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REPORT TO ELECTORAL AREAS COMMITTEE
MEETING OF MONDAY, OCTOBER 28, 2024

SUBJECT **2025 Preliminary Electoral Area Budget Review**

ISSUE SUMMARY

To present 2025 Electoral Area (EA) Budgets for recommended approval to the Capital Regional District Board.

BACKGROUND

The Capital Regional District (CRD) provides a range of regional, sub-regional and local services. Regional services are provided to the entire region, sub-regional services to groups of participating Municipalities and EAs, and local services to single Municipalities, an EA or to groups of residents within a defined service area. The CRD provides services to approximately 23,300 EA residents.[1]

Budgets for review are specific to services in the Juan de Fuca (JDF) EA, the Salt Spring Island (SSI) EA, and the Southern Gulf Islands (SGI) EA. EA services are established through the *Local Government Act and* Service Establishment Bylaws and are guided by the Board Strategic and Corporate Plans.

Budget Approval Process

Through the Electoral Areas Committee (EAC) Terms of Reference, review and recommendation for approval of EA service budgets, is delegated to the EAC with an exception that fourteen (14) SSI services were delegated to SSI Local Community Commission (LCC).

In 2023, the SSI LCC was established. The LCC delegated authority includes review and recommendation of select SSI service budgets to the CRD Board directly.

On September 12, 2024, the LCC met to review preliminary budgets. Budget direction was provided at the meeting and these impacts have been incorporated into the preliminary SSI budgets presented in this report.

All EA budgets will be included in the preliminary 2025 CRD Financial Plan to be presented on October 30, 2024 to the Committee of the Whole. As in previous years and in alignment with the Commission Handbook Guidelines, where applicable, review and approval of local EA commission budgets will take place annually through the fall. Budget changes following commission review will be forwarded to the Board and considered at final budget approval in March 2025.

[1] 2021 Census Data

Service Planning and Budget Development

The CRD Board approved the 2023-2026 Board Priorities and CRD Corporate Plan in 2023. The plan includes a number of community needs with outcome statements for staff to advance through the four-year election term. The service planning process is designed to ensure alignment and implementation of strategic objectives during the term. Any initiatives and/or changes to service levels will be advanced through the annual service and financial planning cycle.

As part of the planning process, the Executive Leadership Team (ELT) has met multiple times over recent months to review service plans, initiative business cases, and financial implications in alignment with the corporate plan and Board approved financial planning guidelines. ELT has prioritized initiatives in consideration of fiscal constraints, organizational capacity and workforce pressures.

Budget development is based on resources required for delivery of core services, impacts of new initiatives, proposed capital expenditures and other cost pressures such as inflation and contractual agreements. Service budgets include operating and capital plans in addition to any changes in reserve funds. A summary of the changes to budgets for Joint EA Services and each EA is included in this report and supported by Appendix A (Joint EA), Appendix B (JDF), Appendix C (SSI) and Appendix D (SGI).

ALTERNATIVES

Alternative 1
The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
1. That the 2025 Electoral Area Services Budgets be given provisional approval as presented; and
2. That the new initiatives for January 1, 2025 implementation identified in Appendix E, be approved for expenditure.

Alternative 2
The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
1. That the 2025 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
2. That the new initiatives for January 1, 2025 implementation identified in Appendix E, be approved with specific direction on amendments.

IMPLICATIONS

Financial Implications

Joint Electoral Area Services Overview

Joint Electoral Area Services provide services to the three unincorporated areas within the CRD: JDF EA, SSI EA and SGI EA.

Table 1 summarizes the change in tax requisition, operating budget, and capital plan from 2024 final budget to 2025 provisional budget.

Table 1: Summary of Joint Electoral Area Services 2025 Provisional vs 2024 Final (in $ millions)

	2025 Provisional Plan $M	2024 Financial Plan $M	$M Change	% Change
Requisition	1.28	0.90	0.38	42.6%
Operating Budget	3.91	3.34	0.57	17.0%
Capital Plan	0.09	0.19	(0.10)	-53.1%

The requisition for joint EA services is cost apportioned to each EA on the basis of converted assessments. Detailed requisition summary by service before cost apportionment is included in Appendix A-1.

The provisional 2025 operating budget is $3.91 million, an increase of $0.57 million or 17.0% from 2024. One primary driver of this increase is the establishment of a new Joint EA Administration Service through IBC 16e-5.1 Electoral Area Services Department Oversight. Additionally, a large Fire Smart grant was received by the EA Emergency Program service for one-time program contribution costs. Other increases in operating expenses are primarily related to inflationary adjustments, contractual agreements and reserve transfers in support of capital programs. The Operating Budget Overview summary of changes by service and by expenditure type is included in Appendix A-2.

The provisional 2025 capital plan is $0.09 million, a decrease of ($0.10) million or (53.1%). The reduction in capital spending in 2025 is primarily due to the completion of furniture and shelving replacement and partial procurement of a vehicle replacement by the Building Inspection Service in 2024. The 2025 Capital Plan Summary overview is included in Appendix A-3.

The detailed budget packages for joint EA services are included in Appendix A-4.

Requisition Overview by EA

Table 2 summarizes the change in tax requisition from 2024 final to 2025 provisional for each EA.

Table 2: 2025 Provisional vs 2024 Final Requisition

	2025 Provisional Requisition		2024 Final Requisition		$ Change		% Change
	$M	$ Per HH	$M	$ Per HH	$M	$ Per HH	Per HH
JDF	3.15	775.25	2.85	702.73	0.30	72.52	10.3%
SSI	9.22	1,399.72	8.15	1,237.73	1.07	161.99	13.1%
SGI	4.17	613.79	3.87	569.34	0.30	44.46	7.8%

Requisition increases are inclusive of all regional, sub-regional, joint EA and individual EA services in addition to the Capital Regional Hospital District (CRHD). However, Table 2 excludes changes in specified and defined area services within each EA. It should also be noted that regional and sub-regional service budgets may change as service plans and budgets are deliberated at Committee of the Whole and the Board on October 30, 2024.

The actual tax rates impact to EA residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2025 property assessment values. The 2025 preliminary requisition impact shown in Table 2 (above) reflects the 2024 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments in early February 2025.

Detailed Requisition summaries by service area are included in Appendix B-1 (JDF), Appendix C-1 (SSI), and Appendix D-1 (SGI).

Operating Budget Overview by EA

Table 3 summarizes the change in gross expenditures for each EA in the 2025 provisional budget compared to the 2024 final budget, for individual EA budgets only (excludes Regional, Sub-Regional, Joint EA and CRHD services).

Table 3: Summary of Operating Budget (in $ millions) by EA

	2025 Provisional Plan $M	2024 Financial Plan $M*	$M Change	% Change
JDF	5.83	5.28	0.55	10.3%
SSI	12.22	11.53	0.69	6.0%
SGI	9.75	8.93	0.82	9.1%
Total	**27.80**	**25.74**	**2.06**	**8.0%**

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

- JDF: The provisional 2025 operating budget is $5.83 million, an increase of $0.55 million or 10.3% from 2024. The primary driver of this increase is due to an increase in salaries and wages, including additional auxiliary staff, in the JDF EA Planning Service and Port Renfrew Refuse Disposal Service. Fire Protection services had increases in staffing costs, honorariums, and potential service level increases. Transfer to reserves have increased in multiple services in support of asset management plans and capital programs. Other minor increases in operating expenses are primarily related to inflationary adjustments.
- SSI: The provisional 2025 operating budget is $12.22 million, an increase of $0.69 million or 6.0% from 2024, inclusive of fourteen services delegated to LCC. The primary driver of this increase is due to an increase in salaries and wages, in the SSI Administration Service and SSI Pool and Park Land Service. Additional pressures are related to addition of a temporary maintenance facility for the SSI Pool and Park Land Service, increased contributions through the SSI Public Library service and a higher municipal obligation to SSI Community Transit. Transfers to reserves have increased in support of asset management plans and capital programs. Increases have been partially offset by discontinued one-time expenses from 2024.

  IBC16b-1.3 SSI Administration Staffing was proposed by staff to add a regular full-time position under the SSI Administration Budget in 2025. This initiative is aiming to meet the increased service level demand and provide the needed support for LCC. LCC was consulted on this initiative per the SSI EA Director's request and recommended proceeding with the initiative. The SSI EA Director, who has the delegated authority over SSI Administration Service budget, has directed staff to remove this IBC from consideration for 2025 provisional budget.

- SGI: The provisional 2025 operating budget is $9.75 million, an increase of $0.82 million or 9.1% from 2024. The primary driver of this increase is the one-time Last-mile Connectivity and Economic Diversification Project grant awarded to the SGI Economic Development Service. Transfer to reserves have increased in multiple services in support of asset management plans and capital programs. Other minor increases in operating expense are due to inflationary adjustments.

The Operating Budget Overview summary of changes by service, and by expenditure type are included in Appendix B-2 (JDF), Appendix C-2 (SSI) and Appendix D-2 (SGI).

Capital Budget Overview by EA

Capital plans are developed through a process of reviewing:

- Projects in progress
- Condition of existing assets and infrastructure
- Regulatory, environmental, risk, health and safety
- New or renewal initiatives prioritized by communities

The following table summarizes the capital plan by EA.

Table 4 - Summary of Capital Plan by Electoral Area (in $ millions)

	2025 Capital Plan $M	2024 Capital Plan $M*	$M Change	% Change
JDF EA	2.08	2.64	(0.56)	-21.2%
SSI EA	8.50	7.66	0.84	11.0%
SGI EA	4.71	7.33	(2.62)	-35.8%
Total	**15.29**	**17.63**	**(2.34)**	**-13.3%**

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

- JDF: The provisional 2025 capital plan is $2.08 million, a decrease of ($0.56) million or (21.2%). Although there are some new projects planned in 2025, such as the *Otter Point Community Hall Development* in JDF EA Community Recreation and the *Consolidated JDF Official Community Plan Review* in JDF Planning, the capital reduction is primarily due to completion or partial completion of projects in 2024, such as the *Master Plan Studies* in Port Renfrew Water/Sewer, a *Truck Replacement* in JDF EA Parks and a *Squad Car Replacement* in East Sooke Fire Protection.
- SSI: The provisional 2025 capital plan is $8.50 million, an increase of $0.84 million or 11.0%. This increase in mainly due to new capital projects required to maintain or expand service levels or new capital added to existing projects in 2025, such as *Collection System Renewal* and the *Wastewater Treatment Plant Upgrades* in the Maliview Sewer service, *Design and Construction of Rainbow Road Pathway* in the SSI Community Transportation, and *Repair Works* as a result of inspection performed at the SSI Fernwood Dock. Part of the increases in capital are offset by projects completing in 2024, such as the *Centennial Parks Upgrades* in SSI Community Parks, or deferral of projects to the years beyond 2025, such as deferral of the *Electrical and Instrumentation Replacement of Wastewater Treatment Plant* from 2024 to 2026 in Ganges Sewer.

- SGI: The provisional 2025 capital plan is $4.71 million, a decrease of ($2.62) million or (35.8%). The reduction in capital spending in 2025 is primarily due to substantive completion of the *Magic Lakes Estates Wastewater Treatment Plant Upgrades* and completion of the *Firetruck Replacement* in South Galiano Fire Protection in 2024. Reductions in capital are offset by new projects in 2025, such as the *New Ground water well assessment* in Lyall Harbour Water, and/or 2025 budget increase in existing projects, such as the *Schooner Way Trail Development* in Pender Parks and the *Dam Improvement and Safety Review* in Lyall Harbour Water.

The 2025 Capital Plan Summary overview by service are included in Appendix B-3 (JDF), Appendix C-3 (SSI) and Appendix D-3 (SGI). Capital plan highlights for capital projects over $100,000 for each EA, are summarized in Appendix B-4 (JDF), Appendix C-4 (SSI) and Appendix D-4 (SGI).

Capital projects are typically funded by annual contributions from operating, grants, reserves and/or long-term debt. Grant funding can have a significant impact on the implementation of the plan as program intakes and results are unknown during the planning process. When changes in funding occurs, financial plan amendments are prepared and presented for approval.

Advanced Approvals

Advanced approval is requested in situations where the commencement or continuity of work before March 2025 is required to address operational needs. These are often related to items that have regulatory compliance implications, grant deadlines and capital projects for which tenders must be issued and where a delay can have negative impacts on service delivery. Items identified as required activities in advance of final budget approval are listed in Appendix E.

Summary

The attached 2025 EA budget packages in Appendix A (Joint EA), Appendix B (JDF), Appendix C (SSI) and Appendix D (SGI), which include operating and capital, are provided for provisional approval. Appendix E contains items that, because of business requirements, require early approval in advance of final budget approval in March.

The provisional budget is subject to change as a result of the final 2024 surplus/deficits, receipt of revised assessment and any adjustments recommended by respective commissions prior to final approval of the financial plan in March 2025.

CONCLUSION

The EA service budgets have been delegated to the EAC by the CRD Board for review and provisional approval. Overall, the 2025 EA preliminary budgets have been prepared in alignment with service plans and direction received by the respective EA director.

RECOMMENDATION

The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2025 Electoral Area Services Budgets be given provisional approval as presented; and
2. That the new initiatives for January 1, 2025 implementation identified in Appendix E, be approved for expenditure.

Submitted by:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
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Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2025 Preliminary Electoral Area Budget Review – Joint EA Services
Appendix B: 2025 Preliminary Electoral Area Budget Review – JDF
Appendix C: 2025 Preliminary Electoral Area Budget Review – SSI
Appendix D: 2025 Preliminary Electoral Area Budget Review – SGI
Appendix E: 2025 Preliminary Electoral Area Budget Review - January 2025 Approvals

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

Appendix A-1: Requisition Summary (Joint EA Services)

	Joint EA Electoral Area	2025	2024	Difference Increase/(Decrease) $	 %
1.103	Elections	41,520	40,309	1,211	3.00%
1.104	U.B.C.M.	12,915	12,478	437	3.50%
1.108	Joint Electoral Area Admin	174,997	-	174,997	100.00%
1.318	Building Inspection	729,262	565,156	164,106	29.04%
1.320	Noise Control	89,568	65,053	24,515	37.68%
1.322	Nuisances & Unsightly Premises	56,210	51,570	4,640	9.00%
1.372	Electoral Area Emergency Program	179,380	166,090	13,290	8.00%
	Total Joint Electoral Area	**$1,283,852**	**$900,656**	**$383,196**	**42.55%**

Appendix A-2

Joint EA Services - Operating Budget Highlights - Gross Expenditure (+/- 3% and +/- $20,000)

Joint EA Services +/- 3% and +/- $20,000	Gross Expenditure 2025	Gross Expenditure 2024	Changes $	Changes %	Main Budget Driver
1.108 - Joint Electoral Area Admin (New in 2025)	174,997	-	174,997	100.0%	• New - 2025 IBC 16e-5.1 Electoral Area Services Department Oversight (2FTEs - 6 months) $175k
1.318 - Building Inspection	2,413,246	2,241,973	171,273	7.6%	• Increased salaries & wages $80k, including $34k due to addition of 0.4 FTE (2025 IBC 16f-1.1) • Increased Standard OH, HR, Bylaw Enforcement, Building Occupancy, JDF Building Inspection, SharePoint Upgrade $63k • Increased transfers to reserves $19k
1.320 Noise Control	89,838	65,371	24,467	37.4%	• Ongoing increase in bylaw enforcement costs $24k
1.372 - Electoral Area Emergency Program	1,117,270	923,997	193,273	20.9%	• Increased salaries & wages $23k • Increased in one-time grant funded Fire Smart Contribution costs $175k
Total Joint EA Services meeting criteria	**3,795,351**	**3,231,341**	**564,010**	**17.5%**	
Other (Services not meeting criteria above)	114,932	111,035	3,897	3.5%	
Total Joint EA Services	**3,910,283**	**3,342,376**	**567,907**	**17.0%**	

Joint EA Services - Operating Budget by Expenditure Type (in $ millions)

Expenditure Type	Provisional Plan $M 2025	Financial Plan $M* 2024	Changes $M	Changes %
Operations	3.79	3.24	0.55	16.9%
Capital Funding	0.01	0.01	0.00	3.0%
Debt Servicing	-	-	-	0.0%
Transfer to Reserves	0.11	0.09	0.02	22.6%
Total Southern Gulf Islands	**3.91**	**3.34**	**0.57**	**17.0%**

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

Appendix A-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JOINTLY FUNDED
2025

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.318	Building Inspection	27,000	60,000				87,000			87,000				87,000
TOTAL		**27,000**	**60,000**				**87,000**			**87,000**				**87,000**

Appendix A-4: Jointly Funded Budgets

1.103 Elections

1.104 UBCM

1.108 Joint EA Admin

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.372 EA Emergency Coordination

CAPITAL REGIONAL DISTRICT

2025 Budget

Elections

EAC REVIEW

OCTOBER 2024

Service: 1.103 Elections **Committee:** Electoral Area

DEFINITION:

To maintain voters lists for electoral areas and to undertake elections as required (Sec. 52 and 75 of the Local Government Act).

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and recovery from Islands Trust and school districts 61, 62, 63, 64

1.103 - Elections	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Electoral Area Elections	-	-	-	-	-	-	177,620	500	-	-
Islands Trust	-	-	-	-	-	-	81,870	-	-	-
Allocations and Insurance	90	90	50	-	-	50	13,736	61	67	74
TOTAL OPERATING COSTS	**90**	**90**	**50**	**-**	**-**	**50**	**273,226**	**561**	**67**	**74**
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	40,490	40,530	41,560	-	-	41,560	-	43,240	44,105	44,985
TOTAL COSTS	**40,580**	**40,620**	**41,610**	**-**	**-**	**41,610**	**273,226**	**43,801**	**44,172**	**45,059**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(148,915)	(500)	-	-
Recovery from Islands Trust	-	-	-	-	-	-	(81,870)	-	-	-
Other Income	(271)	(311)	(90)	-	-	(90)	(90)	(101)	(107)	(114)
TOTAL REVENUE	**(271)**	**(311)**	**(90)**	**-**	**-**	**(90)**	**(230,875)**	**(601)**	**(107)**	**(114)**
REQUISITION	**(40,309)**	**(40,309)**	**(41,520)**	**-**	**-**	**(41,520)**	**(42,351)**	**(43,200)**	**(44,065)**	**(44,945)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105515**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		197,091	246,371	287,931	139,016	181,756	225,861
Transfer from Op Budget		40,490	41,560	-	43,240	44,105	44,985
Transfer to Op Budget		-	-	(148,915)	(500)	-	-
Interest Income*		8,790					
Ending Balance $		**246,371**	**287,931**	**139,016**	**181,756**	**225,861**	**270,846**

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

UBCM

EAC REVIEW

OCTOBER 2024

Service: 1.104 Union of B.C. Municipalities **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

1.104 - UBCM	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Membership Fee	12,328	11,913	12,700	-	-	12,700	12,950	13,210	13,470	13,740
Allocations & Other Expenses	708	708	722	-	-	722	771	785	798	812
TOTAL COSTS	**13,036**	**12,621**	**13,422**	**-**	**-**	**13,422**	**13,721**	**13,995**	**14,268**	**14,552**
*Percentage Increase over prior year						3.0%	2.2%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	407	(407)	-	-	(407)	-	-	-	-
Balance c/fwd from 2023 to 2024	(468)	(468)	-	-	-	-	-	-	-	-
Other Revenue	(90)	(82)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(558)**	**(143)**	**(507)**	**-**	**-**	**(507)**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(12,478)**	**(12,478)**	**(12,915)**	**-**	**-**	**(12,915)**	**(13,621)**	**(13,895)**	**(14,168)**	**(14,452)**
*Percentage increase over prior year Requisition						3.5%	5.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Joint EA Admin

EAC REVIEW

OCTOBER 2024

Service: 1.108 **Joint EA Admin** **Committee: Electoral Area**

DEFINITION:

The oversight of Electoral Area Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Electoral Area Services excluding fire protection and emergency management services.

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition

Change in Budget 2024 to 2025 Service: 1.108 Joint Electoral Area Admin	Total Expenditure	Comments
2024 Budget	**-**	
Other Changes:		
Electoral Area GM Allocation	174,997	2025 IBC 16e-5.1 Electoral Area Services Department Oversight (6 months)
Total Other Changes	174,997	
2025 Budget	**174,997**	
Summary of % Expense Change		
% expense increase from 2024:	*100.0%*	
% Requisition increase from 2024 (if applicable):	*100.0%*	*Requisition funding is (100)% of service revenue*

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

This function is new in the 2025 fiscal year.

1.108 - Joint EA Admin	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Allocations	-	-	-	160,997	14,000	174,997	320,863	329,753	338,886	348,267
TOTAL COSTS	**-**	**-**	**-**	**160,997**	**14,000**	**174,997**	**320,863**	**329,753**	**338,886**	**348,267**
*Percentage Increase over prior year						NA	83.4%	2.8%	2.8%	2.8%
FUNDING SOURCES (REVENUE)										
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**-**	**-**	**-**	**(160,997)**	**(14,000)**	**(174,997)**	**(320,863)**	**(329,753)**	**(338,886)**	**(348,267)**
*Percentage increase over prior year Requisition						NA	83.4%	2.8%	2.8%	2.8%

CAPITAL REGIONAL DISTRICT

2025 Budget

Building Inspection

EAC REVIEW

OCTOBER 2024

Service: 1.318 Building Inspection **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of their value of converted hospital assessments.

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2024 to 2025 Service: 1.318 Building Inspection	Total Expenditure	Comments
2024 Budget	**2,241,973**	
Change in Salaries:		
Base salary and benefit change	41,808	Inclusive of estimated collective agreement changes
Addition of 0.4 FTE	33,539	2025 IBC16f-1.1: Maintaining Building Inspection Operations
Other	4,923	
Total Change in Salaries	80,270	
Other Changes:		
Standard Overhead Allocation	17,117	Increase in 2024 operating costs
Building Occupancy	16,585	Allocations from facilities management services (HQ)
Bylaw Enforcement Allocation	9,930	Increase due to 2025 IBC 16g-3.4: Bylaw Enforcement staffing
Human Resources Allocation	4,572	Increase in 2024 salary budget; corporate safety resourcing
JDF Building Inspection Allocation	7,829	Allocations from facilities management services
SharePoint Online Upgrade	3,604	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Field Operations Centre (HQ2) Allocation	3,560	Development of HQ2/FOC building - to cover estimated new debt and operating costs for the new building
Reserve transfer	19,180	Increase in transfers to ERF
Other Costs	8,626	Expenses such as rent, phone, legal services, etc.
Total Other Changes	91,003	
	2,413,246	
2024 Budget		

Summary of % Expense Increase		
Base salary	1.9%	
0.4 FTE; 2025 IBC	1.5%	
Internal Allocations	2.7%	
Reserve transfers	0.9%	
Balance of increase	0.8%	
% expense increase from 2024:	***7.6%***	
% Requisition increase from 2024 (if applicable):	***29.0%***	*Requisition funding is 30.2% of service revenue*

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

Revenues are projected at $49,200 (3.1%) lower than budget primarily due to lower permit fee revenues driven by decreased construction activity in 2024. Operating expenditures are projected at $84,660 (-3.8%) lower than budget primarily due to staff vacancies and lower travel costs, partially offset by higher legal expenses. The $35,460 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of $553,188 before this transfer.

1.318 - Building Inspection	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	1,457,133	1,376,931	1,503,864	33,539	-	1,537,403	1,580,427	1,624,659	1,670,097	1,716,807
Telecommunications	41,530	41,530	42,780	-	-	42,780	43,640	44,510	45,400	46,300
Legal Expenses	18,630	30,000	19,190	-	-	19,190	19,570	19,960	20,360	20,770
Building Rent	36,720	36,720	40,420	-	-	40,420	41,300	42,210	43,130	44,170
Supplies	24,062	24,062	24,780	-	-	24,780	25,270	25,780	26,300	26,840
Allocations	367,722	377,727	419,339	9,620	3,604	432,563	459,599	474,193	489,263	499,250
Other Operating Expenses	252,056	151,223	177,810	-	75,000	252,810	256,613	185,498	189,467	193,554
TOTAL OPERATING COSTS	**2,197,853**	**2,038,193**	**2,228,183**	**43,159**	**78,604**	**2,349,946**	**2,426,419**	**2,416,810**	**2,484,017**	**2,547,691**
*Percentage Increase over prior year			1.4%	2.0%	3.6%	6.9%	3.3%	-0.4%	2.8%	2.6%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	20,820	20,820	40,000	-	-	40,000	40,000	40,000	40,000	40,000
Transfer to Operating Reserve Fund	-	35,460	-	-	-	-	-	-	1,235	71,060
TOTAL CAPITAL / RESERVES	**20,820**	**56,280**	**40,000**	**-**	**-**	**40,000**	**40,000**	**40,000**	**41,235**	**111,060**
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	**2,241,973**	**2,117,773**	**2,291,483**	**43,159**	**78,604**	**2,413,246**	**2,489,719**	**2,480,110**	**2,548,552**	**2,682,051**
*Percentage Increase over prior year			2.2%	1.9%	3.5%	7.6%	3.2%	-0.4%	2.8%	5.2%
Internal Recoveries	(32,060)	(32,060)	(33,020)	-	-	(33,020)	(33,680)	(34,350)	(35,040)	(35,740)
TOTAL COSTS LESS INTERNAL RECOVERIES	**2,209,913**	**2,085,713**	**2,258,463**	**43,159**	**78,604**	**2,380,226**	**2,456,039**	**2,445,760**	**2,513,512**	**2,646,311**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(200,183)	(125,183)	(176,450)	-	(78,604)	(255,054)	(179,092)	(55,091)	-	-
Permit Fees Revenue	(1,400,000)	(1,350,000)	(1,350,000)	-	-	(1,350,000)	(1,377,000)	(1,404,530)	(1,432,620)	(1,461,270)
Contract Revenue	(39,990)	(40,790)	(41,190)	-	-	(41,190)	(42,020)	(42,850)	(43,710)	(44,580)
Grants in Lieu of Taxes	(1,924)	(1,924)	(1,980)	-	-	(1,980)	(2,030)	(2,070)	(2,110)	(2,150)
Revenue - Other	(2,660)	(2,660)	(2,740)	-	-	(2,740)	(2,660)	(2,660)	(2,660)	(2,660)
TOTAL REVENUE	**(1,644,757)**	**(1,520,557)**	**(1,572,360)**	**-**	**(78,604)**	**(1,650,964)**	**(1,602,802)**	**(1,507,201)**	**(1,481,100)**	**(1,510,660)**
REQUISITION	**(565,156)**	**(565,156)**	**(686,103)**	**(43,159)**	**-**	**(729,262)**	**(853,237)**	**(938,559)**	**(1,032,412)**	**(1,135,651)**
*Percentage increase over prior year										
Requisition			21.4%	7.6%		**29.0%**	**17.0%**	**10.0%**	**10.0%**	**10.0%**
Per Fees Revenue			-3.6%	0.0%		**-3.6%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**
AUTHORIZED POSITIONS										
Salaried FTE	11.2		11.2	0.4		11.6	11.6	11.6	11.6	11.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.318 Building Inspection	Carry Forward from 2023	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$27,000	$21,000	$6,000	$0	$6,000	$60,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$60,000	$60,000	$60,000	$60,000	$0	$0	$180,000
	$60,000	**$87,000**	**$81,000**	**$66,000**	**$0**	**$6,000**	**$240,000**
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	$60,000	$87,000	$81,000	$66,000	$0	$6,000	$240,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$60,000	**$87,000**	**$81,000**	**$66,000**	**$0**	**$6,000**	**$240,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.318

Service Name: Building Inspection

				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	Replacement	Vehicle Replacement	Vehicle Replacement	$ 245,000	V	ERF	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -	$ -	$ 180,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	$ 30,600	E	ERF	$ -	$ 5,000	$ 6,000	$ 6,000	$ -	$ 6,000	$ 23,000
25-01	New	New Inspector Workstation at JDF	Add new workstation at JDF for Building Inspector	$ 7,000	E	ERF	$ -	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
25-02	Replacement	Furniture Replacement	Salt Spring Island desks replacement	$ 30,000	E	ERF	$ -	$ 15,000	$ 15,000	$ -	$ -	$ -	$ 30,000
													$ -
													$ -
													$ -
													$ -
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													$ -
			Grand Total	**$ 312,600**				**$ 87,000**	**$ 81,000**	**$ 66,000**	**$ -**	**$ 6,000**	**$ 240,000**

Service:	1.318	Building Inspection

Project Number	18-01	Capital Project Title	Vehicle Replacement	Capital Project Description	Vehicle Replacement
Project Rationale	Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.				

