Project Description	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.
Project Rationale	Purchase and install MBR cassette lifting brackets.				

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	3,275	38,275	48,275	63,275	23,275	63,275
Capital Reserve Funds	389,302	356,172	398,767	432,107	460,687	510,137
Equipment Replacement Fund	152,035	202,035	282,035	352,035	402,035	452,035
Total	544,612	596,482	729,077	847,417	885,997	1,025,447

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Operating Reserve Fund - Bylaw 4144

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105210	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		60,660	3,275	38,275	48,275	63,275	23,275
Transfer from Ops Budget		20,000	35,000	40,000	40,000	40,000	40,000
Expenditures		(80,000)	-	(30,000)	(25,000)	(80,000)	-
Planned Maintenance Activity		Sanitary sewer flushing & inspections		WWTP tank draining cleaning & inspection	Outfall Inspection	Sanitary sewer flushing and inspection	
Interest Income*		2,615					
Ending Balance \$		3,275	38,275	48,275	63,275	23,275	63,275

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #1 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1056 101836	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		499,294	298,659	265,529	308,124	341,464	370,044
Transfer from Ops Budget		8,222	39,870	42,595	43,340	28,580	49,450
Transfer from Cap Fund		7,517					
Transfer to Cap Fund		(234,375)	(73,000)	-	(10,000)	-	-
Interest Income*		18,001					
Ending Balance \$		298,659	265,529	308,124	341,464	370,044	419,494

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1056 101900	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		71,926	90,643	90,643	90,643	90,643	90,643
Transfer from Ops Budget		-	-	-	-	-	-
Cash in Lieu		14,989					
Interest Income*		3,728					
Ending Balance \$		90,643	90,643	90,643	90,643	90,643	90,643

Assumptions/Background:

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

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund

GANGESSWR.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101458						
Beginning Balance		151,214	152,035	202,035	282,035	352,035	402,035
Transfer from Ops Budget		-	50,000	80,000	70,000	50,000	50,000
Interest Income		821					
Ending Balance \$		152,035	202,035	282,035	352,035	402,035	452,035

Assumptions/Background:

Membrane replacement at \$500K every 10 years, anticipated next replacement in 2030.

CAPITAL REGIONAL DISTRICT

2025 Budget

Maliview Sewer Utility (SSI)

FINAL BUDGET

MARCH 2025

Service: **3.820 Maliview Sewer Utility (SSI)**

Committee: Electoral Area

DEFINITION:

To operate and maintain a sewage collection and disposal system for the Maliview Estates Sewage Collection and disposal System Specified Area on Salt Spring Island (Local Service Establishment Bylaw No. 1938, October 23, 1991)

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

Greater of \$20,000 or \$2.50 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 2991	65,500
BORROWED:	Bylaw No. 3196 (Aug 2004)	(40,982) <i>Retired in 2019</i>
	Bylaw No. 3364 (Aug 2006)	(24,000) <i>Retired in 2021</i>
REMAINING:	Expired	<u>\$518</u>

COMMISSION:

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

FUNDING:

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

User Charge: Annual Fixed Fee per water service connection

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

Consumption Charge: \$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System

Connection Charge: Actual cost to connect

RESERVE FUND:

Maliview Estates Sewerage System Capital Reserve Fund, Bylaw No. 1499 (Dec. 17, 1986)

3.820 - Maliview Estates Sewer System	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	25,010	22,000	25,760	-	-	25,760	26,280	26,810	27,350	27,900
Screenings, Grit & Waste Sludge Disposal	39,140	46,000	48,116	-	-	48,116	49,080	50,060	51,060	52,080
Repairs & Maintenance	44,090	3,130	4,220	-	-	4,220	4,290	14,360	4,440	4,520
Allocations	24,097	24,097	27,051	-	-	27,051	27,699	28,249	28,815	29,391
Electricity	3,450	3,620	3,540	-	-	3,540	3,610	3,680	3,750	3,830
Water	1,470	1,600	1,510	-	-	1,510	1,540	1,570	1,600	1,630
Supplies	1,200	1,060	1,240	-	-	1,240	1,260	1,280	1,300	1,320
Labour Charges	52,222	52,000	54,630	-	-	54,630	55,720	56,830	57,960	59,120
Other Operating Expenses	9,144	7,604	10,090	-	-	10,090	10,430	10,786	11,162	11,568
TOTAL OPERATING COSTS	199,823	161,111	176,157	-	-	176,157	179,909	193,625	187,437	191,359
*Percentage Increase over prior year			-11.8%			-11.8%	2.1%	7.6%	-3.2%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	39,870	51,535	37,605	-	-	37,605	33,035	30,940	32,790	34,638
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	10,000	10,000	10,000	10,000
Debt Reserve Fund	3,710	-	-	6,010	-	6,010	2,300	-	-	-
MFA Principal Payment	-	-	-	-	-	-	15,226	21,053	21,053	21,053
MFA Interest Payment	12,243	-	-	6,836	-	6,836	29,876	37,466	37,466	37,466
TOTAL DEBT / RESERVES	68,823	64,535	50,605	12,846	-	63,451	90,437	99,459	101,309	103,157
TOTAL COSTS	268,646	225,646	226,762	12,846	-	239,608	270,346	293,084	288,746	294,516
*Percentage Increase over prior year			-15.6%	4.8%		-10.8%	12.8%	8.4%	-1.5%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(40,000)	-	-	-	-	-	-	(10,000)	-	-
Sales - Sewer Use	(25,000)	(22,000)	(25,000)	-	-	(25,000)	(25,500)	(26,010)	(26,530)	(27,060)
User Charges	(198,306)	(198,306)	(196,262)	(12,846)	-	(209,108)	(238,822)	(250,762)	(255,782)	(260,900)
Other Revenue	(270)	(270)	(280)	-	-	(280)	(280)	(280)	(280)	(280)
TOTAL REVENUE	(263,576)	(220,576)	(221,542)	(12,846)	-	(234,388)	(264,602)	(287,052)	(282,592)	(288,240)
REQUISITION - PARCEL TAX	(5,070)	(5,070)	(5,220)	-	-	(5,220)	(5,744)	(6,032)	(6,154)	(6,276)
*Percentage increase over prior year										
Sales			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
User Fees			-1.0%	6.4%		5.4%	14.2%	5.0%	2.0%	2.0%
Requisition			3.0%	0.0%		3.0%	10.0%	5.0%	2.0%	2.0%
Combined			-0.8%	5.6%		4.8%	12.8%	4.7%	2.0%	2.0%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$1,906,000	\$1,713,000	\$1,019,000	\$0	\$0	\$0	\$2,732,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,906,000	\$1,713,000	\$1,019,000	\$0	\$0	\$0	\$2,732,000

SOURCE OF FUNDS

Capital Funds on Hand	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$102,000
Debenture Debt (New Debt Only)	\$100,000	\$601,000	\$230,000	\$0	\$0	\$0	\$831,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$1,684,000	\$950,000	\$779,000	\$0	\$0	\$0	\$1,729,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$20,000	\$60,000	\$10,000	\$0	\$0	\$0	\$70,000
	\$1,906,000	\$1,713,000	\$1,019,000	\$0	\$0	\$0	\$2,732,000

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: 3.820 Maliview Sewer Utility (SSI)

Project Number	21-03	Capital Project Title	Wastewater Treatment Plant Upgrade	Capital Project Description	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
Project Rationale	Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.				

Project Number	22-02	Capital Project Title	Collection system repairs and/or renewal	Capital Project Description	Replacement/repair of collection pipe and manholes. Includes CRD project management.
Project Rationale	The current collection systems are aged and failing need to be replaced. This is the initial phase.				

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

Project Number	23-02	Capital Project Title	I&I program (MOE Requirement)	Capital Project Description	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.
Project Rationale	The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.				

Service: 3.820 Maliview Sewer Utility (SSI)

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

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

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

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

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

Maliview Estates Sewer System
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	61,037	74,037	84,037	84,037	94,037	104,037
Capital Reserve Fund	92,943	70,548	93,583	124,523	157,313	191,951
Total	153,980	144,585	177,620	208,560	251,350	295,988

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	45,843	61,037	74,037	84,037	84,037	94,037
Transfer from Ops Budget	13,000	13,000	10,000	10,000	10,000	10,000
Expenditures	-	-	-	(10,000)	-	-
Planned Maintenance Activity				Outfall Inspection		
Interest Income*	2,193					
Ending Balance \$	61,037	74,037	84,037	84,037	94,037	104,037

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1041 Fund Centre: 101385	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	124,168	92,943	70,548	93,583	124,523	157,313
Transfer from Ops Budget	46,534	37,605	33,035	30,940	32,790	34,638
Transfer from Cap Fund	-					
Transfer to Cap Fund	(80,000)	(60,000)	(10,000)	-	-	-
Interest Income*	2,241					
Ending Balance \$	92,943	70,548	93,583	124,523	157,313	191,951

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Grants in Aid

FINAL BUDGET

MARCH 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	-	30	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	58,785	58,815	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>										
Balance c/fwd from 2024 to 2025	-	147	(147)	-	-	(147)	-	-	-	-
Balance c/fwd from 2023 to 2024	(14,773)	(14,773)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(38)	(41)	-	-	(41)	(50)	(50)	(50)	(50)
Other Revenue	(220)	(399)	(82)	-	-	(82)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(15,033)	(15,063)	(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

FINAL BUDGET

MARCH 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
<u>OPERATING COSTS</u>										
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	2,898	6,310	-	-	6,310	6,338	6,367	6,397	6,428
TOTAL OPERATING COSTS	129,349	87,316	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%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	870	1,980	3,115	4,270
TOTAL COSTS	129,349	87,316	68,437	-	51,652	120,089	69,609	71,000	72,418	73,858
<u>FUNDING SOURCES (REVENUE)</u>										
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)	(69,186)	(3,345)	-	-	(3,345)	-	-	-	-
Grants in Lieu of Taxes	(80)	(74)	(40)	-	-	(40)	(80)	(80)	(80)	(80)
Other Income	(570)	(1,009)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
TOTAL REVENUE	(75,650)	(33,617)	(3,955)	-	(51,652)	(55,607)	(660)	(670)	(680)	(690)
REQUISITION	(53,699)	(53,699)	(64,482)	-	-	(64,482)	(68,949)	(70,330)	(71,738)	(73,168)
*Percentage increase over prior year Requisition			20.1%			20.1%	6.9%	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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	79,988	13,495	10,150	11,020	13,000	16,115
Transfer from Ops Budget	-	-	870	1,980	3,115	4,270
Deficit Recovery	(9,186)					
Transfer to Ops Budget	(60,000)	(3,345)	-	-	-	-
Interest Income*	2,693					
Ending Balance \$	13,495	10,150	11,020	13,000	16,115	20,385

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Public Library

FINAL BUDGET

MARCH 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)
	LA Bylaw No. 3308 (2005)	(250,000)
EXPIRED:		
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>

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.141

Service Name: SSI Public Library

[illegible]

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: 1084 Fund Centre: 102136	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	85,260	141,353	113,068	116,673	259,133	388,483
Transfer from Ops Budget	19,102	1,715	13,605	152,460	154,350	166,185
Transfer from Cap Fund	43,161					
Transfer to Cap Fund	(10,000)	(30,000)	(10,000)	(10,000)	(25,000)	(6,000)
Interest Income*	3,830					
Ending Balance \$	141,353	113,068	116,673	259,133	388,483	548,668

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Street Lighting

FINAL BUDGET

MARCH 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
Created in 2023

Reserve Cash Flow

Fund: Fund Centre:	1500 105557	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	1,102	1,102	1,102	1,102	1,102
Transfer from Ops Budget		1,102	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		1,102	1,102	1,102	1,102	1,102	1,102

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Dock (SSI)

FINAL BUDGET

MARCH 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	-	(4,000)	1,000	8,735	12,000	14,305	14,200
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	6,433	5,000	-	(4,000)	1,000	8,735	12,000	14,305	14,200
TOTAL COSTS	16,547	16,555	22,040	-	(4,000)	18,040	26,423	30,369	33,400	34,068
*Percentage Increase over prior year			33.2%		-24.2%	9.0%	46.5%	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)	-	4,000	(17,870)	(26,243)	(30,179)	(33,200)	(33,858)
*Percentage increase over prior year Requisition			33.5%		-24.4%	9.1%	46.9%	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>

Service Name: SSI Small Craft Harbour (Fernwood Dock)

[illegible]

Service:

1.236

SSI Small Craft Harbour (Fernwood Dock)

Project Number

23-01

Capital Project Title

Annual Preventative Maintenance and Repairs

Capital Project Description

Paint and replace rotten deck boards, float rail and antislip gangway.

Project Rationale

Annual preventative maintenance and repairs 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 Supplementary Condition Assessment Report

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	183,276	59,276	8,011	10,011	14,316	18,516
Operating Reserve Fund	-	-	-	-	-	-
Total	183,276	59,276	8,011	10,011	14,316	18,516

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		180,891	183,276	59,276	8,011	10,011	14,316
Transfer from Ops Budget		4,006	1,000	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*		8,379					
Ending Balance \$		183,276	59,276	8,011	10,011	14,316	18,516

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:	1500	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	105563						
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 Budget

Community Transit (SSI)

FINAL BUDGET

MARCH 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)	(260)	-	-	(260)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(278,994)	(266,431)	(217,811)	-	-	(217,811)	(221,734)	(225,891)	(230,405)	(236,843)
REQUISITION	(353,679)	(353,679)	(454,571)	-	-	(454,571)	(487,996)	(504,848)	(504,848)	(504,848)
*Percentage increase over prior year Requisition			28.5%			28.5%	7.4%	3.5%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.238A	Carry						
	Community Transit (SSI)	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	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

SOURCE OF FUNDS

Capital Funds on Hand	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$105,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$55,000	\$60,000	\$55,000	\$55,000	\$55,000	\$55,000	\$280,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$70,000
	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

Definitions for the 5-year Capital Plan

Asset Class	<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 #: 1.238A

Service Name: Community Transit (SSI)

[illegible]

Service: 1.238A Community Transit (SSI)

Project Number 23-01

Capital Project Title Bus Shelters

Capital Project Description Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)

Project Rationale Continuation of the Bus Shelter program. The plan is to design and build one bus shelter per year with the design one year and the construction the next. Locations TBA.

Project Number 23-02

Capital Project Title O & M Facility Plan

Capital Project Description O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.

Project Rationale O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.

Project Number 18-01

Capital Project Title Bus Shelter

Capital Project Description Bus shelter-Mobrae

Project Rationale Design build public art inspired bus shelters

Project Number 22-01

Capital Project Title Bus Shelter

Capital Project Description Bus shelter-Horel

Project Rationale Design build public art inspired bus shelters

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	75,511	98,581	127,981	145,726	145,726	143,891
Capital Reserve Fund	19,220	29,220	35,455	28,455	29,510	22,510
Total	94,731	127,801	163,436	174,181	175,236	166,401

Reserve Schedule

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		101,382	75,511	98,581	127,981	145,726	145,726
Transfer from Ops Budget		38,000	23,070	29,400	17,745	-	-
Transfer to Ops Budget - Core		(67,000)	-	-	-	-	(1,835)
Interest Income*		3,129					
Ending Balance \$		75,511	98,581	127,981	145,726	145,726	143,891

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		8,583	19,220	29,220	35,455	28,455	29,510
Transfer from Ops Budget		10,237	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)*		400					
Ending Balance \$		19,220	29,220	35,455	28,455	29,510	22,510

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 Budget

Community Transportation (SSI)

FINAL BUDGET

MARCH 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
<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	-	(50,000)	20,000	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	-	(50,000)	25,000	91,995	98,232	117,442	125,857
TOTAL COSTS	88,489	96,046	122,390	-	(50,000)	72,390	140,386	147,608	167,813	177,243
*Percentage Increase over prior year			38.3%		-56.5%	-18.2%	93.9%	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)	(65)	-	-	(65)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(430)	(7,987)	(375)	-	-	(375)	(450)	(460)	(470)	(480)
REQUISITION	(88,059)	(88,059)	(122,015)	-	50,000	(72,015)	(139,936)	(147,148)	(167,343)	(176,763)
*Percentage increase over prior year Requisition			38.6%		-56.8%	-18.2%	94.3%	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
	\$326,000	\$871,000	\$1,640,000	\$30,000	\$485,000	\$455,000		\$3,481,000

SOURCE OF FUNDS

Capital Funds on Hand	\$235,000	\$235,000	\$0	\$0	\$0	\$0		\$235,000
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	\$536,000	\$1,095,000	\$0	\$320,000	\$320,000		\$2,271,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Reserve Fund	\$0	\$100,000	\$225,000	\$30,000	\$30,000	\$0		\$385,000
	\$326,000	\$871,000	\$1,640,000	\$30,000	\$485,000	\$455,000		\$3,481,000

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

1.238B

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)	\$ 450,000	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	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
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	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	
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	
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)

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:	1.238B	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	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.				

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.				

Service:	1.238B	Community Transportation (SSI)
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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.				

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					

Service:	1.238B	Community Transportation (SSI)
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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					

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

Service: 1.238B Community Transportation (SSI)

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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	13,401	18,401	23,401	28,401	33,401	38,401
Pathways Capital Reserve Fund	233,642	167,581	22,856	63,901	121,321	207,796
Sidewalks Capital Reserve Fund	13,939	-	-	-	-	-
Total	260,982	185,982	46,257	92,302	154,722	246,197

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		19,987	13,401	18,401	23,401	28,401	33,401
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget		-	-	-	-	-	-
Deficit Recovery		(7,516)					
Interest Income*		930					
Ending Balance \$		13,401	18,401	23,401	28,401	33,401	38,401

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		355,426	233,642	167,581	22,856	63,901	121,321
Transfer from Ops Budget		40,000	20,000	80,275	71,045	87,420	86,475
Transfer from Capital Fund		11,620					
Planned Purchase		(186,400)	(86,061)	(225,000)	(30,000)	(30,000)	-
Interest Income*		12,996					
Ending Balance \$		233,642	167,581	22,856	63,901	121,321	207,796

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	13,939	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(13,939)	-	-	-	-
Transfer from cash in lieu		13,530					
Interest Income*		409					
Ending Balance \$		13,939	-	-	-	-	-

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

FINAL BUDGET

MARCH 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	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>										
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	-	-	(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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	1,036	1,036	1,036	1,036	1,036
Transfer from Op Budget		1,036	-	-	-	-	-
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		1,036	1,036	1,036	1,036	1,036	1,036

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Livestock Injury Compensation

FINAL BUDGET

MARCH 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>										
Balance c/fwd from 2024 to 2025	-	3,143	(3,143)	-	-	(3,143)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,145)	(3,145)	-	-	-	-	-	-	-	-
Other Income	-	(143)	(2)	-	-	(2)	(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

FINAL BUDGET

MARCH 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	23,287	24,950	-	945	25,895	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	309	340	-	-	340	350	360	370	380
TOTAL COSTS	25,804	24,848	26,580	-	945	27,525	27,129	27,675	28,233	28,800
*Percentage Increase over prior year			3.0%		3.7%	6.7%	-1.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	945	-	-	(945)	(945)	-	-	-	-
Balance c/fwd from 2023 to 2024	(2,787)	(2,787)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(19)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(70)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
						-				
TOTAL REVENUE	(2,887)	(1,931)	(100)	-	(945)	(1,045)	(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)

FINAL BUDGET

MARCH 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	-	-
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TOTAL CAPITAL / RESERVES / DEBT	123,000	172,572
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TOTAL COSTS	3,759,499	3,711,003
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*Percentage Increase

Internal Recoveries	(492,990)	(447,275)
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OPERATING LESS RECOVERIES	3,266,509	3,263,728
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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)
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REQUISITION	(2,595,515)	(2,595,515)
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*Percentage increase over prior year requisition

AUTHORIZED POSITIONS: Salaried	11.93	
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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	14,600	1,022,126
3,808,692	89,666	79,015	3,977,373

4.7%	2.5%	2.2%	9.4%
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95,000	-	-	95,000
93,000	-	(30,000)	63,000
2,500	-	-	2,500
28,000	-	-	28,000

-	-	-	-
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218,500	-	(30,000)	188,500
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4,027,192	89,666	49,015	4,165,873
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7.1%	2.4%	1.3%	10.8%
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(508,635)	44,695	-	(463,940)
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3,518,557	134,361	49,015	3,701,933
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(331,262)	(8,700)	(15,000)	(354,962)
(168,383)	(8,000)	(20,000)	(196,383)
(267,318)	-	-	(267,318)
(24,723)	-	-	(24,723)

(791,686)	(16,700)	(35,000)	(843,386)
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(2,726,871)	(117,661)	(14,015)	(2,858,547)
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5.1%	4.5%	0.5%	10.1%
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11.93	0.30		12.23
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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

2.8%	0.6%	2.6%	2.4%
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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
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449,305	557,679	546,419	542,344
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4,536,208	4,668,187	4,765,394	4,864,610
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8.9%	2.9%	2.1%	2.1%
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(473,218)	(482,682)	(492,336)	(502,182)
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4,062,990	4,185,505	4,273,058	4,362,428
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(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)
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(3,239,825)	(3,346,355)	(3,417,608)	(3,490,358)
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13.3%	3.3%	2.1%	2.1%
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13.03	13.03	13.03	13.03
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1.45X SSI Pool, Park Land, Community Recreation and Community Parks
Reserves Summary
2025 - 2029 Financial Plan

Reserve/Fund Summary						
Reserve/Fund Summary	Actual	Budget				
	2024	2025	2026	2027	2028	2029
1.459 SSI Pool & Park Land						
Operating Reserve Fund - SSI Pool & Park Land	37,521	17,521	47,521	77,521	107,521	137,521
Capital Reserve Fund - SSI Pool	112,713	107,713	161,558	241,083	236,933	318,973
Capital Reserve Fund - SSI Park Land	167,354	92,354	152,354	217,354	282,354	397,354
Capital Reserve Fund - Park Land Acquisition	625,804	625,804	625,804	625,804	625,804	625,804
Equipment Replacement Fund - SSI Pool	24,140	34,140	44,140	54,140	64,140	64,140
Subtotal	967,532	877,532	1,031,377	1,215,902	1,316,752	1,543,792
1.458 SSI Community Recreation						
Operating Reserve Fund	1,246	3,746	10,546	18,546	26,646	34,766
Capital Reserve Fund - Community Recreation Facilities	141,307	18,307	20,807	21,307	21,807	27,307
Equipment Replacement Fund	7,103	7,103	7,103	7,103	7,103	7,103
Subtotal	149,656	29,156	38,456	46,956	55,556	69,176
1.455 SSI Community Parks						
Operating Reserve Fund	6,840	14,340	19,340	24,340	29,340	34,340
Capital Reserve Fund - Community Parks	20,909	10,909	30,909	34,664	49,224	72,714
Capital Reserve Fund - Community Park Facilities	21,747	17,747	27,487	36,992	43,007	44,807
Equipment Replacement Fund	59,380	29,880	31,380	17,880	19,380	20,880
Subtotal	108,875	72,875	109,115	113,875	140,950	172,740
Ending Balance \$	1,226,063	979,563	1,178,948	1,376,733	1,513,258	1,785,708

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Parks

FINAL BUDGET

MARCH 2025

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**

OPERATING COSTS

	2024 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST 2025				FUTURE PROJECTIONS			
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
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	5,000	26,640	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	14,600	1,022,126	1,043,178	1,064,083	1,098,509	1,125,399
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*Percentage Increase		-5.5%	2.9%	1.8%	1.5%	6.2%	2.1%	2.0%	3.2%	2.4%
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CAPITAL / RESERVES

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	14,600	1,050,126	1,068,678	1,093,338	1,118,569	1,144,389
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*Percentage Increase		-5.4%	2.8%	1.8%	1.5%	6.1%	1.8%	2.3%	2.3%	2.3%
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Internal Time Recovery	(404,570)	(358,855)	(417,562)	45,695	-	(371,867)	(379,304)	(386,891)	(394,629)	(402,521)
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TOTAL COSTS NET OF RECOVERIES	585,515	577,641	600,439	63,220	14,600	678,259	689,374	706,447	723,940	741,868
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*Percentage Increase		-1.3%	2.5%	10.8%	2.5%	15.8%	1.6%	2.5%	2.5%	2.5%
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FUNDING SOURCES (REVENUE)

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)	(433)	-	-	(433)	(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	(24,723)	-	-	(24,723)	(25,130)	(25,610)	(26,100)	(26,610)

REQUISITION	(588,527)	(588,527)	(575,716)	(63,220)	(14,600)	(653,536)	(664,244)	(680,837)	(697,840)	(715,258)
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*Percentage increase over prior year requisition			-2.2%	10.7%	2.5%	11.0%	1.6%	2.5%	2.5%	2.5%
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AUTHORIZED POSITIONS:

Salaried	4.1		4.1			4.1	4.1	4.1	4.1	4.1
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User Funding	3.5%					3.2%	3.2%	3.2%	3.2%	3.2%
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CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$50,000	\$15,000	\$35,000	\$15,000	\$15,000	\$130,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$305,000	\$30,000	\$30,000	\$30,000	\$20,000	\$415,000
Vehicles	\$90,000	\$90,000	\$0	\$90,000	\$0	\$0	\$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
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$15,000	\$45,000	\$15,000	\$30,000	\$15,000	\$15,000	\$120,000
Grants (Federal, Provincial)	\$105,000	\$200,000	\$0	\$75,000	\$0	\$0	\$275,000
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
	\$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	Trial 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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
1.455 SSI Community Parks						
Operating Reserve Fund	6,840	14,340	19,340	24,340	29,340	34,340
Capital Reserve Fund - Community Parks	20,909	10,909	30,909	34,664	49,224	72,714
Capital Reserve Fund - Community Park Facilities	21,747	17,747	27,487	36,992	43,007	44,807
Equipment Replacement Fund	59,380	29,880	31,380	17,880	19,380	20,880
Ending Balance \$	108,875	72,875	109,115	113,875	140,950	172,740

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105548	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	59	6,840	14,340	19,340	24,340	29,340
Transfer from Ops Budget	6,649	7,500	5,000	5,000	5,000	5,000
Expenditures	-	-	-	-	-	-
Interest Income*	131					
Ending Balance \$	6,840	14,340	19,340	24,340	29,340	34,340

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		622	20,909	10,909	30,909	34,664	49,224
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*		286					
Ending Balance \$		20,909	10,909	30,909	34,664	49,224	72,714

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		9,314	21,747	17,747	27,487	36,992	43,007
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*		434					
Ending Balance \$		21,747	17,747	27,487	36,992	43,007	44,807

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		75,637	59,380	29,880	31,380	17,880	19,380
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		347					
Ending Balance \$		59,380	29,880	31,380	17,880	19,380	20,880

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Recreation

FINAL BUDGET

MARCH 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)	(88)	-	-	(88)	(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)	(267,318)	-	-	(267,318)	(272,410)	(277,660)	(283,000)	(288,450)
REQUISITION	(118,975)	(118,975)	(135,060)	-	-	(135,060)	(144,561)	(150,614)	(155,200)	(159,863)
*Percentage increase over prior year requisition			13.5%			13.5%	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:

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

Service:

1.458

SSI Community Recreation

Project Number

24-01

Capital Project Title

Office and Computer Equipment

Capital Project Description

Upgrade and replace office and computer equipment

Project Rationale Equipment replacement to support current service levels

Project Number

22-02

Capital Project Title

Bike Park Annual Repairs and Upgrades

Capital Project Description

Upgrades and repairs to Lions Bike Park

Project Rationale Annual preventative maintenance

Project Number

23-06

Capital Project Title

Recreation Program Equipment

Capital Project Description

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

Project Rationale New Program Development

Project Number

24-04

Capital Project Title

Accessibility Assessments

Capital Project Description

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

Project Rationale Assessment required to meet regulatory requirement

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

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

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

Reserve/Fund Summary

Reserve/Fund Summary	Actual	Budget				
	2024	2025	2026	2027	2028	2029
1.458 SSI Community Recreation						
Operating Reserve Fund	1,246	3,746	10,546	18,546	26,646	34,766
Capital Reserve Fund - Community Recreation Facilities	141,307	18,307	20,807	21,307	21,807	27,307
Equipment Replacement Fund	7,103	7,103	7,103	7,103	7,103	7,103
Ending Balance \$	149,656	29,156	38,456	46,956	55,556	69,176

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105549	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	473	1,246	3,746	10,546	18,546	26,646
Transfer from Ops Budget	665	2,500	6,800	8,000	8,100	8,120
Expenditures	-	-	-	-	-	-
Interest Income*	108					
Ending Balance \$	1,246	3,746	10,546	18,546	26,646	34,766

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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	135,075	141,307	18,307	20,807	21,307	21,807
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)
Transfer from Cap Fund	553					
Interest Income*	5,679					
Ending Balance \$	141,307	18,307	20,807	21,307	21,807	27,307

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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	5,104	7,103	7,103	7,103	7,103	7,103
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	28					
Ending Balance \$	7,103	7,103	7,103	7,103	7,103	7,103

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

FINAL BUDGET

MARCH 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	-	(30,000)	43,000	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	-	(30,000)	158,000	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	34,415	2,713,369	3,050,559	3,146,575	3,208,625	3,271,908
*Percentage Increase			9.5%	3.0%	1.4%	14.0%	12.4%	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	34,415	2,621,296	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)	(1,390)	-	-	(1,390)	(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)	(499,645)	(16,700)	(35,000)	(551,345)	(525,625)	(535,880)	(546,350)	(557,010)
REQUISITION	(1,888,013)	(1,888,013)	(2,016,095)	(54,441)	585	(2,069,951)	(2,431,020)	(2,514,904)	(2,564,568)	(2,615,237)
*Percentage increase over prior year requisition AUTHORIZED POSITIONS:			6.8%	2.9%	0.0%	9.6%	17.4%	3.5%	2.0%	2.0%
Salaried	6.35		6.35	0.30		6.65	7.45	7.45	7.45	7.45
User Funding %	11.9%					12.2%	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)	(647)	-	-	(647)	(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)	(331,262)	(8,700)	(15,000)	(354,962)	(351,145)	(358,160)	(365,320)	(372,620)
REQUISITION	(879,294)	(879,294)	(909,584)	(8,791)	-	(918,375)	(1,046,072)	(1,086,699)	(1,108,432)	(1,130,601)
*Percentage increase over prior year requisition			3.4%	1.0%	0.0%	4.4%	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	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	-	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	-	20,000	73,094	54,174	55,284	56,404	57,543
Utilities	128,133	95,793	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	1,177,985	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	50,000	-	(30,000)	20,000	150,000	150,000	150,000	150,000
Transfer to Capital Reserve Fund - Community Parks	-	12,000	11,000	-	-	11,000	29,740	29,505	26,015	21,800
Transfer to Capital Reserve Fund - Community Rec	5,000	15,000	12,000	-	-	12,000	10,000	8,000	8,000	8,000
Transfer to Equipment Replacement Fund	15,000	20,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	25,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
MFA Debt Reserve Fund	-	-	-	-	-	-	4,962	-	-	-
MFA Debt Principal	-	-	-	-	-	-	-	9,454	9,454	9,454
MFA Debt Interest	-	-	-	-	-	-	5,458	21,831	21,831	21,831
TOTAL CAPITAL / RESERVES / DEBT	25,000	77,000	93,000	-	(30,000)	63,000	236,160	254,790	251,300	247,085
TOTAL COSTS	1,248,265	1,254,985	1,343,297	54,650	19,415	1,417,362	1,630,219	1,678,131	1,710,816	1,744,149
*Percentage Increase			7.6%	4.4%	1.6%	13.5%	15.0%	2.9%	1.9%	1.9%
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	19,415	1,347,959	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)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(20,000)	(20,000)	-	-	-	-
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)	(743)	-	-	(743)	(680)	(690)	(700)	(710)
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(173,136)	(179,856)	(168,383)	(8,000)	(20,000)	(196,383)	(174,480)	(177,720)	(181,030)	(184,390)
REQUISITION	(1,008,719)	(1,008,719)	(1,106,511)	(45,650)	585	(1,151,576)	(1,384,948)	(1,428,205)	(1,456,136)	(1,484,636)
*Percentage increase over prior year requisition			9.7%	4.5%	-0.1%	14.2%	20.3%	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%					11.1%	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	\$120,000	\$50,000	\$50,000	\$50,000	\$0	\$270,000
Engineered Structures	\$460,000	\$570,000	\$0	\$0	\$85,000	\$0	\$655,000
Vehicles	\$20,000	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	\$1,458,000	\$1,683,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$4,764,155

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	\$325,000	\$70,000	\$0	\$0	\$0	\$395,000
Donations / Third Party Funding	\$378,000	\$378,000	\$0	\$0	\$0	\$0	\$378,000
Reserve Fund	\$65,000	\$135,000	\$100,000	\$70,000	\$155,000	\$20,000	\$480,000
	\$1,458,000	\$1,683,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$4,764,155

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

2025 - 2029

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	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
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	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
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	\$ 230,000	L	Res	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
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	\$ 4,963,701			\$ 1,458,000	\$ 1,683,000	\$ 2,706,155	\$ 110,000	\$ 195,000	\$ 70,000	\$ 4,764,155

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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
1.459 SSI Pool & Park Land						
Operating Reserve Fund	37,521	17,521	47,521	77,521	107,521	137,521
Capital Reserve Fund - SSI Pool	112,713	107,713	161,558	241,083	236,933	318,973
Capital Reserve Fund - SSI Park Land	167,354	92,354	152,354	217,354	282,354	397,354
Park Land Acquisition	625,804	625,804	625,804	625,804	625,804	625,804
Equipment Replacement Fund - SSI Pool	24,140	34,140	44,140	54,140	64,140	64,140
Ending Balance \$	967,532	877,532	1,031,377	1,215,902	1,316,752	1,543,792

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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,103	37,521	17,521	47,521	77,521	107,521
Transfer from Ops Budget	36,195	15,000	30,000	30,000	30,000	30,000
Expenditures	-	(35,000)	-	-	-	-
Interest Income*	223					
Ending Balance \$	37,521	17,521	47,521	77,521	107,521	137,521

Assumptions/Background:

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

2025 - \$20,000 SIMS moss removal

* 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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	86,656	112,713	107,713	161,558	241,083	236,933
Transfer from Ops Budget	10,000	35,000	78,845	79,525	80,850	82,040
Transfer from Cap Fund	27,321					
Expenditures (Based on Capital Plan)	(16,023)	(40,000)	(25,000)	-	(85,000)	-
Interest Income*	4,759					
Ending Balance \$	112,713	107,713	161,558	241,083	236,933	318,973

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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	226,210	167,354	92,354	152,354	217,354	282,354
Transfer from Ops Budget	2,794	20,000	135,000	135,000	135,000	135,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(70,000)	(95,000)	(75,000)	(70,000)	(70,000)	(20,000)
Interest Income*	8,350					
Ending Balance \$	167,354	92,354	152,354	217,354	282,354	397,354

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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	613,636	625,804	625,804	625,804	625,804	625,804
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	33,958					
Expenditures (Based on Capital Plan)	(50,000)	-	-	-	-	-
Interest Income*	28,210					
Ending Balance \$	625,804	625,804	625,804	625,804	625,804	625,804

Assumptions/Background:

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

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

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: 1022 Fund Centre: 101412	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	43	24,140	34,140	44,140	54,140	64,140
Transfer from Ops Budget	50,000	50,000	50,000	50,000	50,000	50,000
Expenditures (Based on Capital Plan)	(25,958)	(40,000)	(40,000)	(40,000)	(40,000)	(50,000)
Interest Income	55					
Ending Balance \$	24,140	34,140	44,140	54,140	64,140	64,140

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

FINAL BUDGET

MARCH 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	16,791	-	-	16,791	17,309	17,910	18,546	19,231
TOTAL OPERATING COSTS	1,027,569	1,005,028	1,038,187	-	30,000	1,068,187	1,080,208	1,079,233	1,096,415	1,117,808
*Percentage Increase over prior year			1.0%		2.9%	4.0%	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	-	(25,000)	22,390	68,620	20,085	26,285	108,945
TOTAL DEBT / RESERVES	180,602	243,892	178,162	2,565	(25,000)	155,727	226,719	290,118	300,305	306,827
TOTAL COSTS	1,208,171	1,248,920	1,216,349	2,565	5,000	1,223,914	1,306,927	1,369,351	1,396,720	1,424,635
*Percentage Increase over prior year			0.7%	0.2%	0.4%	1.3%	6.8%	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)	(591)	-	-	(591)	(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)	(787,737)	-	(30,000)	(817,737)	(849,880)	(884,880)	(902,560)	(920,590)
REQUISITION - PARCEL TAX	(416,125)	(416,125)	(428,612)	(2,565)	25,000	(406,177)	(457,047)	(484,471)	(494,160)	(504,045)
*Percentage increase over prior year Requisition			3.0%	0.6%	-6.0%	-2.4%	12.5%	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	\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,731,696
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,731,696

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	\$25,000	\$31,000	\$10,000	\$0	\$0	\$0	\$0	\$41,000
	\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,731,696

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

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$ 50,000	S	Grant	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
21-01	Study		CRD Project Management		S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.	\$ 26,000	S	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
23-01	New	Grit Chamber (Early Approval)	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.		S	Res	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 25,000	S	Res	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-01	New	Burgoyne Septage Treatment Facility	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.	\$ 2,482,500	S	Debt	\$ 120,000	\$ 120,000	\$ 2,280,000	\$ 82,500	\$ -	\$ -	\$ 2,482,500
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	\$ 60,000	S	Cap	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
22-01	New	Composting Facility	Composter and composting infrastructure - from Farmland Trust	\$ 261,658	S	Other	\$ 33,196	\$ 33,196	\$ -	\$ -	\$ -	\$ -	\$ 33,196
22-01	New	Composting Facility			S	Grant	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 2,905,158				\$ 319,196	\$ 2,330,000	\$ 82,500	\$ -	\$ -	\$ 2,731,696

Service: 3.705 SSI Septage / Composting

Project Number 21-01 **Capital Project Title** Strategic Asset management plan **Capital Project Description** Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

Project Rationale Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. Will be done after the new facilities are constructed.

Project Number 23-01 **Capital Project Title** Grit Chamber **Capital Project Description** Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.

Project Rationale Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs.

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

Project Rationale Referendum or Alternative Approval Process - Funding for Future Projects

Project Number 25-01 **Capital Project Title** Burgoyne Septage Treatment Facility **Capital Project Description** Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.

Project Rationale Design and constructin of a new Burgoyne Septage Treatment Facility.

Project Number 24-03 **Capital Project Title** Evaluating alternatives to liquid waste disposal **Capital Project Description** Evaluating alternatives to liquid waste disposal

Project Rationale To further explore alternatives proposed in the Options Analysis study undertaken in 2023 and 2024 by Integrated Sustainability.

Project Number 22-01 **Capital Project Title** Composting Facility **Capital Project Description** Composter and composting infrastructure - from Farmland Trust

Project Rationale Service expansion into solid waste composting function.

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	83,901	68,901	78,901	103,901	128,901	153,901
Capital Reserve Fund	114,491	105,881	164,501	184,586	210,871	319,816
Total	198,392	174,782	243,402	288,487	339,772	473,717

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		46,700	83,901	68,901	78,901	103,901	128,901
Transfer from Ops Budget		35,000	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*		2,201					
Ending Balance \$		83,901	68,901	78,901	103,901	128,901	153,901

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		171,114	114,491	105,881	164,501	184,586	210,871
Transfer from Ops Budget		43,727	22,390	68,620	20,085	26,285	108,945
Transfer from Cap Fund		-					
Transfer to Cap Fund		(105,000)	(31,000)	(10,000)	-	-	-
Interest Income*		4,650					
Ending Balance \$		114,491	105,881	164,501	184,586	210,871	319,816

Assumptions/Background:

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

Appendix M: Electoral Areas Committee Final Budget Report

Part 5: Appendix D (SGI Services)

Electoral Areas Committee - March 2025
2025 Final Electoral Area Budget Review

Appendix D-1: Requisition Summary - Southern Gulf Islands

Electoral Area	Southern Gulf Islands	Final	Cost per Avg.	Final	Cost per Avg.	Change in Requisition		Change in Cost per Avg. Residential	
		2025	Residential Assessment	2024	Residential Assessment	\$	%	\$	%
1.010	Legislative & General Government	343,417	50.14	317,822	46.27	25,595	8.1%	3.86	8.4%
1.10X	Facilities Management	4,339	0.63	4,507	0.66	(168)	-3.7%	(0.02)	-3.5%
1.101	G.I.S.	3,846	0.56	3,461	0.50	385	11.1%	0.06	11.4%
1.224	Community Health	15,957	2.33	21,002	3.06	(5,045)	-24.0%	(0.73)	-23.8%
1.280	Regional Parks	480,704	70.18	466,969	67.99	13,735	2.9%	2.19	3.2%
1.309	Climate Action and Adaptation	32,894	4.80	30,509	4.44	2,385	7.8%	0.36	8.1%
1.310	Land Banking & Housing	83,647	12.21	48,348	7.04	35,300	73.0%	5.17	73.5%
1.312	Regional Goose Management	5,045	0.74	4,668	0.68	377	8.1%	0.06	8.4%
1.315	Biodiversity & Environmental Stewardship	2,224	0.32	-	-	2,224	100.0%	0.32	100.0%
1.324	Regional Planning Services	33,365	4.87	33,016	4.81	349	1.1%	0.06	1.3%
1.326	Foodslands Access	5,437	0.79	-	-	5,437	100.0%	0.79	100.0%
1.335	Geo-Spatial Referencing System	4,392	0.64	4,348	0.63	44	1.0%	0.01	1.3%
1.374	Regional Emergency Program Support	2,850	0.42	2,698	0.39	152	5.6%	0.02	5.9%
1.375	Hazardous Material Incident Response	9,607	1.40	6,830	0.99	2,777	40.7%	0.41	41.0%
1.911	911 Systems	6,986	1.02	3,820	0.56	3,166	82.9%	0.46	83.4%
1.921	Regional CREST Contribution	27,816	4.06	22,883	3.33	4,933	21.6%	0.73	21.9%
21.ALL	Feasibility Study Reserve Fund - All	3,382	0.49	5,454	0.79	(2,072)	-38.0%	(0.30)	-37.8%
Total Regional		\$1,065,906	\$155.61	\$976,334	\$142.14	\$89,572	9.2%	\$13.47	9.5%
1.230	Traffic Safety Commission	1,962	0.29	1,982	0.29	(20)	-1.0%	(0.00)	-0.8%
1.297	Arts Grants	29,184	4.26	26,853	3.91	2,331	8.7%	0.35	9.0%
1.311	Regional Housing Trust Fund	-	-	16,620	2.42	(16,620)	-100.0%	(2.42)	-100.0%
1.313	Animal Care Services	115,362	16.84	102,557	14.93	12,804	12.5%	1.91	12.8%
1.913	913 Fire Dispatch	56,622	8.27	50,024	7.28	6,597	13.2%	0.98	13.5%
Total Sub-Regional		\$203,129	\$29.65	\$198,036	\$28.83	\$5,092	2.6%	\$0.82	2.9%
1.103	Elections	-	-	13,362	1.95	(13,362)	-100.0%	(1.95)	-100.0%
1.104	U.B.C.M.	4,539	0.66	4,255	0.62	284	6.7%	0.04	7.0%
1.108	Joint Electoral Area Admin	58,839	8.59	-	-	58,839	100.0%	8.59	100.0%
1.318	Building Inspection	224,184	32.73	192,703	28.06	31,481	16.3%	4.67	16.7%
1.320	Noise Control	26,007	3.80	22,181	3.23	3,826	17.2%	0.57	17.6%
1.322	Nuisances & Unsightly Premises	18,908	2.76	17,584	2.56	1,324	7.5%	0.20	7.8%
1.372	Electoral Area Emergency Program	60,300	8.80	56,632	8.24	3,668	6.5%	0.56	6.8%
Total Joint Electoral Area		\$392,776	\$57.34	\$306,717	\$44.65	\$86,059	28.1%	\$12.69	28.4%
1.110	Electoral Area Admin Exp - SGI	426,652	62.29	414,160	60.30	12,492	3.0%	1.99	3.3%
1.117	Grant-in-Aid - Southern Gulf Islands	113,352	16.55	110,354	16.07	2,998	2.7%	0.48	3.0%
1.125	SGI Economic Development Commission	130,605	19.07	126,778	18.46	3,827	3.0%	0.61	3.3%
1.138	Southern Gulf Islands Regional Library	247,805	36.18	242,724	35.34	5,081	2.1%	0.84	2.4%
1.235	SGI Small Craft Harbour Facilities	344,599	56.31	325,161	53.08	19,438	6.0%	3.23	6.1%
1.314	SGI House Numbering	10,290	1.50	9,987	1.45	303	3.0%	0.05	3.3%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.0%	-	0.0%
1.373	SGI Emergency Program	255,098	37.24	247,483	36.03	7,615	3.1%	1.21	3.4%
1.533	Stormwater Quality Management - SGI	42,252	6.17	41,000	5.97	1,252	3.1%	0.20	3.3%
1.923	Emergency Comm - CREST - SGI	189,215	27.62	185,093	26.95	4,122	2.2%	0.68	2.5%
Total SGI Electoral Area		\$1,759,868	\$262.92	\$1,702,740	\$253.64	\$57,128	3.4%	\$9.28	3.7%
Total Capital Regional District		\$3,421,679	\$505.53	\$3,183,827	\$469.27	\$237,852	7.5%	\$36.26	7.7%
CRHD	Capital Regional Hospital District	674,968	98.54	687,341	100.07	(12,373)	-1.8%	(1.53)	-1.5%
Total CRD and CRHD		\$4,096,647	\$604.07	\$3,871,168	\$569.34	\$225,479	5.8%	\$34.73	6.1%

Average residential assessment - 2025/2024

\$799,205

\$802,142

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

	Change in Requisition		Change in Cost / Avg. Res Asst	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	25,595	0.7%	3.86	0.7%
Regional Parks	13,735	0.4%	2.19	0.4%
Land Banking & Housing	35,300	0.9%	5.17	0.9%
SUB-REGIONAL				
Regional Housing Trust Fund	(16,620)	-0.4%	(2.42)	-0.4%
Animal Care Services	12,804	0.3%	1.91	0.3%
JOINT EA				
Elections	(13,362)	-0.3%	(1.95)	-0.3%
Joint Electoral Area Admin	58,839	1.5%	8.59	1.5%
Building Inspection	31,481	0.8%	4.67	0.8%
SGI EA				
Electoral Area Admin Exp - SGI	12,492	0.3%	1.99	0.3%
SGI Small Craft Harbour Facilities	19,438	0.5%	3.23	0.6%
SGI Emergency Program	7,615	0.2%	1.21	0.2%
Capital Regional Hospital District	(12,373)	-0.3%	(1.53)	-0.3%
Other	50,535	1.3%	7.79	1.4%
TOTAL CRD & CRHD	225,479	5.8%	\$34.73	6.1%

Southern Gulf Islands Local/Specified/Defined Services		Final 2025	Cost per Avg. Residential Assessment	Final 2024	Cost per Avg. Residential Assessment	Change in Requisition \$ %		Change in Cost per Avg. Residential Assessment \$ %	
1.137	Galiano Island Community Use Building	70,106	46.19	67,056	44.34	3,050	4.5%	1.85	4.2%
1.170	Gossip Island Electric Power Supply	62,875	1,122.77	62,840	1,118.57	235	0.4%	4.20	0.4%
1.227	Saturna Island Medical Clinic	9,623	14.91	24,416	37.56	(14,793)	-60.6%	(22.65)	-60.3%
1.228	Galiano Health Service	148,509	97.84	144,629	95.63	3,880	2.7%	2.21	2.3%
1.229	Pender Islands Health Care Centre	277,376	111.83	264,601	105.94	12,775	4.8%	5.89	5.6%
1.352	South Galiano Fire Protection	685,581	767.73	634,882	717.13	50,699	8.0%	50.60	7.1%
1.356	Pender Fire Protection	1,473,214	597.10	1,344,740	541.23	128,474	9.6%	55.88	10.3%
1.359	North Galiano Fire Protection	350,832	890.88	328,792	833.07	22,040	6.7%	57.80	6.9%
1.363	Saturna Island Fire	346,894	535.13	302,461	463.29	44,433	14.7%	71.85	15.5%
1.465	Saturna Island Comm. Parks	28,594	44.11	28,909	44.28	(315)	-1.1%	(0.17)	-0.4%
1.468	Saturna Island - Community Rec.	16,514	25.47	15,149	23.20	1,365	9.0%	2.27	9.8%
1.475	Mayne Is. Com. Parks & Rec	100,253	58.87	96,281	56.42	3,972	4.1%	2.46	4.4%
1.478	Mayne Is. Community Rec.	37,920	22.27	36,816	21.57	1,104	3.0%	0.70	3.2%
1.485	North & South Pender Com. Parks	186,761	75.43	173,335	69.43	13,426	7.7%	6.00	8.6%
1.488	North & South Pender Com. Rec	74,854	30.21	69,632	27.89	5,222	7.5%	2.32	8.3%
1.495	Galiano Parks	110,710	84.41	107,482	82.39	3,228	3.0%	2.02	2.4%
1.498	Galiano Community Recreation	47,764	36.42	43,850	33.61	3,914	8.9%	2.80	8.3%
2.630	Magic Lakes Estate Water System	597,460	499.97	580,060	485.00	17,400	3.0%	14.97	3.1%
2.640	Saturna Island Water System (Lyall Harbour)	147,829	854.50	140,696	808.60	7,133	5.1%	45.91	5.7%
2.642	Skana Water (Mayne)	28,441	389.60	26,580	364.11	1,861	7.0%	25.49	7.0%
2.665	Sticks Allison Water (Galiano)	5,560	146.32	5,100	134.21	460	9.0%	12.11	9.0%
2.667	Surfside Park Estates (Mayne)	30,529	290.75	24,620	234.48	5,909	24.0%	56.28	24.0%
3.755	Regional Source Control	4,228	5.95	3,945	5.55	283	7.2%	0.40	7.2%
3.830	Magic Lake Estates Sewer System	624,830	881.28	606,635	855.62	18,195	3.0%	25.66	3.0%
3.830D	Magic Lake Estates Sewer Debt	229,484	400.50	229,459	400.45	25	0.0%	0.04	0.0%
Total Local/Specified/Defined Services		5,696,741		5,362,766		333,975			