Project Number	19-01	Capital Project Title	Computer Replacement	Capital Project Description	Replacement of Computer equipment
Project Rationale	As per IT's replacement schedule for department computers.				

Project Number	25-01	Capital Project Title	New Inspector Workstation at JDF	Capital Project Description	Add new workstation at JDF for Building Inspector
Project Rationale	Add workstation for new Building Inspector added in budget.				

Project Number	25-02	Capital Project Title	Furniture Replacement	Capital Project Description	Salt Spring Island desks replacement
Project Rationale	Replace old deks at SSI office with Steelcase.				

Building Inspection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	553,188	298,134	119,042	63,951	65,186	136,246
Equipment Replacement Fund	143,481	96,481	55,481	29,481	69,481	103,481
Total	**696,668**	**394,614**	**174,522**	**93,431**	**134,666**	**239,726**

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105544	2024	2025	2026	2027	2028	2029
Beginning Balance		656,471	553,188	298,134	119,042	63,951	65,186
Transfer from Ops Budget		-	-	-	-	1,235	71,060
Transfer to Ops Budget		(125,183)	(255,054)	(179,092)	(55,091)	-	-
Interest Income*		21,900					
Ending Balance $		**553,188**	**298,134**	**119,042**	**63,951**	**65,186**	**136,246**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101425**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		248,161	143,481	96,481	55,481	29,481	69,481
Transfer from Ops Budget		20,820	40,000	40,000	40,000	40,000	40,000
Planned Purchase		(125,500)	(87,000)	(81,000)	(66,000)	-	(6,000)
Interest Income		-					
Ending Balance $		**143,481**	**96,481**	**55,481**	**29,481**	**69,481**	**103,481**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Noise Control

EAC REVIEW

OCTOBER 2024

Service: 1.320 Noise Control **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

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

MAXIMUM CAPITAL DEBT:

Nil

FUNDING:

Requisition

1.320 - Noise Control	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Legal	7,360	8,896	7,580	-	-	7,580	7,730	7,880	8,040	8,200
Allocations	2,761	2,761	2,898	-	-	2,898	2,990	3,060	3,128	3,196
Bylaw Enforcement Charges	33,000	60,612	33,990	22,570	-	56,560	57,690	58,840	60,020	61,220
Other Operating Expenses	250	972	580	-	-	580	598	617	637	658
TOTAL OPERATING COSTS	**43,371**	**73,241**	**45,048**	**22,570**	**-**	**67,618**	**69,008**	**70,397**	**71,825**	**73,274**
*Percentage Increase over prior year			3.9%	52.0%		55.9%	2.1%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	-	-	-	-	-	22,670	23,130	23,590	24,060
TOTAL COSTS	**43,371**	**73,241**	**45,048**	**22,570**	**-**	**67,618**	**91,678**	**93,527**	**95,415**	**97,334**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fw from 2024 to 2025	-	(22,220)	-	-	22,220	22,220	-	-	-	-
Balance c/fw from 2023 to 2024	22,000	22,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(7,640)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(168)	(168)	(170)	-	-	(170)	(200)	(200)	(200)	(200)
Revenue - Other	(150)	(150)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**21,682**	**(8,178)**	**(270)**	**-**	**22,220**	**21,950**	**(300)**	**(300)**	**(300)**	**(300)**
REQUISITION	**(65,053)**	**(65,063)**	**(44,778)**	**(22,570)**	**(22,220)**	**(89,568)**	**(91,378)**	**(93,227)**	**(95,115)**	**(97,034)**
*Percentage increase over prior year Requisition			-31.2%	34.7%	34.2%	37.7%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105406	2024	2025	2026	2027	2028	2029
Beginning Balance		12,471	5,387	5,387	28,057	51,187	74,777
Transfer from Ops Budget		-	-	22,670	23,130	23,590	24,060
Deficit Recovery		(7,640)	-	-	-	-	-
Interest Income*		556					
Ending Balance $		**5,387**	**5,387**	**28,057**	**51,187**	**74,777**	**98,837**

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Nuisance & Unsightly Premises

EAC REVIEW

OCTOBER 2024

Service: 1.322 Nuisance & Unsightly Premises **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

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

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Legal	2,000	2,000	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Allocations	3,449	3,449	3,600	-	-	3,600	3,713	3,798	3,881	3,964
Bylaw Enforcement Charges	51,650	51,000	51,650	2,320	-	53,970	59,804	61,000	62,220	63,460
Other Operating Expenses	320	320	330	-	-	330	347	365	384	403
TOTAL OPERATING COSTS	**57,419**	**56,769**	**57,580**	**2,320**	**-**	**59,900**	**65,904**	**67,243**	**68,605**	**69,987**
*Percentage Increase over prior year			0.3%	4.0%		4.3%	10.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	650	-	-	-	-	-	-	575	1,265
TOTAL CAPITAL / RESERVE	**-**	**650**	**-**	**-**	**-**	**-**	**-**	**-**	**575**	**1,265**
TOTAL COSTS	**57,419**	**57,419**	**57,580**	**2,320**	**-**	**59,900**	**65,904**	**67,243**	**69,180**	**71,252**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(5,519)	(5,519)	(3,350)	-	-	(3,350)	(4,294)	(1,343)	-	-
Grants in Lieu of Taxes	(230)	(230)	(240)	-	-	(240)	(240)	(240)	(240)	(240)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(5,849)**	**(5,849)**	**(3,690)**	**-**	**-**	**(3,690)**	**(4,634)**	**(1,683)**	**(340)**	**(340)**
REQUISITION	**(51,570)**	**(51,570)**	**(53,890)**	**(2,320)**	**-**	**(56,210)**	**(61,270)**	**(65,560)**	**(68,840)**	**(70,912)**
*Percentage increase over prior year Requisition			4.5%	4.5%		9.0%	9.0%	7.0%	5.0%	3.0%

Reserve Schedule

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

For unforeseen expenses

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105403	2024	2025	2026	2027	2028	2029
Beginning Balance		20,855	16,136	12,786	8,492	7,149	7,724
Transfer from Ops Budget		-	-	-	-	575	1,265
Transfer to Ops Budget		(5,519)	(3,350)	(4,294)	(1,343)	-	-
Interest Income*		800					
Ending Balance $		**16,136**	**12,786**	**8,492**	**7,149**	**7,724**	**8,989**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Electoral Area Emergency Planning Coordination

EAC REVIEW

OCTOBER 2024

Service: 1.372 Emergency Planning Coordination **Committee: Planning & Protective Services**

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

Change in Budget 2024 to 2025

Service: 1.372 Emergency Planning Coordination	**Total Expenditure**	**Comments**
2024 Budget	**923,997**	
Change in Salaries:		
Base salary and benefit change	13,255	Inclusive of estimated collective agreement changes
Step increase/paygrade change	13,623	
Decrease in standby pay	(4,060)	Realignment of budget with expected future expenses
Total Change in Salaries	22,818	
Other Changes:		
Standard Overhead Allocation	1,093	Increase in 2024 operating costs
Human Resources Allocation	1,360	Increase in 2024 salary budget; corporate safety resourcing
Contract for Services	(5,000)	Net reduction in one-time expenses carried forward from 2024 for EDMA regulatory review. (Budgeted $55,000 in 2024; $50,000 in 2025)
Fire Smart Contribution Costs	175,000	Increase in one-time Fire Smart grant funded programming. $175,000 in 2024; $350,000 in 2025; $175k in 2026
Other Costs	(1,998)	
Total Other Changes	170,455	
2025 Budget	**1,117,270**	

Summary of % Expense Increase		
2025 Base salary and step change	2.9%	
Increase in Allocations	0.3%	
Net increase in contract and contribution costs	18.4%	
Balance of change	-0.7%	
% expense increase from 2024:	***20.9%***	
% Requisition increase from 2024 (if applicable):	***8.0%***	*Requisition funding is (16.1)% of service revenue*

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

There is an estimated one-time favourable variance of $10,334 (1.1%) due mainly to lower than planned standby labour costs ($12,560). This variance will be moved to Operating Reserve, which has an expected year end balance of $92,985 before this transfer.

1.372 - Electoral Area Emergency Planning Coordination	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries	591,902	579,000	614,720	-	-	614,720	632,418	650,622	669,336	688,584
Contract for Services	55,000	-	-	-	50,000	50,000	-	-	-	-
Travel Expenses	1,990	1,500	2,050	-	-	2,050	2,090	2,130	2,170	2,210
Telecommunications	7,410	7,410	7,630	-	-	7,630	7,780	7,940	8,100	8,260
Staff Training & Development	5,000	5,000	1,810	-	-	1,810	1,850	1,890	1,930	1,970
Supplies	2,180	1,000	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Allocations	70,935	70,935	74,080	-	-	74,080	78,536	82,053	83,914	85,862
FireSmart Grant Funded Programming	175,000	175,000	-	-	350,000	350,000	175,000	-	-	-
Other Operating Expenses	9,580	10,728	9,940	-	-	9,940	10,150	10,363	10,599	10,838
TOTAL OPERATING COSTS	**918,997**	**850,573**	**712,270**	**-**	**400,000**	**1,112,270**	**909,904**	**757,118**	**778,209**	**799,924**
*Percentage Increase over prior year			-22.5%		43.5%	21.0%	-18.2%	-16.8%	2.8%	2.8%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	10,344	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	**5,000**	**15,344**	**5,000**	**-**	**-**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
TOTAL COSTS	**923,997**	**865,917**	**717,270**	**-**	**400,000**	**1,117,270**	**914,904**	**762,118**	**783,209**	**804,924**
Internal Recoveries	(509,530)	(509,530)	(524,820)	-	-	(524,820)	(535,320)	(546,030)	(556,950)	(568,090)
OPERATING COSTS LESS INTERNAL RECOVERIES	**414,467**	**356,387**	**192,450**	**-**	**400,000**	**592,450**	**379,584**	**216,088**	**226,259**	**236,834**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(72,410)	(14,170)	(12,070)	-	(50,000)	(62,070)	(9,834)	(8,728)	(5,469)	(1,744)
Grants in Lieu of Taxes	(627)	(627)	(650)	-	-	(650)	(660)	(670)	(680)	(690)
Grants for FireSmart Programming	(175,000)	(175,000)	-	-	(350,000)	(350,000)	(175,000)	-	-	-
Revenue - Other	(340)	(500)	(350)	-	-	(350)	(360)	(370)	(380)	(390)
TOTAL REVENUE	**(248,377)**	**(190,297)**	**(13,070)**	**-**	**(400,000)**	**(413,070)**	**(185,854)**	**(9,768)**	**(6,529)**	**(2,824)**
REQUISITION	**(166,090)**	**(166,090)**	**(179,380)**	**-**	**-**	**(179,380)**	**(193,730)**	**(206,320)**	**(219,730)**	**(234,010)**
*Percentage increase over prior year Requisition			8.0%			8.0%	8.0%	6.5%	6.5%	6.5%
AUTHORIZED POSITIONS Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.372 Emergency Planning Coordination	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$2,500	$0	$0	$0	$2,500
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$70,000	$0	$0	$70,000
	$0	**$0**	**$2,500**	**$70,000**	**$0**	**$0**	**$72,500**
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	$2,500	$70,000	$0	$0	$72,500
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**	**$2,500**	**$70,000**	**$0**	**$0**	**$72,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.372

Service Name: Emergency Planning Coordination

				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	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,000	E	ERF	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ 2,500
23-01	Replacement	Vehicle Replacement	Vehicle replacement	$ 70,000	V	ERF	$ -	$ -	$ -	$ 70,000	$ -	$ -	$ 70,000
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 75,000**				**$ -**	**$ 2,500**	**$ 70,000**	**$ -**	**$ -**	**$ 72,500**

Service:	1.372	Emergency Planning Coordination

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

Project Number	23-01	Capital Project Title	Vehicle Replacement	Capital Project Description	Vehicle replacement
Project Rationale					

Electoral Area Emergency Planning Coordination
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	92,985	30,915	21,081	12,353	6,884	5,140
Equipment Replacement Fund	66,830	71,830	74,330	9,330	14,330	19,330
Total	**159,815**	**102,745**	**95,411**	**21,683**	**21,214**	**24,470**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105545**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		102,929	92,985	30,915	21,081	12,353	6,884
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(14,170)	(62,070)	(9,834)	(8,728)	(5,469)	(1,744)
Interest Income*		4,226					
Ending Balance $		**92,985**	**30,915**	**21,081**	**12,353**	**6,884**	**5,140**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101985	2024	2025	2026	2027	2028	2029
Beginning Balance		64,330	66,830	71,830	74,330	9,330	14,330
Transfer from Op Budget		5,000	5,000	5,000	5,000	5,000	5,000
Planned Purchase		(2,500)	-	(2,500)	(70,000)	-	-
Interest Income		-					
Ending Balance $		**66,830**	**71,830**	**74,330**	**9,330**	**14,330**	**19,330**

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

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

	JUAN DE FUCA Electoral Area	2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	235,843	58.10	213,298	52.55	22,545	10.57%	5.55	10.57%
1.10X	Facilities Management	2,964	0.73	3,025	0.75	(60)	-1.99%	(0.01)	-1.99%
1.101	G.I.S.	2,638	0.65	2,323	0.57	316	13.59%	0.08	13.59%
1.224	Community Health	11,070	2.73	14,095	3.47	(3,025)	-21.46%	(0.75)	-21.46%
1.280	Regional Parks	338,470	83.38	313,395	77.21	25,076	8.00%	6.18	8.00%
1.309	Climate Action and Adaptation	24,844	6.12	24,040	5.92	804	3.35%	0.20	3.35%
1.310	Land Banking & Housing	58,108	14.32	32,447	7.99	25,661	79.09%	6.32	79.09%
1.312	Regional Goose Management	3,810	0.94	3,678	0.91	132	3.59%	0.03	3.59%
1.324	Regional Planning Services	22,822	5.62	22,158	5.46	665	3.00%	0.16	3.00%
1.335	Geo-Spatial Referencing System	3,007	0.74	2,918	0.72	89	3.04%	0.02	3.04%
1.374	Regional Emergency Program Support	2,154	0.53	2,126	0.52	28	1.31%	0.01	1.31%
1.375	Hazardous Material Incident Response	7,266	1.79	5,382	1.33	1,885	35.02%	0.46	35.02%
1.911	911 Systems	5,330	1.31	3,947	0.97	1,383	35.04%	0.34	35.04%
1.921	Regional CREST Contribution	24,527	6.04	23,643	5.82	884	3.74%	0.22	3.74%
21.ALL	Feasibility Study Reserve Fund - All	2,310	0.57	3,660	0.90	(1,350)	-36.88%	(0.33)	-36.88%
	Total Regional	**$745,165**	**$183.57**	**$670,134**	**$165.09**	**$75,031**	**11.20%**	**$18.48**	**11.20%**
1.126	Victoria Family Court Committee	245	0.06	245	0.06	-	0.00%	-	0.00%
1.230	Traffic Safety Commission	1,330	0.33	1,330	0.33	-	0.00%	-	0.00%
1.313	Animal Care Services	78,497	19.34	68,829	16.96	9,668	14.05%	2.38	14.05%
1.330	Regional Growth Strategy	6,013	1.48	5,837	1.44	176	3.01%	0.04	3.01%
1.913	913 Fire Dispatch	51,575	12.71	46,463	11.45	5,112	11.00%	1.26	11.00%
3.701	Millstream Remediation Service	151	0.04	255	0.06	(104)	-40.66%	(0.03)	-40.66%
	Total Sub-Regional	**$137,811**	**$33.95**	**$122,960**	**$30.29**	**$14,852**	**12.08%**	**$3.66**	**12.08%**
1.103	Elections	9,237	2.28	8,968	2.21	269	3.00%	0.07	3.00%
1.104	U.B.C.M.	2,955	0.73	2,855	0.70	100	3.50%	0.02	3.50%
1.108	Joint Electoral Area Admin	40,045	9.87	-	-	40,045	100.00%	9.87	100.00%
1.318	Building Inspection	166,881	41.11	129,328	31.86	37,553	29.04%	9.25	29.04%
1.320	Noise Control	20,496	5.05	14,886	3.67	5,610	37.68%	1.38	37.68%
1.322	Nuisances & Unsightly Premises	12,863	3.17	11,801	2.91	1,062	9.00%	0.26	9.00%
1.372	Electoral Area Emergency Program	41,048	10.11	38,007	9.36	3,041	8.00%	0.75	8.00%
	Total Joint Electoral Area	**$293,526**	**$72.31**	**$205,845**	**$50.71**	**$87,681**	**42.60%**	**$21.60**	**42.60%**
1.109	Electoral Area Admin Exp - JDF	76,744	18.91	72,399	17.84	4,345	6.00%	1.07	6.00%
1.114	Grant-in-Aid - Juan de Fuca	11,476	2.83	-	-	11,476	100.00%	2.83	100.00%
1.317	JDF Building Numbering	14,169	3.49	13,750	3.39	419	3.05%	0.10	3.05%
1.319	Soil Deposit Removal	11,069	2.73	6,060	1.49	5,009	82.66%	1.23	82.66%
1.325	Electoral Area Services - Planning	816,993	201.27	743,790	183.24	73,203	9.84%	18.03	9.84%
1.340	JDF Livestock Injury Compensation	13	0.00	13	0.00	-	0.00%	-	0.00%
1.370	Juan de Fuca Emergency Program	109,167	26.89	105,055	25.88	4,112	3.91%	1.01	3.91%
1.377	JDF Search and Rescue	72,050	17.75	69,952	17.23	2,098	3.00%	0.52	3.00%
1.405	JDF EA - Community Parks	255,439	62.93	232,973	57.39	22,466	9.64%	5.53	9.64%
1.924	Emergency Comm - CREST - JDF	141,957	34.97	148,289	36.53	(6,332)	-4.27%	(1.56)	-4.27%
	Total JDF Electoral Area	**$1,509,077**	**$371.77**	**$1,392,281**	**$342.99**	**$116,796**	**8.39%**	**$28.77**	**8.39%**
	Total Capital Regional District	**$2,685,580**	**$661.60**	**$2,391,220**	**$589.09**	**$294,360**	**12.31%**	**$72.52**	**12.31%**
CRHD	Capital Regional Hospital District	461,299	113.64	461,292	113.64	7	0.00%	0.00	0.00%
	Total CRD and CRHD	**$3,146,878**	**$775.25**	**$2,852,511**	**$702.73**	**$294,367**	**10.32%**	**$72.52**	**10.32%**
	Average residential assessment - 2024			**$910,937**					

Major Impacts (Changes in $/Avg HH >+/-$1.00)	**Change in Requisition $**	**%**	**Change in Cost / Avg HH $**	**%**
REGIONAL				
Legislative & General Government	22,545	0.79%	5.55	0.79%
Regional Parks	25,076	0.88%	6.18	0.88%
Land Banking & Housing	25,661	0.90%	6.32	0.90%
JOINT EA				
Joint Electoral Area Admin	40,045	1.40%	9.87	1.40%
Building Inspection	37,553	1.32%	9.25	1.32%
Noise Control	5,610	0.20%	1.38	0.20%
JDF EA				
Electoral Area Admin Exp - JDF	4,345	0.15%	1.07	0.15%
Grant-in-Aid - Juan de Fuca	11,476	0.40%	2.83	0.40%
Soil Deposit Removal	5,009	0.18%	1.23	0.18%
Electoral Area Services - Planning	73,203	2.57%	18.03	2.57%
Juan de Fuca Emergency Program	4,112	0.14%	1.01	0.14%
JDF EA - Community Parks	22,466	0.79%	5.53	0.79%
Emergency Comm - CREST - JDF	(6,332)	-0.22%	(1.56)	-0.22%
Capital Regional Hospital District	7	0.00%	0.00	0.00%
Other	23,591	0.83%	5.81	0.83%
TOTAL CRD & CRHD	**294,367**	**10.32%**	**$72.52**	**10.32%**

	JUAN DE FUCA Local/Specified/Defined Services	2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.119	Vancouver Island Regional Library	415,989	116.73	403,818	113.31	12,171	3.01%	3.42	3.01%
1.121	Sooke Regional Museum	82,452	23.14	80,020	22.45	2,432	3.04%	0.68	3.04%
1.128	Greater Victoria Police Victim Services	906	1.88	888	1.84	18	1.99%	0.04	1.99%
1.133	Langford E.A. - Greater Victoria Public Library	34,268	71.17	33,256	69.06	1,012	3.04%	2.10	3.04%
1.232	Port Renfrew Street Lighting	4,148	47.14	3,722	42.30	426	11.45%	4.84	11.45%
1.350	Willis Point Fire Protect & Recreation	179,788	752.62	155,590	651.32	24,199	15.55%	101.30	15.55%
1.353	Otter Point Fire Protection	791,177	699.94	703,795	622.64	87,382	12.42%	77.31	12.42%
1.354	Malahat Fire Protection	70,374	704.87	73,055	731.72	(2,681)	-3.67%	(26.85)	-3.67%
1.355	Durrance Road Fire Protection	3,016	335.11	3,016	335.11	-	0.00%	-	0.00%
1.357	East Sooke Fire Protection	676,632	761.67	510,868	575.07	165,764	32.45%	186.60	32.45%
1.358	Port Renfrew Fire Protection	148,686	362.76	127,342	310.69	21,344	16.76%	52.08	16.76%
1.360	Shirley Fire Protection	243,189	705.48	212,393	616.14	30,796	14.50%	89.34	14.50%
1.40X	SEAPARC	794,550	249.92	750,192	235.97	44,358	5.91%	13.95	5.91%
1.408	JDF EA - Community Recreation	72,750	20.41	70,632	19.82	2,118	3.00%	0.59	3.00%
1.523	Port Renfrew Refuse Disposal	62,346	151.80	39,376	95.87	22,970	58.34%	55.93	58.34%
2.650	Port Renfrew Water	87,350	345.26	72,248	285.57	15,102	20.90%	59.69	20.90%
2.682	Seagirt Water System Debt	114,767	1,334.50	114,767	1,334.50	-	0.00%	-	0.00%
2.691	Wilderness Mountain Water Service	78,970	974.94	67,495	833.27	11,475	17.00%	141.67	17.00%
3.755	Regional Source Control	688	7.59	666	7.34	22	3.36%	0.25	3.36%
3.850	Port Renfrew Sewer	70,369	799.65	67,019	761.58	3,350	5.00%	38.07	5.00%
	Total Local/Specified/Defined Services	**3,932,416**		**3,490,157**		**$442,259**			
	Average residential assessment - 2024			**$910,937**					

Appendix B-2

Juan De Fuca - Operating Budget Highlights - Gross Expenditure (+/- 3% and +/- $20,000)

JDF Services +/- 3% and +/- $20,000	Gross Expenditure 2025	Gross Expenditure 2024	Changes $	Changes %	Main Budget Driver
1.319 - Soil Deposit Removal	26,294	6,180	20,114	325.5%	• Ongoing increase in Bylaw Enforcement allocation $20k
1.325 - Electoral Area Services - Planning	977,003	879,137	97,866	11.1%	• Ongoing increased salaries and wages, including auxiliary staff $45k • One-time cyclical orthophotography costs $17k • Ongoing increased allocations from Building Services and Bylaw Enforcement $33k
1.405 - JDF EA Community Parks	256,379	233,885	22,494	9.6%	• Ongoing increased salaries and wages, including auxiliary staff $13k • Increase in allocations including one-time SharePoint migration $4k and ongoing Standard Overhead $2k
Total Juan De Fuca Electoral Area	**1,259,676**	**1,119,202**	**140,474**	**12.6%**	
1.353 - Otter Point Fire Protection	728,032	671,460	56,572	8.4%	• Increased staff contracts and honorariums $8k • Increased transfer to reserves to support capital programs $38k • Increased insurance and allocations $9k
1.357 - East Sooke Fire Protection	721,047	586,306	134,741	23.0%	• Increased transfers to reserves to support capital programs $13k • Potential service level increase $67k • MFA debt refinancing in 2025 $24k • Increased operating costs to align with the expected future expenses $18k and other inflationary adjustments $12k
1.358 - Port Renfrew Fire Protection	228,171	202,438	25,733	12.7%	• Increased honorariums $2k and allocations $2 • Potential training level increase $20k
1.369 - Electoral Area Fire Services (JDF & SGI)	205,476	173,985	31,491	18.1%	• SGI & JDF Joint EA Fire Service Coordination Service - Cost apportioned among JDF and SGI Fire services based on assessment data • Increase due to salary changes and addition of 0.5 FTE Admin Clerk (IBC 16g-3.2: EA Fire Services Compliance & Coordination)
1.523 - Port Renfrew Refuse Disposal	164,775	110,631	54,144	48.9%	• Ongoing increase in auxiliary staff costs $45k, partially offset by reduction in contracted operator costs ($14k) • Ongoing increased hauling & disposal fees $21k
2.650 - Port Renfrew Water	182,040	144,180	37,860	26.3%	• Increased chemical supplies $6k and one-time cyclical maintenance $8k, funded by Operating Reserve Fund (ORF) • Increased transfer to reserves $10k • One-time estimated deficit carried over to 2025 for $7k
2.691 - Wilderness Mountain Water Service	205,500	171,071	34,429	20.1%	• Ongoing increase in labour charges $4k and one-time cyclical maintenance $6k funded by ORF • Increased transfer to reserves $10k • One-time estimated deficit carried over to 2025 for $15k
Total Local/Specified/Defined Area	**2,435,041**	**2,060,071**	**374,970**	**18.2%**	
Other (Services not meeting criteria above)	2,131,820	2,102,516	29,304	1.4%	
Total Juan De Fuca	**5,826,537**	**5,281,789**	**544,748**	**10.3%**	

Juan De Fuca - Operating Budget by Expenditure Type (in $ millions)

Expenditure Type	Provisional Plan $M 2025	Financial Plan $M* 2024	Changes $M	Changes %
Operations	4.51	4.04	0.47	11.5%
Capital Funding	0.03	0.04	(0.01)	-19.0%
Debt Servicing	0.64	0.62	0.02	3.3%
Transfer to Reserves	0.65	0.59	0.07	11.2%
Total Juan De Fuca	**5.83**	**5.28**	**0.54**	**10.3%**

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

Appendix B-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JDF
2025

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.325	Community Planning	3,290			450,000		453,290			3,290	450,000			453,290
1.350	Willis Point Fire	47,250		20,000			67,250	15,250		10,000		42,000		67,250
1.353	Otter Point Fire	15,000		65,000			80,000	15,000		15,000		50,000		80,000
1.357	East Sooke Fire	52,500	150,000				202,500			202,500				202,500
1.358	Port Renfrew Fire	16,000		10,000			26,000			16,000		10,000		26,000
1.360	Shirley Fire Department	22,000					22,000			22,000				22,000
1.370	JDF Emergency Program	4,100					4,100			4,100				4,100
1.405	JDF EA Community Parks & Recreation	25,000			395,000	100,000	520,000	225,000			295,000			520,000
1.408	JDF EA Community Recreation			100,000	25,000		125,000				125,000			125,000
1.523	Port Renfrew Refuse Disposal				334,500		334,500	292,500				42,000		334,500
2.650	Port Renfrew Water				110,000		110,000	100,000				10,000		110,000
2.691	Wilderness Mountain Water Service	20,000					20,000					20,000		20,000
3.850	Port Renfrew Sewer				115,000		115,000	100,000				15,000		115,000
TOTAL		**205,140**	**150,000**	**195,000**	**1,429,500**	**100,000**	**2,079,640**	**747,750**		**272,890**	**870,000**	**189,000**		**2,079,640**

Appendix B-4
Juan de Fuca 2025 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Protective Services		
1.325 Community Planning		
Willis Point OCP	150	Grant
Malahat OCP	150	Grant
JdF OCP Consolidation	150	Grant
1.357 East Sooke Fire		
Tender 2	150	Reserve
Recreation & Cultural Services		
1.405 JDF EA Community Parks & Recreation		
Wieland Trail	100	Grant
Port Renfrew Playground Equipment	140	Capital on Hand
Fish Boat Bay Improvements	125	Grant
1.408 JDF EA Community Recreation		
Otter Point Community Hall Development	100	Grant
Water		
2.650 Port Renfrew Water		
Water Master Plan Study	100	Capital on Hand
Stormwater		
1.523 Port Renfrew Refuse Disposal		
Site efficiency upgrades	323	Capital on Hand/Reserve
Sewer		
3.850 Port Renfrew Sewer		
Sewer Master Plan Study	100	Capital on Hand

Total Projects ≥ $100K	1,588
Total Projects < $100K	492
Total 2025 Capital Projects	2,080

Appendix B-5: JDF Service Budgets

JUAN DE FUCA

1.109 Administration
1.114 Grants in Aid
1.119 Vancouver Island Regional Library
1.129 Vancouver Island Regional Library-Debt
1.133 Greater Victoria Public Library
1.232 Port Renfrew Street Lighting
1.317 JDF Building Numbering
1.319 Soil Deposit and Removal
1.325 Community Planning
1.340 Livestock Injury Compensation
1.350 Willis Point Fire
1.353 Otter Point Fire
1.354 Malahat Fire
1.355 Durrance Road Fire
1.357 East Sooke Fire
1.358 Port Renfrew Fire
1.360 Shirley Fire
1.369 EA Fire Services - JDF & SGI
1.370 JDF Emergency Program
1.377 JDF Search and Rescue

Appendix B-5: JDF Service Budgets

1.405 JDF Community Parks

1.408 JDF Community Recreation

1.523 Port Renfrew Refuse Disposal

1.924 Emergency Communications – CREST

2.650 Port Renfrew Water

2.691 Wilderness Mountain Water

3.850 Port Renfrew Sewer

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin. Expenditures (JDF)

EAC Review

OCTOBER 2024

Service: 1.109 **JDF Admin. Expenditures** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

1.109 - Admin. Expenditures (JDF)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Director's Remuneration	49,586	49,586	51,070	-	-	51,070	52,090	53,130	54,190	55,270
Travel	5,825	5,825	6,000	-	-	6,000	6,120	6,240	6,360	6,490
Allocations	13,674	13,674	14,292	-	-	14,292	14,614	14,906	15,204	15,508
Other Operating Expenses	3,560	4,542	3,660	-	-	3,660	3,741	3,822	3,903	3,984
TOTAL OPERATING COSTS	**72,645**	**73,627**	**75,022**	**-**	**-**	**75,022**	**76,565**	**78,098**	**79,657**	**81,252**
*Percentage Increase over prior year			3.3%			3.3%	2.1%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	1,000	-	1,000	2,000	2,040	2,080	2,120
TOTAL CAPITAL / RESERVE	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**2,000**	**2,040**	**2,080**	**2,120**
TOTAL COSTS	**72,645**	**73,627**	**75,022**	**1,000**	**-**	**76,022**	**78,565**	**80,138**	**81,737**	**83,372**
*Percentage Increase over prior year			3.3%	1.4%		4.6%	3.3%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	(982)	-	-	982	982	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(246)	(246)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
TOTAL REVENUE	**(246)**	**(1,228)**	**(260)**	**-**	**982**	**722**	**(260)**	**(260)**	**(260)**	**(260)**
REQUISITION	**(72,399)**	**(72,399)**	**(74,762)**	**(1,000)**	**(982)**	**(76,744)**	**(78,305)**	**(79,878)**	**(81,477)**	**(83,112)**
*Percentage increase over prior year Requisition			3.3%	1.4%	1.4%	6.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.109 JDF Admin. Expenditures	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$2,000	$0	$0	$0	$2,000
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	**$0**	**$2,000**	**$0**	**$0**	**$0**	**$2,000**
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	$2,000	$0	$0	$0	$2,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$2,000**	**$0**	**$0**	**$0**	**$2,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.109

Service Name: JDF Admin. Expenditures

				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
26-01	Replacement	Computer Replacement	Computer Replacement	$ 2,000	E	ERF	$ -	$ -	$ 2,000	$ -	$ -		$ 2,000
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
			Grand Total	$ 2,000				$ -	$ 2,000	$ -	$ -	$ -	$ 2,000

Service:	**1.109**	**JDF Admin. Expenditures**

Project Number	26-01	**Capital Project Title**	Computer Replacement	**Capital Project Description**	Computer Replacement
Project Rationale	Computer replacement in keeping with CRD corporate schedule.				

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

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Equipment Replacement Fund	13,452	13,452	11,452	11,452	11,452	11,452
Operating Reserve Fund	77	1,077	3,077	5,117	7,197	9,317
Total	**13,529**	**14,529**	**14,529**	**16,569**	**18,649**	**20,769**

Reserve Schedule

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

ERF Group: JDFADMIN.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101839**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		15,452	13,452	13,452	11,452	11,452	11,452
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(2,000)	-	(2,000)	-	-	-
Interest Income		-					
Ending Balance $		**13,452**	**13,452**	**11,452**	**11,452**	**11,452**	**11,452**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.109 Admin Expenditures (JDF) - Operating Reserve Fund

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105556	2024	2025	2026	2027	2028	2029
Beginning Balance		74	77	1,077	3,077	5,117	7,197
Transfer from Ops Budget		-	1,000	2,000	2,040	2,080	2,120
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		3					
Ending Balance $		**77**	**1,077**	**3,077**	**5,117**	**7,197**	**9,317**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

JDF Grants in Aid

EAC Review

OCTOBER 2024

Service: 1.114 JDF Grants in Aid **Committee: Electoral Area**

DEFINITION:

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area (Letters Patent - March 24, 1977; April 17, 1985).
* (District of Sooke incorporated from Sooke Electoral Area and Juan de Fuca Electoral Area created from the remainder along with addition of Langford Electoral Area).

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

Greater of $65,484 or $0.05 / $1,000 on basis of converted hospital assessed value of land and improvements.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.114 - JDF Grants in Aid	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Grants in Aid	27,822	15,000	10,290	-	13,632	23,922	20,000	20,000	20,000	20,000
Allocations	1,693	1,693	1,476	-	-	1,476	1,520	1,550	1,581	1,613
TOTAL OPERATING COSTS	**29,515**	**16,693**	**11,766**	**-**	**13,632**	**25,398**	**21,520**	**21,550**	**21,581**	**21,613**
*Percentage Increase over prior year			-60.1%		46.2%	-13.9%	-15.3%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	13,632	-	-	(13,632)	(13,632)	-	-	-	-
Balance c/fwd from 2023 to 2024	(29,225)	(29,225)	-	-	-	-	-	-	-	-
Other Income	(290)	(1,100)	(290)	-	-	(290)	(290)	(290)	(290)	(290)
TOTAL REVENUE	**(29,515)**	**(16,693)**	**(290)**	**-**	**(13,632)**	**(13,922)**	**(290)**	**(290)**	**(290)**	**(290)**
REQUISITION	**-**	**-**	**(11,476)**	**-**	**-**	**(11,476)**	**(21,230)**	**(21,260)**	**(21,291)**	**(21,323)**
*Requisition increase over prior year						100.0%	85.0%	0.1%	0.1%	0.2%

CAPITAL REGIONAL DISTRICT

2025 Budget

Vancouver Island Regional Library

EAC Review

OCTOBER 2024

Service: 1.119 Vancouver Island Regional Library **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Westerly portion of Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.119 - Vancouver Island Regional Library	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Payments to Vancouver Island Regional Library	394,593	394,593	406,430	-	-	406,430	414,560	422,850	431,310	439,940
Allocations	6,835	6,835	8,054	-	-	8,054	8,295	8,461	8,630	8,803
Other Operating Expenses	1,250	2,600	1,290	-	-	1,290	1,320	1,350	1,380	1,410
TOTAL COSTS	**402,678**	**404,028**	**415,774**	**-**	**-**	**415,774**	**424,175**	**432,661**	**441,320**	**450,153**
*Percentage Increase over prior year			3.3%			3.3%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	(865)	865	-	-	865	-	-	-	-
Balance c/fwd from 2023 to 2024	1,769	1,769	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(329)	(329)	(340)	-	-	(340)	(350)	(360)	(370)	(380)
Other Revenue	(300)	(785)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
TOTAL REVENUE	**1,140**	**(210)**	**215**	**-**	**-**	**215**	**(670)**	**(690)**	**(710)**	**(730)**
REQUISITION	**(403,818)**	**(403,818)**	**(415,989)**	**-**	**-**	**(415,989)**	**(423,505)**	**(431,971)**	**(440,610)**	**(449,423)**
*Percentage increase over prior year Requisition			3.0%			3.0%	1.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Vancouver Island Regional Library-Debt

EAC Review

OCTOBER 2024

1.129 - Vancouver Island Regional Library-Debt	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
DEBT										
MFA Debt Reserve Fund	1,100	1,100	1,900	-	-	1,900	1,900	1,900	1,900	1,900
MFA Debt Principal	136,666	136,666	136,666	-	-	136,666	136,666	136,666	136,666	136,666
MFA Debt Interest	201,600	201,600	201,600	-	-	201,600	201,600	201,600	201,600	201,600
TOTAL DEBT	**339,366**	**339,366**	**340,166**	**-**	**-**	**340,166**	**340,166**	**340,166**	**340,166**	**340,166**
*Percentage Increase over prior year			0.2%			0.2%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Payment from VIRL	(339,366)	(339,366)	(340,166)	-	-	(340,166)	(340,166)	(340,166)	(340,166)	(340,166)
TOTAL REVENUE	**(339,366)**	**(339,366)**	**(340,166)**	**-**	**-**	**(340,166)**	**(340,166)**	**(340,166)**	**(340,166)**	**(340,166)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

CAPITAL REGIONAL DISTRICT

2025 Budget

Langford EA - GVPL

EAC Review

OCTOBER 2024

Service: 1.133 Langford EA - GVPL **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

A portion of the Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of $17,850 or $0.33 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requsition

1.133 - Langford EA - GVPL	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Payments to Greater Victoria Public Library	33,010	33,010	34,000	-	-	34,000	34,680	35,370	36,080	36,800
Allocations	651	651	673	-	-	673	694	707	722	736
Other Operating Expenses	10	10	10	-	-	10	10	10	10	10
TOTAL OPERATING COSTS	**33,671**	**33,671**	**34,683**	**-**	**-**	**34,683**	**35,384**	**36,087**	**36,812**	**37,546**
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	315	(315)	-	-	(315)	-	-	-	-
Balance c/fwd from 2023 to 2024	(315)	(315)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	-	(315)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(415)**	**(415)**	**(415)**	**-**	**-**	**(415)**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(33,256)**	**(33,256)**	**(34,268)**	**-**	**-**	**(34,268)**	**(35,284)**	**(35,987)**	**(36,712)**	**(37,446)**
*Percentage increase over prior year Requisition			3.0%			3.0%	3.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Street Lighting

EAC Review

OCTOBER 2024

Service: 1.232 Port Renfrew Street Lighting **Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain street lighting for the Port Renfrew Street Lighting Local Service Area.
Bylaw No. 1746, November 8, 1989; Bylaw No. 1986, January 29, 1992; Bylaw No. 3861, January 9, 2013.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $7,500 or $3.42 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

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

USER CHARGE:

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

PARCEL TAX:

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

1.232 - Port Renfrew Street Lighting	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Electricity	7,580	8,000	7,810	-	-	7,810	7,970	8,130	8,290	8,460
Allocations	457	457	460	-	-	460	474	483	493	503
Contingency	1,062	-	1,090	-	-	1,090	1,110	1,130	1,150	1,170
Other Operating Expenses	100	100	100	-	-	100	100	100	100	100
TOTAL COSTS	**9,199**	**8,557**	**9,460**	**-**	**-**	**9,460**	**9,654**	**9,843**	**10,033**	**10,233**
*Percentage Increase over prior year			2.8%			2.8%	2.1%	2.0%	1.9%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	642	(642)	-	-	(642)	-	-	-	-
Balance c/fwd from 2023 to 2024	(1,233)	(1,233)	-	-	-	-	-	-	-	-
User Charges	(3,892)	(3,892)	(4,310)	-	-	(4,310)	(4,400)	(4,490)	(4,580)	(4,670)
Grants in Lieu of Taxes	(82)	(82)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(270)	(270)	(280)	-	-	(280)	(290)	(300)	(310)	(320)
TOTAL REVENUE	**(5,477)**	**(4,835)**	**(5,312)**	**-**	**-**	**(5,312)**	**(4,770)**	**(4,870)**	**(4,970)**	**(5,070)**
REQUISITION - PARCEL TAX	**(3,722)**	**(3,722)**	**(4,148)**	**-**	**-**	**(4,148)**	**(4,884)**	**(4,973)**	**(5,063)**	**(5,163)**
*Percentage increase over prior year										
User Fee			10.7%			10.7%	2.1%	2.0%	2.0%	2.0%
Requisition			11.4%			11.4%	17.7%	1.8%	1.8%	2.0%
Combined			**11.1%**			**11.1%**	**9.8%**	**1.9%**	**1.9%**	**2.0%**

CAPITAL REGIONAL DISTRICT

2025 Budget

JDF Building Numbering

EAC Review

OCTOBER 2024

Service: **1.317** **JDF Building Numbering** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.317 - JDF Building Numbering	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Building Inspection	12,830	12,830	13,211	-	-	13,211	13,480	13,740	14,010	14,300
Allocations	674	674	694	-	-	694	715	729	744	759
Other Operating Expenses	380	369	365	-	-	365	370	380	390	400
TOTAL COSTS	**13,884**	**13,873**	**14,270**	**-**	**-**	**14,270**	**14,565**	**14,849**	**15,144**	**15,459**
*Percentage Increase over prior year			2.8%			2.8%	2.1%	1.9%	2.0%	2.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	31	(31)	-	-	(31)	-	-	-	-
Balance c/fwd from 2023 to 2024	(84)	(84)	-	-	-	-	-	-	-	-
Other Income	(50)	(70)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
TOTAL REVENUE	**(134)**	**(123)**	**(101)**	**-**	**-**	**(101)**	**(70)**	**(70)**	**(70)**	**(70)**
REQUISITION	**(13,750)**	**(13,750)**	**(14,169)**	**-**	**-**	**(14,169)**	**(14,495)**	**(14,779)**	**(15,074)**	**(15,389)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.3%	2.0%	2.0%	2.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

Soil Deposit and Removal

EAC Review

OCTOBER 2024

Service: 1.319 Soil Deposit and Removal **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.319 - Soil Deposit and Removal	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Allocations	1,290	1,290	1,347	-	-	1,347	1,393	1,431	1,466	1,502
Bylaw Enforcement Charges	4,860	22,380	5,010	19,827	-	24,837	27,521	25,820	29,710	30,300
Other Operating Expenses	30	160	110	-	-	110	111	112	113	114
TOTAL OPERATING COSTS	**6,180**	**23,830**	**6,467**	**19,827**	**-**	**26,294**	**29,025**	**27,363**	**31,289**	**31,916**
*Percentage Increase over prior year			4.6%	321%		325.5%	10.4%	-5.7%	14.3%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(80)	(17,730)	(185)	(15,000)	-	(15,185)	(13,485)	(7,170)	(7,065)	(2,856)
Interest Income	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(120)**	**(17,770)**	**(225)**	**(15,000)**	**-**	**(15,225)**	**(13,525)**	**(7,210)**	**(7,105)**	**(2,896)**
REQUISITION	**(6,060)**	**(6,060)**	**(6,242)**	**(4,827)**	**-**	**(11,069)**	**(15,500)**	**(20,153)**	**(24,184)**	**(29,020)**
*Percentage increase over prior year Requisition			3.0%	79.7%		82.7%	40.0%	30.0%	20.0%	20.0%

Reserve Schedule

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105405	2024	2025	2026	2027	2028	2029
Beginning Balance		70,862	56,132	40,947	27,462	20,292	13,227
Transfer from Ops Budget		-	-	-	-	-	-
Deficit Recovery		(17,650)					
Transfer to Ops Budget		(80)	(15,185)	(13,485)	(7,170)	(7,065)	(2,856)
Interest Income*		3,000					
Ending Balance $		**56,132**	**40,947**	**27,462**	**20,292**	**13,227**	**10,371**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Planning (JDF)

EAC Review

OCTOBER 2024

Service: 1.325 **Community Planning** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

JDF Electoral Area on the basis of converted hospital assessments.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition and user fees.

Change in Budget 2024 to 2025 Service: 1.325 Community Planning	Total Expenditure	Comments
2024 Budget	**879,137**	
Change in Salaries:		
Base salary and benefit change	19,627	Inclusive of estimated collective agreement changes
Other (Auxiliary)	25,455	Additional auxiliary planning assistant level 1
Total Change in Salaries	45,082	
Other Changes:		
Bylaw Enforcement Allocation	8,910	Increase due to 2025 IBC 16g-3.4 Bylaw Enforcement staffing
JDF Local Service Building Allocation	23,264	Allocations from facilities management services
SharePoint Online Upgrade	3,604	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Program Development	17,000	Orthophotos in every odd year
Transfer to Equipment Replacement Fund	(5,000)	Decrease transfer to equipment replacement fund in 2025
Other Costs	5,006	
Total Other Changes	52,784	
2025 Budget	**977,003**	

Summary of % Expense Increase	
2025 Base salary and benefit change	2.2%
Other (Auxiliary)	2.9%
Bylaw Enforcement Allocation	1.0%
JDF Local Service Building Allocation	2.6%
Migration to SharePoint	0.4%
Program Development	1.9%
Transfer to Equipment Replacement Fund	-0.6%
Balance of increase	0.6%
% expense increase from 2024:	***11.1%***
% Requisition increase from 2024 (if applicable):	***9.8%***

Requisition funding is 83.6% of service revenue

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

Operating costs are projected at $15,978 (1.8%) higher than budget mainly due to 2023 orthophotos being invoiced in 2024. This variance will be recovered by a higher transfer from Operating Reserve, which has an expected year end balance of $360,715 before this transfer.

1.325 - Community Planning (JDF)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	520,818	526,008	540,445	25,455	-	565,900	582,085	598,720	615,824	633,408
Consultants	5,520	11,260	5,590	-	-	5,590	5,710	5,830	5,950	6,070
Legal Expenses	8,000	8,000	8,000	-	-	8,000	8,160	8,320	8,490	8,660
LIDAR Photography	-	16,688	-	-	17,000	17,000	-	18,000	-	20,000
Supplies	6,250	4,500	6,000	-	-	6,000	6,120	6,240	6,360	6,480
Land Use and Advisory Planning Cttees	16,710	13,180	17,160	-	-	17,160	17,500	17,860	18,220	18,590
Allocations	150,139	150,139	177,169	-	3,604	180,773	187,475	189,624	193,907	198,311
Bylaw & Real Estate Labour Charges	34,530	34,530	35,560	8,910	-	44,470	48,061	46,230	51,320	52,340
Other Operating Expenses	61,400	55,040	61,340	-	-	61,340	62,673	64,049	65,449	66,917
TOTAL OPERATING COSTS	**803,367**	**819,345**	**851,264**	**34,365**	**20,604**	**906,233**	**917,784**	**954,873**	**965,520**	**1,010,776**
*Percentage Increase over prior year			6.0%	4.3%	2.6%	12.8%	1.3%	4.0%	1.1%	4.7%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	5,000	5,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**5,000**	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Building Borrowing Repayment to Facilities Reserve	70,770	70,770	70,770	-	-	70,770	70,770	70,770	70,770	70,770
TOTAL COSTS	**879,137**	**895,115**	**922,034**	**34,365**	**20,604**	**977,003**	**988,554**	**1,025,643**	**1,036,290**	**1,081,546**
Internal Recoveries	(33,180)	(33,180)	(34,176)	-	-	(34,176)	(34,860)	(35,557)	(36,269)	(36,994)
OPERATING COSTS LESS INTERNAL RECOVERIES	**845,957**	**861,935**	**887,858**	**34,365**	**20,604**	**942,827**	**953,694**	**990,086**	**1,000,021**	**1,044,552**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(55,016)	(70,994)	(56,670)	-	(20,604)	(77,274)	(57,514)	(62,366)	(39,831)	(50,932)
Processing Fee Revenue	(45,000)	(45,000)	(46,350)	-	-	(46,350)	(47,280)	(48,230)	(49,190)	(50,170)
Grants in Lieu of Taxes	(1,091)	(1,091)	(1,120)	-	-	(1,120)	(1,140)	(1,160)	(1,180)	(1,200)
Revenue - Other	(1,060)	(1,060)	(1,090)	-	-	(1,090)	(1,110)	(1,130)	(1,150)	(1,170)
TOTAL REVENUE	**(102,167)**	**(118,145)**	**(105,230)**	**-**	**(20,604)**	**(125,834)**	**(107,044)**	**(112,886)**	**(91,351)**	**(103,472)**
REQUISITION	**(743,790)**	**(743,790)**	**(782,628)**	**(34,365)**	**-**	**(816,993)**	**(846,650)**	**(877,200)**	**(908,670)**	**(941,080)**
*Percentage increase over prior year Requisition			5.2%	4.6%	0.0%	9.8%	3.6%	3.6%	3.6%	3.6%
AUTHORIZED POSITIONS Salaried	3.7	3.7	3.7			3.7	3.7	3.7	3.7	3.7

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.325 Community Planning	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$3,290	$0	$2,700	$0	$0	$5,990
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$75,000	$450,000	$0	$0	$0	$0	$450,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$75,000	**$453,290**	**$0**	**$2,700**	**$0**	**$0**	**$455,990**
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	$3,290	$0	$2,700	$0	$0	$5,990
Grants (Federal, Provincial)	$75,000	$450,000	$0	$0	$0	$0	$450,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$75,000	**$453,290**	**$0**	**$2,700**	**$0**	**$0**	**$455,990**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.325

Service Nar Community Planning

				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	Computer Equipment	Computer Replacement	$ 10,845	E	ERF	$ -	$ 3,290	$ -	$ 2,700	$ -	$ -	$ 5,990
24-01	Study	Willis Point OCP	Willis Point Official Community Plan Review and Update	$ 150,000	S	Grant	$ 75,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
25-01	Study	Malahat OCP	Malahat Official Community Plan Review and Update	$ 150,000	S	Grant	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
25-02	Study	JdF OCP Consolidation	Consolidate JdF EA OCPs	$ 150,000	S	Grant	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 460,845**				**$ 453,290**	**$ -**	**$ 2,700**	**$ -**	**$ -**	**$ 455,990**

Service:	1.325	Community Planning

Project Number	20-01	Capital Project Title	Computer Equipment	Capital Project Description	Computer Replacement
Project Rationale	Computer replacement in keeping with CRD corporate schedule.				

Project Number	24-01	Capital Project Title	Willis Point OCP	Capital Project Description	Willis Point Official Community Plan Review and Update
Project Rationale	Vehicle replacement				

Project Number	25-01	Capital Project Title	Malahat OCP	Capital Project Description	Malahat Official Community Plan Review and Update
Project Rationale	Public comments received in response to a number of recent development proposals have raised concern that there is insuffient ground water resources to support both existing development and new development. The OCP supports development in rural areas where there are sufficient ground water resources and the development will not put resources at risk of contamination or depletion. The study will provide information to help determine this. The study may lead to further studies and monitoring.				

Project Number	25-02	Capital Project Title	JdF OCP Consolidation	Capital Project Description	Consolidate JdF EA OCPs
Project Rationale	Port Renfrew Official Community Plan requires review and update to address emerging community needs.				