Appendix D2: SGI - Change in Requisition from Provisional to Final - Budget Review 2025

Change in Requisition (2025 Final vs Provisional) - Southern Gulf Islands
(Requisition Changes > ±\$3,000) by Services

Electoral Area Southern Gulf Islands		2025 Requisition Final \$	Provisional \$	2025 Per Avg Res Asst Final \$	Provisional \$	Chg in Requisition Final vs Provisional \$ +/-	%	Chg in Per Avg Res Asst Final vs Provisional \$ +/-	%	Main Driver - Change in Requisition
Total Regional & Sub-Regional		1,269,035	1,288,463	185.27	187.59	(19,428)	-1.5%	(2.32)	-1.2%	To be discussed at the CRD Board Budget Review on March 12, 2025
1.103	Elections	-	13,764	-	2.00	(13,764)	-100.0%	(2.00)	-100.0%	Board approved at Provisional: one-time deferral of reserve transfer (ORF) to 2026 to mitigate requisition increase
1.318	Building Inspection	224,184	248,658	32.73	36.20	(24,475)	-9.8%	(3.47)	-9.6%	a) Board approved at Provisional: one-time reduction in reserve transfer (ERF) to mitigate requisition increase; b) Increased operating reserve fund (ORF) as revenue in 2025 to mitigate requisition increase with higher 2024 surplus transferred into ORF
1.320	Noise Control	26,007	30,540	3.80	4.45	(4,533)	-14.8%	(0.65)	-14.6%	Decrease due to lower 2024 Deficit Carryover to be recovered by Requisition
Total Joint Electoral Area		250,190	292,962	36.53	42.65	(42,772)	-14.6%	(6.13)	-14.4%	
Other <\$3,000		2,577,421	2,592,735	382.28	383.56	(15,314)	-0.6%	(1.28)	-0.3%	
Total CRD and CRHD (SGI)		4,096,647	4,174,160	604.07	613.79	(77,513)	-1.9%	(9.73)	-1.6%	
1.227	Saturna Island Medical Clinic	9,623	25,151	14.91	38.69	(15,528)	-61.7%	(23.78)	-61.5%	Decrease in contribution payment requested by Society
1.229	Pender Islands Health Care Centre	277,376	273,210	111.83	109.39	4,166	1.5%	2.44	2.2%	Increase in contribution payment requested by Society
1.352	South Galiano Fire Protection	685,581	691,742	767.73	779.80	(6,162)	-0.9%	(12.07)	-1.5%	Change in cost apportionment from 1.369 JDF&SGI Fire Services Coordination Budget
1.356	Pender Fire Protection	1,473,214	1,488,880	597.10	599.24	(15,666)	-1.1%	(2.14)	-0.4%	Change in cost apportionment from 1.369 JDF&SGI Fire Services Coordination Budget
1.363	Saturna Island Fire	346,894	313,491	535.13	480.18	33,403	10.7%	54.95	11.4%	Increase in contribution payment requested by Society; Change in Cost Apportionment from 1.369 JDF&SGI Fire Services Coordination Budget
1.485	North & South Pender Com. Parks	186,761	178,540	75.43	71.51	8,221	4.6%	3.91	5.5%	Commission recommended increase in contribution to capital reserve fund
1.488	North & South Pender Com. Rec	74,854	71,720	30.21	28.72	3,134	4.4%	1.48	5.2%	Commission recommended increase in recreation program costs
Other <\$3,000		2,642,438	2,642,197			241	0.0%			
Total Local/Specified/Defined Services		5,696,741	5,684,931			11,810	0.2%			

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Appendix D-3: Change in Requisition (2025 Final vs Provisional) by Cost Driver - Southern Gulf Islands

(Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg Res Asst		Comments
			% Increase over 2024	\$ Requisition	% Increase over 2024	\$/Avg Res	
Provisional - (CRD&CRHD)			7.8%	4,174,160	7.8%	613.79	
Change in Cost Apportionment							
Regional & Sub-Regional	Various Services		-0.3%	(10,311)	-0.2%	(0.99)	Change in residential assessment
	CRHD Capital Regional Hospital District		-0.3%	(12,384)	-0.3%	(1.53)	
Joint EA	1.318	Building Inspection	-0.1%	(3,164)	-0.1%	(0.37)	
SGI Electoral Area					0.1%	0.62	
	Others	<+/-3,000	-0.1%	(2,379)	0.0%	(0.28)	
	Subtotal		-0.7%	(28,238)	-0.4%	(2.55)	
Budget Changes							
Regional & Sub-Regional	Various Services		-0.2%	(9,117)	-0.2%	(1.33)	To be discussed at the CRD Board Budget Review - March 12, 2025
Joint EA	1.103	Elections	-0.4%	(13,764)	-0.4%	(2.00)	Board approved at Provisional: one-time deferral of reserve transfer (ORF) to 2026 to mitigate requisition increase
	1.318	Building Inspection	-0.6%	(21,311)	-0.5%	(3.10)	a) Board approved at Provisional: one-time reduction in reserve transfer (ERF) to mitigate requisition increase; b) Increased operating reserve fund (ORF) as revenue in 2025 to mitigate requisition increase with higher 2024 surplus transferred into ORF
	1.320	Noise Control	-0.1%	(4,166)	-0.1%	(0.61)	Lower 2024 Deficit Carryover to be recovered by Requisition
	Others	<+/-3,000	0.0%	(918)	0.0%	(0.13)	Changes related to 2024 surplus/deficit, GILT and minor budget changes
	Subtotal		-1.3%	(49,275)	-1.3%	(7.18)	
Final - CRD&CRHD over 2024			5.8%	4,096,647	6.1%	604.07	
Change - Final over Provisional			-2.0%	(77,513)	-1.7%	(9.73)	

*Requisition excludes Local/Specified/Defined area services.

**Appendix D-4: Capital Plan Summary Overview by Service - Southern Gulf Islands
2025 Final Budget**

Service # Service Name		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.137	Galiano Island Community Use Building			42,000			42,000					42,000		42,000
1.235	SGI Small Craft Harbour Facilities			40,000	623,000		663,000	327,000			40,000	296,000		663,000
1.352	South Galiano Fire	45,200	120,000				165,200	5,000		125,200		35,000		165,200
1.356	Pender Island Fire	5,000		35,000			40,000			5,000		35,000		40,000
1.359	North Galiano Fire	180,000		20,000			200,000			180,000		20,000		200,000
1.373	SGI Emergency Program	78,000					78,000	53,000				25,000		78,000
1.465	Saturna Island Community Parks				52,000		52,000	2,000				50,000		52,000
1.475	Mayne Island Community Parks	9,500		92,734	31,000		133,234	26,734			45,000	61,500		133,234
1.485	Pender Island Community Parks	7,000			2,234,101	50,000	2,291,101	548,834			1,015,000	375,000	352,267	2,291,101
1.495	Galiano Community Parks	2,616			91,037		93,653	31,037		2,616		60,000		93,653
2.630	Magic Lake Estates Water (Pender)				270,000		270,000	120,000				150,000		270,000
2.640	Lyall Harbour Boot Cove Water (Saturna)				780,000		780,000	270,000	460,000		30,000	20,000		780,000
2.642	Skana Water (Mayne)	60,000			42,000		102,000	27,000	50,000			25,000		102,000
2.665	Sticks Allison Water (Galiano)				5,000		5,000					5,000		5,000
2.667	Surfside Park Estates (Mayne)	20,000			72,500		92,500		50,000			42,500		92,500
3.830	Magic Lake Sewer Utility (Pender)	60,000			400,000		460,000	200,000			200,000	60,000		460,000
Total		467,316	120,000	229,734	4,600,638	50,000	5,467,688	1,610,605	560,000	312,816	1,330,000	1,302,000	352,267	5,467,688

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Appendix D-5: Change in Capital Plan (2025 Final vs Provisional) - Southern Gulf Islands

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.235	SGI Small Craft Harbour Facilities	Piers Island Additional Float	157,000	150,000	(7,000)	Carryforward from 2024 to 2025
		Miners Bay Dock Facility	22,000	-	(22,000)	Project completed; No carryforward to 2025
		Retreat Cove Dock upgrades	179,000	198,000	19,000	Revised budget spending in 2025
		Inspections	4,500	-	(4,500)	Project completed; No carryforward to 2025
		ANNUAL PROVISIONAL: Dock Improvements	150,000	75,000	(75,000)	Revised budget spending in 2025
		Swartz Bay Improvements & Dock Replacement	25,000	-	(25,000)	Moved from 2025 to 2026
		Miners Bay Wharfhead Deck Resurfacing	24,000	-	(24,000)	Project completed; No carryforward to 2025
		Miners Bay improvements	-	200,000	200,000	Completing improvements consistent with 2024 inspections
		Montague Road Parking Improvements	-	40,000	40,000	Montague Road Parking Improvements
1.352	South Galiano Fire Protection	Structure Protection Unit	-	5,000	5,000	Carryforward from 2024 to 2025
		Command Unit	85,000	115,000	30,000	Revised budget spending in 2025
1.359	North Galiano Fire	SCBA Replacement	150,000	170,000	20,000	Revised budget spending in 2025
		#1 Hall Cook Road Improvements	-	20,000	20,000	Feasibility and design project - mezzanine and gear room updates
		Safety Equipment	-	10,000	10,000	Safety Equipment
1.373	SGI Emergency Program	Shipping Containers	-	53,000	53,000	Carryforward from 2024 to 2025
		Island Emergency Equipment	-	25,000	25,000	Carryforward from 2024 to 2025
1.465	Saturna Island Community Parks	Improvements to Saturna's 70 acre "Money Watershed and New Park"	16,000	4,000	(12,000)	Move from 2025 to 2026-2028
		Salmon Enhancing Facility and Community Garden (Lyllal Creek Park)	9,000	2,000	(7,000)	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Replace Saturna Parks Picnic Tables and Benches	8,225	6,000	(2,225)	Move from 2025 to 2026-2027
1.475	Mayne Island Community Parks	Fitness Circuit & Putting Green	53,150	89,734	36,584	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Fitness Circuit at Dinner Bay Park	11,320	-	(11,320)	Project completed; No carryforward to 2025
		Putting Green	15,000	-	(15,000)	No longer required
		Miners Bay bike repair station	-	2,500	2,500	Install bike repair station
		Miners Bay bike rack	-	2,000	2,000	Install additional bike rack
		Miners Bay art installation	-	5,000	5,000	Install log art structure
		Adachi Pavilion roof	-	7,000	7,000	Replace Adachi Pavilion roof
		Henderson Hill signage	-	5,000	5,000	Replace and update sign/interpretive nature trail
1.485	Pender Island Community Parks	Shingle Bay Improvements	40,500	18,800	(21,700)	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Thieves Bay Improvements	20,252	15,000	(5,252)	Carryforward from 2024 to 2025
		Trail Development	1,725,000	2,154,301	429,301	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Magic Lake Park Upgrades	20,000	16,000	(4,000)	Carryforward from 2024 to 2025
		Disc Park Improvements	-	5,000	5,000	Move from 2026 to 2025
		Ball Park Improvements	20,000	7,000	(13,000)	Move from 2025 to 2026
		Land Acquisition	30,000	50,000	20,000	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Dog Park	-	25,000	25,000	Site development, fencing
1.495	Galiano Community Parks	Galiano Island Park Upgrades	3,201	-	(3,201)	Project completed; No carryforward to 2025
		Study Bay Trail Extension	2,000	10,000	8,000	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Asset Management-Inventory Study/Replacement Program	5,839	9,678	3,839	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Matthews stairs to the beach	8,000	-	(8,000)	Project completed; No carryforward to 2025
		Zuker-Georgeson Shore Access Restoration	14,500	21,359	6,859	Revised budget spending in 2025
		Engineering for Mobility Impaired Beach Accesses	5,000	-	(5,000)	Moved from 2025 to 2026
		Study to construct Viewpoint at Graham	1,000	-	(1,000)	Moved from 2025 to 2026
		Upgrades to Matthews Beach access	5,800	-	(5,800)	Project completed; No carryforward to 2025
		GIPRC Equipment and Tools Purchase	1,000	2,616	1,616	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Morning Beach trail improvement	-	35,000	35,000	Improve trail for safety and mobility access
		Zuker trail improvement	-	15,000	15,000	Improve trail for safety
2.640	Lyllal Harbour Boot Cove Water	Dam Improvement and Regulatory Requirements	620,000	630,000	10,000	Carryforward from 2024 to 2025
2.642	Skana Water (Mayne)	Well #8 Upgrade	15,000	25,000	10,000	Carryforward from 2024 to 2025
		Storage Tank Options Assessment	20,000	2,000	(18,000)	Carryforward from 2024 to 2025
Total Changes - Southern Gulf Islands			3,466,287	4,225,988	759,701	

Appendix D-6: SGI Service Budgets

SOUTHERN GULF ISLANDS - EA WIDE

1.110 SGI Administration

1.117 SGI Grants in Aid

1.125 Economic Development

1.138 Southern Gulf Islands Public Library

1.235 Small Craft Harbour Facilities

1.314 SGI House Numbering

1.341 Livestock Injury Compensation

1.373 SGI Emergency Program

1.533 Stormwater Quality

1.923 Emergency Communications - CREST

LOCAL/SPECIFIED/DEFINED SERVICES

1.137 Galiano Island Community Use Building

1.170 Gossip Island Electric Power Supply

1.227 Saturna Health Service

1.228 Galiano Health Service

1.229 Pender Health Service

1.352 South Galiano Island Fire

1.356 Pender Island Fire

1.359 North Galiano Island Fire

Appendix D-6: SGI Service Budgets

1.363 Saturna Island Fire

1.369 EA Fire Services - JDF & SGI

1.465 Saturna Island Community Parks

1.468 Saturna Island Community Recreation

1.475 Mayne Island Community Parks

1.476 Mayne Island Community Parks Donations

1.478 Mayne Island Community Recreation

1.485 Pender Island Community Parks

1.488 Pender Island Community Recreation

1.495 Galiano Island Community Parks

1.498 Galiano Island Community Recreation

2.630 Magic Lake Estates Water (Pender Island)

2.640 Lyall Harbour/Boot Cove Water (Saturna Island)

2.642 Skana Water (Mayne Island)

2.665 Sticks Allison Water (Galiano Island)

2.667 Surfside Water (Mayne Island)

3.830 Magic Lake Estates Sewer System (Pender Island)

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SGI)

FINAL BUDGET

MARCH 2025

Service: **1.110 SGI Admin. Expenditures**

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

1.110 - Admin Expenditures (SGI) Director & Management	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Director Admin	120,835	111,345	119,124	-	-	119,124	121,711	124,213	126,768	129,389
Management Services	450,701	297,818	339,976	-	55,405	395,381	355,326	359,608	368,652	377,799
TOTAL OPERATING COSTS	571,536	409,163	459,100	-	55,405	514,505	477,037	483,821	495,420	507,188
*Percentage Increase over prior year			-19.7%		9.7%	-10.0%	-7.3%	1.4%	2.4%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	85,075	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	1,100	86,175	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL COSTS	572,636	495,338	460,230	-	55,405	515,635	478,187	484,991	496,610	508,398
*Percentage Increase over prior year			-19.7%		9.7%	-10.0%	-7.3%	1.4%	2.4%	2.4%
Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	(86,867)	(86,867)	-	-	-	-	-	-	-	-
COSTS LESS INTERNAL RECOVERIES	485,769	408,471	460,230	-	55,405	515,635	478,187	484,991	496,610	508,398
*Percentage Increase over prior year			-5.3%		11.4%	6.1%	-7.3%	1.4%	2.4%	2.4%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	50,000	-	-	(50,000)	(50,000)	-	-	-	-
Transfer from Operating Reserve Fund	(52,688)	(22,688)	(17,216)	-	(5,405)	(22,621)	(23,099)	(19,119)	(19,704)	(20,179)
Cost Recovery	(14,284)	(14,290)	(11,644)	-	-	(11,644)	(11,938)	(12,232)	(12,526)	(12,839)
Grants in Lieu of Taxes	(4,137)	(4,137)	(4,198)	-	-	(4,198)	(4,340)	(4,420)	(4,510)	(4,600)
Other Revenue	(500)	(3,196)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	(71,609)	5,689	(33,578)	-	(55,405)	(88,983)	(39,907)	(36,311)	(37,290)	(38,178)
REQUISITION	(414,160)	(414,160)	(426,652)	-	-	(426,652)	(438,280)	(448,680)	(459,320)	(470,220)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.7%	2.4%	2.4%	2.4%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Director's Remuneration	53,026	52,757	54,265	-	-	54,265	55,350	56,460	57,590	58,740
Contract for Services	21,920	20,646	22,580	-	-	22,580	23,030	23,490	23,960	24,440
Travel	4,400	283	4,530	-	-	4,530	4,620	4,710	4,800	4,900
Allocations	14,675	13,585	14,025	-	-	14,025	14,432	14,719	15,009	15,306
Other Operating Expenses	26,814	24,074	23,724	-	-	23,724	24,279	24,834	25,409	26,003
TOTAL OPERATING COSTS	120,835	111,345	119,124	-	-	119,124	121,711	124,213	126,768	129,389
*Percentage Increase over prior year			-1.4%			-1.4%	2.2%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	12,492	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,100	1,100	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL CAPITAL / RESERVES	1,100	13,592	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL COSTS	121,935	124,937	120,254	-	-	120,254	122,861	125,383	127,958	130,599
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(1,862)	(1,862)	(460)	-	-	(460)	(593)	(591)	(602)	(610)
Cost Recovery	(11,584)	(11,890)	(8,044)	-	-	(8,044)	(8,288)	(8,532)	(8,776)	(9,039)
Grants in Lieu of Taxes	(1,059)	(1,059)	(1,084)	-	-	(1,084)	(1,110)	(1,130)	(1,150)	(1,170)
Interest Income	(500)	(3,196)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	(15,005)	(18,007)	(10,108)	-	-	(10,108)	(10,521)	(10,793)	(11,078)	(11,379)
REQUISITION	(106,930)	(106,930)	(110,146)	-	-	(110,146)	(112,340)	(114,590)	(116,880)	(119,220)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

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

OPERATING COSTS

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Salaries & Wages	173,734	170,668	179,469	-	-	179,469	184,669	190,016	195,516	201,172
Contract for Services	158,847	57,747	74,140	-	50,000	124,140	75,620	77,130	78,670	80,240
Travel	4,660	2,815	4,800	-	-	4,800	4,900	5,000	5,100	5,200
Memberships & Professional Dues	880	275	910	-	-	910	930	950	970	990
Allocations	45,620	43,446	47,457	-	5,405	52,862	55,337	51,962	53,166	54,267
Referendum Costs to establish new SGI Service-Connectivity	20,000	-	-	-	-	-	-	-	-	-
Other Operating Expenses	46,960	22,867	33,200	-	-	33,200	33,870	34,550	35,230	35,930
TOTAL OPERATING COSTS	450,701	297,818	339,976	-	55,405	395,381	355,326	359,608	368,652	377,799

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Operating Reserve Fund	-	72,583	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	72,583	-	-	-	-	-	-	-	-
TOTAL COSTS	450,701	370,401	339,976	-	55,405	395,381	355,326	359,608	368,652	377,799

*Percentage Increase over prior year

Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	(86,867)	(86,867)	-	-	-	-	-	-	-	-
COSTS LESS INTERNAL RECOVERIES	363,834	283,534	339,976	-	55,405	395,381	355,326	359,608	368,652	377,799

*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Balance c/fwd from 2024 to 2025	-	50,000	-	-	(50,000)	(50,000)	-	-	-	-
Transfer from Operating Reserve Fund	(50,826)	(20,826)	(16,756)	-	(5,405)	(22,161)	(22,506)	(18,528)	(19,102)	(19,569)
Sub-lease Recovery	(2,700)	(2,400)	(3,600)	-	-	(3,600)	(3,650)	(3,700)	(3,750)	(3,800)
Grants in Lieu of Taxes	(3,078)	(3,078)	(3,114)	-	-	(3,114)	(3,230)	(3,290)	(3,360)	(3,430)
Other revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(56,604)	23,696	(23,470)	-	(55,405)	(78,875)	(29,386)	(25,518)	(26,212)	(26,799)

REQUISITION	(307,230)	(307,230)	(316,506)	-	-	(316,506)	(325,940)	(334,090)	(342,440)	(351,000)
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*Percentage increase over prior year
Requisition

AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

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

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

EXPENDITURE

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

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

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

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

Asset Class	<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 #: 1.110

Service Name:	SGI Admin. Expenditures
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[illegible]

Service: 1.110 SGI Admin. Expenditures

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

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	196,451	173,830	150,731	131,612	111,908	91,729
Equipment Replacement Fund	16,421	17,551	15,901	17,071	13,261	14,471
Total	212,872	191,381	166,632	148,683	125,169	106,200

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105546	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		128,901	196,451	173,830	150,731	131,612	111,908
Transfer from Ops Budget		85,075	-	-	-	-	-
Transfer to Ops Budget-Core Budget		(22,688)	(22,621)	(23,099)	(19,119)	(19,704)	(20,179)
Transfer to Ops Budget-Initiatives		-					
Interest Income*		5,163					
Ending Balance \$		196,451	173,830	150,731	131,612	111,908	91,729

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101838	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		17,035	16,421	17,551	15,901	17,071	13,261
Transfer from Ops Budget		1,100	1,130	1,150	1,170	1,190	1,210
Planned Purchase		(1,808)	-	(2,800)	-	(5,000)	-
Interest Income		94					
Ending Balance \$		16,421	17,551	15,901	17,071	13,261	14,471

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Grants in Aid

FINAL BUDGET

MARCH 2025

Service: **1.117 SGI Grants in Aid**

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

Greater of \$129,912 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.117 - SGI Grants in Aid	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grants in Aid	105,081	99,895	108,230	-	4,489	112,719	110,390	112,600	114,850	117,150
Allocations	5,311	5,311	5,560	-	-	5,560	5,726	5,841	5,958	6,077
Other Expenses	800	1,424	820	-	-	820	840	860	880	900
TOTAL COSTS	111,192	106,630	114,610	-	4,489	119,099	116,956	119,301	121,688	124,127
*Percentage Increase over prior year			3.1%		4.0%	7.1%	-1.8%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	4,489	-	-	(4,489)	(4,489)	-	-	-	-
Balance c/fwd from 2023 to 2024	416	416	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,114)	(1,114)	(1,118)	-	-	(1,118)	(1,170)	(1,190)	(1,210)	(1,230)
Other Revenue	(140)	(67)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
TOTAL REVENUE	(838)	3,724	(1,258)	-	(4,489)	(5,747)	(1,310)	(1,330)	(1,350)	(1,370)
REQUISITION	(110,354)	(110,354)	(113,352)	-	-	(113,352)	(115,646)	(117,971)	(120,338)	(122,757)
*Percentage increase over prior year Requisition			2.7%			2.7%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Economic Development

FINAL BUDGET

MARCH 2025

Service: 1.125 SGI Economic Development

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated

COMMISSION:

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

FUNDING:

Requisition

1.125 - SGI Economic Development	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	104,559	70,646	77,355	-	39,172	116,527	78,900	80,480	82,090	83,730
Program Development	30,460	23,400	32,890	-	495,500	528,390	33,550	34,220	34,910	35,610
Internal Allocations	6,307	6,307	7,795	-	-	7,795	8,029	8,189	8,353	8,520
Building Rent	9,140	9,503	10,020	-	-	10,020	10,190	10,370	10,540	10,760
Operating - Other	5,430	2,318	4,040	-	-	4,040	4,144	4,261	4,380	4,502
TOTAL OPERATING COSTS	155,896	112,174	132,100	-	534,672	666,772	134,813	137,520	140,273	143,122
*Percentage Increase over prior year			-15.3%		343.0%	327.7%	-79.8%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	501,512	-	-	-	-	-	-	-	-
TOTAL COSTS	155,896	613,686	132,100	-	534,672	666,772	134,813	137,520	140,273	143,122
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	39,172	-	-	(39,172)	(39,172)	-	-	-	-
Balance c/fwd from 2023 to 2024	(27,650)	(27,650)	-	-	-	-	-	-	-	-
Grants Reg & Other	-	(495,500)	-	-	(495,500)	(495,500)	-	-	-	-
Grants in Lieu of Taxes	(1,268)	(1,268)	(1,285)	-	-	(1,285)	(1,340)	(1,370)	(1,400)	(1,430)
Interest Income	(200)	(1,662)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUE	(29,118)	(486,908)	(1,495)	-	(534,672)	(536,167)	(1,550)	(1,580)	(1,610)	(1,640)
REQUISITION	(126,778)	(126,778)	(130,605)	-	-	(130,605)	(133,263)	(135,940)	(138,663)	(141,482)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105547	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		12,810	27,913	27,913	27,913	27,913	27,913
Transfer from Ops Budget		6,012	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		9,090					
Ending Balance \$		27,913	27,913	27,913	27,913	27,913	27,913

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Regional Library

FINAL BUDGET

MARCH 2025

Service: **1.138 SGI Regional Library**

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Southern Gulf Islands Library service by Bylaw No. 2880 adopted July 2001. Bylaw amendment No.4011 adopted March 2015 to increase the maximum requisition

SERVICE DESCRIPTION:

This is a contribution service to provide funding and advisory support for the operation of the Pender Island Public Library and other 4 reading centres on the Southern Gulf Islands. Each centre is managed by volunteers and each has representation on the commission. Funding is provided under a 5-year agreement.

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of \$165,391 or \$0.07 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

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

FUNDING:

Requisition

1.138 - SGI Regional Library	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contribution to Library	241,320	241,320	246,150	-	-	246,150	255,996	261,116	266,338	271,665
Allocations	4,794	4,794	4,960	-	-	4,960	5,109	5,211	5,315	5,421
Insurance	160	160	120	-	-	120	132	145	160	176
Other Operating Expenses	1,725	-	1,700	-	-	1,700	1,730	1,760	1,800	1,840
TOTAL COSTS	247,999	246,274	252,930	-	-	252,930	262,967	268,232	273,613	279,102
*Percentage Increase over prior year			2.0%			2.0%	4.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	2,565	(2,565)	-	-	(2,565)	-	-	-	-
Balance c/fwd from 2023 to 2024	(2,735)	(2,735)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,440)	(2,440)	(2,460)	-	-	(2,460)	(2,560)	(2,610)	(2,660)	(2,710)
Other Income	(100)	(940)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(5,275)	(3,550)	(5,125)	-	-	(5,125)	(2,660)	(2,710)	(2,760)	(2,810)
REQUISITION	(242,724)	(242,724)	(247,805)	-	-	(247,805)	(260,307)	(265,522)	(270,853)	(276,292)
*Percentage increase over prior year Requisition			2.1%			2.1%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Small Craft Harbour Facilities

FINAL BUDGET

MARCH 2025

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

Committee: Electoral Area

DEFINITION:

A local service, established by Bylaw No. 2614, October 6, 1998, in the Southern Gulf Islands Electoral Area to establish, acquire and operate a service of small craft harbour facilities.

SERVICE DESCRIPTION:

The SGI Small Craft Harbour Facilities service funds and operates 12 small craft harbour facilities in the Southern Gulf Islands. The docks are located on Mayne, Galiano, North and South Pender, Saturna, Piers and Vancouver Islands. The service was undertaken by the CRD upon the Federal Government of Canada's divestiture of ownership and operation of small craft harbour facilities. The Federal Government provided 1-time funding of \$1.6 million to the CRD for dock rehabilitation. The service is administered by the Southern Gulf Islands Harbour Commission.

MAXIMUM LEVY:

Greater of \$112,878 or \$0.10 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

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

FUNDING:

Parcel Tax
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
<u>Management Expenditures:</u>										
Contract for Services	11,050	7,800	11,380	-	-	11,380	11,610	11,840	12,080	12,320
Supplies, Advertising	1,180	1,180	1,220	-	-	1,220	1,240	1,260	1,280	1,300
Travel and Training	8,060	3,650	8,300	-	-	8,300	8,460	8,630	8,800	8,970
Allocations	39,355	37,055	40,943	-	-	40,943	41,885	42,728	43,585	44,448
Insurance	12,360	12,360	19,630	-	-	19,630	21,593	23,753	26,128	28,742
Other Operating Expenses	1,620	2,660	1,980	-	-	1,980	2,019	2,022	2,039	2,061
TOTAL MANAGEMENT EXPENDITURES	73,625	64,705	83,453	-	-	83,453	86,807	90,233	93,912	97,841
*Percentage Increase over prior year			13.3%			13.3%	4.0%	3.9%	4.1%	4.2%
<u>Dock Expenditures:</u>										
Repairs and Maintenance	71,700	46,950	66,670	-	-	66,670	67,950	69,260	70,690	72,140
Wharfinger Compensation and Travel	65,230	65,345	76,680	-	-	76,680	78,230	79,800	81,390	83,020
Insurance	31,080	31,080	42,718	-	-	42,718	46,730	51,144	55,990	61,316
Electricity	3,050	1,860	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,120	4,710	5,460	-	-	5,460	5,590	5,720	5,850	5,980
Other Operating Expenses	4,870	360	4,940	-	-	4,940	5,070	5,200	5,330	5,460
TOTAL DOCK EXPENDITURES	181,050	150,305	198,468	-	-	198,468	205,610	213,204	221,370	230,076
*Percentage Increase over prior year			9.6%			9.6%	3.6%	3.7%	3.8%	3.9%
TOTAL OPERATING COSTS	254,675	215,010	281,921	-	-	281,921	292,417	303,437	315,282	327,917
*Percentage Increase over prior year			10.7%			10.7%	3.7%	3.8%	3.9%	4.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	-	-	5,605	-	-	5,605	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	141,412	166,957	137,670	-	-	137,670	146,660	146,270	145,275	143,750
MFA Debt Reserve Fund	180	180	370	-	-	370	370	370	370	370
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	229,085	254,630	231,138	-	-	231,138	239,523	239,133	238,138	236,613
TOTAL COSTS	483,760	469,640	513,059	-	-	513,059	531,940	542,570	553,420	564,530
*Percentage Increase over prior year			6.1%			6.1%	3.7%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue- Fees	(151,150)	(137,030)	(160,360)	-	-	(160,360)	(163,590)	(166,860)	(170,200)	(173,610)
Grants in Lieu of Taxes	(7,049)	(7,049)	(7,330)	-	-	(7,330)	(7,400)	(7,550)	(7,700)	(7,850)
Other Income	(400)	(400)	(770)	-	-	(770)	(770)	(770)	(770)	(770)
TOTAL REVENUE	(158,599)	(144,479)	(168,460)	-	-	(168,460)	(171,760)	(175,180)	(178,670)	(182,230)
REQUISITION - PARCEL TAX	(325,161)	(325,161)	(344,599)	-	-	(344,599)	(360,180)	(367,390)	(374,750)	(382,300)
*Percentage increase over prior year Requisition			6.0%			6.0%	4.5%	2.0%	2.0%	2.0%

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

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

EXPENDITURE

Buildings	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$327,000	\$623,000	\$360,000	\$239,000	\$100,000	\$100,000	\$1,422,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$327,000	\$663,000	\$360,000	\$239,000	\$100,000	\$100,000	\$1,462,000

SOURCE OF FUNDS

Capital Funds on Hand	\$327,000	\$327,000	\$50,000	\$0	\$0	\$0	\$377,000
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	\$40,000	\$35,000	\$0	\$0	\$0	\$75,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$296,000	\$275,000	\$239,000	\$100,000	\$100,000	\$1,010,000
	\$327,000	\$663,000	\$360,000	\$239,000	\$100,000	\$100,000	\$1,462,000

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 #: 1.235

Service Nam SGI Small Craft Harbour Facilities

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
17-01	New	Piers Island Additional Float	Installation of additional float at the Piers Island dock.	\$ 524,700	S	Cap	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
19-02	Renewal	Retreat Cove upgrades	Upgrades to the Retreat Cove Dock Facility to maintain level of service.	\$ 395,000	S	Cap	\$ 177,000	\$ 177,000	\$ -	\$ -	\$ -	\$ -	\$ 177,000
19-02	Renewal	Retreat Cove upgrades			S	Res	\$ -	\$ 21,000	\$ -	\$ 189,000	\$ -	\$ -	\$ 210,000
21-03	Renewal	ANNUAL PROVISIONAL: Dock Improvements	An annual provisional fund is required to address unplanned dock safety issues.	\$ 375,000	S	Res	\$ -	\$ 75,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 375,000
25-01	New	Miners Bay improvements	Completing improvements consistent with 2024 inspections	\$ 200,000	S	Res	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
25-02	New	Montague Road Parking Improvements	Montague Road Parking Improvements	\$ 40,000	B	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
26-01	New	Hope Bay upgrade	Completing improvements consistent with 2024 inspections	\$ 235,000	S	Res	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
26-01	New	Hope Bay upgrade			S	Cap	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
26-01	New	Hope Bay upgrade			S	Grant	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
26-02	Renewal	Swartz Bay Improvements & Dock Replacement	Dock improvements	\$ 75,000	S	Res	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
													\$ -
													\$ -
			Grand Total	\$ 1,844,700				\$ 663,000	\$ 360,000	\$ 239,000	\$ 100,000	\$ 100,000	\$ 1,462,000

Service: 1.235 SGI Small Craft Harbour Facilities

Project Number 17-01

Capital Project Title Piers Island Additional Float

Capital Project Description

Installation of additional float at the Piers Island dock.

Project Rationale Project for additional float and single pile.

Project Number 19-02

Capital Project Title Retreat Cove upgrades

Capital Project Description

Upgrades to the Retreat Cove Dock Facility to maintain level of service.

Project Rationale This project originated in previous dock inspections, and was deferred when conditions were reviewed and considered adequate and the priority of completing the works was reduced. Further works are awaiting updates from the 2023-2024 inspections. Recommended works previously included repairs to the approach piles, and repairs to the floats. Further improvements are required.

Project Number 21-03

Capital Project Title ANNUAL PROVISIONAL: Dock Improvements

Capital Project Description

An annual provisional fund is required to address unplanned dock safety issues.

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

Project Number 26-02

Capital Project Title Swartz Bay Improvements & Dock Replacement

Capital Project Description

Dock improvements

Project Rationale Funds are required for staff to retain a contractor to carry out the works identified during the 2023 dock inspections, or that have subsequently developed.

Project Number 25-01

Capital Project Title Miners Bay improvements

Capital Project Description

Completing improvements consistent with 2024 inspections

Project Rationale Funds are required for staff to retain a contractor to carry out the works identified during the 2024 dock inspections, or that have subsequently developed. These will be completed on the Fixed and floating portion of the dock.

Project Number	26-01	Capital Project Title	Hope Bay upgrade	Capital Project Description	Completing improvements consistent with 2024 inspections
Project Rationale	Funds are required for staff to retain a contractor to carry out the works identified during the 2024 dock inspections, or that have subsequently developed. These will be completed on the Fixed and floating portion of the dock.				

Project Number	25-02	Capital Project Title	Montague Road Parking Improvements	Capital Project Description	Montague Road Parking Improvements
Project Rationale	Funds are required for staff to retain a contractor to carry out works for improvements to existing parking associated with the dock infrastructure.				

SGL Small Craft Harbour Facilities
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	11,754	17,359	22,359	27,359	32,359	37,359
Capital Reserve Fund	489,144	330,814	202,474	109,744	155,019	198,769
Total	500,898	348,173	224,833	137,103	187,378	236,128

Reserve Schedule

Reserve Fund: 1.235 SGI Harbour Facilities - Operating Reserve Fund

Newly created in 2024

The operating reserve for Southern Gulf Islands Small Craft Harbour Facilities service will be used to stabilize future requisition over time as revenue fluctuates based on moorage fees collected.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105564	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	-	11,754	17,359	22,359	27,359	32,359
Transfer from Ops Budget	11,754	5,605	5,000	5,000	5,000	5,000
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	-					
Ending Balance \$	11,754	17,359	22,359	27,359	32,359	37,359

Assumptions/Background:

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

Reserve Schedule (Revised)

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

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

Reserve Cash Flow

Fund: Fund Centre:	1054 101467	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		260,880	489,144	330,814	202,474	109,744	155,019
Transfer from Ops Budget		176,957	137,670	146,660	146,270	145,275	143,750
Transfer from Cap Fund		59,218					
Transfer to Cap Fund		(28,500)	(296,000)	(275,000)	(239,000)	(100,000)	(100,000)
Interest Income*		20,589					
Ending Balance \$		489,144	330,814	202,474	109,744	155,019	198,769

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI House Numbering

FINAL BUDGET

MARCH 2025

Service: 1.314 SGI Building Numbering

Committee: Electoral Area

DEFINITION:

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.
Established by Bylaw No. 3230 (2004).
Southern Gulf Islands Building Numbering Regulation Bylaw No. 3231.

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.314 - SGI House Numbering	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Building Inspection	9,540	9,540	9,820	-	-	9,820	10,020	10,220	10,430	10,630
Allocations	488	488	505	-	-	505	520	530	541	552
Other Operating Expenses	70	64	80	-	-	80	90	90	90	100
TOTAL COSTS	10,098	10,092	10,405	-	-	10,405	10,630	10,840	11,061	11,282
*Percentage Increase over prior year			3.0%			3.0%	2.2%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	(7)	7	-	-	7	-	-	-	-
Balance c/fwd from 2023 to 2024	13	12	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(99)	(99)	(100)	-	-	(100)	(100)	(100)	(110)	(110)
Interest Income	(25)	(11)	(22)	-	-	(22)	(30)	(30)	(30)	(30)
TOTAL REVENUE	(111)	(105)	(115)	-	-	(115)	(130)	(130)	(140)	(140)
REQUISITION	(9,987)	(9,987)	(10,290)	-	-	(10,290)	(10,500)	(10,710)	(10,921)	(11,142)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Livestock Injury Compensation

FINAL BUDGET

MARCH 2025

Service: 1.341 SGI Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*.
(Livestock Injury Compensation Service (Southern Gulf Islands) Bylaw 4419, No. 1, 2021)

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.341 - SGI Livestock Injury Compensation

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	158	158	159	-	-	159	164	167	170	174
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Other Operating Costs	22	-	26	-	-	26	20	20	20	20
TOTAL COSTS	3,180	158	3,185	-	-	3,185	3,184	3,187	3,190	3,194
*Percentage Increase over prior year						0.2%	0.0%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	3,165	(3,165)	-	-	(3,165)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,146)	(3,146)	-	-	-	-	-	-	-	-
Other Income	(34)	(177)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(3,180)	(158)	(3,185)	-	-	(3,185)	(20)	(20)	(20)	(20)
REQUISITION	-	-	-	-	-	-	(3,164)	(3,167)	(3,170)	(3,174)
*Percentage increase over prior year Requisition						0.0%	N/A	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Program (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.373 SGI Emergency Program

Committee: Electoral Area

DEFINITION:

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.

Establishment Bylaw No. 2656 (November, 1998).

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

SERVICE DESCRIPTION:

Governed by Bylaw #3445, this service provides planning and management of an emergency response plan for the Southern Gulf Islands Electoral Area. The service was started in 1998 in response to the *Provincial Emergency Program Act*. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

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

The Southern Gulf Islands Emergency Management Commission (SGIEMC) advises the service.

PARTICIPATION:

The service and participating area shall be coterminous with the Electoral Area of Southern Gulf Islands.

FUNDING:

Requisition

1.373 - Emergency Program (SGI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Travel Expense	7,475	8,155	6,960	-	-	6,960	7,090	7,230	7,370	7,530
Contract for Services	63,021	60,000	65,910	-	-	65,910	67,230	68,570	69,940	71,340
Staff Training & Development	6,845	3,833	4,280	-	-	4,280	4,370	4,460	4,550	4,640
Grant Programs	54,394	53,394	30,280	-	25,000	55,280	55,890	31,510	32,140	32,780
Payments to 3rd Parties	2,210	2,167	2,100	-	-	2,100	2,140	2,180	2,230	2,280
Supplies	19,026	22,186	21,210	-	-	21,210	21,630	22,060	22,490	22,940
Allocations	11,899	11,899	12,736	-	-	12,736	13,118	13,380	13,648	13,921
Other Operating Expenses	89,848	93,084	99,630	-	50,000	149,630	101,962	104,344	106,797	109,426
TOTAL OPERATING COSTS	254,718	254,718	243,106	-	75,000	318,106	273,430	253,734	259,165	264,857
*Percentage Increase over prior year			-4.6%		29.5%	24.9%	-14.0%	-7.2%	2.1%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,100	5,200	5,300	5,300
Transfer to Operating Reserve Fund	15,500	15,500	9,600	-	-	9,600	9,320	9,180	9,015	8,795
TOTAL CAPITAL / RESERVES	20,500	20,500	14,600	-	-	14,600	14,420	14,380	14,315	14,095
TOTAL COSTS	275,218	275,218	257,706	-	75,000	332,706	287,850	268,114	273,480	278,952
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer From Operating Reserve	(25,000)	(25,000)	-	-	(75,000)	(75,000)	(25,000)	-	-	-
Grants in Lieu of Taxes	(2,635)	(2,635)	(2,508)	-	-	(2,508)	(2,760)	(2,820)	(2,880)	(2,940)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(27,735)	(27,735)	(2,608)	-	(75,000)	(77,608)	(27,860)	(2,920)	(2,980)	(3,040)
REQUISITION	(247,483)	(247,483)	(255,098)	-	-	(255,098)	(259,990)	(265,194)	(270,500)	(275,912)
*Percentage increase over prior year Requisition			3.1%			3.1%	1.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.373	Carry						
	SGI Emergency Program	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$78,000	\$78,000	\$0	\$0	\$0	\$0	\$78,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$78,000	\$78,000	\$0	\$0	\$0	\$0	\$78,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$53,000	\$53,000	\$0	\$0	\$0	\$0	\$53,000
Debtenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000

\$78,000	\$78,000	\$0	\$0	\$0	\$0	\$78,000
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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 #:	1.373
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Service Name:	SGI Emergency Program
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[illegible]

Service: 1.373 SGI Emergency Program

Project Number	21-01	Capital Project Title	Shipping Containers	Capital Project Description	Shipping Container storage for emergency program
Project Rationale					

Project Number	24-01	Capital Project Title	Island Emergency Equipment	Capital Project Description	Island Emergency Equipment
Project Rationale					

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	251,320	231,320	236,420	241,620	246,920	252,220
Operating Reserve Fund	314,358	248,958	233,278	242,458	251,473	260,268
Total	565,678	480,278	469,698	484,078	498,393	512,488

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1063 Fund Centre: 101723	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	235,276	251,320	231,320	236,420	241,620	246,920
Transfer from Ops Budget	5,000	5,000	5,100	5,200	5,300	5,300
Transfer from Capital Fund	-					
Planned Expenditures		(25,000)	-	-	-	-
Interest Income*	11,045					
Ending Balance \$	251,320	231,320	236,420	241,620	246,920	252,220

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

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

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

Fund: 1500 Fund Centre: 105401	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	263,293	314,358	248,958	233,278	242,458	251,473
Transfer from Ops Budget	33,803	9,600	9,320	9,180	9,015	8,795
Return of Project Surplus	29,838					
Transfer to Ops Budget	(25,000)	(75,000)	(25,000)	-	-	-
Interest Income*	12,424					
Ending Balance \$	314,358	248,958	233,278	242,458	251,473	260,268

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.533 SGI Stormwater Quality Management

Committee: Electoral Area

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2452 (adopted February, 1997 for the EA of Southern Gulf Islands) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Amended by Bylaw No. 4472 in March 2022.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Southern Gulf Islands Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.533 - Storm Water Quality Management (SGI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	5,132	10,262	5,286	-	-	5,286	5,391	5,500	5,610	5,721
Allocations	36,241	23,826	37,432	-	-	37,432	38,535	39,648	40,794	41,972
Other Operating Expenses	107	152	110	-	-	110	115	121	127	134
TOTAL OPERATING COSTS	41,480	34,240	42,828	-	-	42,828	44,041	45,269	46,531	47,827
*Percentage Increase over prior year			3.2%			3.2%	2.8%	2.8%	2.8%	2.8%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	7,467	-	-	-	-	-	-	-	-
TOTAL COSTS	41,480	41,707	42,828	-	-	42,828	44,041	45,269	46,531	47,827
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(430)	(412)	(416)	-	-	(416)	(450)	(460)	(470)	(480)
Other Revenue	(50)	(295)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(480)	(707)	(576)	-	-	(576)	(610)	(620)	(630)	(640)
REQUISITION	(41,000)	(41,000)	(42,252)	-	-	(42,252)	(43,431)	(44,649)	(45,901)	(47,187)
*Percentage increase over prior year Requisition			3.1%			3.1%	2.8%	2.8%	2.8%	2.8%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105530	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	29,030	37,848	37,848	37,848	37,848	37,848
Transfer from Ops Budget	7,467	-	-	-	-	-
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	1,351					
Ending Balance \$	37,848	37,848	37,848	37,848	37,848	37,848

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Emergency Comm. - CREST

FINAL BUDGET

MARCH 2025

Service: 1.923 SGI Emergency Comm. - CREST

Committee: Planning and Protective Services

923 SGI EMERGENCY COMMUNICATIONS CREST

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.923 - SGI Emergency Comm. - CREST	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to CREST	182,831	182,831	186,984	-	-	186,984	190,720	194,530	198,420	202,390
Allocations	3,648	3,648	3,746	-	-	3,746	3,858	3,936	4,014	4,095
Other Operating Expenses	820	927	840	-	-	840	860	880	900	920
TOTAL COSTS	187,299	187,406	191,570	-	-	191,570	195,438	199,346	203,334	207,405
*Percentage Increase over prior year			2.3%			2.3%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	379	(379)	-	-	(379)	-	-	-	-
Balance c/fwd from 2023 to 2024	(214)	(214)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,892)	(1,892)	(1,876)	-	-	(1,876)	(1,990)	(2,030)	(2,070)	(2,110)
Other Income	(100)	(586)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(2,206)	(2,313)	(2,355)	-	-	(2,355)	(2,090)	(2,130)	(2,170)	(2,210)
REQUISITION	(185,093)	(185,093)	(189,215)	-	-	(189,215)	(193,348)	(197,216)	(201,164)	(205,195)
*Percentage increase over prior year Requisition			2.2%			2.2%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Use Building

FINAL BUDGET

MARCH 2025

Service: 1.137 Galiano Island Community Use Building

Committee: Electoral Area

DEFINITION:

To establish a service for the purpose of constructing and operating a building on Galiano Island that will be used for library, community and local government purposes by Bylaw No. 3792 adopted Dec 2011.

SERVICE DESCRIPTION:

This service provides funding to operate, build and debt service a public use building on Galiano Island. It was started after a successful referendum in 2011. This building is home to the local library run by the Galiano Island Library Society and has a room for public use.

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of \$100,100 or \$0.165 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

OPERATING COSTS

*Percentage increase over prior year
Requisition

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

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

EXPENDITURE

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

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

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

Asset Class	<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>

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

Service: 1.137 Galiano Island Community Use Building

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

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1083 102135	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		99,187	108,537	68,037	69,567	71,560	73,994
Transfer from Ops Budget		4,712	1,500	1,530	1,993	2,434	33,504
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(42,000)	-	-	-	-
Interest Income*		4,638					
Ending Balance \$		108,537	68,037	69,567	71,560	73,994	107,498

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Gossip Island Electric Power Supply - Debt

FINAL BUDGET

MARCH 2025

Service: **1.170 Gossip Island Electric Power Supply**

Committee: Electoral Area

DEFINITION:

A service established to provide capital financing for the supply and installation of underwater cabling from Galiano Island to Gossip Island (Bylaw No. 3578 - June 2009).

SERVICE DESCRIPTION:

This is strictly a financial service by which the CRD has agreed to borrow \$770,000 to fund the replacement of electric cabling to Gossip Island, off Galiano Island. CRD Corporate Services Department, Finance Division manages the service which includes annual debt charges and the related recovery from Gossip Island taxpayers. The service was started in June 2009 after a petition by a majority of residents. Electrical cabling to the island is provided by BC Hydro. The Gossip Island Electrification Society provides liaison with BC Hydro on electrical cabling matters.