Community Planning (JDF)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	344,737	267,463	209,949	147,583	107,752	56,820
Equipment Replacement Fund	156,375	153,085	153,085	150,385	150,385	150,385
Total	**501,112**	**420,548**	**363,034**	**297,968**	**258,137**	**207,205**

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105408	2024	2025	2026	2027	2028	2029
Beginning Balance		399,333	344,737	267,463	209,949	147,583	107,752
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget - Core		(54,306)	(60,274)	(57,514)	(44,366)	(39,831)	(30,932)
Transfer to Ops Budget - Orthophotos		(16,688)	(17,000)	-	(18,000)	-	(20,000)
Interest Income*		16,398					
Ending Balance $		**344,737**	**267,463**	**209,949**	**147,583**	**107,752**	**56,820**

Assumptions/Background:

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

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

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Equipment Replacement Fund

ERF Group: CMPLAN.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101428**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		200,730	156,375	153,085	153,085	150,385	150,385
Transfer from Ops Budget		5,000	-	-	-	-	-
Planned Purchase		(49,355)	(3,290)	-	(2,700)	-	-
Interest Income		-					
Ending Balance $		**156,375**	**153,085**	**153,085**	**150,385**	**150,385**	**150,385**

Assumptions/Background:

Maintain balance sufficient to fund required asset replacements

CAPITAL REGIONAL DISTRICT

2025 Budget

JDF Livestock Injury Compensation

EAC Review

OCTOBER 2024

Service: 1.340 **JDF Livestock Injury Compensation** **Committee: Electoral Area**

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act.*
(Livestock Injury Compensation Service (Juan de Fuca) Bylaw 4417, No. 1, 2021)

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.340 - JDF Livestock Injury Compensation	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	3,120	(3,120)	-	-	(3,120)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,145)	(3,145)	-	-	-	-	-	-	-	-
Other Income	-	(120)	(25)	-	-	(25)	(30)	(30)	(30)	(30)
TOTAL REVENUE	**(3,145)**	**(145)**	**(3,145)**	**-**	**-**	**(3,145)**	**(30)**	**(30)**	**(30)**	**(30)**
REQUISITION	**(13)**	**(13)**	**(13)**	**-**	**-**	**(13)**	**(3,133)**	**(3,136)**	**(3,139)**	**(3,143)**
*Percentage increase over prior year Requisition						0.0%	24000.0%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

Willis Point Fire Protection & Recreation

EAC Review

OCTOBER 2024

Service: 1.350 **Willis Point Fire** **Committee: Electoral Area**

DEFINITION:

A service area for the purposes of constructing a fire hall/community centre and to provide fire protection and emergency response services and recreational facilities in the Willis Point Section of the Juan de Fuca Electoral Area.
Local Service Establishment Bylaw No. 1951 (January 15, 1992). Amended by Bylaw 2296 (1995) & 3214 (2004).

PARTICIPATION:

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

COMMISSION:

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

MAXIMUM LEVY:

Greater of $41,000 or $1.71 / $1,000.

FUNDING:

Requisition

1.350 - Willis Point Fire Protection & Recreation	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Fire Protection Costs										
Travel - Vehicles	14,700	14,700	15,140	-	-	15,140	15,590	16,060	16,540	16,870
Insurance	8,547	8,547	10,582	-	-	10,582	11,337	12,155	13,052	13,975
Utilities	12,890	12,890	8,680	-	-	8,680	8,850	9,030	9,210	9,390
Staff Development	25,190	25,190	25,950	-	-	25,950	26,730	27,530	28,360	28,920
Allocations	5,464	6,736	6,982	-	-	6,982	7,191	7,335	7,482	7,631
Operating - Other	41,840	41,840	43,100	-	-	43,100	44,390	45,720	47,080	48,030
TOTAL FIRE PROTECTION COSTS	**108,631**	**109,903**	**110,434**	**-**	**-**	**110,434**	**114,088**	**117,830**	**121,724**	**124,816**
Recreation Costs										
Recreation Expenses	31,006	43,126	19,298	-	-	19,298	19,870	20,460	21,070	21,500
TOTAL OPERATING COSTS	**139,637**	**153,029**	**129,732**	**-**	**-**	**129,732**	**133,958**	**138,290**	**142,794**	**146,316**
*Percentage Increase over prior year			-7.1%			-7.1%	3.3%	3.3%	3.3%	2.5%
CAPITAL / RESERVES / DEBT										
Capital Equipment Purchases	6,520	6,520	6,720	-	-	6,720	6,920	7,130	7,340	7,490
Transfer to Equipment Replacement Fund	57,639	44,247	59,177	-	-	59,177	60,950	62,780	64,660	65,950
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES / DEBT	**64,159**	**50,767**	**65,897**	**-**	**-**	**65,897**	**67,870**	**69,910**	**72,000**	**73,440**
TOTAL COSTS	**203,796**	**203,796**	**195,629**	**-**	**-**	**195,629**	**201,828**	**208,200**	**214,794**	**219,756**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(16,086)	(16,086)	-	-	-	-	-	-	-	-
Rental Revenue	(37,000)	(37,000)	(35,000)	-	-	(35,000)	(36,030)	(37,090)	(38,180)	(38,940)
Other Revenue	(4,980)	(4,980)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(58,066)**	**(58,066)**	**(35,000)**	**-**	**-**	**(35,000)**	**(36,030)**	**(37,090)**	**(38,180)**	**(38,940)**
REQUISITION	**(145,730)**	**(145,730)**	**(160,629)**	**-**	**-**	**(160,629)**	**(165,798)**	**(171,110)**	**(176,614)**	**(180,816)**
*Percentage increase over prior year Requisition			10.2%			10.2%	3.2%	3.2%	3.2%	2.4%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.350 Willis Point Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$15,000	$20,000	$0	$0	$0	$0	$20,000
Equipment		$19,250	$47,250	$6,000	$6,000	$6,000	$10,000	$75,250
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
		$34,250	**$67,250**	**$6,000**	**$6,000**	**$6,000**	**$10,000**	**$95,250**
SOURCE OF FUNDS								
Capital Funds on Hand		$15,250	$15,250	$0	$0	$0	$0	$15,250
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$4,000	$10,000	$6,000	$6,000	$6,000	$10,000	$38,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$15,000	$42,000	$0	$0	$0	$0	$42,000
		$34,250	**$67,250**	**$6,000**	**$6,000**	**$6,000**	**$10,000**	**$95,250**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.350

Service Name: Willis Point Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	Replacement	Turn Out Gear	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.	$ 36,000	E	ERF	$ -	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 30,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall	$ 40,000	E	Res	$ -	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall		E	Cap	$ 15,250	$ 15,250	$ -	$ -	$ -	$ -	$ 15,250
24-01	Renewal	Washroom refresh	Washroom refresh	$ 20,000	B	Res	$ 15,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-04	Replacement	Computer	Replace 2 computers	$ 8,000	E	ERF	$ 4,000	$ 4,000	$ -	$ -	$ -	$ 4,000	$ 8,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			GRAND TOTAL	$ 104,000				$ 67,250	$ 6,000	$ 6,000	$ 6,000	$ 10,000	$ 95,250

Service:	1.350	Willis Point Fire

Project Number	21-01	Capital Project Title	Turn Out Gear	Capital Project Description	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.
Project Rationale					

Project Number	22-03	Capital Project Title	Paving entrance for hall	Capital Project Description	Paving apron in front of hall
Project Rationale					

Project Number	24-01	Capital Project Title	Washroom refresh	Capital Project Description	Washroom refresh
Project Rationale					

Project Number	24-04	Capital Project Title	Computer	Capital Project Description	Replace 2 computers
Project Rationale					

Willis Point Fire Protection & Recreation
Reserves Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	124,110	82,110	82,110	82,110	82,110	82,110
Equipment Replacement Fund	88,885	138,062	193,012	249,792	308,452	364,402
Total	**212,995**	**220,172**	**275,122**	**331,902**	**390,562**	**446,512**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1014	Estimated	Budget				
Fund Centre:	101358	2024	2025	2026	2027	2028	2029
Beginning Balance		154,158	124,110	82,110	82,110	82,110	82,110
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to Cap Fund		(36,000)	(42,000)	-	-	-	-
Interest Income*		5,952					
Ending Balance $		**124,110**	**82,110**	**82,110**	**82,110**	**82,110**	**82,110**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101429	2024	2025	2026	2027	2028	2029
Beginning Balance		52,138	88,885	138,062	193,012	249,792	308,452
Transfer from Ops Budget		44,247	59,177	60,950	62,780	64,660	65,950
Expenditures		(7,500)	(10,000)	(6,000)	(6,000)	(6,000)	(10,000)
Interest Income		-					
Ending Balance $		**88,885**	**138,062**	**193,012**	**249,792**	**308,452**	**364,402**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Otter Point Fire

EAC Review

OCTOBER 2024

Service: 1.353 **Otter Point Fire** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

COMMISION:

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

MAXIMUM LEVY:

Greater of $125,000 or $2.50 / $1,000.

FUNDING:

Requisition

Change in Budget 2024 to 2025 Service: 1.353 Otter Point Fire	Total Expenditure	Comments
2024 Budget	**671,460**	
Change in Salaries:		
Fire Chief Salary and Honorariums	8,330	Inclusive of estimated agreement changes
Total Change in Salaries	8,330	
Other Changes:		
Standard Overhead Allocation	6,097	Increase in 2024 operating costs
Insurance Costs	2,635	Recognize growing insurance premiums
Transfer to reserves	37,520	Increase in transfers to CRF $1,260 and transfers to ERF $36,260
Other Costs	1,990	
Total Other Changes	48,242	
2025 Budget	**728,032**	

Summary of % Expense Increase	
2025 Base salary and benefit change	1.2%
Standard Overhead Allocation	0.9%
Insurance Costs	0.4%
Transfer to reserves	5.6%
Balance of increase	0.3%
% expense increase from 2024:	***8.4%***
% Requisition increase from 2024 (if applicable):	***8.4%***

Requisition funding is 100% of service revenue

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

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

1.353 - Otter Point Fire	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Fire Chief Salary and Honorariums	296,230	296,230	304,560	-	-	304,560	310,650	316,860	323,190	329,660
Travel & Vehicles	25,570	25,570	26,340	-	-	26,340	26,860	27,390	27,940	28,500
Contract for Services	23,000	23,000	23,690	-	-	23,690	24,160	24,640	25,130	25,630
Insurance	11,817	11,817	14,452	-	-	14,452	15,412	16,456	17,602	18,851
Staff Training & Program Development	35,840	35,840	33,620	-	-	33,620	34,290	34,970	35,670	36,380
Recruiting and Retention	16,160	16,160	16,640	-	-	16,640	16,970	17,310	17,660	18,010
Maintenance	21,140	21,140	21,770	-	-	21,770	22,210	22,660	23,110	23,570
Internal Allocations	18,823	18,823	24,920	-	-	24,920	25,667	26,180	26,704	27,238
Operating - Supplies	20,240	20,240	20,840	-	-	20,840	21,250	21,670	22,100	22,540
Operating - Other	29,570	29,570	30,430	-	-	30,430	31,040	31,670	32,300	32,950
TOTAL OPERATING COSTS	**498,390**	**498,390**	**517,262**	**-**	**-**	**517,262**	**528,509**	**539,806**	**551,406**	**563,329**
*Percentage Increase over prior year			3.8%	0.0%		3.8%	2.2%	2.1%	2.1%	2.2%
CAPITAL / RESERVES										
Capital Equipment Purchases	5,870	5,870	6,050	-	-	6,050	6,170	6,290	6,420	6,550
Transfer to Capital Reserve Fund	42,000	42,000	43,260	-	-	43,260	44,130	45,010	45,910	46,830
Transfer to Equipment Replacement Fund	125,200	125,200	131,460	30,000	-	161,460	164,690	167,980	171,340	174,770
TOTAL CAPITAL / RESERVES	**173,070**	**173,070**	**180,770**	**30,000**	**-**	**210,770**	**214,990**	**219,280**	**223,670**	**228,150**
TOTAL COSTS	**671,460**	**671,460**	**698,032**	**30,000**	**-**	**728,032**	**743,499**	**759,086**	**775,076**	**791,479**
*Percentage Increase over prior year			4.0%	4.5%		8.4%	2.1%	2.1%	2.1%	2.1%
FUNDING SOURCES (REVENUE)										
Revenue - Other	(340)	(340)	(350)	-	-	(350)	(360)	(370)	(380)	(390)
TOTAL REVENUE	**(340)**	**(340)**	**(350)**	**-**	**-**	**(350)**	**(360)**	**(370)**	**(380)**	**(390)**
REQUISITION	**(671,120)**	**(671,120)**	**(697,682)**	**(30,000)**	**-**	**(727,682)**	**(743,139)**	**(758,716)**	**(774,696)**	**(791,089)**
*Percentage increase over prior year Requisition			4.0%	4.5%		8.4%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.353 Otter Point Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$15,000	$65,000	$50,000	$50,000	$0	$0	$165,000
Equipment		$0	$15,000	$20,000	$20,000	$20,000	$20,000	$95,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$900,000	$0	$900,000
		$15,000	**$80,000**	**$70,000**	**$70,000**	**$920,000**	**$20,000**	**$1,160,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$15,000	$15,000	$0	$0	$0	$0	$15,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$15,000	$20,000	$20,000	$920,000	$20,000	$995,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$50,000	$50,000	$50,000	$0	$0	$150,000
		$15,000	**$80,000**	**$70,000**	**$70,000**	**$920,000**	**$20,000**	**$1,160,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.353

Service Name: Otter Point Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
17-02	Replacement	Turnout Gear/Pagers/Hose	Turnout Gear/Pagers/Hose	$ 95,000	E	ERF	$ -	$ 15,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 95,000
20-01	Replacement	Replace roof	Replace roof	$ 50,000	B	Res	$ -		$ 50,000	$ -	$ -	$ -	$ 50,000
22-02	Renewal	Building expansion	Building expansion for the back office	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
22-03	Replacement	Building and Siding	Building Expansion and Siding	$ 40,000	B	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
26-01	Replacement	Replace driveway pavement	Replace driveway pavement	$ 50,000	B	Res	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
28-01	Replacement	Replace E23	Replace E23 - triple combination engine pumper truck	$ 900,000	V	ERF	$ -	$ -	$ -	$ -	$ 900,000	$ -	$ 900,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,185,000**				**$ 80,000**	**$ 70,000**	**$ 70,000**	**$ 920,000**	**$ 20,000**	**$ 1,160,000**

Service:	1.353	Otter Point Fire

Project Number		Capital Project Title		Capital Project Description	
Project Rationale					

Project Number		Capital Project Title		Capital Project Description	
Project Rationale					

Project Number		Capital Project Title		Capital Project Description	
Project Rationale					

Project Number		Capital Project Title		Capital Project Description	
Project Rationale					

Service:	1.353	Otter Point Fire

Project Number	22-02	Capital Project Title	Building expansion	Capital Project Description	Building expansion for the back office
Project Rationale					

Project Number	26-01	Capital Project Title	Replace driveway pavement	Capital Project Description	Replace driveway pavement
Project Rationale					

Otter Point Fire
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	63,651	56,911	51,041	46,051	91,961	138,791
Equipment Replacement Fund	324,949	471,409	616,099	764,079	15,419	170,189
Total	**388,600**	**528,320**	**667,140**	**810,130**	**107,380**	**308,980**

Reserve Schedule

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

For improvements, repairs and replacement of Firehall and training centre

Reserve Cash Flow

Fund:	1090	Estimated	Budget				
Fund Centre:	102164	2024	2025	2026	2027	2028	2029
Beginning Balance		59,021	63,651	56,911	51,041	46,051	91,961
Transfer from Ops Budget		42,000	43,260	44,130	45,010	45,910	46,830
Transfer from Cap Fund		-					
Transfer to Cap Fund		(40,000)	(50,000)	(50,000)	(50,000)	-	-
Interest Income*		2,630					
Ending Balance $		**63,651**	**56,911**	**51,041**	**46,051**	**91,961**	**138,791**

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: OTTERFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101432	2024	2025	2026	2027	2028	2029
Beginning Balance		214,749	324,949	471,409	616,099	764,079	15,419
Transfer from Ops Budget		125,200	161,460	164,690	167,980	171,340	174,770
Expenditures		(15,000)	(15,000)	(20,000)	(20,000)	(920,000)	(20,000)
Interest Income		-					
Ending Balance $		**324,949**	**471,409**	**616,099**	**764,079**	**15,419**	**170,189**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Malahat Fire Protection

EAC Review

OCTOBER 2024

Service: 1.354 **Malahat Fire** **Committee: Electoral Area**

DEFINITION:

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

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

ANNUAL LEVY:

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

MAXIMUM LEVY:

Greater of $22,400 or $1.28 / $1,000.

FUNDING:

Requisition

1.354 - Malahat Fire Protection	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Payment to Cowichan Valley Regional District	65,315	65,315	67,270	-	-	67,270	68,620	69,990	71,390	72,820
Other Operating Expenses	8,357	8,367	3,694	-	-	3,694	3,804	3,880	3,957	4,036
TOTAL COSTS	**73,672**	**73,682**	**70,964**	**-**	**-**	**70,964**	**72,424**	**73,870**	**75,347**	**76,856**
*Percentage Increase over prior year			-3.7%			-3.7%	2.1%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	590	(590)	-	-	(590)	-	-	-	-
Balance c/fwd from 2023 to 2024	(617)	(617)	-	-	-	-	-	-	-	-
Other Revenue	-	(600)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(617)**	**(627)**	**(590)**	**-**	**-**	**(590)**	**-**	**-**	**-**	**-**
REQUISITION	**(73,055)**	**(73,055)**	**(70,374)**	**-**	**-**	**(70,374)**	**(72,424)**	**(73,870)**	**(75,347)**	**(76,856)**
*Percentage increase over prior year Requisition			-3.7%			-3.7%	2.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Durrance Road Fire Protection

EAC Review

OCTOBER 2024

Service: 1.355 Durrance Road Fire **Committee:** Electoral Area

DEFINITION:

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

MAXIMUM LEVY:

Greater of $1,350 or $0.70 / $1,000.

FUNDING:

Parcel Tax

1.355 - Durrance Road Fire Protection	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Payment to District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	216	216	216	-	-	216	220	223	226	228
TOTAL OPERATING COSTS	**2,716**	**2,716**	**2,716**	**-**	**-**	**2,716**	**2,720**	**2,723**	**2,726**	**2,728**
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
CAPITAL / RESERVE										
Transfer to Operating Reserve	300	300	300	-	-	300	300	300	300	300
TOTAL COSTS	**3,016**	**3,016**	**3,016**	**-**	**-**	**3,016**	**3,020**	**3,023**	**3,026**	**3,028**
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
REQUISITION - PARCEL TAX	**(3,016)**	**(3,016)**	**(3,016)**	**-**	**-**	**(3,016)**	**(3,020)**	**(3,023)**	**(3,026)**	**(3,028)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105400	2024	2025	2026	2027	2028	2029
Beginning Balance		3,453	3,907	4,207	4,507	4,807	5,107
Transfer from Op Budget		300	300	300	300	300	300
Planned Payments		-	-	-	-	-	-
Interest Income*		154					
Ending Balance $		**3,907**	**4,207**	**4,507**	**4,807**	**5,107**	**5,407**

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

East Sooke Fire Protection

EAC Review

OCTOBER 2024

Service: 1.357 **East Sooke Fire** **Committee: Electoral Area**

DEFINITION:

A service area established by Bylaw No. 3390 (January 10, 2007) to provide fire protection and emergency response on a volunteer basis in the East Sooke district of the Juan de Fuca Electoral Area. Fire department is operated by a committee.
Amended by Bylaw No. 3862.

PARTICIPATION:

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

MAXIMUM LEVY:

"Greater of $550,000 or $1.310 / $1,000" of actual assessments.

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

Change in Budget 2024 to 2025 Service: 1.357 East Sooke Fire Protection	Total Expenditure	Comments
2024 Budget	**586,306**	
Change in Salaries:		
Other (Volunteers)	11,916	Increase volunteer honorariums
Total Change in Salaries	11,916	
Other Changes:		
Purchase and Maintenance of Equipment	3,778	Realignment of budget with expected future expenses
Fuel-Propane	4,825	Realignment of budget with expected future expenses
Operating Supplies	8,927	Realignment of budget with expected future expenses
Contingency	67,450	Potential service level increases pending commission approval
Transfer to Equipment Replacement Fund	12,879	Ongoing increase in transfer to equipment replacement fund
Debt Servicing	23,505	2025 MFA debt refinancing
Other Costs	1,461	
Total Other Changes	122,825	
2025 Budget	**721,047**	

Summary of % Expense Increase	
Other (Volunteers)	2.0%
Purchase and Maintenance of Equipment	0.6%
Fuel-Propane	0.8%
Operating Supplies	1.5%
Contingency	11.5%
Transfer to Equipment Replacement Fund	2.2%
Debt Servicing	4.0%
Balance of Increase	0.2%
% expense increase from 2024:	***23.0%***
% Requisition increase from 2024 (if applicable):	***28.2%***

Requisition funding is 84.9% of service revenue

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

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

1.357 - East Sooke Fire Protection	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages	80,614	80,614	92,530	-	-	92,530	94,380	96,270	98,200	100,160
Travel - Vehicles	37,996	37,996	39,140	-	-	39,140	39,920	40,720	41,540	42,370
Insurance	12,926	12,926	13,002	-	-	13,002	14,032	15,159	16,392	17,741
Contract for Service/Legal Expenses	12,399	12,399	12,770	-	-	12,770	13,030	13,290	13,560	13,830
Maintenance	12,926	12,926	17,500	-	-	17,500	17,850	18,200	18,570	18,940
Staff Training	26,750	26,750	28,620	-	-	28,620	29,190	29,770	30,370	30,980
Internal Allocations	15,367	15,367	16,504	-	-	16,504	16,999	17,339	17,686	18,039
Operating - Supplies	29,719	29,719	38,646	-	-	38,646	39,420	40,210	41,010	41,830
Contingency	15,000	15,000	82,450	-	-	82,450	84,100	85,780	87,500	89,250
Operating - Other	48,433	48,433	51,600	-	-	51,600	52,620	53,680	54,750	55,830
TOTAL FIRE DEP OPERATING COSTS	**292,130**	**292,130**	**392,762**	**-**	**-**	**392,762**	**401,541**	**410,418**	**419,578**	**428,970**
*Percentage Increase over prior year			34.4%			34.4%	2.2%	2.2%	2.2%	2.2%
TOTAL COMMUNITY HALL OPERATING COSTS	37,566	29,629	35,141	-	-	35,141	27,880	28,568	29,271	29,990
TOTAL OPERATING COSTS	**329,696**	**321,759**	**427,903**	**-**	**-**	**427,903**	**429,421**	**438,986**	**448,849**	**458,960**
Percentage Increase over prior year										
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	5,000	5,000	5,150	-	-	5,150	5,250	5,360	5,470	5,580
Transfer to Equipment Replacement Fund	96,121	104,737	99,000	10,000	-	109,000	111,180	113,400	115,670	117,980
TOTAL CAPITAL / RESERVES	**101,121**	**109,737**	**104,150**	**10,000**	**-**	**114,150**	**116,430**	**118,760**	**121,140**	**123,560**
DEBT SERVICING										
MFA Debt Reserve Fund	380	380	720	-	-	720	720	720	720	720
Principal Payment	97,959	97,959	101,324	-	-	101,324	101,324	101,324	101,324	101,324
Interest Payment	57,150	57,150	76,950	-	-	76,950	76,950	76,950	76,950	76,950
TOTAL DEBT SERVICING	**155,489**	**155,489**	**178,994**	**-**	**-**	**178,994**	**178,994**	**178,994**	**178,994**	**178,994**
TOTAL COSTS	**586,306**	**586,985**	**711,047**	**10,000**	**-**	**721,047**	**724,845**	**736,740**	**748,983**	**761,514**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	7,937	(7,937)	-	-	(7,937)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,043)	(11,043)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(69,350)	(77,966)	(71,430)	-	-	(71,430)	(72,860)	(74,320)	(75,810)	(77,330)
MFA Debt Reserve Fund Earning	(380)	(380)	(720)	-	-	(720)	(720)	(720)	(720)	(720)
Rental Revenue	(26,323)	(26,323)	(26,994)	-	-	(26,994)	(27,670)	(28,358)	(29,061)	(29,780)
Other Income	(1,260)	(1,260)	(1,300)	-	-	(1,300)	(1,320)	(1,340)	(1,360)	(1,380)
TOTAL REVENUE	**(108,356)**	**(109,035)**	**(108,381)**	**-**	**-**	**(108,381)**	**(102,570)**	**(104,738)**	**(106,951)**	**(109,210)**
REQUISITION	**(477,950)**	**(477,950)**	**(602,666)**	**(10,000)**	**-**	**(612,666)**	**(622,275)**	**(632,002)**	**(642,032)**	**(652,304)**
*Percentage increase over prior year Requisition			26.1%	2.1%		28.2%	1.6%	1.6%	1.6%	1.6%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.357 East Sooke Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$8,500	$52,500	$66,860	$35,227	$94,102	$19,484	$268,173
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$150,000	$0	$625,000	$0	$0	$775,000
	$8,500	**$202,500**	**$66,860**	**$660,227**	**$94,102**	**$19,484**	**$1,043,173**
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	$3,500	$202,500	$53,860	$652,227	$94,102	$19,484	$1,022,173
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$5,000	$0	$13,000	$8,000	$0	$0	$21,000
	$8,500	**$202,500**	**$66,860**	**$660,227**	**$94,102**	**$19,484**	**$1,043,173**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.357

Service Name: East Sooke Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
17-05	Replacement	Turn out Gear	Turn out Gear	$ 93,673	E	ERF	$ -	$ 18,000	$ 18,360	$ 18,727	$ 19,102	$ 19,484	$ 93,673
18-01	Replacement	Tender 2	Tender 2 Replacement	$ 775,000	V	ERF	$ -	$ 150,000	$ -	$ 625,000	$ -	$ -	$ 775,000
21-03	Replacement	Extrication gear	Replacement of extrication gear (jaws of life)	$ 75,000	E	ERF	$ -	$ -	$ -	$ -	$ 75,000	$ -	$ 75,000
21-05	Replacement	Roof seal replacement	Roof seal replacement	$ 5,000	E	ERF	$ -	$ -		$ 6,000	$ -	$ -	$ 6,000
22-01	Replacement	Pagers	Replacement of old pagers	$ 3,500	E	ERF	$ 3,500	$ -	$ 3,500	$ -	$ -	$ -	$ 3,500
22-02	Replacement	Hoses	Replacement of structure fire hoses	$ 64,000	E	ERF	$ -	$ 32,000	$ 32,000	$ -	$ -	$ -	$ 64,000
23-01	New	Tablet trial	Equip trucks with tablets	$ 5,000	E	Res	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
24-02	New	Training Centre	Finishing the training center	$ 26,000	E	Res	$ -	$ -	$ 8,000	$ 8,000	$ -	$ -	$ 16,000
27-01	Replacement	Rope for Rope Rescue	Replacement of Ropes and other Rope Rescue Equipment	$ 5,000	E	ERF	$ -	$ 2,500	$ -	$ 2,500	$ -	$ -	$ 5,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,052,173**			**$ 8,500**	**$ 202,500**	**$ 66,860**	**$ 660,227**	**$ 94,102**	**$ 19,484**	**$ 1,043,173**

Service:	1.357	East Sooke Fire

Project Number	17-05	Capital Project Title	Turn out Gear	Capital Project Description	Turn out Gear
Project Rationale	Replacement of 4 sets of turnout gear. Turnout gear expires after 10 years.				

Project Number	18-01	Capital Project Title	Tender 2	Capital Project Description	Tender 2 Replacement
Project Rationale	Replacement for our 1998 Tender 2 . The plan is to replace the vehicle with a used 10-year old truck.				

Project Number	21-03	Capital Project Title	Extrication gear	Capital Project Description	Replacement of extrication gear (jaws of life)
Project Rationale	Replacement of extrication gear (jaws of life)				

Project Number	21-05	Capital Project Title	Roof seal replacement	Capital Project Description	Roof seal replacement
Project Rationale	Replacement of Roof seals (recommended every 5 years)				

Service:	1.357	East Sooke Fire

Project Number	22-01	**Capital Project Title**	Pagers	**Capital Project Description**	Replacement of old pagers
Project Rationale					

Project Number	22-02	**Capital Project Title**	Hoses	**Capital Project Description**	Replacement of structure fire hoses
Project Rationale	Replacement of structure fire hoses				

Project Number	23-01	**Capital Project Title**	Tablet trial	**Capital Project Description**	Equip trucks with tablets
Project Rationale					

Project Number	24-02	**Capital Project Title**	Training Centre	**Capital Project Description**	Finishing the training center
Project Rationale					

Service:	1.357	East Sooke Fire

Project Number	27-01	Capital Project Title	Rope for Rope Rescue	Capital Project Description	Replacement of Ropes and other Rope Rescue Equipment
Project Rationale					

East Sooke Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund-Fire Dep	23,805	28,955	21,205	18,565	24,035	29,615
Capital Reserve Fund-Comm Hall	13,497	13,497	13,497	13,497	13,497	13,497
Equipment Replacement Fund	600,703	507,203	564,523	25,696	47,264	145,760
Total	**638,005**	**549,655**	**599,225**	**57,758**	**84,796**	**188,872**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1079	Estimated	Budget				
Fund Centre:	101309	2024	2025	2026	2027	2028	2029
Beginning Balance		44,125	23,805	28,955	21,205	18,565	24,035
Transfer from Ops Budget		5,000	5,150	5,250	5,360	5,470	5,580
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(27,000)	-	(13,000)	(8,000)	-	-
Transfer from ERF		-	-	-	-	-	-
Interest Income*		1,680					
Ending Balance $		**23,805**	**28,955**	**21,205**	**18,565**	**24,035**	**29,615**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1079	Estimated	Budget				
Fund Centre:	102246	2024	2025	2026	2027	2028	2029
Beginning Balance		12,921	13,497	13,497	13,497	13,497	13,497
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-					
Interest Income*		576					
Ending Balance $		**13,497**	**13,497**	**13,497**	**13,497**	**13,497**	**13,497**

Assumptions/Background:

Reserve intended for Capital projects in Community Hall

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

Reserve Schedule

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

ERF Group: ESOOKFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101948	2024	2025	2026	2027	2028	2029
Beginning Balance		829,133	600,703	507,203	564,523	25,696	47,264
Transfer from Ops Budget		96,121	109,000	111,180	113,400	115,670	117,980
Planned Purchase		(324,551)	(202,500)	(53,860)	(652,227)	(94,102)	(19,484)
Transfer to CRF		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**600,703**	**507,203**	**564,523**	**25,696**	**47,264**	**145,760**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Fire

EAC Review

OCTOBER 2024

Service: 1.358 Port Renfrew Fire **Committee: Electoral Area**

DEFINITION:

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

Local Service Area #1 of Electoral Area of Juan de Fuca (A-762). Tax levy based on hospital assessments for land and improvements.

MAXIMUM LEVY:

Greater of $10,000 or $2.52 / $1,000 of actual assessment.

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

AUTHORIZED:	LA Bylaw No. 3456 (Nov. 2007)	$	40,000
BORROWED:	Bylaw 3456 - 106 (2009 - 2.25%)		(40,000)
REMAINING AUTHORIZATION		$	-

FUNDING:

User fee and requisition.

1.358 - Port Renfrew Fire	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries, Wages, Benefits	73,360	73,360	75,560	-	-	75,560	77,070	78,610	80,180	81,780
Materials and Supplies	18,760	18,760	19,330	-	-	19,330	19,720	20,110	20,510	20,920
Repairs and Maintenance	2,520	2,520	2,600	-	-	2,600	2,650	2,700	2,760	2,820
Utilities	14,560	14,560	14,980	-	-	14,980	15,280	15,590	15,900	16,210
Allocations	6,729	6,729	8,709	-	-	8,709	8,971	9,150	9,333	9,520
Other Operating Expense	58,247	58,247	60,872	20,000	-	80,872	82,782	84,748	86,794	88,904
TOTAL OPERATING COSTS	**174,176**	**174,176**	**182,051**	**20,000**	**-**	**202,051**	**206,473**	**210,908**	**215,477**	**220,154**
*Percentage Increase over prior year			4.5%	11.5%		16.0%	2.2%	2.1%	2.2%	2.2%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	1,854	1,854	1,910	-	-	1,910	1,950	1,990	2,030	2,070
Transfer to Equipment Replacement Fund	23,500	23,500	24,210	-	-	24,210	24,690	25,180	25,680	26,190
TOTAL CAPITAL / RESERVES	**25,354**	**25,354**	**26,120**	**-**	**-**	**26,120**	**26,640**	**27,170**	**27,710**	**28,260**
TOTAL FIRE OPERATING COSTS	**199,530**	**199,530**	**208,171**	**20,000**	**-**	**228,171**	**233,113**	**238,078**	**243,187**	**248,414**
Debt Charges	2,908	2,908	-	-	-	-	-	-	-	-
TOTAL COSTS	**202,438**	**202,438**	**208,171**	**20,000**	**-**	**228,171**	**233,113**	**238,078**	**243,187**	**248,414**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(1,110)	(1,110)	(1,140)	-	-	(1,140)	(1,160)	(1,180)	(1,200)	(1,220)
User Charge	(80,698)	(80,698)	(83,604)	(8,000)	-	(91,604)	(93,508)	(94,760)	(96,833)	(99,072)
Other Revenue	(230)	(230)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(82,038)**	**(82,038)**	**(84,974)**	**(8,000)**	**-**	**(92,974)**	**(94,898)**	**(96,170)**	**(98,263)**	**(100,522)**
REQUISITION	**(120,400)**	**(120,400)**	**(123,197)**	**(12,000)**	**-**	**(135,197)**	**(138,215)**	**(141,908)**	**(144,924)**	**(147,892)**
*Percentage increase over prior year Requisition			2.3%	10.0%		12.3%	2.2%	2.7%	2.1%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.358 Port Renfrew Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$10,000	$0	$0	$0	$0	$10,000
Equipment		$0	$16,000	$16,000	$16,000	$16,000	$0	$64,000
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	**$26,000**	**$16,000**	**$16,000**	**$16,000**	**$0**	**$74,000**
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	$16,000	$16,000	$16,000	$16,000	$0	$64,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$10,000	$0	$0	$0	$0	$10,000
		$0	**$26,000**	**$16,000**	**$16,000**	**$16,000**	**$0**	**$74,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.358

Service Name: Port Renfrew Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-05	Renewal	Overhead Door Motors	Overhead Door Motors	$ 15,000	B	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-06	Replacement	Fire Hose	Replace Fire Hose	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 20,000
25-01	Replacement	SCBA Replacements	SCBA Replacements	$ 55,000	E	ERF	$ -	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ -	$ 44,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			GRAND TOTAL	**$ 95,000**				**$ 26,000**	**$ 16,000**	**$ 16,000**	**$ 16,000**	**$ -**	**$ 74,000**

Service:	1.358	Port Renfrew Fire

Project Number	24-05	Capital Project Title	Overhead Door Motors	Capital Project Description	Overhead Door Motors
Project Rationale					

Project Number	24-06	Capital Project Title	Fire Hose	Capital Project Description	Replace Fire Hose
Project Rationale					

Project Number	25-01	Capital Project Title	SCBA Replacements	Capital Project Description	SCBA Replacements
Project Rationale					

Port Renfrew Fire
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	9,615	1,525	3,475	5,465	7,495	9,565
Equipment Replacement Fund	183,213	191,423	200,113	209,293	218,973	245,163
Total	**192,828**	**192,948**	**203,588**	**214,758**	**226,468**	**254,728**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1089**	**Estimated**	**Budget**				
Fund Centre:	**102161**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		40,937	9,615	1,525	3,475	5,465	7,495
Transfer from Ops Budget		1,854	1,910	1,950	1,990	2,030	2,070
Transfer to Cap Fund		(35,000)	(10,000)	-	-	-	-
Interest Income*		1,824					
Ending Balance $		**9,615**	**1,525**	**3,475**	**5,465**	**7,495**	**9,565**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.358 Port Renfrew Fire - Equipment Replacement Fund

ERF Group: PTRENFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101434	2024	2025	2026	2027	2028	2029
Beginning Balance		210,713	183,213	191,423	200,113	209,293	218,973
Transfer from Ops Budget		23,500	24,210	24,690	25,180	25,680	26,190
Planned Purchase		(51,000)	(16,000)	(16,000)	(16,000)	(16,000)	-
Interest Income		-					
Ending Balance $		**183,213**	**191,423**	**200,113**	**209,293**	**218,973**	**245,163**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Shirley Fire Protection

EAC Review

OCTOBER 2024

Service: 1.360 Shirley Fire Department **Committee: Electoral Area**

DEFINITION:

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

MAXIMUM LEVY:

Greater of $18,200 or $1.31 / $1,000 of actual assessment.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.360 - Shirley Fire Protection	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Honoraria	42,580	42,580	43,860	10,500	-	54,360	55,450	56,560	57,690	58,840
Travel - Vehicles	4,470	4,470	4,600	-	-	4,600	4,690	4,780	4,880	4,980
Insurance	7,887	7,887	9,272	-	-	9,272	9,817	10,419	11,070	11,777
Maintenance	12,620	12,620	13,000	-	-	13,000	13,250	13,520	13,790	14,060
Staff Development	8,000	8,000	8,240	-	-	8,240	8,400	8,570	8,740	8,910
Internal Allocations	6,017	6,017	6,282	-	-	6,282	6,470	6,600	6,732	6,866
Operating - Supplies	20,700	20,700	21,310	-	-	21,310	21,740	22,170	22,610	23,060
Contingency	3,000	3,000	3,090	-	-	3,090	3,150	3,210	3,270	3,340
Operating - Other	20,360	20,360	20,970	-	-	20,970	21,370	21,780	22,200	22,620
TOTAL OPERATING COSTS	**125,634**	**125,634**	**130,624**	**10,500**	**-**	**141,124**	**144,337**	**147,609**	**150,982**	**154,453**
*Percentage Increase over prior year			4.0%	8.4%	0.0%	12.3%	2.3%	2.3%	2.3%	2.3%
CAPITAL / RESERVES										
Purchases - Equipment	10,000	10,000	10,300	-	1,430	11,730	10,510	10,720	10,930	11,150
Transfer to Equipment Replacement Fund	39,456	39,456	40,640	-	-	40,640	41,420	42,000	42,420	43,000
Transfer to Capital Reserve Fund	25,000	25,000	25,600	-	-	25,600	26,100	26,490	27,020	27,370
TOTAL CAPITAL / RESERVES	**74,456**	**74,456**	**76,540**	**-**	**1,430**	**77,970**	**78,030**	**79,210**	**80,370**	**81,520**
TOTAL COSTS	**200,090**	**200,090**	**207,164**	**10,500**	**1,430**	**219,094**	**222,367**	**226,819**	**231,352**	**235,973**
FUNDING SOURCES (REVENUE)										
Interest Income	(210)	(210)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
TOTAL REVENUE	**(210)**	**(210)**	**(220)**	**-**	**-**	**(220)**	**(220)**	**(220)**	**(220)**	**(220)**
REQUISITION	**(199,880)**	**(199,880)**	**(206,944)**	**(10,500)**	**(1,430)**	**(218,874)**	**(222,147)**	**(226,599)**	**(231,132)**	**(235,753)**
*Percentage increase over prior year Requisition			3.5%	5.3%	0.7%	9.5%	1.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.360 Shirley Fire Department	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$22,000	$24,380	$22,000	$22,000	$24,380	$114,760
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	**$22,000**	**$24,380**	**$22,000**	**$22,000**	**$24,380**	**$114,760**
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	$22,000	$24,380	$22,000	$22,000	$24,380	$114,760
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	**$22,000**	**$24,380**	**$22,000**	**$22,000**	**$24,380**	**$114,760**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.360

Service Name: Shirley Fire Department

				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	Firefighting Equipment	Firefighting Equipment	$ 50,000	E	ERF	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
25-01	Replacement	Auto Extrication Equipment	Auto Ex Equipment	$ 60,000	E	ERF	$ -	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 60,000
25-02	Replacement	Structural Firefighting Hose	Structural Firefighting Hose	$ 4,760	E	ERF	$ -	$ -	$ 2,380	$ -	$ -	$ 2,380	$ 4,760
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
			GRAND TOTAL	$ 114,760				$ 22,000	$ 24,380	$ 22,000	$ 22,000	$ 24,380	$ 114,760

Service:	1.360	Shirley Fire Department

Project Number	19-01	**Capital Project Title**	Firefighting Equipment	**Capital Project Description**	Firefighting Equipment
Project Rationale					

Project Number	25-01	**Capital Project Title**	Auto Extrication Equipment	**Capital Project Description**	Auto Ex Equipment
Project Rationale					

Project Number	25-02	**Capital Project Title**	Structural Firefighting Hose	**Capital Project Description**	Structural Firefighting Hose
Project Rationale					

Shirley Fire Protection
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	194,641	220,241	246,341	272,831	299,851	327,221
Equipment Replacement Fund	413,868	432,508	449,548	469,548	489,968	508,588
Total	**608,510**	**652,750**	**695,890**	**742,380**	**789,820**	**835,810**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1062	Estimated	Budget				
Fund Centre:	101701	2024	2025	2026	2027	2028	2029
Beginning Balance		162,401	194,641	220,241	246,341	272,831	299,851
Transfer from Ops Budget		25,000	25,600	26,100	26,490	27,020	27,370
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income*		7,240					
Ending Balance $		**194,641**	**220,241**	**246,341**	**272,831**	**299,851**	**327,221**

Assumptions/Background:

Transfers in accordance with long term capital plan

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

Reserve Schedule

Reserve Fund: 1.360 Shirley Fire Protection - Equipment Replacement Fund

ERF Group: SHIRFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101436	2024	2025	2026	2027	2028	2029
Beginning Balance		384,412	413,868	432,508	449,548	469,548	489,968
Transfer from Ops Budget		39,456	40,640	41,420	42,000	42,420	43,000
Planned Purchase		(10,000)	(22,000)	(24,380)	(22,000)	(22,000)	(24,380)
Interest Income		-					
Ending Balance $		**413,868**	**432,508**	**449,548**	**469,548**	**489,968**	**508,588**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Electoral Area Fire Services

EAC Review

OCTOBER 2024

Service: 1.369 **Electoral Area Fire Services** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.369 Electoral Area Fire Service

	Total Expenditure	Comments
2024 Budget	**378,064**	
Change in Salaries:		
Base salary and benefit change	6,422	Inclusive of estimated collective agreement changes
Step increase/paygrade change	29,853	
0.5 FTE Administrative Clerk	29,433	2025 16g-3.2: EA Fire Services Compliance & Coordination
Other	-	
Total Change in Salaries	65,708	
Other Changes:		
Standard Overhead Allocation	11,046	Increase in 2024 operating costs
SharePoint Online Upgrade	3,604	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Fire Service Compliance and Coordination	(45,000)	Completion of one-time Fire Service Compliance review in 2024
Fire Service Compliance and Coordination	35,000	2025 16g-3.2: EA Fire Services Compliance & Coordination
Supplies	(8,000)	Reduction in one-time supplies related to new FTE in 2024
Travel expenses	2,000	Realignment of budget with expected future expenses
Other Costs	4,070	
Total Other Changes	2,720	
2025 Budget	**446,492**	

Summary of % Expense Change	
2025 Salary step and paygrade change	7.9%
2025 IBC expenses	17.0%
2024 one-time Compliance and Coordination	-11.9%
Increase in allocations	3.9%
Balance of change	1.2%
% expense increase from 2024:	***18.1%***
% Requisition increase from 2024 (if applicable):	***94.3%***

Requisition funding is 89.8% of service revenue

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

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

1.369 - Electoral Area Fire Services	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Fire Services Compliance and Coordination	45,000	45,000	-	35,000	-	35,000	35,700	36,410	37,140	37,880
Wages & Salaries	194,602	178,250	230,877	29,433	-	260,310	276,599	283,229	290,013	296,956
Contract for Service	27,430	29,000	30,250	-	-	30,250	30,860	31,480	32,110	32,750
Staff Training & Development	5,560	5,015	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Software Licenses	2,070	200	2,130	-	-	2,130	2,170	2,210	2,250	2,300
Allocations	90,712	90,712	104,248	-	3,604	107,852	110,126	108,658	110,823	113,045
Operating - Other	10,190	11,550	2,950	-	-	2,950	3,000	3,050	3,100	3,150
TOTAL OPERATING COSTS	**375,564**	**359,727**	**375,955**	**64,433**	**3,604**	**443,992**	**464,065**	**470,757**	**481,266**	**492,031**
*Percentage Increase over prior year			0.1%	17.2%	1.0%	18.2%	4.5%	1.4%	2.2%	2.2%
CAPITAL / RESERVE										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	18,717	-	-	-	-	14,475	31,835	31,420	30,960
TOTAL CAPITAL / RESERVE	**2,500**	**18,717**	**2,500**	**-**	**-**	**2,500**	**16,975**	**34,335**	**33,920**	**33,460**
TOTAL COSTS	**378,064**	**378,444**	**378,455**	**64,433**	**3,604**	**446,492**	**481,040**	**505,092**	**515,186**	**525,491**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(171,704)	(171,704)	(42,000)	-	(3,604)	(45,604)	-	-	-	-
Interest Income	(120)	(500)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(171,824)**	**(172,204)**	**(42,120)**	**-**	**(3,604)**	**(45,724)**	**(120)**	**(120)**	**(120)**	**(120)**
REQUISITION	**(206,240)**	**(206,240)**	**(336,335)**	**(64,433)**	**-**	**(400,768)**	**(480,920)**	**(504,972)**	**(515,066)**	**(525,371)**
*Percentage increase over prior year Requisition			63.1%	31.2%		94.3%	20.0%	5.0%	2.0%	2.0%
Salaried Positions FTE's	1.5		1.5	0.5		2.0	2.0	2.0	2.0	2.0

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Program (JDF)

EAC Review

OCTOBER 2024

Service: 1.370 JDF Emergency Program **Committee: Electoral Area**

DEFINITION:

To provide an Emergency Program as an Extended Service under the Emergency Program Act.
Establishment Bylaw No. 2109 (April 28, 1993). Amended by Bylaw No. 2345 (January 10, 1996).
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

Electoral Area of Juan de Fuca.

LEVY:

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

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.370 - Emergency Program (JDF)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Travel Expense	3,570	1,000	3,570	-	-	3,570	3,640	3,710	3,780	3,860
Contract for Services	35,000	35,000	35,000	-	-	35,000	35,700	36,410	37,140	37,880
Wages & Honoraria	12,500	12,500	12,880	1,620	-	14,500	14,790	15,090	15,390	15,700
Staff Training & Development	3,100	1,500	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,500	1,500	3,500	-	-	3,500	3,570	3,640	3,710	3,780
Allocations	14,901	14,901	19,692	-	-	19,692	20,165	20,598	21,043	21,497
Other Operating Expenses	17,844	15,670	19,265	-	-	19,265	19,691	20,149	20,616	21,100
TOTAL OPERATING COSTS	**92,415**	**82,071**	**95,907**	**1,620**	**-**	**97,527**	**99,596**	**101,677**	**103,799**	**105,977**
*Percentage Increase over prior year			3.8%	1.8%		5.5%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	1,000	11,343	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**1,000**	**11,343**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Building Borrowing Repayment to Facilities Reserve	11,880	11,880	11,880	-	-	11,880	11,880	11,880	11,880	11,880
TOTAL COSTS	**105,295**	**105,294**	**107,787**	**1,620**	**-**	**109,407**	**111,476**	**113,557**	**115,679**	**117,857**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(140)	(139)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(240)**	**(239)**	**(240)**	**-**	**-**	**(240)**	**(240)**	**(240)**	**(240)**	**(240)**
REQUISITION	**(105,055)**	**(105,055)**	**(107,547)**	**(1,620)**	**-**	**(109,167)**	**(111,236)**	**(113,317)**	**(115,439)**	**(117,617)**
*Percentage increase over prior year Requisition			2.4%	1.5%		3.9%	1.9%	1.9%	1.9%	1.9%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.370 JDF Emergency Program	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$4,100	$0	$0	$0	$0	$4,100
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	**$4,100**	**$0**	**$0**	**$0**	**$0**	**$4,100**
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	$4,100	$0	$0	$0	$0	$4,100
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	**$4,100**	**$0**	**$0**	**$0**	**$0**	**$4,100**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.370

Service Name: JDF Emergency Program

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	New	InReach Devices	InReach Devices	$ 4,100	E	ERF	$ -	$ 4,100	$ -	$ -	$ -	$ -	$ 4,100
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	$ 4,100				$ 4,100	$ -	$ -	$ -	$ -	$ 4,100

Service:	1.370	JDF Emergency Program

Project Number	24-01	**Capital Project Title**	InReach Devices	**Capital Project Description**	InReach Devices
Project Rationale	Replace 9 In-Reach satelite GPS devices				

Reserve Schedule

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

ERF Group: JDFEMERG.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101785**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		126,223	127,223	123,123	123,123	123,123	123,123
Transfer from Ops Budget		1,000	-	-	-	-	-
Expenditues		-	(4,100)	-	-	-	-
Interest Income		-					
Ending Balance $		**127,223**	**123,123**	**123,123**	**123,123**	**123,123**	**123,123**

Assumptions/Background:

Reserve for maintenance of equipment inventory

CAPITAL REGIONAL DISTRICT

2025 Budget

Search and Rescue (JDF)

EAC Review

OCTOBER 2024

Service: 1.377 JDF Search and Rescue **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of $62,000 or $0.102 / $1,000 on actual assessed value of land and improvements.

FUNDING:

Requisition

1.377 - Search and Rescue (JDF)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Contract for Services	8,640	8,640	8,640	-	-	8,640	8,810	8,990	9,170	9,350
Building Rent	24,600	24,600	25,224	-	-	25,224	25,860	26,508	27,170	27,850
Staff Training & Development	12,449	7,000	12,000	-	-	12,000	12,082	12,211	12,328	12,450
Supplies	12,350	11,200	12,840	-	-	12,840	13,100	13,360	13,630	13,900
Allocations	4,403	4,403	4,438	-	-	4,438	4,571	4,662	4,755	4,850
Other Operating Expenses	35,810	38,930	28,408	-	-	28,408	29,007	29,619	30,257	30,910
TOTAL OPERATING COSTS	**98,252**	**94,773**	**91,550**	**-**	**-**	**91,550**	**93,430**	**95,350**	**97,310**	**99,310**
*Percentage Increase over prior year			-6.8%			-6.8%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	3,000	4,845	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL CAPITAL / RESERVE	**3,000**	**4,845**	**3,000**	**-**	**-**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
TOTAL COSTS	**101,252**	**99,618**	**94,550**	**-**	**-**	**94,550**	**96,430**	**98,350**	**100,310**	**102,310**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(9,450)	(9,450)		-	-	-	-	-	-	-
Grants in Lieu of Taxes	(110)	(109)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Revenue - Other	(21,740)	(20,107)	(22,390)	-	-	(22,390)	(22,830)	(23,280)	(23,740)	(24,210)
TOTAL REVENUE	**(31,300)**	**(29,666)**	**(22,500)**	**-**	**-**	**(22,500)**	**(22,940)**	**(23,390)**	**(23,850)**	**(24,320)**
REQUISITION	**(69,952)**	**(69,952)**	**(72,050)**	**-**	**-**	**(72,050)**	**(73,490)**	**(74,960)**	**(76,460)**	**(77,990)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

ERF Group: JDFSAR.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101986	2024	2025	2026	2027	2028	2029
Beginning Balance		97,474	8,474	11,474	14,474	17,474	20,474
Transfer from Ops Budget		3,000	3,000	3,000	3,000	3,000	3,000
Expenditures		(92,000)	-	-	-	-	-
Interest Income		-					
Ending Balance $		**8,474**	**11,474**	**14,474**	**17,474**	**20,474**	**23,474**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

EA - Community Parks (JDF)

EAC Review

OCTOBER 2024

Service: 1.405 JDF EA Community Parks & Recreation **Committee:** Juan De Fuca Electoral Area Parks & Rec

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

Greater of $227,173 or $0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4087, Amend bylaw 245, March, 2016; Bylaw 4150, Juan de Fuca Community Parks Services Conversion Bylaw No. 1, 2017)

COMMISSION:

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

AUTHORITY:

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

FUNDING:

Requisition

1.405 - EA - Community Parks (JDF)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	107,181	107,181	110,589	10,000	-	120,589	123,590	126,666	129,818	133,056
Contract for Services	22,120	22,120	22,780	-	6,000	28,780	23,240	23,700	24,170	24,650
Vehicles	10,720	10,720	11,040	-	-	11,040	11,260	11,490	11,720	11,950
Supplies	9,000	10,580	9,270	-	-	9,270	9,450	9,640	9,830	10,020
Allocations	34,184	34,184	36,656	-	3,604	40,260	41,521	38,980	39,770	40,593
Rentals	21,500	21,500	22,150	-	-	22,150	22,590	23,040	23,500	23,970
Other Operating Expenses	10,930	9,350	11,490	-	-	11,490	11,786	12,101	12,425	12,758
TOTAL OPERATING COSTS	**215,635**	**215,635**	**223,975**	**10,000**	**9,604**	**243,579**	**243,437**	**245,617**	**251,233**	**256,997**
*Percentage Increase over prior year			3.9%	4.6%	4.5%	13.0%	-0.1%	0.9%	2.3%	2.3%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	10,250	10,250	10,560	-	(5,000)	5,560	10,770	14,600	14,890	15,190
Transfer to Equipment Replacement Fund	8,000	8,000	8,240	-	(1,000)	7,240	8,400	8,570	8,740	8,910
TOTAL CAPITAL / RESERVES	**18,250**	**18,250**	**18,800**	**-**	**(6,000)**	**12,800**	**19,170**	**23,170**	**23,630**	**24,100**
TOTAL COSTS	**233,885**	**233,885**	**242,775**	**10,000**	**3,604**	**256,379**	**262,607**	**268,787**	**274,863**	**281,097**
*Percentage Increase over prior year			3.8%	4.3%	1.5%	9.6%	2.4%	2.4%	2.3%	2.3%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(302)	(302)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
Revenue - Other	(610)	(610)	(630)	-	-	(630)	(640)	(650)	(660)	(670)
TOTAL REVENUE	**(912)**	**(912)**	**(940)**	**-**	**-**	**(940)**	**(960)**	**(980)**	**(1,000)**	**(1,020)**
REQUISITION	**(232,973)**	**(232,973)**	**(241,835)**	**(10,000)**	**(3,604)**	**(255,439)**	**(261,647)**	**(267,807)**	**(273,863)**	**(280,077)**
*Percentage increase over prior year Requisition			3.8%	4.3%	1.5%	9.6%	2.4%	2.4%	2.3%	2.3%
AUTHORIZED POSITIONS										
Salaried FTE	0.42	0.42	0.42			0.42	0.42	0.42	0.42	0.42