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

Greater of \$85,310 or \$3.76 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3579 (2012)	\$ 770,000
BORROWED:	S.I. Bylaw No. 3579	(715,000)
EXPIRED:		(55,000)
REMAINING:		<u>\$ -</u>

FUNDING:

Parcel tax

1.170 - Gossip Island Electric Power Supply - Debt

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	96	96	118	-	-	118	122	124	-	-
Other Operating Expenses	296	203	523	-	-	523	360	370	-	-
TOTAL OPERATING COSTS	392	299	641	-	-	641	482	494	-	-
*Percentage Increase over prior year			63.5%			63.5%	-24.8%	2.5%		
<u>DEBT</u>										
MFA Debt Reserve Fund	200	333	290	-	-	290	290	290	-	-
MFA Principal Payment	38,382	38,382	38,382	-	-	38,382	38,382	38,382	-	-
MFA Interest Payment	24,239	24,239	24,239	-	-	24,239	24,239	24,239	-	-
TOTAL DEBT	62,821	62,954	62,911	-	-	62,911	62,911	62,911	-	-
TOTAL COSTS	63,213	63,253	63,552	-	-	63,552	63,393	63,405	-	-
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	297	(297)	-	-	(297)	-	-	-	-
Balance c/fwd from 2023 to 2024	(283)	(283)	-	-	-	-	-	-	-	-
Interest Income	(90)	(294)	(90)	-	-	(90)	(90)	(90)	-	-
MFA Debt Reserve Fund Earnings	(200)	(333)	(290)	-	-	(290)	(290)	(290)	-	-
TOTAL REVENUE	(573)	(613)	(677)	-	-	(677)	(380)	(380)	-	-
REQUISITION - PARCEL TAX	(62,640)	(62,640)	(62,875)	-	-	(62,875)	(63,013)	(63,025)	-	-
*Percentage increase over prior year Requisition			0.4%			0.4%	0.2%	0.0%		

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Health Service

FINAL BUDGET

MARCH 2025

Service: 1.227 Saturna Health Service

Committee: Electoral Area

DEFINITION:

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.
Bylaw No. 4231 Saturna Health Service Establishment Bylaw adopted in 2018

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

Greater of \$40,000 or \$0.17 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.227 - Saturna Health Service	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to Saturna Island Medical Clinic	25,520	24,416	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Other Operating Expenses	507	507	521	-	-	521	536	547	558	569
TOTAL COSTS	26,027	24,923	12,521	-	-	12,521	12,776	13,027	13,288	13,549
*Percentage Increase over prior year			-51.9%			-51.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	1,327	(1,327)	-	-	(1,327)	-	-	-	-
Balance c/fwd from 2023 to 2024	(190)	(190)	-	-	-	-	-	-	-	-
Interest Income	-	(223)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,421)	(1,421)	(1,571)	-	-	(1,571)	(1,490)	(1,520)	(1,550)	(1,580)
TOTAL REVENUE	(1,611)	(507)	(2,898)	-	-	(2,898)	(1,490)	(1,520)	(1,550)	(1,580)
REQUISITION	(24,416)	(24,416)	(9,623)	-	-	(9,623)	(11,286)	(11,507)	(11,738)	(11,969)
*Percentage increase over prior year Requisition			-60.6%			-60.6%	17.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Health Service

FINAL BUDGET

MARCH 2025

Service: 1.228 Galiano Health Service

Committee: Electoral Area

DEFINITION:

To provide secure and predictable funding for the Galiano Health Care Centre
Bylaw No. 3955 Galiano Health Care Centre Contribution Services Establishment Bylaw adopted in 2014

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

Greater of \$86,550 or \$0.19 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.228 - Galiano Health Service	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to Galiano Health Society	141,920	141,920	146,180	-	-	146,180	149,100	152,080	155,120	158,220
Operating - Other	2,848	2,813	2,945	-	-	2,945	3,032	3,092	3,153	3,215
TOTAL OPERATING COSTS	144,768	144,733	149,125	-	-	149,125	152,132	155,172	158,273	161,435
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	486	(486)	-	-	(486)	-	-	-	-
Balance c/fwd from 2023 to 2024	(15)	(15)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(104)	(104)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Other Revenue	(20)	(471)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(139.00)	(104)	(616)	-	-	(616)	(130)	(130)	(130)	(130)
REQUISITION	(144,629)	(144,629)	(148,509)	-	-	(148,509)	(152,002)	(155,042)	(158,143)	(161,305)
*Percentage increase over prior year Requisition			2.7%			2.7%	2.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Health Care Service

FINAL BUDGET

MARCH 2025

Service: 1.229 Pender Islands Health Care Service

Committee: Electoral Area

DEFINITION:

Service established for the purpose of contributing to the costs of administration and operation of the Pender Islands Health Care Centre.
Bylaw No. 4441 Pender Island Health Care Centre Contribution Services Establishment Bylaw adopted in 2021

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

Greater of \$235,000 or \$0.1803 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.229 - Pender Island Health Care Service

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to Pender Health Society	260,450	260,450	272,500	-	-	272,500	280,075	287,877	295,913	304,190
Operating - Other	5,788	6,525	6,455	-	-	6,455	6,635	6,764	6,896	7,030
TOTAL OPERATING COSTS	266,238	266,975	278,955	-	-	278,955	286,710	294,641	302,809	311,220
*Percentage Increase over prior year			4.8%			4.8%	2.8%	2.8%	2.8%	2.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	(727)	727	-	-	727	-	-	-	-
Balance c/fwd from 2023 to 2024	337	337	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,974)	(1,974)	(2,306)	-	-	(2,306)	(2,070)	(2,110)	(2,150)	(2,190)
Other Revenue	-	(10)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(1,637.00)	(2,374)	(1,579)	-	-	(1,579)	(2,070)	(2,110)	(2,150)	(2,190)
REQUISITION	(264,601)	(264,601)	(277,376)	-	-	(277,376)	(284,640)	(292,531)	(300,659)	(309,030)
*Percentage increase over prior year Requisition			4.8%			4.8%	2.6%	2.8%	2.8%	2.8%

CAPITAL REGIONAL DISTRICT

2025 Budget

South Galiano Fire Protection

FINAL BUDGET

MARCH 2025

Service: **1.352 South Galiano Fire**

Committee: **Electoral Area**

DEFINITION:

A local service area established to provide fire protection and emergency response on a volunteer basis to the southern part of Galiano Island. Fire department is operated by the South Galiano Fire Protection Society in accordance with a written agreement between the Society and the CRD. Bylaw No. 70 (January 13, 1971). Repealed and replaced by Bylaw No. 2148 (January 12, 1994) Local Service Area #25 - M-764. Amended by Bylaw No. 3224 to add emergency response.

PARTICIPATION:

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Specified Area #1 - A(764).

MAXIMUM LEVY:

Greater of \$470,000 or \$1.157 / \$1,000 of actual assessments.

FUNDING:

Requisition

1.352 - South Galiano Fire Protection

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Honorarium and Call Out Pay	200,820	190,832	206,840	-	-	206,840	210,980	215,200	219,500	223,890
Travel - Vehicles	28,640	22,141	29,500	-	-	29,500	30,090	30,690	31,300	31,930
Insurance	16,200	16,916	17,662	-	-	17,662	18,609	19,631	20,734	21,936
Staff Development	31,100	28,777	32,030	-	-	32,030	32,670	33,320	33,990	34,670
Maintenance	19,460	27,813	20,040	-	-	20,040	20,440	20,850	21,260	21,690
Internal Allocations	17,460	17,460	17,754	-	-	17,754	18,287	18,652	19,025	19,406
Operating Supplies and Other	40,980	44,049	46,650	-	-	46,650	47,460	48,270	49,120	49,970
TOTAL OPERATING COSTS	354,660	347,988	370,476	-	-	370,476	378,536	386,613	394,929	403,492
*Percentage Increase over prior year			4.5%			4.5%	2.2%	2.1%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	10,190	3,790	10,500	-	-	10,500	10,710	10,920	11,140	11,360
Transfer to Capital Reserve Fund	33,500	33,500	34,510	-	-	34,510	35,000	35,500	36,000	36,500
Transfer to Equipment Replacement Fund	66,790	80,197	68,790	-	10,000	78,790	70,000	71,200	72,400	73,500
TOTAL CAPITAL / RESERVE	110,480	117,487	113,800	-	10,000	123,800	115,710	117,620	119,540	121,360
<u>MFA DEBT</u>										
MFA Debt Reserve Fund	420	817	700	-	-	700	700	700	700	700
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	141,447	141,844	141,727	-	-	141,727	141,727	141,727	141,727	141,727
TOTAL COSTS	606,587	607,319	626,003	-	10,000	636,003	635,973	645,960	656,196	666,579
*Percentage Increase over prior year			3.2%		1.6%	4.8%	0.0%	1.6%	1.6%	1.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,120)	(1,852)	(1,420)	-	-	(1,420)	(1,420)	(1,420)	(1,420)	(1,420)
TOTAL REVENUE	(142,147)	(142,879)	(142,447)	-	-	(142,447)	(142,447)	(142,447)	(142,447)	(142,447)
REQUISITION	(464,440)	(464,440)	(483,556)	-	(10,000)	(493,556)	(493,526)	(503,513)	(513,749)	(524,132)
*Percentage increase over prior year										
Requisition			4.1%		2.2%	6.3%	0.0%	2.0%	2.0%	2.0%
Parcel Tax			0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Combined			3.1%		1.7%	4.8%	0.0%	1.6%	1.6%	1.6%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$45,200	\$45,800	\$44,700	\$10,000	\$10,000	\$155,700
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$5,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000

\$5,000	\$165,200	\$45,800	\$44,700	\$10,000	\$10,000	\$275,700
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SOURCE OF FUNDS

Capital Funds on Hand	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$125,200	\$10,800	\$9,700	\$10,000	\$10,000	\$165,700
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$35,000	\$35,000	\$0	\$0	\$105,000

\$5,000	\$165,200	\$45,800	\$44,700	\$10,000	\$10,000	\$275,700
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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 #:	1.352
Service Name:	South Galiano Fire

[illegible]

Service: 1.352 South Galiano Fire

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

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

Project Number	25-01	Capital Project Title	Water Storage	Capital Project Description	Water Storage Phases 1, 2 and 3
Project Rationale					

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

Service: 1.352 South Galiano Fire

Project Number 24-02

Capital Project Title Structure Protection Unit

Capital Project Description Trailer for WUI Sprinkler kits (Firesmart Structure Protection Trailer)

Project Rationale

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Equipment Replacement Fund	48,914	2,504	61,704	123,204	185,604	249,104
Capital Reserve Fund	35,000	34,510	34,510	35,010	71,010	107,510
Total	83,914	37,014	96,214	158,214	256,614	356,614

Reserve Schedule

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

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101431	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		412,906	48,914	2,504	61,704	123,204	185,604
Transfer from Ops Budget		80,197	78,790	70,000	71,200	72,400	73,500
Transfer to CRF		(21,500)					
Planned Purchase		(423,390)	(125,200)	(10,800)	(9,700)	(10,000)	(10,000)
Interest Income		701					
Ending Balance \$		48,914	2,504	61,704	123,204	185,604	249,104

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund - Bylaw 4635

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

Reserve Cash Flow

Fund: Fund Centre:	1094 102291	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	35,000	34,510	34,510	35,010	71,010
Transfer from Ops Budget		33,500	34,510	35,000	35,500	36,000	36,500
Transfer from ERF		21,500	-	-	-	-	-
Planned Purchase		(20,000)	(35,000)	(35,000)	(35,000)	-	-
Interest Income		-					
Ending Balance \$		35,000	34,510	34,510	35,010	71,010	107,510

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.356 Pender Island Fire

Committee: Electoral Area

DEFINITION:

A specified area established to provide fire protection and emergency response on a volunteer basis to Pender Islands. Local Service Bylaw No. 2050 (October 28, 1992). Amended by Bylaw No. 3015 (November 29, 2002) to increase the levy rate to \$1.87. Amended by Bylaw No. 3283 to change the name and geographical area to include both North and South Pender Islands to create one fire service area known as the Pender Islands Fire Protection & Emergency Response Service. This Amendment also decreased the levy to \$0.92. Amended by Bylaw No. 3994 to increase the levy rate to \$0.998.

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.356 - Pender Fire Protection	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Travel - Vehicles	13,260	20,838	13,660	-	-	13,660	13,930	14,210	14,490	14,780
Insurance	9,577	9,577	13,832	-	-	13,832	15,215	16,736	18,410	20,251
Payment - Fire Protection Society	1,008,106	1,008,106	1,062,702	-	(11,560)	1,051,142	1,159,815	1,181,845	1,204,188	1,226,730
Allocations	48,211	48,211	54,816	-	-	54,816	56,460	57,589	58,741	59,916
Operating - Other	17,160	20,599	17,680	1,500	-	19,180	19,560	19,950	20,350	20,760
TOTAL OPERATING COSTS	1,096,314	1,107,331	1,162,690	1,500	(11,560)	1,152,630	1,264,980	1,290,330	1,316,179	1,342,437
*Percentage Increase over prior year			6.1%	0.1%	-1.1%	5.1%	9.7%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	95,711	95,711	101,670	-	-	101,670	110,541	112,756	115,015	117,309
Transfer to Capital Reserve Fund	95,711	95,711	101,670	-	-	101,670	110,541	112,756	115,015	117,309
TOTAL CAPITAL / RESERVE	191,422	191,422	203,340	-	-	203,340	221,082	225,512	230,030	234,618
Debt Costs	111,596	111,597	111,596	-	-	111,596	94,931	-	-	-
TOTAL COSTS	1,399,332	1,410,350	1,477,626	1,500	(11,560)	1,467,566	1,580,993	1,515,842	1,546,209	1,577,055
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	(11,560)	-	-	11,560	11,560	-	-	-	-
Transfer from Reserve Fund	(111,596)	(111,596)	(111,596)	-	-	(111,596)	(94,931)	-	-	-
Grants in Lieu of Taxes	(9,993)	(9,993)	(11,786)	-	-	(11,786)	(10,500)	(10,710)	(10,920)	(11,140)
Other Income	(1,590)	(1,048)	(1,640)	-	-	(1,640)	(1,680)	(1,720)	(1,760)	(1,800)
TOTAL REVENUE	(123,179)	(134,197)	(125,022)	-	11,560	(113,462)	(107,111)	(12,430)	(12,680)	(12,940)
REQUISITION	(1,276,153)	(1,276,153)	(1,352,604)	(1,500)	-	(1,354,104)	(1,473,882)	(1,503,412)	(1,533,529)	(1,564,115)
*Percentage increase over prior year Requisition			6.0%	0.1%		6.1%	8.8%	2.0%	2.0%	2.0%

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

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

EXPENDITURE

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

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

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

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

Asset Class	<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>

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

Service: 1.356 Pender Island Fire

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

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

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

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

Service: 1.356 Pender Island Fire

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

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

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

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

Service:

1.356

Pender Island Fire

Project Number

28-01

Capital Project Title

Replace Utility 1 Unit 18007-ERF10

Capital Project Description

Replace Utility 1 Unit 18007

Project Rationale

Pender Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	83,886	50,556	81,097	128,853	178,868	231,177
Equipment Replacement Fund	158,756	243,830	229,440	372,196	437,211	442,520
Total	242,642	294,386	310,537	501,049	616,079	673,697

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

Fund: Fund Centre:	1013 101357	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		99,344	83,886	50,556	81,097	128,853	178,868
Transfer from Ops Budget		95,711	101,670	110,541	112,756	115,015	117,309
Transfer from Cap Fund		-					
Transfer to Cap Fund		(18,000)	(35,000)	(30,000)	(15,000)	(15,000)	(15,000)
Transfer to ERF		(100,000)	(100,000)	(50,000)	(50,000)	(50,000)	(50,000)
Interest Income*		6,831					
Ending Balance \$		83,886	50,556	81,097	128,853	178,868	231,177

Assumptions/Background:

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

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1022 101433	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		129,069	158,756	243,830	229,440	372,196	437,211
Expenditures (Based on Capital Plan)		(61,975)	(5,000)	(80,000)	(20,000)	(100,000)	(162,000)
Transfer from Ops Budget		95,711	101,670	110,541	112,756	115,015	117,309
Transfer from Capital Reserve Fund		100,000	100,000	50,000	50,000	50,000	50,000
Transfer to OPEX to pay ST Loan		(111,596)	(111,596)	(94,931)	-	-	-
Proceeds from Equipment Disposal		6,801					
Interest Income		746					
Ending Balance \$		158,756	243,830	229,440	372,196	437,211	442,520

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

North Galiano Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.359 North Galiano Fire

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection Services for North Galiano Island. Establishment Bylaw No. 1852 (November 17, 1990). Amended by Bylaw No. 2989 (November 27, 2002) to increase the levy rate to \$1.60. Amended by Bylaw No. 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005). Amended by Bylaw No. 3843 (December 12, 2012).

MAXIMUM LEVY:

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

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition and parcel tax.

1.359 - North Galiano Fire Protection

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Honoraria	164,420	132,431	169,360	-	-	169,360	172,740	176,190	179,710	183,300
Travel - Vehicles	19,490	19,590	20,080	-	-	20,080	20,480	20,890	21,310	21,730
Insurance	16,637	5,904	7,612	-	-	7,612	8,127	8,688	9,299	9,965
Maintenance	4,670	4,369	4,810	-	-	4,810	4,900	5,000	5,100	5,210
Staff Training & Development	13,260	12,350	13,660	-	-	13,660	13,930	14,210	14,490	14,780
Internal Allocations	8,988	8,988	13,615	-	-	13,615	14,023	14,303	14,590	14,881
Operating - Supplies	27,177	24,647	15,040	-	10,000	25,040	15,340	15,640	15,960	16,280
Operating - Other	17,530	16,261	18,010	-	-	18,010	18,340	18,680	19,020	19,380
TOTAL OPERATING COSTS	272,172	224,540	262,187	-	10,000	272,187	267,880	273,601	279,479	285,526
*Percentage Increase over prior year			-3.7%		3.7%	0.0%	-1.6%	2.1%	2.1%	2.2%
<u>DEBT / CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,000	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	-	23,332	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	10,069	33,401	5,000	-	-	5,000	5,000	5,000	5,000	40,000
MFA Debt Reserve Fund	120	(2,399)	220	-	-	220	220	220	220	220
MFA Debt Principal	29,552	29,551	30,599	-	-	30,599	30,599	30,599	30,599	15,031
MFA Debt Interest	24,056	24,056	25,764	-	-	25,764	25,764	25,764	25,764	6,328
TOTAL DEBT / RESERVES	68,797	107,941	66,583	-	-	66,583	66,583	66,583	66,583	66,579
TOTAL COSTS	340,969	332,481	328,770	-	10,000	338,770	334,463	340,184	346,062	352,105
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	10,000	-	-	(10,000)	(10,000)	-	-	-	-
Balance c/fwd from 2023 to 2024	(24,520)	(24,520)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	(24,440)
Grants in lieu of Taxes	(608)	(608)	(785)	-	-	(785)	(640)	(650)	(660)	(670)
Other Income	(380)	(1,892)	(490)	-	-	(490)	(500)	(510)	(520)	(530)
TOTAL REVENUE	(49,948)	(41,460)	(25,715)	-	(10,000)	(35,715)	(25,580)	(25,600)	(25,620)	(25,640)
REQUISITION	(291,021)	(291,021)	(303,055)	-	-	(303,055)	(308,883)	(314,584)	(320,442)	(326,465)
*Percentage increase over prior year Requisition			4.1%			4.1%	1.9%	1.8%	1.9%	1.9%

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

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

EXPENDITURE

Buildings	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Equipment	\$0	\$180,000	\$0	\$0	\$0	\$0	\$180,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
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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	\$180,000	\$0	\$0	\$0	\$0	\$180,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000

\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
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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

2025 - 2029

Service #: 1.359

Service Name: North Galiano Fire

[illegible]

Service:1.359North Galiano Fire

Project Number	25-01	Capital Project Title	SCBA Replacement	Capital Project Description	NGVFD SCBA Replacement
Project Rationale					

Project Number	25-02	Capital Project Title	#1 Hall Cook Road Improvements	Capital Project Description	Feasibility and design project - mezzanine and gear room updates
Project Rationale	Compliance with Worksafe BC - Vehicle Exhaust and separation of work spaces from apparatus floor				

Project Number	25-03	Capital Project Title	Safety Equipment	Capital Project Description	Safety Equipment
Project Rationale					

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	113,920	93,920	93,920	93,920	93,920	93,920
Equipment Replacement Fund	228,380	53,380	58,380	63,380	68,380	108,380
Total	342,300	147,300	152,300	157,300	162,300	202,300

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3995

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

Reserve Cash Flow

Fund: Fund Centre:	1085 102137	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		86,556	113,920	93,920	93,920	93,920	93,920
Transfer from Ops Budget		23,332	-	-	-	-	-
Transfer to Cap Fund		-	(20,000)	-	-	-	-
Interest Income*		4,032					
Ending Balance \$		113,920	93,920	93,920	93,920	93,920	93,920

Assumptions/Background:

Gradual increase in fund as per long term plan

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

Reserve Schedule

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

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101435	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		193,898	228,380	53,380	58,380	63,380	68,380
Transfer from Ops Budget		33,401	5,000	5,000	5,000	5,000	40,000
Planned Purchase		-	(180,000)	-	-	-	-
Interest Income		1,081					
Ending Balance \$		228,380	53,380	58,380	63,380	68,380	108,380

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.363 Saturna Fire Protection

Committee: Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.363 - Saturna Fire Protection	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment - Fire Protection Society	310,000	310,000	319,300	10,700	-	330,000	336,600	343,330	346,808	346,836
Operating - Other	6,453	6,453	7,571	-	-	7,571	7,885	8,151	8,434	8,736
TOTAL COSTS	316,453	316,453	326,871	10,700	-	337,571	344,485	351,481	355,242	355,572
*Percentage Increase over prior year			3.3%	3.4%		6.7%	2.0%	2.0%	1.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	313	(313)	-	-	(313)	-	-	-	-
Balance c/fwd from 2023 to 2024	(1,596)	(1,596)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(12,376)	(12,376)	(15,329)	-	-	(15,329)	(15,640)	(15,950)	(16,270)	(16,600)
Interest Income	(20)	(333)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(13,992)	(13,992)	(15,662)	-	-	(15,662)	(15,660)	(15,970)	(16,290)	(16,620)
REQUISITION	(302,461)	(302,461)	(311,209)	(10,700)	-	(321,909)	(328,825)	(335,511)	(338,952)	(338,952)
*Percentage increase over prior year Requisition			2.9%	3.5%		6.4%	2.1%	2.0%	1.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Electoral Area Fire Services

FINAL BUDGET

MARCH 2025

Service: **1.369 Electoral Area Fire Services**

Committee: Electoral Area

DEFINITION:

Service may undertake or cause to be undertaken for one or more electoral areas or defined areas thereof a program of fire regulation and may fix the terms and conditions under which the program will be provided, and, without limiting the generality of the foregoing, may, by bylaw, undertake different programs for different electoral areas or defined areas thereof (Juan de Fuca and Southern Gulf Islands).

PARTICIPATION:

Fire Service Areas within Juan de Fuca and Southern Gulf Islands Electoral Areas

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

1.369 - Electoral Area Fire Services

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Fire Services Compliance and Coordination	45,000	37,100	-	35,000	45,000	80,000	35,700	36,410	37,140	37,880
Wages & Salaries	194,602	187,750	230,877	29,433	-	260,310	276,599	283,229	290,013	296,956
Contract for Service	27,430	7,300	30,250	-	-	30,250	30,860	31,480	32,110	32,750
Staff Training & Development	5,560	1,275	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Software Licenses	2,070	410	2,130	-	-	2,130	2,170	2,210	2,250	2,300
Allocations	90,712	90,712	104,248	-	3,604	107,852	110,126	108,658	110,823	113,045
Operating - Other	10,190	5,967	2,950	-	-	2,950	3,000	3,050	3,100	3,150
TOTAL OPERATING COSTS	375,564	330,514	375,955	64,433	48,604	488,992	464,065	470,757	481,266	492,031
*Percentage Increase over prior year			0.1%	17.2%	12.9%	30.2%	-5.1%	1.4%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	49,500	-	-	-	-	14,475	31,835	31,420	30,960
TOTAL CAPITAL / RESERVE	2,500	49,500	2,500	-	-	2,500	16,975	34,335	33,920	33,460
TOTAL COSTS	378,064	380,014	378,455	64,433	48,604	491,492	481,040	505,092	515,186	525,491
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(171,704)	(171,704)	(42,000)	-	(48,604)	(90,604)	-	-	-	-
Interest Income	(120)	(2,070)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(171,824)	(173,774)	(42,120)	-	(48,604)	(90,724)	(120)	(120)	(120)	(120)
REQUISITION	(206,240)	(206,240)	(336,335)	(64,433)	-	(400,768)	(480,920)	(504,972)	(515,066)	(525,371)
*Percentage increase over prior year Requisition			63.1%	31.2%		94.3%	20.0%	5.0%	2.0%	2.0%
Salaried Positions FTE's	1.5		1.5	0.5		2.0	2.0	2.0	2.0	2.0

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: 1500 Fund Centre: 105404	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	219,930	121,461	30,857	45,332	77,167	108,587
Transfer from Ops Budget	49,508	-	14,475	31,835	31,420	30,960
Return of Project Surplus	18,684					
Transfer to Ops Budget	(171,704)	(90,604)	-	-	-	-
Interest Income*	5,044					
Ending Balance \$	121,461	30,857	45,332	77,167	108,587	139,547

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Parks

FINAL BUDGET

MARCH 2025

Service: **1.465 Saturna Island Community Parks**

Committee: Saturna Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Saturna Island (Bylaw No. 2080, December 16, 1992).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Saturna Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4088 - Amends 2080 - March, 2016)

COMMISSION:

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

FUNDING:

Requisition

1.465 - Saturna Island Comm. Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	1,980	1,250	2,400	-	-	2,400	2,450	2,500	2,550	2,600
Supplies	220	45	200	-	-	200	200	200	200	200
Repairs & Maintenance	18,258	12,642	17,000	-	-	17,000	17,340	17,690	18,040	18,400
Allocations	1,112	1,112	1,416	-	-	1,416	1,458	1,487	1,517	1,547
Contingency	3,100	-	1,550	-	-	1,550	1,580	1,610	1,640	1,670
Other Operating Expenses	3,640	2,646	3,950	-	-	3,950	4,055	4,163	4,275	4,401
TOTAL OPERATING COSTS	28,310	17,695	26,516	-	-	26,516	27,083	27,650	28,222	28,818
*Percentage Increase over prior year			-6.3%			-6.3%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	5,157	14,725	4,893	-	-	4,893	4,990	5,090	5,190	5,290
TOTAL CAPITAL / RESERVE	5,157	14,725	4,893	-	-	4,893	4,990	5,090	5,190	5,290
TOTAL COSTS	33,467	32,420	31,409	-	-	31,409	32,073	32,740	33,412	34,108
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	1,299	-	-	(1,299)	(1,299)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,268)	(3,268)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,240)	(1,240)	(1,466)	-	-	(1,466)	(1,310)	(1,340)	(1,370)	(1,400)
Revenue - Other	(50)	(302)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(4,558)	(3,511)	(1,516)	-	(1,299)	(2,815)	(1,360)	(1,390)	(1,420)	(1,450)
REQUISITION	(28,909)	(28,909)	(29,893)	-	1,299	(28,594)	(30,713)	(31,350)	(31,992)	(32,658)
*Percentage increase over prior year Requisition			3.4%		-4.5%	-1.1%	7.4%	2.1%	2.0%	2.1%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$53,000	\$52,000	\$8,225	\$7,502	\$4,000	\$0	\$71,727
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$53,000	\$52,000	\$8,225	\$7,502	\$4,000	\$0	\$71,727

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$2,000	\$2,000	\$1,727	\$0	\$0	\$5,727
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$53,000	\$50,000	\$6,225	\$5,775	\$4,000	\$0	\$66,000
	\$53,000	\$52,000	\$8,225	\$7,502	\$4,000	\$0	\$71,727

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 #:	1.465
Service Name:	Saturna Island Community Parks

[illegible]

Service: 1.465 Saturna Island Community Parks

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

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

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

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

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	105,540	60,433	59,198	58,513	59,703	64,993
Land Reserve Fund	3,658	3,658	3,658	3,658	3,658	3,658
Total	109,198	64,091	62,856	62,171	63,361	68,651

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1036 101380	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		86,689	105,540	60,433	59,198	58,513	59,703
Transfer from Ops Budget		14,725	4,893	4,990	5,090	5,190	5,290
Transfer from CAP Fund		-					
Transfer to Cap Fund		-	(50,000)	(6,225)	(5,775)	(4,000)	-
Interest Income*		4,126					
Ending Balance \$		105,540	60,433	59,198	58,513	59,703	64,993

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1018 101361	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,495	3,658	3,658	3,658	3,658	3,658
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		163					
Ending Balance \$		3,658	3,658	3,658	3,658	3,658	3,658

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Recreation

FINAL BUDGET

MARCH 2025

Service: 1.468 Saturna Island Community Recreation

Committee: Saturna Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Saturna Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$17,237 or \$0.079 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	14,518	12,807	16,664	-	-	16,664	13,329	13,600	13,870	14,130
Special Events	2,430	983	1,200	-	-	1,200	1,220	1,240	1,260	1,290
Allocations	949	949	1,009	-	-	1,009	1,039	1,060	1,081	1,103
Other Operating Expenses	2,280	1,972	2,005	-	-	2,005	2,052	2,095	2,139	2,195
TOTAL OPERATING COSTS	20,177	16,711	20,878	-	-	20,878	17,640	17,995	18,350	18,718
*Percentage Increase over prior year			3.5%			3.5%	-15.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	3,576	(3,576)	-	-	(3,576)	-	-	-	-
Balance c/fwd from 2023 to 2024	(4,347)	(4,347)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(661)	(661)	(768)	-	-	(768)	(690)	(700)	(710)	(720)
Revenue - Other	(20)	(130)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(5,028)	(1,562)	(4,364)	-	-	(4,364)	(710)	(720)	(730)	(740)
REQUISITION	(15,149)	(15,149)	(16,514)	-	-	(16,514)	(16,930)	(17,275)	(17,620)	(17,978)
*Percentage increase over prior year Requisition			9.0%			9.0%	2.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks

FINAL BUDGET

MARCH 2025

Service: **1.475 Mayne Island Community Parks**

Committee: Mayne Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Mayne Island (Bylaw No. 1602, January 13, 1988).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Mayne Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds, a Japanese Garden and sports fields.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4089 - Amends 1602 - March 2016)

COMMISSION:

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

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Supplies	2,950	1,792	3,040	-	-	3,040	3,110	3,180	3,250	3,320
Repairs, Maintenance, & Improvements	47,750	46,483	50,960	-	-	50,960	51,983	53,015	54,076	55,157
Allocations	6,079	5,165	6,143	-	-	6,143	6,301	6,431	6,563	6,697
First Nations Cultural Monitor Contingency	5,290	-	5,450	-	-	5,450	5,560	5,670	5,780	5,900
Other Operating Expenses	16,000	15,846	15,900	-	-	15,900	16,515	17,170	17,888	18,664
TOTAL OPERATING COSTS	78,069	69,286	81,493	-	-	81,493	83,469	85,466	87,557	89,738
*Percentage Increase over prior year			4.4%			4.4%	2.4%	2.4%	2.4%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	18,500	33,374	19,060	-	-	19,060	19,440	19,830	20,230	20,630
TOTAL COSTS	96,569	102,660	100,553	-	-	100,553	102,909	105,296	107,787	110,368
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(68)	(68)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(220)	(6,311)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(288)	(6,379)	(300)	-	-	(300)	(300)	(300)	(300)	(300)
REQUISITION	(96,281)	(96,281)	(100,253)	-	-	(100,253)	(102,609)	(104,996)	(107,487)	(110,068)
*Percentage increase over prior year Requisition			4.1%			4.1%	2.4%	2.3%	2.4%	2.4%

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

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

EXPENDITURE

Buildings	\$49,734	\$92,734	\$18,000	\$0	\$0	\$0	\$110,734
Equipment	\$0	\$9,500	\$9,000	\$0	\$0	\$0	\$18,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$31,000	\$0	\$0	\$0	\$0	\$31,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$54,734	\$133,234	\$27,000	\$0	\$0	\$0	\$160,234
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SOURCE OF FUNDS

Capital Funds on Hand	\$19,734	\$26,734	\$0	\$0	\$0	\$0	\$26,734
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$30,000	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$61,500	\$27,000	\$0	\$0	\$0	\$88,500

\$54,734	\$133,234	\$27,000	\$0	\$0	\$0	\$160,234
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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>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.475

Service Name:

Mayne Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping	\$ 123,000	B	Grant	\$ 30,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
22-02	New	Fitness Circuit & Putting Green	Fitness Circuit -Phase 3 (additional \$20K)		B	Cap	\$ 19,734	\$ 19,734	\$ -	\$ -	\$ -	\$ -	\$ 19,734
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping		B	Res	\$ -	\$ 25,000	\$ 18,000				\$ 43,000
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	\$ 3,000	B	Cap	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	\$ 2,000	S	Cap	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
24-02	Renewal	Miners Bay parking wall	Instal a retaining wall in front of the street parking	\$ 2,000	S	Cap	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-04	New	Miners Bay bike repair station	Install bike repair station	\$ 2,500	E	Res	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
25-05	New	Miners Bay bike rack	Install additional bike rack	\$ 2,000	E	Res	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-06	New	Miners Bay art installation	Install log art structure	\$ 5,000	E	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-07	Replacement	Adachi Pavilion roof	Replace Adachi Pavilion roof	\$ 7,000	S	Res	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	\$ 4,000	E	Res	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
26-02	New	Sandy Hook Park fencing	Install deer proof fencing to recover native plants	\$ 5,000	E	Res	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
26-03	Replacement	Henderson Hill signage	Replace and update sign/interpretive nature trail	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
													\$ -
			Grand Total	\$ 175,500				\$ 133,234	\$ 27,000	\$ -	\$ -	\$ -	\$ 160,234

Service:

1.475

Mayne Island Community Parks

Project Number	22-02	Capital Project Title	Fitness Circuit & Putting Green	Capital Project Description	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping
Project Rationale	Complete fitness circuit at Dinner Bay				

Project Number	23-01	Capital Project Title	Dinner Bay water; pumphouse upgrade	Capital Project Description	Upgrade water system; insulate and redo pumphouse
Project Rationale	The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion (\$8,000) Also the water line between the Japanese Garden and the park				

Project Number	23-02	Capital Project Title	Dinner Bay washrooms	Capital Project Description	Upgrade washroom facilities; flush valves
Project Rationale	The washroom facilities need to be upgraded with new fixtures and valves (9@\$300)				

Project Number	23-06	Capital Project Title	Vulture Ridge Summit	Capital Project Description	Safety and landscaping improvement at Vulture Ridge Summit
Project Rationale					

Service: 1.475 Mayne Island Community Parks

Project Number	24-02	Capital Project Title	Miners Bay parking wall	Capital Project Description	Instal a retaining wall in front of the street parking
Project Rationale					
Project Number	25-01	Capital Project Title	Dinner Bay well pumps	Capital Project Description	Replace two well pumps
Project Rationale					
Project Number	25-02	Capital Project Title	Kippen Road staircase	Capital Project Description	Replace heavy wooden staircase with lighter
Project Rationale					
Project Number	25-04	Capital Project Title	Miners Bay bike repair station	Capital Project Description	Install bike repair station
Project Rationale					

Service: 1.475 Mayne Island Community Parks

Project Number 25-05 Capital Project Title Miners Bay bike rack Capital Project Description Install additional bike rack
Project Rationale

Project Number 25-06 Capital Project Title Miners Bay art installation Capital Project Description Install log art structure
Project Rationale

Project Number 25-07 Capital Project Title Adachi Pavilion roof Capital Project Description Replace Adachi Pavilion roof
Project Rationale

Project Number 26-01 Capital Project Title Adachi Pavilion kitchen Capital Project Description Replace fridges and stove
Project Rationale

Service: 1.475 Mayne Island Community Parks

Project Number	26-02	Capital Project Title	Sandy Hook Park fencing	Capital Project Description	Install deer proof fencing to recover native
Project Rationale					
Project Number	26-03	Capital Project Title	Henderson Hill signage	Capital Project Description	Replace and update sign/interpretive nature
Project Rationale					
Project Number	26-03	Capital Project Title	Henderson Hill signage	Capital Project Description	Replace and update sign/interpretive nature
Project Rationale					

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

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

Reserve Cash Flow

Fund: Fund Centre:	1061 101611	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		129,117	161,682	119,242	111,682	131,512	151,742
Transfer from Ops Budget		33,374	19,060	19,440	19,830	20,230	20,630
Transfer from Cap Fund		2					
Transfer to Cap Fund		(7,000)	(61,500)	(27,000)	-	-	-
Interest Income*		6,189					
Ending Balance \$		161,682	119,242	111,682	131,512	151,742	172,372

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks Donations

FINAL BUDGET

MARCH 2025

1.476 - Mayne Island Community Parks Donations	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Japanese Garden	29,341	16,361	34,449	-	-	34,449	10,650	10,860	11,070	11,290
Dinner Bay	430	-	440	-	-	440	450	460	470	480
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	29,771	16,361	34,889	-	-	34,889	11,100	11,320	11,540	11,770
*Percentage Increase over prior year			17.2%			17.2%	-68.2%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	23,999	(23,999)	-	-	(23,999)	-	-	-	-
Balance c/fwd from 2023 to 2024	(19,191)	(19,191)	-	-	-	-	-	-	-	-
Donations & Fees	(10,460)	(20,183)	(10,770)	-	-	(10,770)	(10,980)	(11,200)	(11,420)	(11,650)
Other Income	(120)	(986)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(29,771)	(16,361)	(34,889)	-	-	(34,889)	(11,100)	(11,320)	(11,540)	(11,770)
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Rec.

FINAL BUDGET

MARCH 2025

Service: **1.478 Mayne Island Community Recreation**

Committee: Mayne Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Mayne Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$46,532 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	48,035	40,990	35,417	-	-	35,417	27,863	28,416	28,988	29,559
Special Events	3,020	3,504	3,110	-	-	3,110	3,170	3,230	3,290	3,360
Allocations	2,647	2,647	2,409	-	-	2,409	2,481	2,531	2,582	2,633
Other Operating Expenses	4,980	3,903	5,120	-	-	5,120	5,226	5,333	5,440	5,548
TOTAL OPERATING COSTS	58,682	51,044	46,056	-	-	46,056	38,740	39,510	40,300	41,100
*Percentage Increase over prior year			-21.5%			-21.5%	-15.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	8,076	(8,076)	-	-	(8,076)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,310)	(11,310)	-	-	-	-	-	-	-	-
Revenue - Other	(10,530)	(10,918)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(26)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	(21,866)	(14,178)	(8,136)	-	-	(8,136)	(60)	(60)	(60)	(60)
REQUISITION	(36,816)	(36,866)	(37,920)	-	-	(37,920)	(38,680)	(39,450)	(40,240)	(41,040)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Parks

FINAL BUDGET

MARCH 2025

Service: **1.485 Pender Island Community Parks**

Committee: Pender Islands Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Pender Island (Bylaw No. 1601, January 13, 1988)

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Pender Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds a disc park and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4091 - Amends 1601 - March, 2016)

COMMISSION:

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

FUNDING:

Requisition

1.485 - Pender Island Community Parks

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	59,500	55,330	63,963	-	-	63,963	68,760	73,920	75,400	76,910
Supplies	16,750	9,409	16,750	-	-	16,750	17,970	19,260	19,650	20,040
Repairs, Maintenance, & Improvements	45,000	27,094	42,000	-	-	42,000	45,150	48,540	49,510	50,500
Allocations	11,803	7,003	12,860	-	-	12,860	13,197	13,460	13,727	13,996
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	25,338	19,647	24,995	-	3,450	28,445	25,850	26,853	27,530	28,263
TOTAL OPERATING COSTS	158,391	118,483	160,568	-	3,450	164,018	170,927	182,033	185,817	189,709
*Percentage Increase over prior year			1.4%		2.2%	3.6%	4.2%	6.5%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	17,079	59,005	25,000	-	-	25,000	32,000	35,740	48,250	61,920
TOTAL CAPITAL / RESERVE	17,079	59,005	25,000	-	-	25,000	32,000	35,740	48,250	61,920
TOTAL COSTS	175,470	177,488	185,568	-	3,450	189,018	202,927	217,773	234,067	251,629
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,415)	(1,415)	(1,507)	-	-	(1,507)	(1,490)	(1,520)	(1,550)	(1,580)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(720)	(2,738)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	(2,135)	(4,153)	(2,257)	-	-	(2,257)	(2,250)	(2,290)	(2,330)	(2,370)
REQUISITION	(173,335)	(173,335)	(183,311)	-	(3,450)	(186,761)	(200,677)	(215,483)	(231,737)	(249,259)
*Percentage increase over prior year Requisition			5.8%		1.9%	7.7%	7.5%	7.4%	7.5%	7.6%

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

Service No.	1.485	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Pender Island Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$7,000	\$25,000	\$0	\$25,000	\$0	\$57,000
Land	\$30,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Engineered Structures	\$521,211	\$2,234,101	\$120,000	\$25,000	\$10,000	\$20,000	\$2,409,101
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$551,211	\$2,291,101	\$145,000	\$25,000	\$35,000	\$20,000	\$2,516,101

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$548,834	\$2,100	\$0	\$0	\$0	\$550,934
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$250,000	\$1,015,000	\$0	\$0	\$0	\$0	\$1,015,000
Donations / Third Party Funding	\$72,267	\$352,267	\$50,000	\$0	\$0	\$0	\$402,267
Reserve Fund	\$228,944	\$375,000	\$92,900	\$25,000	\$35,000	\$20,000	\$547,900
	\$551,211	\$2,291,101	\$145,000	\$25,000	\$35,000	\$20,000	\$2,516,101

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 #: 1.485
Service Name: Pender Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements	\$ 65,000	S	Res	\$ 19,400	\$ 15,000	\$ 15,000	\$ 5,000	\$ 5,000	\$ -	\$ 40,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ 3,800
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility	\$ 98,400	S	Cap	\$ -	\$ 15,000	\$ 1,600	\$ -	\$ -	\$ -	\$ 16,600
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Res	\$ -	\$ -	\$ 48,400	\$ -	\$ -	\$ -	\$ 48,400
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Other	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
22-05	New	Trail Development	Schooner Way Trail	\$ 2,295,000	S	Res	\$ 179,544	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
22-05	New	Trail Development	Schooner Way Trail		S	Cap	\$ -	\$ 507,034	\$ -	\$ -	\$ -	\$ -	\$ 507,034
22-05	New	Trail Development	Schooner Way Trail		S	Grant	\$ 250,000	\$ 1,015,000	\$ -	\$ -	\$ -	\$ -	\$ 1,015,000
22-05	New	Trail Development	Schooner Way Trail		S	Other	\$ 72,267	\$ 352,267	\$ -	\$ -	\$ -	\$ -	\$ 352,267
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake	\$ 55,000	S	Cap	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake		S	Res	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 30,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	\$ 25,000	S	Res	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
24-03	New	Ball Park Improvements	Pump track, playground equipment	\$ 102,000	E	Res	\$ -	\$ -	\$ 24,500	\$ -	\$ 25,000	\$ -	\$ 49,500
24-03	New	Ball Park Improvements	Pump track, playground equipment		E	Cap	\$ -	\$ 7,000	\$ 500	\$ -	\$ -	\$ -	\$ 7,500
24-04	New	Land Acquisition	Schooner Way Trail	\$ 50,000	L	Res	\$ 30,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-02	New	Dog Park	Site development, fencing	\$ 50,000	S	Res	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-02	New	Dog Park	Site development, fencing		S	Other	\$ -		\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
			Grand Total	\$ 2,740,400				\$ 2,291,101	\$ 145,000	\$ 25,000	\$ 35,000	\$ 20,000	\$ 2,516,101

Service: 1.485 Pender Island Community Parks

Project Number	22-01	Capital Project Title	Shingle Bay Improvements	Capital Project Description	Shingle Bay Improvements
Project Rationale	Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).				

Project Number	22-03	Capital Project Title	Thieves Bay Improvements	Capital Project Description	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility
Project Rationale	Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).				

Project Number	22-05	Capital Project Title	Trail Development	Capital Project Description	Schooner Way Trail
Project Rationale	Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail				

Project Number	23-01	Capital Project Title	Magic Lake Park Upgrades	Capital Project Description	Dock at west end of Magic Lake
Project Rationale	Install floating dock ; Agreements, licenses, rezoning;				

Service: 1.485 Pender Island Community Parks

Project Number	24-02	Capital Project Title	Disc Park Improvements	Capital Project Description	Improve visibility of tee boxes
Project Rationale					

Project Number	24-03	Capital Project Title	Ball Park Improvements	Capital Project Description	Pump track, playground equipment
Project Rationale					

Project Number	24-04	Capital Project Title	Land Acquisition	Capital Project Description	Schooner Way Trail
Project Rationale					

Project Number	25-02	Capital Project Title	Dog Park	Capital Project Description	Site development, fencing
Project Rationale					

Pender Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	440,286	131,685	70,785	81,525	94,775	136,695
Land Reserve Fund	41,399	-	-	-	-	-
Total	481,685	131,685	70,785	81,525	94,775	136,695

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: Fund Centre:	1038 101382	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		432,882	440,286	131,685	70,785	81,525	94,775
Transfer from Ops Budget		59,005	25,000	32,000	35,740	48,250	61,920
Transfer from Cap Fund		-					
Transfer to Cap Fund		(70,000)	(333,601)	(92,900)	(25,000)	(35,000)	(20,000)
Interest Income*		18,399					
Ending Balance \$		440,286	131,685	70,785	81,525	94,775	136,695

Assumptions/Background:

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

Reserve Schedule

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

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1019 101362	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		39,557	41,399	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		-	(41,399)	-	-	-	-
Interest Income*		1,842					
Ending Balance \$		41,399	-	-	-	-	-

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Rec

FINAL BUDGET

MARCH 2025

Service: 1.488 Pender Island Community Rec

Committee: Pender Islands Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Pender Island (Bylaw No. 1360, June 26, 1985).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$71,560 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	67,127	67,126	72,057	-	-	72,057	75,705	79,573	83,629	87,902
Allocations	3,569	3,569	3,541	-	-	3,541	3,647	3,720	3,794	3,870
Other Operating Expenses	120	96	110	-	-	110	118	127	137	148
			-	-	-	-				
TOTAL OPERATING COSTS	70,816	70,791	75,708	-	-	75,708	79,470	83,420	87,560	91,920
*Percentage Increase over prior year			6.9%			6.9%	5.0%	5.0%	5.0%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	4	(4)	-	-	(4)	-	-	-	-
Balance c/fwd from 2023 to 2024	(366)	(366)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(568)	(568)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Revenue - Other	(250)	(229)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	(1,184)	(1,159)	(854)	-	-	(854)	(870)	(890)	(910)	(930)
REQUISITION	(69,632)	(69,632)	(74,854)	-	-	(74,854)	(78,600)	(82,530)	(86,650)	(90,990)
*Percentage increase over prior year Requisition			7.5%			7.5%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Parks

FINAL BUDGET

MARCH 2025

Service: **1.495 Galiano Community Parks**

Committee: Galiano Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Galiano Island (Bylaw No. 2294, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Galiano Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4090 - Amends 1601 - March 2016)

COMMISSION:

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

FUNDING:

Requisition

1.495 - Galiano Island Community Parks

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs, Maintenance, & Improvements	85,280	58,847	82,450	-	-	82,450	84,100	85,780	87,490	89,240
Allocations	5,849	5,849	5,915	-	-	5,915	6,093	6,215	6,339	6,466
Contingency	-	-	4,390	-	-	4,390	4,480	4,570	4,660	4,750
Other Operating Expenses	6,490	9,330	8,820	-	20,000	28,820	9,274	9,765	10,303	10,884
Active Pass Property-Total Expenditure	20,690	34,123	34,750	-	-	34,750	35,450	36,160	36,880	37,620
TOTAL OPERATING COSTS	118,309	108,149	136,325	-	20,000	156,325	139,397	142,490	145,672	148,960
*Percentage Increase over prior year			15.2%		16.9%	32.1%	-10.8%	2.2%	2.2%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	8,000	14,585	7,215	-	-	7,215	9,233	11,420	13,708	16,100
Transfer to Operating Reserve Fund	-	2,677	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,000	2,000	2,060	-	-	2,060	2,100	2,140	2,180	2,220
TOTAL CAPITAL / RESERVE	10,000	19,262	9,275	-	-	9,275	11,333	13,560	15,888	18,320
TOTAL COSTS	128,309	127,411	145,600	-	20,000	165,600	150,730	156,050	161,560	167,280
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	20,000	-	-	(20,000)	(20,000)	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(19,152)	(23,450)	-	-	(23,450)	(23,920)	(24,400)	(50)	(50)
Active Pass Property-Donation Revenue Stream	(20,690)	(20,690)	(11,350)	-	-	(11,350)	(11,580)	(11,810)	(36,880)	(37,620)
TOTAL REVENUE	(20,827)	(19,929)	(34,890)	-	(20,000)	(54,890)	(35,590)	(36,300)	(37,020)	(37,760)
REQUISITION	(107,482)	(107,482)	(110,710)	-	-	(110,710)	(115,140)	(119,750)	(124,540)	(129,520)
*Percentage increase over prior year Requisition			3.0%			3.0%	4.0%	4.0%	4.0%	4.0%

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

Service No.	1.495	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Galiano Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$2,616	\$2,616	\$2,000	\$1,000	\$0	\$0	\$5,616
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$7,000	\$91,037	\$10,000	\$3,000	\$35,900	\$3,000	\$142,937
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$9,616	\$93,653	\$12,000	\$4,000	\$35,900	\$3,000	\$148,553

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$31,037	\$0	\$0	\$0	\$0	\$31,037
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$2,616	\$2,616	\$2,000	\$1,000	\$0	\$0	\$5,616
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$7,000	\$60,000	\$10,000	\$3,000	\$35,900	\$3,000	\$111,900
	\$9,616	\$93,653	\$12,000	\$4,000	\$35,900	\$3,000	\$148,553

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>

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
18-02	New	Galiano Island Park Upgrades	Wesley Road Shore Access	\$ 3,900	\$	Res	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,900	\$ -	\$ 3,900
19-02	Study	Study Bay Trail Extension	Study to Assess feasibility and cost to extend trail to BC Ferries	\$ 2,000	\$	Res	\$ 2,000	\$ 10,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 12,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program	\$ 22,839	\$	Res	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 10,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program	\$	\$	Cap	\$ -	\$ 9,678	\$ -	\$ -	\$ -	\$ -	\$ 9,678
21-03	Renewal	Galiano Island Park Upgrades	Zuker-Georgeson Shore Access Restoration- Remove Invasives and Restore	\$ 38,275	\$	Cap	\$ -	\$ 21,359	\$ -	\$ -	\$ -	\$ -	\$ 21,359
21-05	Study	Galiano Island Park Upgrades	Engineering for Mobility Impaired Beach Accesses	\$ 5,000	\$	Res	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
22-01	Study	Galiano Island Park Upgrades	Study to construct Viewpoint at Graham	\$ 1,000	\$	Res	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
23-01	Replacement	GIIRC Equipment and Tools Purchase	Equipment and Tools Purchase	\$ 7,000	\$	ERF	\$ 2,616	\$ 2,616	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ 5,616
25-01	Renewal	Install Gulf Toilet at Gulfside	Replace Porta Potti with Vault toilet at popular beach access	\$ 30,000	\$	Res	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
25-02	Renewal	Morning Beach trail improvement	Improve trail for safety and mobility access	\$ 35,000	\$	Res	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
25-03	Renewal	Zuker trail improvement	Improve trail for safety	\$ 15,000	\$	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 160,014				\$ 93,653	\$ 12,000	\$ 4,000	\$ 35,900	\$ 3,000	\$ 148,553

Service: 1.495 Galiano Community Parks

Project Number 18-02 Capital Project Title Galiano Island Park Upgrades Capital Project Description Wesley Road Shore Access

Project Rationale New shore Access requested by public

Project Number 19-02 Capital Project Title Study Bay Trail Extension Capital Project Description Study to Assess feasibility and cost to extend trail to BC Ferries

Project Rationale This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.