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.405 JDF EA Community Parks & Recrea	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$25,000	$0	$0	$0	$0	$25,000
Land		$0	$100,000	$0	$0	$0	$0	$100,000
Engineered Structures		$325,000	$395,000	$0	$0	$0	$0	$395,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$325,000	**$520,000**	**$0**	**$0**	**$0**	**$0**	**$520,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$225,000	$225,000	$0	$0	$0	$0	$225,000
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)		$100,000	$295,000	$0	$0	$0	$0	$295,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$325,000	**$520,000**	**$0**	**$0**	**$0**	**$0**	**$520,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.405

Service Nam JDF EA Community Parks & Recreation

				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	Renewal	Wieland Trail	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route	$ 150,000	L	Grant	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
23-01	New	Port Renfrew Playground Equipment	Installation of new playground equipment in Port Renfrew	$ 160,000	S	Cap	$ 140,000	$ 140,000	$ -	$ -	$ -	$ -	$ 140,000
23-02	New	Elrose Park trail construction	Construct a Multi-use trail and Parking Area at Elrose Park	$ 65,000	S	Grant	$ 35,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-03	New	Priest Cabin Park Trail Construction	Construct a trail at Priest Cabin connecting to Matterhorn Access Trail	$ 50,000	S	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
23-06	New	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	$ 40,000	S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-08	New	Trail and Park remediation Butler Park	Butler Park trail and park remediation	$ 45,000	S	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
23-10	New	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	$ 50,000	S	Cap	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
24-02	New	Fish Boat Bay Improvements	Replace stairs and install viewing platform to improve acccessibiity.	$ 150,000	S	Grant	$ 50,000	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
24-03	New	Active Transportation Network Plan (ATNP)	ATNP works towards improving active transportation opportunities and public safety within the communities of the Juan de Fuca Electoral Area, including those in proximity of West Coast Road, identified as the Highway 14 corridor.	$ 60,000	S	Grant	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
25-01	New	Mt. Matheson Trail Fencing	Install new fencing along park/private property boundary	$ 25,000	E	Grant	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 795,000**				**$ 520,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 520,000**

Service:	1.405	JDF EA Community Parks & Recreation

Project Number	21-01	**Capital Project Title**	Wieland Trail	**Capital Project Description**	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route
Project Rationale	Recreational Trail connecting communities and keeping pedestrians off the main roads				

Project Number	23-01	**Capital Project Title**	Port Renfrew Playground Equipment	**Capital Project Description**	Installation of new playground equipment in Port Renfrew
Project Rationale	Playground requires updating				

Project Number	23-02	**Capital Project Title**	Elrose Park trail construction	**Capital Project Description**	Construct a Multi-use trail and Parking Area at Elrose Park
Project Rationale	Public Trail access and safe pedestrian movement				

Project Number	23-03	**Capital Project Title**	Priest Cabin Park Trail Construction	**Capital Project Description**	Construct a trail at Priest Cabin connecting to Matterhorn Access Trail
Project Rationale	Provide/enhance infrastructure public enjoyment				

Project Number	23-06	**Capital Project Title**	Trail Construction Admirals Forest Park	**Capital Project Description**	Construct/remediate trails at the recently purchased Admirals Forest Property
Project Rationale	Provide and enhance insfrastucture for public enjoyment				

Service:	1.405	JDF EA Community Parks & Recreation

Project Number	23-08	**Capital Project Title**	Trail and Park remediation Butler Park	**Capital Project Description**	Butler Park trail and park remediation
Project Rationale	Local resident led volunteer project to enhance local park infrstructure and ecology				

Project Number	23-10	**Capital Project Title**	Lot 64 Trail Construction	**Capital Project Description**	Trail construction linking the tennis court with the Marina trail and improving parking lot
Project Rationale	Improve public access for safety and enjoyment				

Project Number	24-02	**Capital Project Title**	Fish Boat Bay Improvements	**Capital Project Description**	Replace stairs and install viewing platform to improve acccessibiity.
Project Rationale					

Project Number	24-03	**Capital Project Title**	Active Transportation Network Plan (ATNP)	**Capital Project Description**	ATNP works towards improving active transportation opportunities and public safety within the communities of the Juan de Fuca Electoral Area, including those in proximity of West Coast Road, identified as the Highway 14 corridor.
Project Rationale	Improve Active Transportation Planning				

Project Number	25-01	**Capital Project Title**	Mt. Matheson Trail Fencing	**Capital Project Description**	Install new fencing along park/private property boundary
Project Rationale	Response to complaint of park users trespassing				

EA - Community Parks (JDF)
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Land Reserve Fund	239,675	239,675	239,675	239,675	239,675	239,675
Capital Reserve Fund	10,250	15,810	26,580	41,180	56,070	71,260
Equipment Replacement Fund	35,206	42,446	50,846	59,416	68,156	77,066
Total	**285,131**	**297,931**	**317,101**	**340,271**	**363,901**	**388,001**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1034	Estimated	Budget				
Fund Centre:	101378	2024	2025	2026	2027	2028	2029
Beginning Balance		229,445	239,675	239,675	239,675	239,675	239,675
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Surplus return back from Cap Fund		-					
Interest Income*		10,230					
Ending Balance $		**239,675**	**239,675**	**239,675**	**239,675**	**239,675**	**239,675**

Assumptions/Background:

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

Reserve Schedule

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

TO BE CREATED IN 2024

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
Fund Centre:	TBD	2024	2025	2026	2027	2028	2029
Beginning Balance		-	10,250	15,810	26,580	41,180	56,070
Transfer from Parks Ops Budget		10,250	5,560	10,770	14,600	14,890	15,190
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**10,250**	**15,810**	**26,580**	**41,180**	**56,070**	**71,260**

Assumptions/Background:

Reserve Schedule

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

ERF Group: JDFEAPRK.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102158	2024	2025	2026	2027	2028	2029
Beginning Balance		127,206	35,206	42,446	50,846	59,416	68,156
Transfer from Ops Budget		8,000	7,240	8,400	8,570	8,740	8,910
Expenditures		(100,000)	-	-	-	-	-
Interest Income		-					
Ending Balance $		**35,206**	**42,446**	**50,846**	**59,416**	**68,156**	**77,066**

Assumptions/Background:

Transfer as much as operating budget will allow.

CAPITAL REGIONAL DISTRICT

2025 Budget

EA - Community Recreation (JDF)

EAC Review

OCTOBER 2024

Service: 1.408 JDF EA Community Recreation **Committee:** Juan De Fuca Electoral Area Parks & Rec

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

$0.063 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

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

FUNDING:

Requisition

1.408 - EA - Community Recreation (JDF)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	53,952	54,980	55,651	-	-	55,651	57,016	58,414	59,846	61,313
Recreation Programs	9,550	6,000	8,597	-	-	8,597	8,040	7,534	7,143	6,699
Maintenance	10,620	10,620	4,550	-	-	4,550	4,640	4,730	4,820	4,920
Utilities & fuel	6,630	6,630	6,830	-	-	6,830	6,960	7,100	7,240	7,380
Supplies	660	660	680	-	-	680	690	700	710	720
Allocations	13,870	13,870	14,462	-	-	14,462	15,012	15,467	15,782	16,110
Other Operating Expenses	3,530	3,530	4,610	-	-	4,610	4,932	5,285	5,669	6,088
TOTAL OPERATING COSTS	**98,812**	**96,290**	**95,380**	**-**	**-**	**95,380**	**97,290**	**99,230**	**101,210**	**103,230**
*Percentage Increase over prior year			-3.5%			-3.5%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	2,549	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**2,549**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**98,812**	**98,839**	**95,380**	**-**	**-**	**95,380**	**97,290**	**99,230**	**101,210**	**103,230**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(6,200)	(6,200)	-	-	-	-	-	-	-	-
Rentals	(21,750)	(21,750)	(22,400)	-	-	(22,400)	(22,850)	(23,310)	(23,780)	(24,260)
Revenue - Other	(230)	(257)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(28,180)**	**(28,207)**	**(22,630)**	**-**	**-**	**(22,630)**	**(23,080)**	**(23,540)**	**(24,010)**	**(24,490)**
REQUISITION	**(70,632)**	**(70,632)**	**(72,750)**	**-**	**-**	**(72,750)**	**(74,210)**	**(75,690)**	**(77,200)**	**(78,740)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS Salaried FTE	0.18	0.18	0.18			0.18	0.18	0.18	0.18	0.18

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.408 JDF EA Community Recreation	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$100,000	$0	$0	$0	$0	$100,000
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$50,000	$25,000	$0	$0	$0	$0	$25,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$50,000	**$125,000**	**$0**	**$0**	**$0**	**$0**	**$125,000**
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)	$50,000	$125,000	$0	$0	$0	$0	$125,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$50,000	**$125,000**	**$0**	**$0**	**$0**	**$0**	**$125,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.408

Service N JDF EA Community Recreation

				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	Renewal	Port Renfrew Hall, Condition Assessment and Repairs	Condition Assessment to Identify deficiencies and then repairs	$ 75,000	S	Grant	$ 50,000.00	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
25-01	New	Otter Point Community Hall Development	Feasibility, design, project intiation	$ 100,000	B	Grant	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
													$ -
													$ -
													$ -
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			Grand Total	**$ 175,000**				**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

Service:	1.408	JDF EA Community Recreation

Project Number	24-01	**Capital Project Title**	Port Renfrew Hall, Condition Assessment and Repairs	**Capital Project Description**	Condition Assessment to Identify deficiencies and then repairs
Project Rationale					

Project Number	25-01	**Capital Project Title**	Otter Point Community Hall Development	**Capital Project Description**	Feasibility, design, project intiation
Project Rationale					

Reserve Schedule

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

ERF Group: JDFCOMRES.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102262	2024	2025	2026	2027	2028	2029
Beginning Balance		6,319	6,319	6,319	6,319	6,319	6,319
Transfer from Ops Budget		-	-	-	-	-	-
Planned Expenditues		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**6,319**	**6,319**	**6,319**	**6,319**	**6,319**	**6,319**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Refuse Disposal

Commission Review

NOVEMBER 2024

Service: 1.523 Port Renfrew Refuse Disposal **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

$15.18 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

RESERVE FUND:

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

Change in Budget 2024 to 2025

Service: 1.523 Port Renfrew Refuse Disposal	**Total Expenditure**	**Comments**
2024 Budget	**110,631**	
Change in Salaries:		
Other (Auxiliary)	45,000	In 2025 the service will operate using auxiliary staff instead of a contracted operator
Total Change in Salaries	45,000	
Other Changes:		
Contract - Operation	(14,390)	In 2025 auxiliary staff will be replacing the contracted operator
Contract for Services	21,090	Increase in hauling fees and an increase in tipping fees at Hartland
Other Costs	2,444	
Total Other Changes	9,144	
2025 Budget	**164,775**	

Summary of % Expense Increase	
Salaries - Other	40.7%
Contract - Operation	-13.0%
Contract for Services	19.1%
Balance of increase	2.2%
% expense increase from 2024:	***48.9%***
% Requisition increase from 2024 (if applicable):	***58.3%***

Requisition funding is 37.8% of service revenue

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

Revenues are projected at $3,150 (2.8%) higher than budget due to a licence fee with Telus for a portion of the land. Operating costs are project at $148 (0.1%) lower than the budget. Therefore, there is an estimated one-time favourable variance of $3,298 (2.9%). This variance will be moved to Capital Reserve, which has an expected year end balance of $50,344 before this transfer.

1.523 - Port Renfrew Refuse Disposal	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages	-	-	-	45,000	-	45,000	45,900	46,820	47,760	48,720
Contract - Operation	13,970	13,970	14,390	(14,390)	-	-	-	-	-	-
Contract for Services	69,810	69,810	71,910	21,090	-	93,000	94,860	96,750	98,690	100,670
Allocations	4,471	4,471	4,634	-	-	4,634	4,773	4,869	4,966	5,065
Electricity	1,210	1,500	1,250	-	-	1,250	1,280	1,310	1,340	1,370
Other Operating Expenses	3,220	2,782	2,891	-	-	2,891	2,951	3,012	3,074	3,137
TOTAL OPERATING COSTS	**92,681**	**92,533**	**95,075**	**51,700**	**-**	**146,775**	**149,764**	**152,761**	**155,830**	**158,962**
*Percentage Increase over prior year			2.6%	55.8%		58.4%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	2,000	2,000	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Transfer to Capital Reserve Fund	15,950	19,248	16,000	-	-	16,000	16,320	16,650	16,980	17,320
TOTAL CAPITAL / RESERVES	**17,950**	**21,248**	**18,000**	**-**	**-**	**18,000**	**18,360**	**18,730**	**19,100**	**19,480**
TOTAL COSTS	**110,631**	**113,781**	**113,075**	**51,700**	**-**	**164,775**	**168,124**	**171,491**	**174,930**	**178,442**
Internal Recovery	(26,440)	(26,440)	(27,233)	-	-	(27,233)	(27,778)	(28,333)	(28,900)	(29,478)
NET COSTS	**84,191**	**87,341**	**85,842**	**51,700**	**-**	**137,542**	**140,346**	**143,158**	**146,030**	**148,964**
FUNDING SOURCES (REVENUE)										
Sale - Recyclables	(5,000)	(5,000)	(5,150)	(4,850)	-	(10,000)	(10,200)	(10,400)	(10,610)	(10,820)
Recovery Cost	(39,375)	(39,375)	(40,121)	(22,225)	-	(62,346)	(63,643)	(64,944)	(66,270)	(67,627)
Grants in Lieu of Taxes	(390)	(390)	(400)	-	-	(400)	(410)	(420)	(430)	(440)
Other Revenue	(50)	(3,200)	(50)	(2,400)	-	(2,450)	(2,450)	(2,450)	(2,450)	(2,450)
TOTAL REVENUE	**(44,815)**	**(47,965)**	**(45,721)**	**(29,475)**	**-**	**(75,196)**	**(76,703)**	**(78,214)**	**(79,760)**	**(81,337)**
REQUISITION	**(39,376)**	**(39,376)**	**(40,121)**	**(22,225)**	**-**	**(62,346)**	**(63,643)**	**(64,944)**	**(66,270)**	**(67,627)**
*Percentage increase over prior year Requisition			1.9%	56.4%		58.3%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.523 Port Renfrew Refuse Disposal	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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		$304,500	$334,500	$27,500	$0	$0	$0	$362,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$304,500	**$334,500**	**$27,500**	**$0**	**$0**	**$0**	**$362,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$292,500	$292,500	$0	$0	$0	$0	$292,500
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$12,000	$42,000	$27,500	$0	$0	$0	$69,500
		$304,500	**$334,500**	**$27,500**	**$0**	**$0**	**$0**	**$362,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.523

Service Name: Port Renfrew Refuse Disposal

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
23-01	New	Covered recyclables storage	Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC.	$ 12,000	S	Res	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
24-01	New	Site efficiency upgrades	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor continers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%. ($262,500 - GCF; $30,000 - CWF)	$ 350,000	S	Cap	$ 262,500	$ 262,500	$ -	$ -	$ -	$ -	$ 262,500
24-01	New	Site efficiency upgrades			S	Res	$ -	$ 30,000	$ 27,500	$ -	$ -	$ -	$ 57,500
24-01	New	Site efficiency upgrades			S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
													$ -
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			Grand Total	**$ 362,000**				**$ 334,500**	**$ 27,500**	**$ -**	**$ -**	**$ -**	**$ 362,000**

Service:	1.523	Port Renfrew Refuse Disposal

Project Number	23-01	**Capital Project Title**	Covered recyclables storage	**Capital Project Description**	Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC.
Project Rationale					

Project Number	24-01	**Capital Project Title**	Site efficiency upgrades	**Capital Project Description**	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor continers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%. ($262,500 - GCF; $30,000 - CWF)
Project Rationale					

Port Renfrew Refuse Disposal
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	62,344	36,344	25,164	41,814	58,794	76,114
Equipment Replacement Fund	43,618	45,618	47,658	49,738	51,858	54,018
Total	**105,961**	**81,961**	**72,821**	**91,551**	**110,651**	**130,131**

Reserve Schedule

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

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

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

Reserve Cash Flow

Fund:	1021	Estimated	Budget				
Fund Centre:	101365	2024	2025	2026	2027	2028	2029
Beginning Balance		44,414	62,344	36,344	25,164	41,814	58,794
Transfer from Ops Budget		15,950	16,000	16,320	16,650	16,980	17,320
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(42,000)	(27,500)	-	-	-
Interest Income*		1,980					
Ending Balance $		**62,344**	**36,344**	**25,164**	**41,814**	**58,794**	**76,114**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101448	2024	2025	2026	2027	2028	2029
Beginning Balance		41,618	43,618	45,618	47,658	49,738	51,858
Transfer from Ops Budget		2,000	2,000	2,040	2,080	2,120	2,160
Transfer from Cap Fund		-					
Planned Purchase		-					
Interest Income		-					
Ending Balance $		**43,618**	**45,618**	**47,658**	**49,738**	**51,858**	**54,018**

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Comm - CREST (JDF)

EAC Review

OCTOBER 2024

Service: 1.924 JDF Emergency Comm. - CREST **Committee:** Planning and Protective Services

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.924 - Emergency Comm - CREST (JDF)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Payments to CREST	147,748	124,079	139,805	-	12,886	152,691	142,600	145,450	148,360	151,330
Allocations	2,875	2,875	3,206	-	-	3,206	3,303	3,369	3,436	3,505
Other Operating Expenses	9,700	9,700	9,990	-	-	9,990	10,190	10,390	10,590	10,810
TOTAL OPERATING COSTS	**160,323**	**136,654**	**153,001**	**-**	**12,886**	**165,887**	**156,093**	**159,209**	**162,386**	**165,645**
*Percentage Increase over prior year			-4.6%		8.0%	3.5%	-5.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	23,670	-	-	(23,670)	(23,670)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,784)	(11,784)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(200)	(196)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
Revenue-Other	(50)	(55)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(12,034)**	**11,635**	**(260)**	**-**	**(23,670)**	**(23,930)**	**(260)**	**(260)**	**(260)**	**(260)**
REQUISITION	**(148,289)**	**(148,289)**	**(152,741)**	**-**	**10,784**	**(141,957)**	**(155,833)**	**(158,949)**	**(162,126)**	**(165,385)**
*Percentage increase over prior year Requisition			3.0%		-7.3%	-4.3%	9.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Water

EAC Review

OCTOBER 2024

Service: 2.650 **Port Renfrew Water** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Local Service Area #5, E(762)

MAXIMUM LEVY:

Greater of $40,000 or $18.28 / $1,000 of actual assessed value of land and improvements.

COMMITTEE:

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

FUNDING:

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

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

Connection Charges:
At cost - Bylaw No. 1803 (amended Bylaw 3892).

RESERVE FUND:

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

2.650 - Port Renfrew Water	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Repairs & Maintenance	8,610	7,120	8,870	-	8,000	16,870	9,040	9,210	9,380	9,570
Allocations - Operations	84,960	105,000	88,870	-	-	88,870	90,650	92,460	94,310	96,200
Allocations - Other	9,497	9,497	10,164	-	-	10,164	10,430	10,641	10,855	11,073
Electricity	5,440	6,030	6,000	-	-	6,000	6,120	6,240	6,360	6,490
Supplies	9,290	15,560	15,330	-	-	15,330	15,630	15,940	16,250	16,570
Water Testing	3,226	3,336	3,341	-	-	3,341	3,406	3,472	3,539	3,606
Other Operating Expenses	3,157	10,032	4,070	-	-	4,070	4,279	17,505	4,751	5,016
TOTAL OPERATING COSTS	**124,180**	**156,575**	**136,645**	**-**	**8,000**	**144,645**	**139,555**	**155,468**	**145,445**	**148,525**
*Percentage Increase over prior year			10.0%		6.4%	16.5%	-3.5%	11.4%	-6.4%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	5,000	-	15,000	-	-	15,000	20,000	20,000	20,000	20,000
Transfer to Capital Reserve Fund	15,000	-	15,000	-	-	15,000	40,450	48,140	22,586	18,780
MFA Debt Reserve Fund	-	-	-	-	-	-	-	9,167	6,000	3,500
Interest Payments	-	-	-	-	-	-	-	10,083	46,933	74,433
Principal Payments	-	-	-	-	-	-	-	-	23,223	38,423
TOTAL DEBT / RESERVES	**20,000**	**-**	**30,000**	**-**	**-**	**30,000**	**60,450**	**87,390**	**118,742**	**155,136**
TOTAL COSTS	**144,180**	**156,575**	**166,645**	**-**	**8,000**	**174,645**	**200,005**	**242,858**	**264,187**	**303,661**
*Percentage Increase over prior year			15.6%		5.5%	21.1%	14.5%	21.4%	8.8%	14.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	(7,395)	7,395	-	-	7,395	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(5,000)	-	-	(8,000)	(8,000)	-	(13,000)	-	-
User Charges	(70,830)	(70,830)	(85,550)	-	-	(85,550)	(98,383)	(113,139)	(130,110)	(149,627)
Other Revenue	(1,102)	(1,102)	(1,140)	-	-	(1,140)	(1,170)	(1,200)	(1,230)	(1,260)
TOTAL REVENUE	**(71,932)**	**(84,327)**	**(79,295)**	**-**	**(8,000)**	**(87,295)**	**(99,553)**	**(127,339)**	**(131,340)**	**(150,887)**
REQUISITION - PARCEL TAX	**(72,248)**	**(72,248)**	**(87,350)**	**-**	**-**	**(87,350)**	**(100,452)**	**(115,519)**	**(132,847)**	**(152,774)**
*Percentage increase over prior year										
User Fees			20.8%			20.8%	15.0%	15.0%	15.0%	15.0%
Requisition			20.9%			20.9%	15.0%	15.0%	15.0%	15.0%
Combined			**20.8%**			**20.8%**	**15.0%**	**15.0%**	**15.0%**	**15.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.650 Port Renfrew Water	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$0	$0	$50,000	$200,000	$0	$250,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$100,000	$110,000	$30,000	$2,100,000	$400,000	$350,000	$2,990,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$100,000	**$110,000**	**$30,000**	**$2,150,000**	**$600,000**	**$350,000**	**$3,240,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$100,000	$100,000	$0	$0	$0	$0	$100,000
Debenture Debt (New Debt Only)		$0	$0	$0	$916,667	$600,000	$350,000	$1,866,667
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$1,233,333	$0	$0	$1,233,333
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$10,000	$30,000	$0	$0	$0	$40,000
		$100,000	**$110,000**	**$30,000**	**$2,150,000**	**$600,000**	**$350,000**	**$3,240,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.650

Service Name: Port Renfrew Water

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	Replacement	Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan.	$ 15,000	S	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.	$ 2,000,000	S	Grant	$ -	$ -	$ -	$ 1,233,333	$ -	$ -	$ 1,233,333
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.		S	Debt	$ -	$ -	$ -	$ 666,667	$ -	$ -	$ 666,667
23-02	Replacement	AC Pipe Replacement Program	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.	$ 450,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ 200,000	$ 50,000	$ 450,000
23-03	Replacement	Miscellaneous Repairs & Replacements	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof	$ 250,000	E	Debt	$ -	$ -	$ -	$ 50,000	$ 200,000	$ -	$ 250,000
24-01	Study	Water Master Plan Study	Master Planning study for the Port Renfrew service area to be delivered in parallel with Sewer Master Plan Study. (25% CWF, 75% GCF)	$ 175,000	S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-01	Replacement	Service Line Replacements	Initial budget for replacement of problem service lines	$ 10,000	S	Res	$ -	$ 10,000	$ 15,000	$ -	$ -	$ -	$ 25,000
28-01	Study	System Renewal	Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.	$ 500,000	S	Debt	$ -	$ -	$ -	$ -	$ 200,000	$ 300,000	$ 500,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 3,400,000**			**$ 100,000**	**$ 110,000**	**$ 30,000**	**$ 2,150,000**	**$ 600,000**	**$ 350,000**	**$ 3,240,000**

Service:	2.650	Port Renfrew Water

Project Number	22-01	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.				

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

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

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

Service:	2.650	Port Renfrew Water

Project Number	Capital Project Title	Capital Project Description
24-01	Water Master Plan Study	Master Planning study for the Port Renfrew service area to be delivered in parallel with Sewer Master Plan Study. (25% CWF, 75% GCF)

Project Rationale Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Sewer Master Plan Study. Based on recent application, anticipated 75% GCF and 25% CWF for grant funding.

Project Number	Capital Project Title	Capital Project Description
25-01	Service Line Replacements	Initial budget for replacement of problem service lines

Project Rationale Water service lines are beginning to show signs of concern. This initial budget is meant to assess and replace service lines that are demonstrating problems.

Project Number	Capital Project Title	Capital Project Description
28-01	System Renewal	Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Project Rationale Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Port Renfrew Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	1,566	8,566	28,566	35,566	55,566	75,566
Capital Reserve Fund	46,249	51,249	61,699	109,839	132,425	151,205
Total	**47,815**	**59,815**	**90,265**	**145,405**	**187,991**	**226,771**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105536	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	6,286	1,566	8,566	28,566	35,566	55,566
Transfer from Ops Budget	-	15,000	20,000	20,000	20,000	20,000
Expenditures	-	(8,000)	-	(13,000)	-	-
Planned Maintenance Activity		Reservoir cleaning		Tree clearing for high voltage hydro lines		
Deficit Recovery	(5,000)					
Interest Income*	280					
Ending Balance $	**1,566**	**8,566**	**28,566**	**35,566**	**55,566**	**75,566**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1026 / Fund Centre: 101370	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	44,275	46,249	51,249	61,699	109,839	132,425
Transfer from Ops Budget	-	15,000	40,450	48,140	22,586	18,780
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(10,000)	(30,000)	-	-	-
Interest Income*	1,974					
Ending Balance $	**46,249**	**51,249**	**61,699**	**109,839**	**132,425**	**151,205**

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

Wilderness Mountain Water

EAC Review

OCTOBER 2024

Service: 2.691 Wilderness Mountain Water Service **Committee: Electoral Area**

DEFINITION:

To finance, operate and maintain the supply, conveyance, treatment, storage and distribution of water to the Wilderness Mountain Local Service area that is within the JDF Electoral Area. The service was established by Bylaw No. 3511, adopted on July 9, 2008.

PARTICIPATION:

Wilderness Mountain Local Service Area

MAXIMUM LEVY:

Greater of $130,000 or $3.27/ $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

RESERVE FUND # 1075:

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

2.691 - Wilderness Mountain Water	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Contract for Services	4,960	12,000	990	-	10,000	10,990	5,010	11,030	5,050	11,070
Allocations	10,547	9,939	10,841	-	-	10,841	11,135	11,365	11,602	11,842
Electricity	7,090	5,000	7,300	-	-	7,300	7,450	7,600	7,750	7,910
Supplies	25,930	35,948	26,865	-	-	26,865	27,400	27,900	28,450	29,020
Labour Charges	74,780	77,060	79,110	-	-	79,110	80,690	82,310	83,960	85,640
Insurance	1,450	1,450	2,160	-	-	2,160	2,376	2,613	2,875	3,162
Water Testing	9,500	7,150	9,770	-	-	9,770	9,967	10,165	10,366	10,569
Other Operating Expenses	2,090	2,910	2,150	-	-	2,150	2,190	2,230	2,270	2,310
TOTAL OPERATING COSTS	**136,347**	**151,457**	**139,186**	**-**	**10,000**	**149,186**	**146,218**	**155,213**	**152,323**	**161,523**
*Percentage Increase over prior year			2.08%		7.3%	9.4%	-2.0%	6.2%	-1.9%	6.0%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	-	-	4,540	-	-	4,540	21,000	15,000	7,000	5,500
Transfer to Operating Reserve Fund	6,000	6,000	11,000	-	-	11,000	15,450	12,000	6,570	9,175
MFA Debt Reserve Fund	60	60	110	-	-	110	510	7,442	110	110
MFA Debt Principal	16,138	16,138	16,138	-	-	16,138	16,138	17,151	19,588	19,588
MFA Debt Interest	9,526	9,526	9,526	-	-	9,526	9,966	14,588	34,021	34,021
TOTAL DEBT / RESERVES	**31,724**	**31,724**	**41,314**	**-**	**-**	**41,314**	**63,064**	**66,181**	**67,289**	**68,394**
TOTAL COSTS	**168,071**	**183,181**	**180,500**	**-**	**10,000**	**190,500**	**209,282**	**221,394**	**219,612**	**229,917**
*Percentage Increase over prior year			7.40%		5.9%	13.3%	9.9%	5.8%	-0.8%	4.7%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	(15,000)	15,000	-	-	15,000	-	-	-	-
Balance c/fwd from 2023 to 2024	3,000	3,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(4,000)	(4,000)	-	-	(10,000)	(10,000)	(4,000)	(10,000)	(4,000)	(10,000)
User Charges	(80,106)	(80,106)	(93,720)	-	-	(93,720)	(98,422)	(101,334)	(103,352)	(105,417)
Sale - Water	(19,360)	(19,360)	(22,650)	-	-	(22,650)	(23,780)	(24,490)	(24,980)	(25,480)
Other Revenue	(110)	(220)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(100,576)**	**(115,686)**	**(101,530)**	**-**	**(10,000)**	**(111,530)**	**(126,362)**	**(135,984)**	**(132,492)**	**(141,057)**
REQUISITION - PARCEL TAX	**(67,495)**	**(67,495)**	**(78,970)**	**-**	**-**	**(78,970)**	**(82,920)**	**(85,410)**	**(87,120)**	**(88,860)**
*Percentage increase over prior year										
User Charge			17.0%			17.0%	5.0%	3.0%	2.0%	2.0%
Water Sale			17.0%			17.0%	5.0%	3.0%	2.0%	2.0%
Requisition			17.0%			17.0%	5.0%	3.0%	2.0%	2.0%
Combined			**17.0%**			**17.0%**	**5.0%**	**3.0%**	**2.0%**	**2.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 2.691 Wilderness Mountain Water Service	**Carry Forward from 2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**TOTAL**
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$20,000	$0	$0	$0	$0	$20,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$50,000	$733,200	$6,632,000	$0	$7,415,200
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$20,000**	**$50,000**	**$733,200**	**$6,632,000**	**$0**	**$7,435,200**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$40,000	$733,200	$0	$0	$773,200
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$6,632,000	$0	$6,632,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$20,000	$10,000	$0	$0	$0	$30,000
	$0	**$20,000**	**$50,000**	**$733,200**	**$6,632,000**	**$0**	**$7,435,200**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.691

Service Nam Wilderness Mountain Water Service

				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
24-03	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.	$ 10,000	S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
25-01	New	New Floating Intake	Installation of new floating intake.	$ 145,200	S	Debt	$ -	$ -	$ -	$ 13,200	$ -	$ -	$ 13,200
25-01	New	New Floating Intake	Installation of new floating intake.	$ -	S	Grant	$ -	$ -	$ -	$ -	$ 132,000	$ -	$ 132,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant	$ 220,000	S	Grant	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ 200,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant		S	Debt	$ -	$ -	$ -	$ 20,000		$ -	$ 20,000
25-03	Renewal	SCADA Communication Upgrade	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.	$ 20,000	E	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-01	Study	Island Health Compliance - Assessment	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements	$ 40,000	S	Debt	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis.	$ 700,000	S	Debt	$ -	$ -	$ -	$ 700,000	$ -	$ -	$ 700,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)	$ 6,300,000	S	Grant	$ -	$ -	$ -	$ -	$ 6,300,000	$ -	$ 6,300,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 7,435,200**			**$ -**	**$ 20,000**	**$ 50,000**	**$ 733,200**	**$ 6,632,000**	**$ -**	**$ 7,435,200**

Service:	2.691	Wilderness Mountain Water Service

Project Number	24-03	**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 grant does not provide full funding.
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.				

Project Number	25-01	**Capital Project Title**	New Floating Intake	**Capital Project Description**	Installation of new floating intake.
Project Rationale					

Project Number	25-02	**Capital Project Title**	Treatment Plant Upgrades	**Capital Project Description**	Upgrades to achieve improve treatment plant
Project Rationale					

Project Number	25-03	**Capital Project Title**	SCADA Communication Upgrade	**Capital Project Description**	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.
Project Rationale					

Project Number	26-01	**Capital Project Title**	Island Health Compliance - Assessment	**Capital Project Description**	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements
Project Rationale	Project to engage engineering consultants and reassess the options available to bring the water service into compliance with Island Health requirements.				

Service:	2.691	Wilderness Mountain Water Service

Project Number	Capital Project Title	Capital Project Description
27-01	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis

Project Rationale	Capital improvements to bring the water service into compliance with Island Health Requirements.

Wilderness Mountain Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	2,063	3,063	14,513	16,513	19,083	18,258
Capital Reserve Fund	43,457	27,997	38,997	53,997	60,997	66,497
Total	**45,520**	**31,060**	**53,510**	**70,510**	**80,080**	**84,755**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105540**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		53	2,063	3,063	14,513	16,513	19,083
Transfer from Ops Budget		6,000	11,000	15,450	12,000	6,570	9,175
Transfer to Ops for Core Budget		-					
Transfer to Ops Budget		(4,000)	(10,000)	(4,000)	(10,000)	(4,000)	(10,000)
Planned Maintenance Activity		Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection
Interest Income*		10					
Ending Balance $		**2,063**	**3,063**	**14,513**	**16,513**	**19,083**	**18,258**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1075	Estimated	Budget				
Fund Centre:	101994	2024	2025	2026	2027	2028	2029
Beginning Balance		46,513	43,457	27,997	38,997	53,997	60,997
Transfer from Ops Budget		-	4,540	21,000	15,000	7,000	5,500
Transfer from Cap Fund		-					
Transfer to Cap Fund		(5,000)	(20,000)	(10,000)	-	-	-
Interest Income*		1,944					
Ending Balance $		**43,457**	**27,997**	**38,997**	**53,997**	**60,997**	**66,497**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Sewer

EAC Review

OCTOBER 2024

Service: 3.850 Port Renfrew Sewer **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Local Service Area C(762) LSA#2.

MAXIMUM LEVY:

Greater of $40,000 or $18.28 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

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

FUNDING:

User Charge:	50% of operating cost to be imposed as an annual user fee to each connected property.
Parcel Tax:	50% of operating costs are collected as a parcel tax to be charged to every parcel within the local service area.
Connection Charge:	Based on actual cost.

RESERVE FUND:

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

3.850 - Port Renfrew Sewer	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Grit Disposal	11,300	-	11,640	-	-	11,640	11,870	12,110	12,350	12,600
Electricity	7,300	6,500	7,520	-	-	7,520	7,670	7,820	7,980	8,140
Supplies	2,750	1,000	2,840	-	-	2,840	2,900	2,960	3,020	3,080
Allocations - Operations	62,431	71,001	65,281	-	-	65,281	66,592	67,933	69,295	70,687
Allocations - Other	18,107	11,980	18,747	-	-	18,747	19,180	19,560	19,946	20,338
Other Operating Expenses	12,140	24,610	12,700	-	-	12,700	13,001	13,310	13,647	13,994
TOTAL OPERATING COSTS	**114,028**	**115,091**	**118,728**	**-**	**-**	**118,728**	**121,213**	**123,693**	**126,238**	**128,839**
*Percentage Increase over prior year			4.1%			4.1%	2.1%	2.0%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve	17,580	17,580	19,120	-	-	19,120	23,205	27,635	28,180	17,280
Transfer to Operating Reserve	4,000	2,963	4,500	-	-	4,500	5,000	5,500	6,000	6,500
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	2,000	3,000
MFA Debt Principal	-	-	-	-	-	-	-	-	-	5,070
MFA Debt Interest	-	-	-	-	-	-	-	-	2,200	12,100
TOTAL DEBT / RESERVES	**21,580**	**20,543**	**23,620**	**-**	**-**	**23,620**	**28,205**	**33,135**	**38,380**	**43,950**
TOTAL COSTS	**135,608**	**135,634**	**142,348**	**-**	**-**	**142,348**	**149,418**	**156,828**	**164,618**	**172,789**
*Percentage Increase over prior year			5.0%			5.0%	5.0%	5.0%	5.0%	5.0%
FUNDING SOURCES (REVENUE)										
User Charges	(66,999)	(66,999)	(70,349)	-	-	(70,349)	(73,869)	(77,558)	(81,439)	(85,509)
Grants in Lieu of Taxes	(1,490)	(1,497)	(1,530)	-	-	(1,530)	(1,560)	(1,590)	(1,620)	(1,650)
Other Revenue	(100)	(119)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(68,589)**	**(68,615)**	**(71,979)**	**-**	**-**	**(71,979)**	**(75,529)**	**(79,248)**	**(83,159)**	**(87,259)**
REQUISITION - PARCEL TAX	**(67,019)**	**(67,019)**	**(70,369)**	**-**	**-**	**(70,369)**	**(73,889)**	**(77,580)**	**(81,459)**	**(85,530)**
*Percentage increase over prior year										
User Fees						5.0%	5.0%	5.0%	5.0%	5.0%
Requisition						5.0%	5.0%	5.0%	5.0%	5.0%
Combined						**5.0%**	**5.0%**	**5.0%**	**5.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 3.850 Port Renfrew Sewer	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$100,000	$115,000	$0	$20,000	$200,000	$300,000	$635,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$100,000	**$115,000**	**$0**	**$20,000**	**$200,000**	**$300,000**	**$635,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$100,000	$100,000	$0	$0	$0	$0	$100,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$200,000	$300,000	$500,000
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	$15,000	$0	$20,000	$0	$0	$35,000
	$100,000	**$115,000**	**$0**	**$20,000**	**$200,000**	**$300,000**	**$635,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 3.850

Service Name: Port Renfrew Sewer

				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	Renewal	Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-01	Study	Sewer Master Plan Study	Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. (25% CWF, 75% GCF)	$ 175,000	S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-01	Renewal	Sewer Outfall Repairs	Periodic inspections and repairs to extend the life of the WWTP Outfall.	$ 20,000	S	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
28-01	Study	System Renewal	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.	$ 500,000	S	Debt	$ -	$ -	$ -	$ -	$ 200,000	$ 300,000	$ 500,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 710,000**				**$ 115,000**	**$ -**	**$ 20,000**	**$ 200,000**	**$ 300,000**	**$ 635,000**

Service:	3.850	Port Renfrew Sewer

Project Number	22-02	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.				

Project Number	24-01	**Capital Project Title**	Sewer Master Plan Study	**Capital Project Description**	Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. (25% CWF, 75% GCF)
Project Rationale	Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. 75% to be funded by GCF, 25% funded by CWF if grant application is successful.				

Project Number	27-01	**Capital Project Title**	Sewer Outfall Repairs	**Capital Project Description**	Periodic inspections and repairs to extend the life of the WWTP Outfall.
Project Rationale	Failure of the outfall occurred in 2024, requiring operation mobilization and repairs. Issues expected to continue until permanent replacement can be done. This budget is for ongoing interim repairs.				

Project Number	28-01	**Capital Project Title**	System Renewal	**Capital Project Description**	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.
Project Rationale	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.				

Port Renfrew Sewer
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	11,978	16,478	21,478	26,978	32,978	39,478
Capital Reserve Fund	27,804	31,924	55,129	62,764	90,944	108,224
Total	**39,783**	**48,403**	**76,608**	**89,743**	**123,923**	**147,703**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105537	2024	2025	2026	2027	2028	2029
Beginning Balance		8,635	11,978	16,478	21,478	26,978	32,978
Transfer from Ops Budget		2,963	4,500	5,000	5,500	6,000	6,500
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		380					
Ending Balance $		**11,978**	**16,478**	**21,478**	**26,978**	**32,978**	**39,478**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1044 / Fund Centre: 101388	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	38,844	27,804	31,924	55,129	62,764	90,944
Transfer from Ops Budget	17,580	19,120	23,205	27,635	28,180	17,280
Transfer from Cap Fund	-					
Transfer to Cap Fund	(30,000)	(15,000)	-	(20,000)	-	-
Interest Income*	1,380					
Ending Balance $	**27,804**	**31,924**	**55,129**	**62,764**	**90,944**	**108,224**

Assumptions/Background:

Transfer as much as operating budget will allow.

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

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

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

Average residential assessment - 2024 **$1,048,500**

Major Impacts (Changes in $/Avg HH >+/-$1.00)	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Government	42,383	0.52%	6.39	0.52%
Regional Parks	47,140	0.58%	7.11	0.57%
Land Banking & Housing	48,241	0.59%	7.28	0.59%
SUB-REGIONAL				
Regional Housing Trust Fund	(25,858)	-0.32%	(3.90)	-0.32%
Animal Care Services	18,176	0.22%	2.74	0.22%
913 Fire Dispatch	6,788	0.08%	1.02	0.08%
JOINT EA				
Joint Electoral Area Admin	75,282	0.92%	11.36	0.92%
Building Inspection	70,597	0.87%	10.65	0.86%
Noise Control	10,546	0.13%	1.59	0.13%
SSI LCC EA				
Grant-in-Aid - Salt Spring Island	29,973	0.37%	4.52	0.37%
SSI Economic Development Commission	10,743	0.13%	1.62	0.13%
Salt Spring Island Public Library	49,384	0.61%	7.45	0.60%
Community Transit (SSI)	141,472	1.74%	21.34	1.72%
Community Transportation (SSI)	13,891	0.17%	2.10	0.17%
Salt Spring Island Arts	11,677	0.14%	1.76	0.14%
Salt Spring Island - Community Parks	60,082	0.74%	9.06	0.73%
Salt Spring Is.- Community Rec	16,133	0.20%	2.43	0.20%
Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	212,118	2.60%	31.99	2.58%
OTHER SSI EA				
Electoral Area Admin Exp - SSI	193,768	2.38%	29.23	2.36%
Feasibility Study Reserve Fund - E.A.	10,000	0.12%	1.51	0.12%
Capital Regional Hospital District	13	0.00%	0.00	0.00%
Other	30,657	0.38%	4.73	0.38%
TOTAL CRD & CRHD	**1,073,207**	**13.17%**	**$161.99**	**13.09%**

	SALT SPRING ISLAND Local/Specified/Defined Services	2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.234	SSI Street Lighting (LCC Service)	32,832	5.08	31,869	4.93	963	3.02%	0.15	3.02%
2.620	SSI Highland Water System	13,664	53.80	31,726	124.91	(18,062)	-56.93%	(71.11)	-56.93%
2.621	Highland / Fernwood Water - SSI	87,756	263.53	77,630	233.12	10,126	13.04%	30.41	13.04%
2.624	Beddis Water	94,523	695.02	85,940	631.91	8,583	9.99%	63.11	9.99%
2.626	Fulford Water	56,888	557.73	55,230	541.47	1,658	3.00%	16.25	3.00%
2.628	Cedar Lane Water (SSI)	21,389	578.08	17,820	481.62	3,569	20.03%	96.46	20.03%
2.660	Fernwood Water	7,075	89.56	14,621	185.08	(7,546)	-51.61%	(95.52)	-51.61%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	7,871	10.35	7,615	10.01	256	3.36%	0.34	3.36%
3.810	Ganges Sewer	64,000	153.85	62,134	149.36	1,866	3.00%	4.49	3.00%
3.820	Maliview Estates Sewer System	5,220	55.53	5,070	53.94	150	2.96%	1.60	2.96%
	Total Local/Specified/Defined Services	**391,218**		**389,655**		**1,563**			
	Average residential assessment - 2024			**$1,048,500**					

Appendix C-2

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

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

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

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

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

Appendix C-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2025

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

Appendix C-4
Salt Spring Islands 2025 Major Capital Projects ≥ $100,000

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

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

Appendix C-5: SSI Service Budgets

SALT SPRING ISLANDS

1.111 SSI Administration
1.316 SSI Building Numbering
1.371 SSI Emergency Program
1.535 Stormwater Quality Management
1.925 SSI Emergency Comm-CREST
2.620 Highland Water
2.621 Highland/Fernwood Water
2.622 Cedars of Tuam Water
2.624 Beddis Water
2.626 Fulford Water
2.628 Cedar Lane Water
2.660 Fernwood Water
3.810 Ganges Sewer
3.820 Maliview Sewer

Appendix C-5: SSI Service Budgets

Local Community Commission

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SSI)

EAC Review

OCTOBER 2024

Service: 1.111 SSI Admin. Expenditures **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

Change in Budget 2024 to 2025
Service: 1.111 SSI Admin

	Total Expenditure	Comments
2024 Budget	**1,397,753**	
Change in Salaries:		
Base salary and benefit change	29,890	Inclusive of estimated collective agreement changes
Step increase/paygrade change	8,070	
One-time salaries costs	96,715	One-time 2025 net salaries changes in administration
Secondment wages	31,500	One-time 2025 salaries due to secondment (LCC)
Other	216	
Total Change in Salaries	166,391	
Other Changes:		
Human Resources Allocation	7,464	Increase in 2024 salary budget; corporate safety resourcing
SharePoint Online Upgrade	7,208	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Capital Asset Purchase	(20,000)	One-time 2024 lease improvement and equipment purchase
Reserve Transfers	28,000	$28,000 increase to ORF transfers ($10k in Management component & $18k in LCC to fund future election costs)
Contingency	(15,640)	One-time 2024 Contingency for Job Reclass of the two Engineer Tech positions
One-time deficit carry over	20,311	One-time deficit carry over to 2025 in LCC component, partially offset by $4,466 surplus carry over in Director component (net deficit of $15,845)
Other Costs	93	Net change in other costs such as travel, supplies, insurance, etc.
Total Other Changes	27,436	
2025 Budget	**1,591,580**	

Summary of % Expense Change	
2025 Base salary and step increases	2.7%
2025 One-time secondment and admin change salaries	9.2%
Reserve Transfers	2.0%
2024 One-time cap purchase & contingency	-2.5%
One-time deficit carry over	1.5%
Balance of change	1.1%
% expense increase from 2024:	***13.9%***
% Requisition increase from 2024 (if applicable):	***29.4%***

Requisition funding is 54.0% of service revenue

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

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

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

1.111 - Admin Expenditures (SSI) Management Services	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages	910,673	784,121	946,059	-	96,715	1,042,774	973,424	1,001,565	1,030,502	1,060,268
Allocations	69,421	69,421	81,500	-	7,208	88,708	94,706	92,112	94,071	96,182
Vehicles & Travel	9,830	7,620	8,730	-	-	8,730	8,900	9,080	9,260	9,450
Legal Expenses	10,000	-	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Staff Training, Moving & Dues	16,030	12,710	14,600	-	-	14,600	14,890	15,190	15,490	15,810
Contingency	15,640	9,000	-	-	-	-	-	-	-	-
Operating - Other	129,040	118,730	129,670	-	-	129,670	132,288	149,970	137,716	140,496
TOTAL OPERATING COSTS	**1,160,634**	**1,001,602**	**1,190,559**	**-**	**103,923**	**1,294,482**	**1,234,408**	**1,278,317**	**1,297,649**	**1,333,026**
*Percentage Increase over prior year			2.6%		9.0%	11.5%	-4.6%	3.6%	1.5%	2.7%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	25,000	25,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000
Transfer to Operating Reserve Fund	-	-	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Capital Asset Purchase	20,000	20,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**45,000**	**45,000**	**35,000**	**-**	**-**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
TOTAL COSTS	**1,205,634**	**1,046,602**	**1,225,559**	**-**	**103,923**	**1,329,482**	**1,269,408**	**1,313,317**	**1,332,649**	**1,368,026**
*Percentage Increase over prior year			1.7%		8.6%	10.3%	-4.5%	3.5%	1.5%	2.7%
Labour Recovery	(410,161)	(251,130)	(432,730)	-	-	(432,730)	(441,380)	(450,230)	(459,230)	(468,390)
Internal Allocations	(273,685)	(273,685)	(281,910)	(6,000)	-	(287,910)	(293,660)	(299,520)	(305,470)	(311,530)
TOTAL RECOVERIES	**(683,846)**	**(524,815)**	**(714,640)**	**(6,000)**	**-**	**(720,640)**	**(735,040)**	**(749,750)**	**(764,700)**	**(779,920)**
COSTS LESS INTERNAL RECOVERIES	**521,788**	**521,787**	**510,919**	**(6,000)**	**103,923**	**608,842**	**534,368**	**563,567**	**567,949**	**588,106**
*Percentage Increase over prior year			-2.1%	-1.1%	19.9%	16.7%	-12.2%	5.5%	0.8%	3.5%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(35,640)	(35,640)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(7,208)	(7,208)	(7,208)	(15,000)	-	-
Grants in Lieu of Taxes	(330)	(329)	(340)	-	-	(340)	(350)	(360)	(370)	(380)
TOTAL REVENUE	**(35,970)**	**(35,969)**	**(340)**	**-**	**(7,208)**	**(7,548)**	**(7,558)**	**(15,360)**	**(370)**	**(380)**
REQUISITION	**(485,818)**	**(485,818)**	**(510,579)**	**6,000**	**(96,715)**	**(601,294)**	**(526,810)**	**(548,207)**	**(567,579)**	**(587,726)**
*Percentage increase over prior year Requisition			5.1%	-1.2%	19.9%	23.8%	-12.4%	4.1%	3.5%	3.5%
FTE's	7.0	7.0	7.0			7.0	7.0	7.0	7.0	7.0

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

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

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.111 SSI Admin. Expenditures	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$40,000	$44,900	$15,900	$10,900	$6,100	$6,000	$83,800
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$65,000	$0	$0	$0	$65,000
	$40,000	**$44,900**	**$80,900**	**$10,900**	**$6,100**	**$6,000**	**$148,800**
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	$40,000	$44,900	$80,900	$10,900	$6,100	$6,000	$148,800
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
	$40,000	**$44,900**	**$80,900**	**$10,900**	**$6,100**	**$6,000**	**$148,800**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.111

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)	$ 40,000	E	ERF	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 148,900**				**$ 44,900**	**$ 80,900**	**$ 10,900**	**$ 6,100**	**$ 6,000**	**$ 148,800**

Service:	**1.111**	**SSI Admin. Expenditures**

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

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

Assumptions/Background:

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

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

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

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101837**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		13,782	13,782	3,782	3,132	4,132	5,132
Transfer from Ops Budget		-	-	1,000	1,000	1,000	1,000
Planned Purchase		-	(10,000)	(1,650)	-	-	-
Interest Income		-					
Ending Balance $		**13,782**	**3,782**	**3,132**	**4,132**	**5,132**	**6,132**

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: EASSILCC.ERF

Reserve Cash Flow

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

Assumptions/Background:

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Building Numbering

EAC Review

OCTOBER 2024

Service: 1.316 SSI Building Numbering **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Emergency Program

EAC Review

OCTOBER 2024

Service: 1.371 SSI Emergency Program **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

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

LEVY:

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

FUNDING:

Requisition

1.371 - SSI Emergency Program	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
CAPITAL / RESERVES										
Equipment Purchases	10,000	8,000	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	3,500	-	-	-	-	2,000	4,340	8,980	13,930
Transfer to Operating Reserve Fund	-	1,155	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	1,000	-	-	-	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	**10,000**	**13,655**	**-**	**-**	**-**	**-**	**4,000**	**6,340**	**10,980**	**15,930**
TOTAL COSTS	**144,181**	**144,181**	**136,329**	**-**	**-**	**136,329**	**143,007**	**148,022**	**155,409**	**163,172**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(13,811)	(13,811)	(2,049)	-	-	(2,049)	(2,027)	-	-	-
Grants in Lieu of Taxes	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
						-				
TOTAL REVENUE	**(14,011)**	**(14,011)**	**(2,249)**	**-**	**-**	**(2,249)**	**(2,227)**	**(200)**	**(200)**	**(200)**
REQUISITION	**(130,170)**	**(130,170)**	**(134,080)**	**-**	**-**	**(134,080)**	**(140,780)**	**(147,822)**	**(155,209)**	**(162,972)**
*Percentage increase over prior year Requisition			3.0%			3.0%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.371 SSI Emergency Program	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$11,700	$38,000	$10,900	$14,500	$5,800	$80,900
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$11,700**	**$38,000**	**$10,900**	**$14,500**	**$5,800**	**$80,900**
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	$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
Reserve Fund	$0	$0	$25,000	$0	$10,000	$0	$35,000
	$0	**$11,700**	**$38,000**	**$10,900**	**$14,500**	**$5,800**	**$80,900**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.371

Service Name: SSI Emergency Program

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

Service:	1.371	SSI Emergency Program

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

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

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

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

SSI Emergency Program
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SSI)

EAC Review

OCTOBER 2024

Service: 1.535 **SSI Stormwater Quality Management** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Contract for Services & Consulting	30,000	15,000	-	-	15,000	15,000	-	-	-	-
Contribution Projects	25,000	14,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Allocations	10,864	11,664	12,402	-	-	12,402	12,700	12,979	13,262	13,549
Other Operating Expenses	170	70	180	-	-	180	188	197	207	218
TOTAL OPERATING COSTS	**66,034**	**40,734**	**27,582**	**-**	**15,000**	**42,582**	**27,888**	**28,176**	**28,469**	**28,767**
*Percentage Increase over prior year			-58.2%		22.7%	-35.5%	-34.5%	1.0%	1.0%	1.0%
CAPITAL/RESERVE										
Transfer to Operating Reserve Fund	-	15,640	-	-	-	-	-	-	-	-
TOTAL COSTS	**66,034**	**56,374**	**27,582**	**-**	**15,000**	**42,582**	**27,888**	**28,176**	**28,469**	**28,767**
*Percentage Increase over prior year			-58.2%		22.7%	-35.5%	-34.5%	1.0%	1.0%	1.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(30,000)	(30,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(11,394)	(1,394)	(2,112)	-	(15,000)	(17,112)	(1,910)	(1,680)	(1,445)	(1,205)
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(21)	(22)	(22)	(22)
Other Revenue	(10)	(350)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(41,424)**	**(31,764)**	**(2,232)**	**-**	**(15,000)**	**(17,232)**	**(2,031)**	**(1,802)**	**(1,567)**	**(1,327)**
REQUISITION	**(24,610)**	**(24,610)**	**(25,350)**	**-**	**-**	**(25,350)**	**(25,857)**	**(26,374)**	**(26,902)**	**(27,440)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Comm - CREST (SSI)