Project Number 19-03 Capital Project Title Galiano Island Park Upgrades Capital Project Description Asset Management-Inventory Study/Replacement Program

Project Rationale Timely replacement of worn assets.

Project Number 21-03 Capital Project Title Galiano Island Park Upgrades Capital Project Description Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore

Project Rationale This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive

Service: 1.495 Galiano Community Parks

Project Number 21-05

Capital Project Title Galiano Island Park Upgrades

Capital Project Description

Engineering for Mobility Impaired Beach Accesses

Project Rationale A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Project Number 22-01

Capital Project Title

Galiano Island Park Upgrades

Capital Project Description

Study to construct Viewpoint at Graham

Project Rationale Requested by Public at consultation forum.

Project Number 23-01

Capital Project Title

GIPRC Equipment and Tools Purchase

Capital Project Description

Equipment and Tools Purchase

Project Rationale

Project Number 25-01

Capital Project Title

Install Gulf Toilet at Gulfside

Capital Project Description

Replace Porta Potti with Vault toilet at popular beach access

Project Rationale Heavily visited beach access on East coast of the island serviced by aging porta-potti bathroom facility. Needs to be replaced with vault toilet.

Service: 1.495 Galiano Community Parks

Project Number 25-02

Capital Project Title Morning Beach trail improvement

Capital Project Description Improve trail for safety and mobility access

Project Rationale

Project Number 25-03

Capital Project Title Zuker trail improvement

Capital Project Description Improve trail for safety

Project Rationale

Galiano Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	76,521	23,736	22,969	31,389	9,197	22,297
Equipment Replacement Fund	5,364	4,808	4,908	6,048	8,228	10,448
Capital Reserve Fund-Active Pass	-	-	-	-	-	-
Operating Reserve Fund-Active Pass	253,710	242,360	230,780	218,970	182,090	144,470
Total	335,595	270,904	258,657	256,407	199,515	177,215

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1058 101604	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		66,965	76,521	23,736	22,969	31,389	9,197
Transfer from Ops Budget		14,585	7,215	9,233	11,420	13,708	16,100
Transfer from Cap Fund		2,880					
Transfer to Cap Fund		(11,114)	(60,000)	(10,000)	(3,000)	(35,900)	(3,000)
Interest Income*		3,205					
Ending Balance \$		76,521	23,736	22,969	31,389	9,197	22,297

Assumptions/Background:

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

Reserve Schedule

Reserve Schedule

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

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Reserve Cash Flow

Fund: Fund Centre:	1022 102267	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,339	5,364	4,808	4,908	6,048	8,228
Transfer from Ops Budget		2,000	2,060	2,100	2,140	2,180	2,220
Planned Expenditure		-	(2,616)	(2,000)	(1,000)	-	-
Interest Income*		25					
Ending Balance \$		5,364	4,808	4,908	6,048	8,228	10,448

Assumptions/Background:

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

Reserve Schedule

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

Active Pass Drive
Betty Kennedy Trust

Reserve Cash Flow

Fund: Fund Centre:	1058 102263	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	-	-	-	-	-
Donations		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to OPEX		-	-	-	-	-	-
Transfer to ORF		-					
Interest Income*		-					
Ending Balance \$		-	-	-	-	-	-

Assumptions/Background:

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

Reserve Schedule

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

Active Pass Drive
Betty Kennedy Trust
Bylaw No. 4584

Reserve Cash Flow

Fund: Fund Centre:	1500 105560	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		242,445	253,710	242,360	230,780	218,970	182,090
Donations		17,923	-	-	-	-	-
Transfer from CRF		-	-	-	-	-	-
Transfer from Ops Budget		2,677					
Transfer to Ops Budget		(20,690)	(11,350)	(11,580)	(11,810)	(36,880)	(37,620)
Interest Income*		11,354					
Ending Balance \$		253,710	242,360	230,780	218,970	182,090	144,470

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Community Recreation

FINAL BUDGET

MARCH 2025

Service: **1.498** **Galiano Community Recreation**

Committee: **Galiano Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Galiano Island (Bylaw No. 2295, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of **\$41,624** or **\$0.079 / \$1,000** on actual assessed value of land and improvements.

(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	41,237	41,237	45,000	-	-	45,000	45,865	46,774	47,702	48,648
Allocations	1,919	1,919	2,194	-	-	2,194	2,260	2,305	2,351	2,398
Other Operating Expenses	720	581	740	-	-	740	765	791	817	844
TOTAL OPERATING COSTS	43,876	43,737	47,934	-	-	47,934	48,890	49,870	50,870	51,890
*Percentage Increase over prior year			9.2%			9.2%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	140	(140)	-	-	(140)	-	-	-	-
Balance c/fwd from 2023 to 2024	4	4	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(31)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(26)	113	(170)	-	-	(170)	(30)	(30)	(30)	(30)
REQUISITION	(43,850)	(43,850)	(47,764)	-	-	(47,764)	(48,860)	(49,840)	(50,840)	(51,860)
*Percentage increase over prior year Requisition			8.9%			8.9%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Water

FINAL BUDGET

MARCH 2025

Service: **2.630 Magic Lake Estates Water**

Committee: Electoral Area

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System.
Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of \$160,000 or \$3.50 / \$1,000 of actual assessed value of land and improvements.

COMMITTEE:

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

FUNDING:

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

User Charge:

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

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

- Greater than 50 cubic metres - \$0.50 / cubic metre
- Greater than 80 cubic metres - \$1.50 / cubic metre

Parcel Tax:

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

Turn on/Turn Off Fee:

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

Connection Charges:

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

RESERVE FUND:

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

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

2.630 - Magic Lake Water

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	25,710	45,040	26,470	-	45,000	71,470	67,000	27,540	28,080	28,650
Allocations	57,263	57,263	59,519	-	-	59,519	61,090	62,314	63,566	64,845
Water Testing	21,643	23,800	22,060	-	-	22,060	15,715	16,029	16,350	16,677
Electricity	52,480	53,300	54,050	-	-	54,050	55,130	56,230	57,350	58,500
Supplies	58,800	54,290	64,450	-	-	64,450	65,740	67,060	68,400	69,770
Labour Charges	466,700	485,000	488,120	-	-	488,120	497,878	507,837	517,997	528,359
Other Operating Expenses	58,210	67,080	65,050	-	-	65,050	67,608	70,276	73,152	76,229
TOTAL OPERATING COSTS	740,806	785,773	779,719	-	45,000	824,719	830,161	807,286	824,895	843,030
*Percentage Increase over prior year			5.3%		6.0%	11.3%	0.7%	-2.8%	2.2%	2.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	10,000	4,083	26,885	-	-	26,885	60,000	60,000	60,000	60,000
Transfer to Capital Reserve Fund	42,060	-	40,000	-	-	40,000	72,585	98,250	158,520	193,335
MFA Debt Reserve Fund	740	740	1,070	-	-	1,070	1,070	3,070	9,070	11,070
MFA Debt Principal	137,425	137,425	137,425	-	-	137,425	98,613	85,193	60,225	25,334
MFA Debt Interest	78,339	78,339	73,712	-	-	73,712	67,248	67,610	41,387	55,000
TOTAL DEBT / RESERVES	268,564	220,587	279,092	-	-	279,092	299,516	314,123	329,202	344,739
TOTAL COSTS	1,009,370	1,006,360	1,058,811	-	45,000	1,103,811	1,129,677	1,121,409	1,154,097	1,187,769
*Percentage Increase over prior year			4.9%		4.5%	9.4%	2.3%	-0.7%	2.9%	2.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(45,000)	(45,000)	(40,000)	-	-	-
Sales - Water	(22,000)	(16,400)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(396,230)	(398,820)	(427,931)	-	-	(427,931)	(440,767)	(453,989)	(467,607)	(481,639)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Other Revenue	(2,980)	(2,980)	(3,320)	-	-	(3,320)	(3,430)	(3,480)	(3,530)	(3,580)
TOTAL REVENUE	(429,310)	(426,300)	(461,351)	-	(45,000)	(506,351)	(514,297)	(487,569)	(501,237)	(515,319)
REQUISITION - PARCEL TAX	(580,060)	(580,060)	(597,460)	-	-	(597,460)	(615,380)	(633,840)	(652,860)	(672,450)
*Percentage increase over prior year										
Sales - Water			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			8.0%			8.0%	3.0%	3.0%	3.0%	3.0%
Requisition			3.0%			3.0%	3.0%	3.0%	3.0%	3.0%
Combined			4.9%			4.9%	2.9%	2.9%	2.9%	2.9%

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

Service No.	2.630	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Magic Lake Estates Water (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$200,000	\$800,000	\$1,000,000	\$2,000,000	
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$35,000	\$150,000	\$222,000	\$75,000	\$60,000	\$80,000	\$587,000	
	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	

Definitions for the 5-year Capital Plan

Asset Class	<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

2.630

Magic Lake Estates Water (Pender)

[illegible]

Service:

2.630

Magic Lake Estates Water (Pender)

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

Project Number	23-01	Capital Project Title	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Capital Project Description	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.
Project Rationale	The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.				

Project Number	23-02	Capital Project Title	ISOPAC Permanent Handling & Storage	Capital Project Description	Permenant solution to reduce drum waste and reduce handing is required.
Project Rationale	Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.				

Project Number	26-01	Capital Project Title	Buck Lake Dam Repairs - Phase 2	Capital Project Description	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).				

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number	25-01	Capital Project Title	Captains Tank Upgrade - Concept Design	Capital Project Description	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.
Project Rationale	Captains Tank is beyond it's service life. This initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.				

Project Number	26-02	Capital Project Title	WTP Process Pipe Condition Assessment	Capital Project Description	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance.
Project Rationale	Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.				

Project Number	26-03	Capital Project Title	Alternative Approval Process	Capital Project Description	Conduct public consultation to inform strategies to borrow necessary future capital funds.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Project Number	27-01	Capital Project Title	Water Main Replacement	Capital Project Description	Replacement of select watermain within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Magic Lake Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	22,911	4,796	24,796	84,796	144,796	204,796
Capital Reserve Fund	448,592	438,592	289,177	312,427	410,947	524,282
Capital Reserve Fund - Settlement Fund	674,487	574,487	574,487	574,487	574,487	574,487
Total	1,145,989	1,017,874	888,459	971,709	1,130,229	1,303,564

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105212	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		47,811	22,911	4,796	24,796	84,796	144,796
Transfer from Ops Budget		-	26,885	60,000	60,000	60,000	60,000
Transfer to Ops Budget		-	(45,000)	(40,000)	-	-	-
Planned Maintenance Activity			Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Reservoir clean & inspection			
Deficit Recovery		(27,172)					
Interest Income*		2,271					
Ending Balance \$		22,911	4,796	24,796	84,796	144,796	204,796

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 101368	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		531,782	448,592	438,592	289,177	312,427	410,947
Transfer from Ops Budget		-	40,000	72,585	98,250	158,520	193,335
Transfer to Cap Fund		(105,000)	(50,000)	(222,000)	(75,000)	(60,000)	(80,000)
Transfer from Cap Fund		17					
Interest Income*		21,793					
Ending Balance \$		448,592	438,592	289,177	312,427	410,947	524,282

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 102245	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		644,468	674,487	574,487	574,487	574,487	574,487
Transfer to Cap Fund		-	(100,000)	-	-	-	-
Interest Income*		30,018					
Ending Balance \$		674,487	574,487	574,487	574,487	574,487	574,487

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Lyall Harbour Water

FINAL BUDGET

MARCH 2025

Service: **2.640 Lyall Harbour Boot Cove Water (Saturna)**

Committee: Electoral Area

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of \$150,000 or \$6.90 / \$1,000 on actual assessed value of land and improvements.

COMMITTEE:

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

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

FUNDING:

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

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

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

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	25,660	12,000	5,830	-	16,500	22,330	5,950	6,070	6,200	6,330
Allocations	14,360	14,363	14,901	-	-	14,901	15,302	15,614	15,932	16,255
Water Testing	11,300	11,280	11,620	-	-	11,620	8,068	8,229	8,391	8,557
Electricity	3,760	3,760	3,870	-	-	3,870	3,950	4,030	4,110	4,190
Supplies	6,180	6,180	6,370	-	-	6,370	6,490	6,620	6,750	6,880
Labour Charges	130,580	163,000	136,580	-	-	136,580	139,310	142,100	144,940	147,840
Other Operating Expenses	13,018	17,858	18,760	-	-	18,760	19,453	20,187	20,975	21,811
TOTAL OPERATING COSTS	204,858	228,441	197,931	-	16,500	214,431	198,523	202,850	207,298	211,863
*Percentage Increase over prior year	184,858		-3.4%		8.1%	4.7%	-7.4%	2.2%	2.2%	2.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	27,460	10,000	25,000	-	-	25,000	25,000	22,000	22,000	20,000
Transfer to Capital Reserve Fund	25,680	8,097	40,000	-	-	40,000	39,880	48,350	51,840	43,080
MFA Debt Reserve Fund	1,020	140	80	4,600	-	4,680	910	580	2,580	5,080
MFA Debt Principal	22,148	22,148	9,663	-	-	9,663	11,654	13,756	15,023	21,357
MFA Debt Interest	8,853	7,929	1,152	5,233	-	6,385	21,843	25,132	29,532	43,282
TOTAL DEBT / RESERVES	85,161	48,314	75,895	9,833	-	85,728	99,287	109,818	120,975	132,799
TOTAL COSTS	290,019	276,755	273,826	9,833	16,500	300,159	297,810	312,668	328,273	344,662
*Percentage Increase over prior year			-5.6%	3.4%	5.7%	3.5%	-0.8%	5.0%	5.0%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(3,500)	-	-	(16,500)	(16,500)	-	-	-	-
User Charges	(128,315)	(131,410)	(134,860)	-	-	(134,860)	(141,600)	(148,680)	(156,110)	(163,920)
Grants in Lieu of Taxes	(768)	(769)	(790)	-	-	(790)	(810)	(830)	(850)	(870)
Other Revenue	(240)	(380)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(149,323)	(136,059)	(135,830)	-	(16,500)	(152,330)	(142,590)	(149,690)	(157,140)	(164,970)
REQUISITION - PARCEL TAX	(140,696)	(140,696)	(137,996)	(9,833)	-	(147,829)	(155,220)	(162,978)	(171,133)	(179,692)
*Percentage increase over prior year										
User Fees			5.1%			5.1%	5.0%	5.0%	5.0%	5.0%
Requisition			-1.9%	7.0%		5.1%	5.0%	5.0%	5.0%	5.0%
Combined			1.4%	3.7%		5.1%	5.0%	5.0%	5.0%	5.0%

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

Service No.	2.640	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Lyall Harbour Boot Cove Water (Sa							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$58,000	\$0	\$58,000	\$0	\$0	\$0	\$58,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$315,000	\$780,000	\$25,000	\$50,000	\$270,000	\$500,000	\$1,625,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$373,000	\$780,000	\$83,000	\$50,000	\$270,000	\$500,000	\$1,683,000

SOURCE OF FUNDS

Capital Funds on Hand	\$270,000	\$270,000	\$0	\$0	\$0	\$0	\$270,000
Debenture Debt (New Debt Only)	\$58,000	\$460,000	\$83,000	\$50,000	\$250,000	\$500,000	\$1,343,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$20,000	\$0	\$0	\$20,000	\$0	\$40,000
	\$373,000	\$780,000	\$83,000	\$50,000	\$270,000	\$500,000	\$1,683,000

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 #: 2.640

Service Name: Lyall Harbour Boot Cove Water (Saturna)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	\$ 20,000	E	Debt	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
19-03	Replacement	Standpipe and Valve Replacement	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable	\$ 8,000	E	Debt	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
19-04	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.	\$ 20,000	S	Res	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	\$ 20,000	E	Debt	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
20-02	New	Raw Water Turbidity Meter	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.	\$ 10,000	E	Debt	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	\$ 300,000	S	Debt	\$ -	\$ -	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ 300,000
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.	\$ 750,000	S	Cap	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
22-02	Renewal		Currently unfunded portion of dam safety improvements (budget estimate to be further refined).		S	Debt	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	\$ 30,000	S	Grant	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	\$ 100,000	S	Debt	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-01	Study	Storage Tank condition assessment and repair details	Assess leaks in storage tank and develop a repair detail.	\$ 25,000	S	Debt	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
28-01	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 1,803,000			\$ 373,000	\$ 780,000	\$ 83,000	\$ 50,000	\$ 270,000	\$ 500,000	\$ 1,683,000

Service:

2.640

Lyall Harbour Boot Cove Water (Saturna)

Project Number 19-01

Capital Project Title Air Valve Replacement - Ph 2

Capital Project Description

Replace aging air valves that are a safety concern.

Project Rationale The air valves are 35 years old and are corroded, giving rise to safety concerns.

Project Number 19-03

Capital Project Title Standpipe and Valve Replacement

Capital Project Description

Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable

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

Project Number 19-04

Capital Project Title Alternative Approval Process

Capital Project Description

Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.

Project Rationale Future required projects to maintain public safety and level of service require funding in excess of current projected reserve balance. Future funding will be for improvements the Water Treatment Plant to increase reliability and optimize for improved operations, conducting a regulatory requirement for a dam safety review and construct a larger supply line to the storage tank. Funding is required to undertake public consultation to inform borrow strategies and conduct a referendum.

Project Number 19-05

Capital Project Title Autoflush Installation

Capital Project Description

Install 3 autoflushes within the water distribution system to maintain distribution water quality.

Project Rationale Three water mains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna)

Project Number 20-02

Capital Project Title Raw Water Turbidity Meter

Capital Project Description

Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Rationale Install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Number 22-01

Capital Project Title Install Larger Supply Line to Tank

Capital Project Description

Construct a larger supply line to the tank to improve system reliability and operation.

Project Rationale The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.

Project Number 22-02

Capital Project Title Dam Improvement and Regulatory Requirements

Capital Project Description

Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.

Project Rationale Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements.

Project Number 24-01

Capital Project Title Culvert Replacement for the Water Service

Capital Project Description

Saturna Island - Harris Road - Culvert Replacement for the Water Service

Project Rationale Culvert replacement through coordination with Ministry of Transportation.

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna)

Project Number 25-01

Capital Project Title New Ground Water Well Assessment

Capital Project Description Groundwater quantity and quality testing for feasibility to incorporate into the water system.

Project Rationale Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.

Project Number 26-01

Capital Project Title Storage Tank condition assessment and repair details

Capital Project Description Assess leaks in storage tank and develop a repair detail.

Project Rationale Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.

Project Number 28-01

Capital Project Title Alternative Approval Process

Capital Project Description Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)

Project Rationale AAP for future projects.

Project Number 29-01

Capital Project Title Water System Improvements

Capital Project Description Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.

Project Rationale Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.

Lyall Harbour Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	15,576	24,076	49,076	71,076	93,076	113,076
Capital Reserve Fund	44,645	64,645	104,525	152,875	184,715	227,795
Total	60,221	88,721	153,601	223,951	277,791	340,871

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105213	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		6,497	15,576	24,076	49,076	71,076	93,076
Transfer from Ops Budget		12,166	25,000	25,000	22,000	22,000	20,000
Transfer to Ops Budget		(3,500)	(16,500)	-	-	-	-
Planned Maintenance Activity		Replace filtration Media	Replace Filtration Media				
Interest Income*		413					
Ending Balance \$		15,576	24,076	49,076	71,076	93,076	113,076

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

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

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

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

Reserve Cash Flow

Fund: 1025 Fund Centre: 101369	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	34,808	44,645	64,645	104,525	152,875	184,715
Transfer from Ops Budget	8,097	40,000	39,880	48,350	51,840	43,080
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(20,000)	-	-	(20,000)	-
Interest Income*	1,740					
Ending Balance \$	44,645	64,645	104,525	152,875	184,715	227,795

Assumptions/Background:

To fully fund capital expenditure plan

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Skana Water (Mayne)

FINAL BUDGET

MARCH 2025

Service: **2.642 Skana Water (Mayne)**

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of \$54,100 or \$9.65 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

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

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

Connection Charges: At cost or minimum of \$1,000.

RESERVE FUND:

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

2.642 - Skana Water (Mayne)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operations Service Contract	12,240	4,785	19,700	-	-	19,700	20,090	20,490	20,900	21,320
Repairs & Maintenance	7,290	7,290	1,330	-	10,000	11,330	1,360	7,510	1,550	11,790
Allocations	6,405	6,405	6,747	-	-	6,747	6,910	7,047	7,189	7,332
Water Testing	3,510	3,510	3,600	-	-	3,600	3,289	3,357	3,426	3,495
Electricity	3,300	4,030	3,400	-	-	3,400	3,470	3,540	3,610	3,680
Supplies	780	2,220	810	-	-	810	820	830	840	850
Labour Charges	25,540	36,600	26,710	-	-	26,710	27,240	27,780	28,340	28,910
Other Operating Expenses	3,450	3,390	3,510	-	-	3,510	3,637	3,772	3,917	4,083
TOTAL OPERATING COSTS	62,515	68,230	65,807	-	10,000	75,807	66,816	74,326	69,772	81,460
*Percentage Increase over prior year			5.3%		16.0%	21.3%	-11.9%	11.2%	-6.1%	16.8%
<u>DEBT / CAPITAL /RESERVES</u>										
Transfer to Operating Reserve Fund	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
Transfer to Capital Reserve Fund	25,325	20,844	26,445	-	-	26,445	27,285	28,550	32,790	34,980
MFA Debt Principal	-	-	-	-	-	-	1,750	27,824	28,874	30,624
MFA Debt Interest	-	-	-	569	-	569	10,470	35,385	36,925	39,675
MFA Debt Reserve Fund	-	-	-	500	-	500	7,450	300	500	1,000
TOTAL DEBT / RESERVES	34,325	29,844	35,445	1,069	-	36,514	55,955	101,059	108,089	115,279
TOTAL COSTS	96,840	98,074	101,252	1,069	10,000	112,321	122,771	175,385	177,861	196,739
*Percentage Increase over prior year			4.6%	1.1%	10.3%	16.0%	9.3%	42.9%	1.4%	10.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(6,000)	(6,000)	-	-	(10,000)	(10,000)	-	(6,000)	-	(10,000)
User Charges	(64,160)	(65,394)	(73,780)	-	-	(73,780)	(88,536)	(122,180)	(128,290)	(134,700)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(102)	(101)	(110)	(110)
TOTAL REVENUE	(70,260)	(71,494)	(73,880)	-	(10,000)	(83,880)	(88,638)	(128,281)	(128,400)	(144,810)
REQUISITION - PARCEL TAX	(26,580)	(26,580)	(27,372)	(1,069)	-	(28,441)	(34,133)	(47,104)	(49,461)	(51,929)
*Percentage increase over prior year										
User Fees			15.0%			15.0%	20.0%	38.0%	5.0%	5.0%
Requisition			3.0%	4.0%		7.0%	20.0%	38.0%	5.0%	5.0%
Combined			11.5%	1.2%		12.7%	20.0%	38.0%	5.0%	5.0%

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

Service No.	2.642 Skana Water (Mayne)	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	\$10,000	\$60,000	\$740,000	\$0	\$0	\$0	\$0	\$800,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$27,000	\$42,000	\$35,000	\$30,000	\$65,000	\$100,000		\$272,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$37,000	\$102,000	\$775,000	\$30,000	\$65,000	\$100,000	\$1,072,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$27,000	\$27,000	\$0	\$0	\$0	\$0	\$0	\$27,000
Debenture Debt (New Debt Only)	\$0	\$50,000	\$745,000	\$30,000	\$50,000	\$100,000		\$975,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$25,000	\$30,000	\$0	\$15,000	\$0		\$70,000

\$37,000	\$102,000	\$775,000	\$30,000	\$65,000	\$100,000	\$1,072,000
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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>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.642

Service Name: Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
17-03	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
17-04	Renewal	Well #8 Upgrade	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.	\$ 40,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
18-01	Replacement	Storage Tank Replacement	Replace the existing storage tanks subject to options assessment.	\$ 750,000	E	Debt	\$ -	\$ 50,000	\$ 700,000	\$ -	\$ -	\$ -	\$ 750,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	\$ 35,000	S	Debt	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ -	\$ -	\$ 35,000
24-01	New	Source Water Surveillance	Design and install new well surveillance and water monitoring hardware to record and predict water issues.	\$ 50,000	E	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-01	New				E	Debt		\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
24-02	Study	Storage Tank Options Assessment	Assess material options and cost estimate for storage tank replacements.	\$ 20,000	S	Cap	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	\$ 30,000	S	Res	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
28-01	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program.	\$ 15,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	\$ 3,000,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 150,000
													\$ -
													\$ -
			Grand Total	\$ 3,955,000				\$ 102,000	\$ 775,000	\$ 30,000	\$ 65,000	\$ 100,000	\$ 1,072,000

Service: 2.642 Skana Water (Mayne)

Project Number	17-03	Capital Project Title	Alternative Approval Process	Capital Project Description	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.
Project Rationale	A loan will be required to fund the storage tank replacement any other capital work which will cannot be included under the capital reserve fund. The proposed loan will required public engagement for authorization.				

Project Number	17-04	Capital Project Title	Well #8 Upgrade	Capital Project Description	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.
Project Rationale	A recent inspection of Well #8 identified a number of deficiencies. Recommended improvements include the installation of new well liner, replacement of the well seal, and other associated minor improvements to protect it from surface runoff.				

Project Number	18-01	Capital Project Title	Storage Tank Replacement	Capital Project Description	Replace the existing storage tanks subject to options assessment.
Project Rationale	The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.				

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

Service: 2.642 Skana Water (Mayne)

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

Project Number	24-02	Capital Project Title	Storage Tank Options Assessment	Capital Project Description	Assess material options and cost estimate for storage tank replacements.
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Project Rationale Initial budget to revisit previous correspondence regarding storage tank replacements, conduct options assessment on tank replacement options and prepare an updated Class D cost estimate.

Project Number	25-01	Capital Project Title	Water Sample Station Improvements	Capital Project Description	Replacement of the three dead end flush points with below grade flush points.
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Project Rationale Opportunity to improve Waugh Rd, Aya Reach and Skana Gate dead end points that are nearing end of life. The revised configuration should be designed to reduce the risk of groundwater intrusion with consideration for replacement to below grade flush points with separate sample ports.

Project Number	28-01	Capital Project Title	Alternative Approval Process	Capital Project Description	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program
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Project Rationale AAP for project 28-02

Service: 2.642 Skana Water (Mayne)

Project Number	28-02	Capital Project Title	Watermain Replacement Program	Capital Project Description	Budget to initiate a watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Skana Water Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	10,311	9,311	18,311	21,311	30,311	29,311
Capital Reserve Fund	30,151	31,596	28,881	57,431	75,221	110,201
Total	40,462	40,907	47,192	78,742	105,532	139,512

Reserve Schedule

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

Bylaw 4144

Reserve Cash Flow

Fund: 1500 Fund Centre: 105214	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	15,572	10,311	9,311	18,311	21,311	30,311
Transfer from Ops Budget	-	9,000	9,000	9,000	9,000	9,000
Expenditures	(6,000)	(10,000)	-	(6,000)	-	(10,000)
Planned Maintenance Activity	Reservoir cleaning and inspection	Water System Flushing Program		Reservoir cleaning and inspection		Water System Flushing Program
Interest Income*	738					
Ending Balance \$	10,311	9,311	18,311	21,311	30,311	29,311

Assumptions/Backgrounds:

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

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067 Fund Centre: 101849	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	30,088	30,151	31,596	28,881	57,431	75,221
Transfer from Ops Budget	17,637	26,445	27,285	28,550	32,790	34,980
Transfer to Cap Fund	(20,000)	(25,000)	(30,000)	-	(15,000)	-
Transfer from Cap Fund	1,185					
Interest Income*	1,241					
Ending Balance \$	30,151	31,596	28,881	57,431	75,221	110,201

<u>Assumptions/Backgrounds:</u>
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* Interest in planning years nets against inflation which is not included.
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CAPITAL REGIONAL DISTRICT

2025 Budget

Sticks Allison Water

FINAL BUDGET

MARCH 2025

Service: 2.665 Sticks Allison Water (Galiano)

Committee: Electoral Area

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of \$18,700 or \$2.27 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.
Excess Consumption Fee-for metered water use per service connection in excess of 90 cubic metres per three months: \$5.00 per cubic metre

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of \$400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	8,060	9,380	1,090	-	10,000	11,090	1,100	1,110	1,120	8,130
Allocations	3,723	3,723	4,037	-	-	4,037	4,150	4,235	4,322	4,410
Water Testing	2,314	2,400	2,400	-	-	2,400	1,981	2,021	2,061	2,101
Electricity	2,500	1,600	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Supplies	730	850	750	-	-	750	760	770	780	790
Labour Charges	40,690	40,690	42,560	-	-	42,560	43,410	44,280	45,170	46,070
Other Operating Expenses	4,260	4,130	4,088	-	-	4,088	4,209	4,331	4,463	4,597
TOTAL OPERATING COSTS	62,277	62,773	57,125	-	10,000	67,125	57,850	59,027	60,246	68,478
*Percentage Increase over prior year			-8.3%		16.1%	7.8%	-13.8%	2.0%	2.1%	13.7%
<u>DEBT/RESERVES</u>										
Transfer to Operating Reserve Fund	5,250	7,075	6,775	-	-	6,775	6,795	7,000	7,000	7,000
Transfer to Capital Reserve Fund	8,250	8,250	11,000	-	-	11,000	12,480	13,390	15,315	17,980
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	500
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	550
TOTAL DEBT / RESERVES	13,500	15,325	17,775	-	-	17,775	19,275	20,390	22,315	26,030
TOTAL COSTS	75,777	78,098	74,900	-	10,000	84,900	77,125	79,417	82,561	94,508
*Percentage Increase over prior year			-1.2%		13.2%	12.0%	-9.2%	3.0%	4.0%	14.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(7,000)	(7,000)	-	-	(10,000)	(10,000)	-	-	-	(7,000)
Sales - Water	(600)	(600)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(62,977)	(62,977)	(68,640)	-	-	(68,640)	(70,700)	(72,820)	(75,730)	(80,310)
Other Revenue	(100)	(2,421)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(70,677)	(72,998)	(69,340)	-	(10,000)	(79,340)	(71,400)	(73,520)	(76,430)	(88,010)
REQUISITION - PARCEL TAX	(5,100)	(5,100)	(5,560)	-	-	(5,560)	(5,725)	(5,897)	(6,131)	(6,498)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Requisition			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Combined			8.9%			8.9%	3.0%	3.0%	4.0%	6.0%

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

Service No.	2.665	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Sticks Allison Water (Galiano)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$5,000	\$30,000	\$30,000	\$20,000	\$50,000	\$135,000	\$135,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$5,000	\$5,000	\$30,000	\$30,000	\$20,000	\$50,000	\$135,000
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$30,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$5,000	\$0	\$30,000	\$20,000	\$0	\$55,000	\$55,000

\$5,000	\$5,000	\$30,000	\$30,000	\$20,000	\$50,000	\$135,000
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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>

[illegible]

Service: 2.665 Sticks Allison Water (Galiano)

Project Number 22-01

Capital Project Title Service Line Replacement (Provisional)

Capital Project Description

Replace failed/leaking service lines when required

Project Rationale Budget available as required to replace failed/leaking service lines that may arise.

Project Number 25-01

Capital Project Title Source Water Protection

Capital Project Description

Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.

Project Rationale Better monitoring and resiliency against drought and other water quantity concerns.

Project Number 27-01

Capital Project Title Minor Site Improvements

Capital Project Description

Smaller scale improvements as identified for replacement by operations.

Project Rationale Small scale improvements including, replacement of existing 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.

Project Number 27-02

Capital Project Title Alternative Approval Process

Capital Project Description

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

Project Rationale Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.

Service:	2.665	Sticks Allison Water (Galiano)
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Project Number	28-01	Capital Project Title	Watermain Replacement Program	Capital Project Description	Initial budget to commence the watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Sticks Allison Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	19,053	15,828	22,623	29,623	36,623	36,623
Capital Reserve Fund	34,508	40,508	52,988	36,378	31,693	49,673
Total	53,561	56,336	75,611	66,001	68,316	86,296

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105215	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,443	19,053	15,828	22,623	29,623	36,623
Transfer from Ops Budget		9,987	6,775	6,795	7,000	7,000	7,000
Expenditures		(7,000)	(10,000)	-	-	-	(7,000)
Planned Maintenance Activity		Reservoir cleaning & inspection	Leak risk investigation & provisional repairs				Water Tank cleaning & inspection
Interest Income*		623					
Ending Balance \$		19,053	15,828	22,623	29,623	36,623	36,623

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund: Fund Centre:	1068 101890	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		25,053	34,508	40,508	52,988	36,378	31,693
Transfer from Ops Budget		8,250	11,000	12,480	13,390	15,315	17,980
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(5,000)	-	(30,000)	(20,000)	-
Interest Income*		1,205					
Ending Balance \$		34,508	40,508	52,988	36,378	31,693	49,673

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Surfside Park Estates (Mayne)

FINAL BUDGET

MARCH 2025

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

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area.
Bylaw No. 3087 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of \$79,500 or \$13.97 / \$1,000 on actual assessed value of land and improvements.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004)

FUNDING:

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

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

Connection Charge: Actual Cost + 15% Admin fee (minimum connection \$400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.667 - Surfside Park Estates (Mayne)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operations Services Contract	20,630	6,000	24,700	-	-	24,700	25,190	25,690	26,200	26,720
Repairs & Maintenance	6,030	7,400	6,210	-	5,000	11,210	6,330	6,450	13,570	6,700
Allocations	8,906	8,906	9,319	-	-	9,319	9,571	9,770	9,973	10,179
Water Testing	4,336	5,370	4,540	-	-	4,540	4,002	4,080	4,158	4,237
Electricity	4,330	6,000	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Supplies	20,240	29,700	26,130	-	-	26,130	26,660	27,200	27,750	28,310
Labour Charges	37,100	79,000	38,810	-	-	38,810	39,590	40,380	41,190	42,010
Other Operating Expenses	11,000	13,740	12,181	-	-	12,181	12,530	12,896	13,287	13,706
TOTAL OPERATING COSTS	112,572	156,116	127,390	-	5,000	132,390	129,483	132,186	141,958	137,812
*Percentage Increase over prior year			13.2%		4.4%	17.6%	-2.2%	2.1%	7.4%	-2.9%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	2,000	-	3,250	-	-	3,250	7,000	7,000	9,000	9,000
Transfer to Capital Reserve Fund	15,000	-	15,000	-	-	15,000	20,235	20,890	23,665	24,310
MFA Debt Principal	-	-	-	-	-	-	1,267	40,534	50,668	51,935
MFA Debt Interest	-	-	-	569	-	569	19,325	74,875	88,625	95,225
MFA Debt Reserve Fund	-	-	-	500	-	500	15,500	4,000	500	4,500
TOTAL DEBT / RESERVES	17,000	-	18,250	1,069	-	19,319	63,327	147,299	172,458	184,970
TOTAL COSTS	129,572	156,116	145,640	1,069	5,000	151,709	192,810	279,485	314,416	322,782
*Percentage Increase over prior year			12.4%	0.8%	3.9%	17.1%	27.1%	45.0%	12.5%	2.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2024 to 2025	-	(14,000)	-	-	14,000	14,000	-	-	-	-
Transfer from Operating Reserve Fund	-	(10,660)	-	-	(5,000)	(5,000)	-	-	(7,000)	-
User Charges	(104,852)	(104,852)	(118,480)	-	(11,500)	(129,980)	(155,980)	(226,171)	(248,789)	(261,231)
Other Revenue	(100)	(1,984)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(104,952)	(131,496)	(118,680)	-	(2,500)	(121,180)	(156,180)	(226,371)	(255,989)	(261,431)
REQUISITION - PARCEL TAX	(24,620)	(24,620)	(26,960)	(1,069)	(2,500)	(30,529)	(36,630)	(53,114)	(58,427)	(61,351)
*Percentage increase over prior year										
User Fee			13.0%	0.0%	11.0%	24.0%	20.0%	45.0%	10.0%	5.0%
Requisition			9.5%	4.3%	10.2%	24.0%	20.0%	45.0%	10.0%	5.0%
Combined			12.3%	0.9%	10.8%	24.0%	20.0%	45.0%	10.0%	5.0%

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

Service No.	2.667	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Surfside Park Estates (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$15,000	\$72,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,522,500	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$15,000	\$92,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,542,500	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$50,000	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,500,000	
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$42,500	\$0	\$0	\$0	\$0	\$0	\$42,500
	\$15,000	\$92,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$2,542,500	

Definitions for the 5-year Capital Plan

Asset Class	<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 #:

2.667

Surfside Park Estates (Mayne)

[illegible]

Service: 2.667 Surfside Park Estates (Mayne)

Project Number 23-01

Capital Project Title Alternative Approval Process

Capital Project Description

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

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

Project Number 24-01

Capital Project Title Wood Dale Drive Water Main Replacement

Capital Project Description

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

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

Project Number 24-02

Capital Project Title Source Water Surveillance

Capital Project Description

Construct source water surveillance for water quantity monitoring.

Project Rationale Construct source water surveillance for water quantity monitoring.

Project Number 25-01

Capital Project Title Water Storage Tank Replacement

Capital Project Description

Design and construction new water storage tank.

Project Rationale Design and construction new water storage tank following the previously completed conceptual design.

Service: 2.667 Surfside Park Estates (Mayne)

Project Number 25-02

Capital Project Title Replacement of UV Equipment

Capital Project Description Existing UV equipment is at end of life and is needing repair parts which are no longer supported.

Project Rationale Replacement of UV Unit that is approaching end of life and is no longer supported by the supplier.

Project Number 28-01

Capital Project Title Watermain Replacement Program

Capital Project Description Replacement of select watermain within the distribution network to address leaks and reduce non revenue water.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Surfside Park Estates (Mayne)
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	6,816	5,066	12,066	19,066	21,066	30,066
Capital Reserve Fund	56,304	28,804	49,039	69,929	93,594	117,904
Total	63,120	33,870	61,105	88,995	114,660	147,970

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105216	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,471	6,816	5,066	12,066	19,066	21,066
Transfer from Ops Budget		-	3,250	7,000	7,000	9,000	9,000
Expenditures		-	(5,000)	-	-	(7,000)	-
Planned Maintenance Activity			Prefilter media replacement			Reservoir cleaning & inspection	
Deficit Recovery		(9,384)					
Interest Income*		729					
Ending Balance \$		6,816	5,066	12,066	19,066	21,066	30,066

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: Fund Centre:	1066 101850	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		53,732	56,304	28,804	49,039	69,929	93,594
Transfer from Ops Budget		-	15,000	20,235	20,890	23,665	24,310
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(42,500)	-	-	-	-
Interest Income*		2,572					
Ending Balance \$		56,304	28,804	49,039	69,929	93,594	117,904

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Estates Sewer

FINAL BUDGET

MARCH 2025

Service: **3.830 Magic Lake Sewer Utility (Pender)**

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of \$200,000 or \$7.10 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing \$1,530,000 for 10 years

COMMITTEE:

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

FUNDING:

User Charge: Per single family equivalency unit to connected properties only

Parcel Tax: Only on properties capable of being connected to system.

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

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

3.830 - Magic Lake Estates Sewer	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	108,000	109,800	111,240	-	-	111,240	113,460	115,730	118,040	120,400
Grit & Waste Sludge Disposal	85,000	85,500	87,550	-	-	87,550	89,300	91,090	92,910	94,770
Screening Disposal	2,500	2,500	2,600	17,400	-	20,000	20,400	20,810	21,230	21,650
Repairs & Maintenance	24,460	23,210	25,200	-	-	25,200	65,700	41,210	26,730	27,270
Allocations	46,397	46,397	49,553	-	-	49,553	50,894	51,927	52,977	54,043
Electricity	25,030	23,200	25,780	-	-	25,780	26,300	26,830	27,370	27,920
Supplies	24,610	12,160	25,320	(7,100)	-	18,220	18,590	18,960	19,340	19,730
Labour Charges	323,715	380,500	338,283	-	-	338,283	345,048	351,952	358,994	366,176
Other Operating Expenses	39,890	50,620	44,641	2,950	-	47,591	49,205	50,905	52,716	54,649
TOTAL OPERATING COSTS	679,602	733,887	710,167	13,250	-	723,417	778,897	769,414	770,307	786,608
*Percentage Increase over prior year			4.5%	1.9%		6.4%	7.7%	-1.2%	0.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	46,540	5,515	46,000	-	-	46,000	49,110	118,675	145,995	179,335
Transfer to Operating Reserve Fund	13,260	-	15,000	-	-	15,000	25,000	50,000	50,000	50,000
Debt Reserve Fund	380	380	530	-	-	530	530	530	8,530	13,000
MFA Principal Payment	133,463	133,463	133,463	-	-	133,463	133,463	68,476	46,668	20,267
MFA Interest Payment	40,640	40,640	40,640	-	-	40,640	40,640	24,995	25,920	49,500
TOTAL DEBT / RESERVES	234,283	179,998	235,633	-	-	235,633	248,743	262,676	277,113	312,102
TOTAL COSTS	913,885	913,885	945,800	13,250	-	959,050	1,027,640	1,032,090	1,047,420	1,098,710
Sludge Disposal Recovery	(11,590)	(11,590)	(11,940)	-	-	(11,940)	(12,180)	(12,420)	(12,670)	(12,920)
TOTAL COSTS NET OF RECOVERIES	902,295	902,295	933,860	13,250	-	947,110	1,015,460	1,019,670	1,034,750	1,085,790
*Percentage Increase over prior year			3.5%	1.5%		5.0%	7.2%	0.4%	1.5%	4.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(40,000)	(15,000)	-	-
User Charges	(291,047)	(291,047)	(304,140)	(13,250)	-	(317,390)	(326,910)	(336,720)	(346,820)	(364,160)
Grants in Lieu of Taxes	(3,333)	(3,333)	(3,430)	-	-	(3,430)	(3,500)	(3,570)	(3,640)	(3,710)
Other Revenue	(1,280)	(1,280)	(1,460)	-	-	(1,460)	(1,480)	(1,500)	(1,520)	(1,010)
TOTAL REVENUE	(295,660)	(295,660)	(309,030)	(13,250)	-	(322,280)	(371,890)	(356,790)	(351,980)	(368,880)
REQUISITION - PARCEL TAX	(606,635)	(606,635)	(624,830)	-	-	(624,830)	(643,570)	(662,880)	(682,770)	(716,910)
*Percentage increase over prior year										
User Fees			4.5%	4.6%		9.1%	3.0%	3.0%	3.0%	5.0%
Requisition			3.0%	0.0%		3.0%	3.0%	3.0%	3.0%	5.0%
Combined			3.5%	1.5%		5.0%	3.0%	3.0%	3.0%	5.0%

3.830D - Magic Lake Estates Sewer - Debt Only
6M Phase 1 Wastewater Treatment Plan Upgrade

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>DEBT</u>										
Debt Reserve Fund	1,030	1,030	1,520	-	-	1,520	1,520	1,520	1,520	1,520
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
TOTAL DEBT	231,715	231,715	232,205	-	-	232,205	232,205	232,205	232,205	232,205
<u>FUNDING SOURCES (REVENUE)</u>										
MFA Debt Reserve Earning	(1,030)	(1,030)	(1,520)	-	-	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)
Grants in Lieu of Taxes	(1,226)	(1,226)	(1,201)	-	-	(1,201)	(1,250)	(1,280)	(1,310)	(1,340)
REQUISITION - PARCEL TAX	(229,459)	(229,459)	(229,484)	-	-	(229,484)	(229,435)	(229,405)	(229,375)	(229,345)
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

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

Service No. 3.830	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
Magic Lake Sewer Utility (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$400,000	\$400,000	\$0	\$120,000	\$925,000	\$1,300,000	\$2,745,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$460,000	\$460,000	\$0	\$120,000	\$925,000	\$1,300,000	\$2,805,000

SOURCE OF FUNDS

Capital Funds on Hand	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$800,000	\$1,300,000	\$2,100,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$60,000	\$60,000	\$0	\$120,000	\$125,000	\$0	\$305,000
	\$460,000	\$460,000	\$0	\$120,000	\$925,000	\$1,300,000	\$2,805,000

Definitions for the 5-year Capital Plan

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

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-02	Renewal	Wastewater Improvements - Pump Station and Treatment Plant Upgrades	1. Renew Galleon and Schooner Pump Stations 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)	\$ 11,653,266	S	Cap	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
21-02	Renewal				S	Grant	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.	\$ 60,000	E	Res	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -		\$ 60,000
27-01	Study	Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
28-01	Renewal	CCTV Inspection of AC Pipe	Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.	\$ 125,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000
27-02	Renewal	Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns	\$ 2,100,000	S	Res	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
27-02	Renewal				S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 1,200,000	\$ 2,000,000
28-03	Replacement	AC Sewer Pipe Replacement	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.	\$ 2,000,000	S	Debt	\$ -	\$ -	\$ -	\$ -		\$ 100,000	\$ 100,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
				\$ 15,958,266				\$ 460,000	\$ -	\$ 120,000	\$ 925,000	\$ 1,300,000	\$ 2,805,000

Service: 3.830 Magic Lake Sewer Utility (Pender)

Project Number 21-02

Capital Project Title Wastewater Improvements - Pump Station and Treatment Plant Upgrades

Capital Project Description 1. Renew Galleon and Schooner Pump Stations
2. Replace Cannon WWTP with a new pump station
3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)

Project Rationale Wastewater Improvements - Pump Station and Treatment Plant Upgrades

Project Number 24-01

Capital Project Title Towable Genset Replacement

Capital Project Description Replacement of the towable genset as it is nearing the end of life.

Project Rationale Replacement of the towable genset as it is nearing the end of life.

Project Number 28-01

Capital Project Title CCTV Inspection of AC Pipe

Capital Project Description Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.

Project Rationale CCTV inspections of AC sewer mains to prioritize replacement.

Project Number 27-02

Capital Project Title Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)

Capital Project Description Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns

Project Rationale Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).

Project Number 28-03

Capital Project Title AC Sewer Pipe Replacement

Capital Project Description Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.

Project Rationale Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.

Project Number 27-01

Capital Project Title Alternative Approval Process

Capital Project Description Conduct public consultation to inform strategies to borrow necessary future capital funds.

Project Rationale

**Magic Lake Estates Sewer
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	43,923	58,923	43,923	78,923	128,923	178,923
Capital Reserve Fund	425,103	411,103	460,213	458,888	479,883	659,218
Total	469,025	470,025	504,135	537,810	608,805	838,140

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105217	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		29,241	43,923	58,923	43,923	78,923	128,923
Transfer from Ops Budget		13,260	15,000	25,000	50,000	50,000	50,000
Planned Expenditures		-	-	(40,000)	(15,000)	-	-
Planned Maintenance Activity				Sewer System Flushing	Outfall Inspection		
Interest Income*		1,422					
Ending Balance \$		43,923	58,923	43,923	78,923	128,923	178,923

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund: 1042 Fund Centre: 101386	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	393,385	425,103	411,103	460,213	458,888	479,883
Transfer from Ops Budget	13,163	46,000	49,110	118,675	145,995	179,335
Transfer to Cap Fund	-	(60,000)	-	(120,000)	(125,000)	-
Transfer from Cap Fund	-					
Interest Income*	18,555					
Ending Balance \$	425,103	411,103	460,213	458,888	479,883	659,218

Assumptions/Background:

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