EAC Review

OCTOBER 2024

Service: 1.925 **SSI Emergency Comm. - CREST** **Committee: Planning and Protective Services**

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Highland Water System (SSI)

EAC Review

OCTOBER 2024

Service: 2.620 Highland Water (SSI) **Committee:** Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

RESERVE FUND:

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

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

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.620 Highland Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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**
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**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.620

Service Name: Highland 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
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle and Upper Reservoir Repairs	$ 122,442	S	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
													$ -
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													$ -
			Grand Total	**$ 122,442**			**$ 10,000**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000.00**

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)

EAC Review

OCTOBER 2024

Service: 2.621 Highland & Fernwood Water (SSI) **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

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

User Charge: Annual Fixed Fee per single family dwelling unit or equivalent.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters 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 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	76,076	95,249	128,340	-	-	128,340	75,810	71,000	32,450	108,275
Transfer to Operating Reserve Fund	65,000	32,309	30,000	-	-	30,000	30,000	10,000	10,000	10,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	46,855	65,615	160,618	228,133
MFA Debt Interest	17,393	7,350	7,350	8,986	-	16,336	63,095	156,395	309,460	426,720
MFA Debt Reserve Fund	9,280	150	210	7,900	-	8,110	18,210	37,500	26,650	26,650
TOTAL DEBT / RESERVES	**194,590**	**161,899**	**192,741**	**16,886**	**-**	**209,627**	**233,970**	**340,510**	**539,178**	**799,778**
TOTAL COSTS	**572,602**	**565,310**	**567,428**	**16,886**	**-**	**584,314**	**656,652**	**751,579**	**958,808**	**1,248,207**
*Percentage Increase over prior year			-0.9%	2.9%		2.0%	12.4%	14.5%	27.6%	30.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	-	-	(20,000)	-	-	(20,000)
Sales - Water	(60,000)	(54,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(414,032)	(412,740)	(426,448)	(9,090)	-	(435,538)	(479,090)	(574,910)	(747,380)	(971,590)
Other Revenue	(940)	(940)	(1,020)	-	-	(1,020)	(1,030)	(830)	(840)	(860)
TOTAL REVENUE	**(494,972)**	**(487,680)**	**(487,468)**	**(9,090)**	**-**	**(496,558)**	**(560,120)**	**(635,740)**	**(808,220)**	**(1,052,450)**
REQUISITION - PARCEL TAX	**(77,630)**	**(77,630)**	**(79,960)**	**(7,796)**	**-**	**(87,756)**	**(96,532)**	**(115,839)**	**(150,588)**	**(195,757)**
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			3.0%	2.2%		5.2%	10.0%	20.0%	30.0%	30.0%
Requisition			3.0%	10.0%		13.0%	10.0%	20.0%	30.0%	30.0%
Combined			**2.7%**	**3.1%**		**5.7%**	**9%**	**18%**	**28%**	**28%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.621 Highland & Fernwood Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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		$1,066,500	$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
		$1,066,500	**$1,119,000**	**$1,945,000**	**$3,801,000**	**$2,715,000**	**$2,665,000**	**$12,245,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$170,500	$170,500	$0	$0	$0	$0	$170,500
Debenture Debt (New Debt Only)		$790,000	$790,000	$1,800,000	$3,750,000	$2,665,000	$2,665,000	$11,670,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$40,000	$40,000	$0	$0	$40,000	$0	$80,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$66,000	$118,500	$145,000	$51,000	$10,000	$0	$324,500
		$1,066,500	**$1,119,000**	**$1,945,000**	**$3,801,000**	**$2,715,000**	**$2,665,000**	**$12,245,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.621

Service Na: Highland & Fernwood Water (SSI)

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

Service:	2.621	Highland & Fernwood Water (SSI)

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

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

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

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

Service:	2.621	Highland & Fernwood Water (SSI)

Project Number	Capital Project Title	Capital Project Description
21-04	Water main AC replacement strategy and preliminary design	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	Capital Project Title	Capital Project Description
21-05	Water Main AC replacement detailed design	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	Capital Project Title	Capital Project Description
23-01	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.

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	Capital Project Title	Capital Project Description
24-01	Fernwood PS Hazard Assess and Demolition	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	Capital Project Title	Capital Project Description
25-01	Fence installation around storage reservoirs	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	Capital Project Title	Capital Project Description
23-07	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

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	Capital Project Title	Capital Project Description
24-02	Highlands Middle Reservoir Repair	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	Capital Project Title	Capital Project Description
24-03	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.

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

Project Number	Capital Project Title	Capital Project Description
24-04	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.

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

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedars of Tuam Water (SSI)

EAC Review

OCTOBER 2024

Service: 2.622 Cedars of Tuam Water (SSI) **Committee:** Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

User Charge

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

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

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

2.622 - Cedars of Tuam Water (SSI)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
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%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	8,915	8,503	23,440	-	-	23,440	32,160	31,140	39,600	38,810
Transfer to Operating Reserve Fund	3,500	-	3,670	-	-	3,670	4,000	4,000	4,000	12,000
MFA Debt Reserve Fund	-	-	-	-	-	-	8,350	4,350	4,350	-
MFA Debt Principal	-	-	-	-	-	-	-	21,154	32,174	43,194
MFA Debt Interest	-	-	-	-	-	-	9,185	41,525	60,665	75,020
TOTAL DEBT / RESERVES	**12,415**	**8,503**	**27,110**	**-**	**-**	**27,110**	**53,695**	**102,169**	**140,789**	**169,024**
TOTAL COSTS	**48,397**	**47,551**	**64,026**	**-**	**-**	**64,026**	**91,376**	**140,596**	**179,976**	**228,986**
*Percentage Increase over prior year			32.3%			32.3%	42.7%	53.9%	28.0%	27.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	(20,000)
Sales - Water	(9,246)	(8,400)	(9,246)	-	-	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)
User Charges	(39,061)	(39,061)	(54,690)	-	-	(54,690)	(82,040)	(131,260)	(170,640)	(199,650)
Other Revenue	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	**(48,397)**	**(47,551)**	**(64,026)**	**-**	**-**	**(64,026)**	**(91,376)**	**(140,596)**	**(179,976)**	**(228,986)**
REQUISITION - PARCEL TAX	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			40.0%			40.0%	50.0%	60.0%	30.0%	17.0%
Combined			**32.4%**			**32.4%**	**42.8%**	**53.9%**	**28.0%**	**16.1%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.622 Cedars of Tuam Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$15,000	$15,000	$0	$0	$0	$0	$15,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$55,000	$131,000	$870,000	$470,000	$460,000	$0	$1,931,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$70,000	**$146,000**	**$870,000**	**$470,000**	**$460,000**	**$0**	**$1,946,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$20,000	$20,000	$0	$0	$0	$0	$20,000
Debenture Debt (New Debt Only)		$0	$0	$835,000	$435,000	$435,000	$0	$1,705,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$42,000	$92,000	$0	$0	$20,000	$0	$112,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$8,000	$34,000	$35,000	$35,000	$5,000	$0	$109,000
		$70,000	**$146,000**	**$870,000**	**$470,000**	**$460,000**	**$0**	**$1,946,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.622

Service Name: Cedars of Tuam Water (SSI)

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

Service:	2.622	Cedars of Tuam Water (SSI)

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

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

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

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

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

Project Number	24-02	**Capital Project Title**	Referendum or Alternative Approval Process - Funding for Future Projects	**Capital Project Description**	Seek service area electors approval to fund projects
Project Rationale	Obtain residents approval for project and borrowing.				

Project Number	24-03	**Capital Project Title**	Public Engagement for Future Projects	**Capital Project Description**	Undertake a referendum or AAP to borrow funds
Project Rationale	Inform residents about future project so they can make informed decision on approval and borrowing.				

Project Number	26-01	**Capital Project Title**	Analysis and Design of AC pipe replacement	**Capital Project Description**	Analysis and Design of AC pipe replacement.
Project Rationale	New pipeline construction to replace AC pipe. Analysis and investigation - $20K. CRD PM - $10K.				

Project Number	26-02	**Capital Project Title**	New pipeline construction	**Capital Project Description**	New pipeline construction to replace AC pipe.
Project Rationale	Construction - $830K. Construction services $20K.. CRD PM - $20K				

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

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

Service:	2.622	Cedars of Tuam Water (SSI)

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	Cholorinator, 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 Finacial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Beddis Water

EAC Review

OCTOBER 2024

Service: 2.624 Beddis Water (SSI) **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

Beddis Waterworks 1994 previous debt paid out 2011		$95,909		
AUTHORIZED:	LA Bylaw No. 3193 (November 24, 2004)		$325,500	
BORROWED:	SI Bylaw No. 3291 (Oct 2005) Matured 2020		($325,500)	1.80%
Remaining:			$0	
AUTHORIZED:	LA Bylaw No. 3825 (July 11, 2012)		$400,000	
BORROWED:	SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023		($300,000)	3.15%
BORROWED:	SI Bylaw No. 3910 (July 2013) Matured 2023		($70,000)	3.85%
Remaining:	Expired		$30,000	

COMMISSION:

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

FUNDING:

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

User Charge: Fixed user charge + variable consumption charge to all metered properties.

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

User Charge:

- Annual Fixed Fee per per single family dwelling unit or equivalent.
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
  - First 38 cubic metres or portion - $3.10 / cubic metre
  - Next 68 cubic metres or portion - $6.30 / cubic metre
  - Greater than 106 cubic metres - $8.50 / cubic metre

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

RESERVE FUND:

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

2.624 - Beddis Water	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
DEBT / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
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
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$19,000	$19,000	$0	$0	$0	$0	$19,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$313,000	$400,000	$393,000	$2,117,000	$2,830,000	$2,780,000	$8,520,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$332,000	**$419,000**	**$393,000**	**$2,117,000**	**$2,830,000**	**$2,780,000**	**$8,539,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$54,000	$54,000	$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	$8,237,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$40,000	$0	$40,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$58,000	$145,000	$53,000	$0	$10,000	$0	$208,000
	$332,000	**$419,000**	**$393,000**	**$2,117,000**	**$2,830,000**	**$2,780,000**	**$8,539,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.624

Service Na Beddis Water (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 ultrasonic probe.	$ 55,000	S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-01	New	Changes to DAF control panel	CRD Project Management		S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
24-05	New	Ventilation for WTP and Pump Building	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.	$ 24,000	S	Res	$ -	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000
24-06	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. Includes CRD project management.	$ 24,000	S	Res	$ -	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000
24-07	Decommission	WTP Demolish old chlorine/pump building	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.	$ 30,000	S	Debt	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ 30,000
24-08	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench.	$ 220,000	S	Debt	$ 220,000	$ 220,000	$ -	$ -	$ -	$ -	$ 220,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.	$ 62,000	S	Debt	$ -	$ -	$ -	$ 62,000	$ -	$ -	$ 62,000
25-02	New	Booster pump and second reservoir at Sky Valley lower reservoir	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.	$ 1,320,000	S	Debt	$ -	$ -	$ -	$ 1,320,000	$ -	$ -	$ 1,320,000
25-03	New	WTP Electrical Upgrades from 2020 AMP	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.	$ 335,000	S	Debt	$ -	$ -	$ 200,000	$ 135,000	$ -	$ -	$ 335,000
25-06	Study	AC Water main Assessment and Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.	$ 92,000	S	Debt	$ -	$ -	$ -	$ 92,000	$ -	$ -	$ 92,000
25-04	Replacement	AC Water Main Replacement Detailed Design	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.	$ 138,000	S	Debt	$ -	$ -	$ -	$ 138,000	$ -	$ -	$ 138,000
25-05	Replacement	AC Water Main Replacement Construction	Replace ~ 5.2 km of AC Pipe at $1k/m. Includes construction services and CRD project management.	$ 5,560,000	S	Debt	$ -	$ -	$ -	$ -	$ 2,780,000	$ 2,780,000	$ 5,560,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	$ 50,000	S	Grant	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000
25-07	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-08	Study	Review of Sky Valley Reservoir	Review configuration and develop cost estimate for Sky Valley Reservoir.	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	$ 238,725	E	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
23-02	New	Design and install support for lifting apparatus WTP	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system	$ 55,000	S	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-01	New	Install Inline Strainers	Install inline strainer Stewart Rd PRS and Creekside Road PRS.	$ 11,000	E	Cap	$ 9,000	$ 9,000	$ -	$ -	$ -	$ -	$ 9,000
													$ -
			Grand Total	**$ 8,852,725**				**$ 419,000**	**$ 393,000**	**$ 2,117,000**	**$ 2,830,000**	**$ 2,780,000**	**$ 8,539,000**

Service: 2.624 Beddis Water (SSI)

Project Number	20-02	**Capital Project Title**	Referendum or Alternative Approval Process - Funding for Future Projects	**Capital Project Description**	Seek service area electors approval to fund projects
Project Rationale	Need to obtain approval from the area electors for future projects.				

Project Number	26-02	**Capital Project Title**	Back up power generation equipment	**Capital Project Description**	Back up power design and construction. Includes construction services
Project Rationale	In order to maintain potable water service in the event of an extended power outage, back up power is required.				

Project Number	21-03	**Capital Project Title**	Public Engagement for Future Projects	**Capital Project Description**	Undertake a referendum or AAP to borrow funds
Project Rationale	As per Commission request (Dec. 15/2015), capital construction projects greater than $50,000 are to be funded thru debt, in which case a referendum may be required.				

Project Number	21-04	**Capital Project Title**	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	**Capital Project Description**	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir. Includes CRD project management.
Project Rationale	Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project is for the preliminary design.				

Project Number	23-01	**Capital Project Title**	AC Pipe Removal (Early Approval)	**Capital Project Description**	Remove approximately 50m of abandoned AC water pipe. Includes CRD project management.
Project Rationale	This is for a short section of surficial abandoned asbestos pipe which needs to be removed and disposed of before it deteriorates further and enters the environment.				

Project Number	24-01	**Capital Project Title**	Changes to DAF control panel	**Capital Project Description**	Motor overload resets to be external to the controller. Provide support for ultra-sonic probe.
Project Rationale	Various changes, modifications and upgrades required for the control panel for the DAF unit.				

Project Number	24-05	**Capital Project Title**	Ventilation for WTP and Pump Building	**Capital Project Description**	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.
Project Rationale	E H & S issue. A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.				

Project Number	24-06	**Capital Project Title**	Replacement of flocculator mixer motors at WTP.	**Capital Project Description**	Replacement of flocculator mixer motors at WTP. Includes CRD project management.
Project Rationale	Replacement of aging flocculator mixer motors at WTP.				

Service: 2.624 Beddis Water (SSI)

Project Number	24-07	**Capital Project Title**	WTP Demolish old chlorine/pump building	**Capital Project Description**	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.
Project Rationale	WTP Demolish old chlorine/pump building - demolition, hazard assessment and CRD project management.				

Project Number	24-08	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	To upgrade RTU programming software to Workbench.
Project Rationale	Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.				

Project Number	25-01	**Capital Project Title**	Decommission of Sky Valley Upper Reservoir	**Capital Project Description**	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale	The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.				

Project Number	25-02	**Capital Project Title**	Booster pump and second reservoir at Sky Valley lower reservoir	**Capital Project Description**	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale	When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.				

Project Number	25-03	**Capital Project Title**	WTP Electrical Upgrades from 2020 AMP	**Capital Project Description**	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
Project Rationale	Various electrical upgrades and replacements for aging and obsolete E I & C equipment.				

Project Number	25-06	**Capital Project Title**	AC Water main Assessment and Replacement Strategy	**Capital Project Description**	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.
Project Rationale	Develop a strategy and phased program for AC pipeline replacement and first stage design.				

Project Number	25-04	**Capital Project Title**	AC Water Main Replacement Detailed Design	**Capital Project Description**	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.
Project Rationale	Detailed Design for replacement of ~5.2 km of AC pipe.				

Project Number	25-05	**Capital Project Title**	AC Water Main Replacement Construction	**Capital Project Description**	Replace ~ 5.2 km of AC Pipe at $1k/m. Includes construction services and CRD project management.
Project Rationale	Replace ~ 5.2 km of AC Pipe at $1k/m. This is the construction phase of the project.				

Service:	2.624	Beddis Water (SSI)

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

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

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

Project Number	20-04	**Capital Project Title**	Beddis Intake and screen	**Capital Project Description**	Construct and install intake screen and pipe improvements
Project Rationale	To resolve the intermittent operation issue where the Cusheon Lake raw water intake pumps lose their prime (become air-locked) and either pump erratically or completely stop pumping raw water into treatment. Replace temporary intake line and inlet strainer.				

Project Number	23-02	**Capital Project Title**	Design and install support for lifting apparatus WTP	**Capital Project Description**	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system.
Project Rationale	E H & S issue. Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.				

Project Number	26-01	**Capital Project Title**	Install Inline Strainers	**Capital Project Description**	Install inline strainer Stewart Rd PRS and Creekside Road PRS.
Project Rationale	Operations has identified that in-line strainers are required at the Stewart Road and Creekside Road locations in order to ensure consistent service and water quality.				

Beddis Water Reserves
Summary Schedule
2025 -2029 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fulford Water (SSI)

EAC Review

OCTOBER 2024

Service: 2.626 Fulford Water (SSI) **Committee:** Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

COMMISSION:

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

FUNDING:

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

User Charge: Fixed user charge for residential properties.

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

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

Consumption Charge: Single Family Residential: No Consumption Charge
Other: $3.60 per cubic metre
Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
DEBT / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
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 Fulford Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$151,000	$161,000	$0	$0	$0	$0	$161,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$291,000	$96,000	$415,000	$1,550,000	$1,500,000	$1,500,000	$5,061,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$442,000	**$257,000**	**$415,000**	**$1,550,000**	**$1,500,000**	**$1,500,000**	**$5,222,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$98,000	$98,000	$0	$0	$0	$0	$98,000
Debenture Debt (New Debt Only)		$220,000	$0	$390,000	$1,500,000	$1,500,000	$1,500,000	$4,890,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$80,000	$90,000	$0	$40,000	$0	$0	$130,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$44,000	$69,000	$25,000	$10,000	$0	$0	$104,000
		$442,000	**$257,000**	**$415,000**	**$1,550,000**	**$1,500,000**	**$1,500,000**	**$5,222,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.626

Service Name: Fulford Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
21-03	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines and SCADA upgrades.	$ 10,000	S	Res	$ 10,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	$ 28,000	E	Cap	$ 9,000	$ 9,000	$ -	$ -	$ -	$ -	$ 9,000
22-04	New	Fulford AC Water Main Renewal Program and Detailed Design	Develop a renewal program, cost estimate and detailed design. Includes CRD project management.	$ 170,000	S	Debt	$ -	$ -	$ 170,000	$ -	$ -	$ -	$ 170,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	$ 21,000	E	Cap	$ 11,000	$ 11,000	$ -	$ -	$ -	$ -	$ 11,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload.	$ 60,000	E	Grant	$ 50,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload. CRD project management.		E	Res	$ 6,000	$ 6,000	$ -	$ -	$ -	$ -	$ 6,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.	$ 20,000	S	Grant	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. CRD project management.		S	Res	$ 4,000	$ 9,000	$ -	$ -	$ -	$ -	$ 9,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP	$ 20,000	S	Grant	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. CRD project management.		S	Res	$ 4,000	$ 9,000	$ -	$ -	$ -	$ -	$ 9,000
24-04	New	Install In-Line Strainers upstream of PRVs	Install In-Line Strainers upstream of PRVs. Includes CRD project management.	$ 14,000	S	Res	$ -	$ -	$ 14,000	$ -	$ -	$ -	$ 14,000
24-05	Replacement	Replace Air Valves in raw water line on Sunnyside	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.	$ 11,000	S	Res	$ -	$ -	$ 11,000	$ -	$ -	$ -	$ 11,000
24-06	New	Sunnyside PRS Install Guard Rail	Install a guard rail along the concrete edge of the Sunnyside PRS. Includes CRD project management.	$ 4,000	S	Cap	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	$ 220,000	S	Debt	$ 220,000	$ -	$ 220,000	$ -	$ -	$ -	$ 220,000
25-01	New	Water main replacement program - construction.	Water main replacement and construction - phased program. Based on $1000/m and includes water meters and service connections. Includes construction services and CRD project management.	$ 4,500,000	S	Debt	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 4,500,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan	$ 50,000	S	Grant	$ -	$ -	$ -	$ 40,000	$ -		$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ -	$ -	$ 10,000	$ -		$ 10,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a stragey and phased program to replace aging AC water mains in the system and perform detailed design for initial phase	$ 90,000	E	Cap	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
23-07	New	Install Support for Lifting apparatus over DAF system.	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.	$ 55,000	E	Cap	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
												$ -	$ -
												$ -	$ -
			Grand Total	**$ 5,298,000**				**$ 257,000**	**$ 415,000**	**$ 1,550,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 5,222,000**

Service:	2.626	Fulford Water (SSI)

Project Number	21-02	**Capital Project Title**	Public Engagement for Future Projects	**Capital Project Description**	Inform and engage public within service area on upcoming works that will require borrowing to fund.
Project Rationale	Inform and engage public within service area on upcoming works that will require borrowing to fund.				

Project Number	21-03	**Capital Project Title**	Referendum or Alternative Approval Process - Funding for Future Projects	**Capital Project Description**	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines and SCADA upgrades.
Project Rationale	Undertake a referendum or AAP to borrow funds to carry out the new well design and construction.				

Project Number	23-01	**Capital Project Title**	Replacement of impellers of pumps at Sunnyside Pump station	**Capital Project Description**	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.
Project Rationale	Current impellers do not provide enough throughput capacity.				

Project Number	24-01	**Capital Project Title**	Electrical service improvement at Fulford WTP	**Capital Project Description**	Replacement of panel board directory and address issues with regard to resetting motor overload.
Project Rationale	Replacement of aging equipment.				

Project Number	24-02	**Capital Project Title**	Ventilation for WTP	**Capital Project Description**	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.
Project Rationale	E H & S issue. Ventilation is required to ensure worker safety.				

Service:	2.626	Fulford Water (SSI)

Project Number	24-03	**Capital Project Title**	Replacement of flocculator mixer motors at WTP.	**Capital Project Description**	Replacement of flocculator mixer motors at WTP
Project Rationale	Replacement of aging equipment.				

Project Number	24-04	**Capital Project Title**	Install In-Line Strainers upstream of PRVs	**Capital Project Description**	Install In-Line Strainers upstream of PRVs. Includes CRD project management.
Project Rationale	In order to prevent malfunction of PRVs, strainer must be installed up stream of them to ensure maintenance free operation.				

Project Number	24-05	**Capital Project Title**	Replace Air Valves in raw water line on Sunnyside	**Capital Project Description**	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.
Project Rationale	Replacement of aging equipment.				

Project Number	24-06	**Capital Project Title**	Sunnyside PRS Install Guard Rail	**Capital Project Description**	Install a guard rail along the concrete edge of the Sunnyside PRS. Includes CRD project management.
Project Rationale	E H & S issue. Guard rail is required to ensure worker safety.				

Project Number	24-07	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management
Project Rationale	General E I & C upgrade and replacement of aging and obsolete equipment to ensure maintenance free operation.				

Service:	2.626	Fulford Water (SSI)

Project Number	25-01	**Capital Project Title**	Water main replacement program - construction.	**Capital Project Description**	Water main replacement and construction - phased program. Based on $1000/m and includes water meters and service connections. Includes construction services and CRD project management.
Project Rationale	Aging asbestos concrete water lines require replacement.				

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Update Asset Management Plan
Project Rationale	Revise existing Asset Management Plan to reflect recent modifications to facility.				

Project Number	25-02	**Capital Project Title**	Investigate DAF Residual Disposal Alternatives	**Capital Project Description**	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigation of alternative methods to dispose of DAF residuals in order to reduce disposal costs.				

Project Number	22-03	**Capital Project Title**	Water main assessment and replacement strategy and initial phase detailed design	**Capital Project Description**	Develop a stragey and phased program to replace aging AC water mains in the system and perform detailed design for initial phase
Project Rationale	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase				

Project Number	23-07	**Capital Project Title**	Install Support for Lifting apparatus over DAF system.	**Capital Project Description**	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.
Project Rationale	Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.				

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedar Lane Water (SSI)

EAC Review

OCTOBER 2024

Service: 2.628 Cedar Lane Water (SSI) **Committee:** Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

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

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

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

RESERVE FUND BYLAW:

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

2.628 - Cedar Lane Water (SSI)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Operations Contract	2,150	160	2,210	-	-	2,210	2,250	2,300	2,350	2,400
Repairs & Maintenance	6,710	6,210	1,760	-	-	1,760	21,800	1,840	1,880	1,920
Allocations	5,825	5,825	6,542	-	-	6,542	6,704	6,834	6,965	7,098
Water Testing	3,360	3,340	3,420	-	-	3,420	3,489	3,559	3,630	3,702
Electricity	4,810	4,400	4,950	-	-	4,950	5,050	5,150	5,250	5,360
Supplies	1,660	3,580	1,710	-	-	1,710	1,740	1,770	1,810	1,850
Labour Charges	35,565	39,000	37,210	-	-	37,210	37,960	38,720	39,500	40,290
Other Operating Expenses	3,070	2,950	3,410	-	-	3,410	3,537	3,672	3,817	3,973
TOTAL OPERATING COSTS	**63,150**	**65,465**	**61,212**	**-**	**-**	**61,212**	**82,530**	**63,845**	**65,202**	**66,593**
*Percentage Increase over prior year			-3.1%			-3.1%	34.8%	-22.6%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	10,930	18,023	33,770		-	33,770	36,405	48,335	68,820	75,800
Transfer to Operating Reserve Fund	4,000	4,000	8,000	-	-	8,000	8,000	5,000	5,000	5,000
MFA Debt Reserve Fund	4,510	30	-	1,430	-	1,430	3,740	-	6,450	6,450
MFA Debt Principal	5,394	5,394	-	-	-	-	3,623	13,098	13,098	29,438
MFA Debt Interest	7,358	2,430	-	1,627	-	1,627	10,621	22,963	30,058	58,438
TOTAL DEBT / RESERVES	**32,192**	**29,877**	**41,770**	**3,057**	**-**	**44,827**	**62,389**	**89,396**	**123,426**	**175,126**
TOTAL COSTS	**95,342**	**95,342**	**102,982**	**3,057**	**-**	**106,039**	**144,919**	**153,241**	**188,628**	**241,719**
*Percentage Increase over prior year			8.0%	3.2%		11.2%	36.7%	5.7%	23.1%	28.1%
FUNDING SOURCES (REVENUE)										
Transfers from Operations Reserve Fund	(5,000)	(5,000)	-	-	-	-	(20,000)	-	-	-
Sales - Water	(11,500)	(11,500)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(60,832)	(60,832)	(70,930)	(2,060)	-	(72,990)	(87,590)	(109,490)	(136,860)	(177,920)
Other Revenue	(190)	(190)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(77,522)**	**(77,522)**	**(82,590)**	**(2,060)**	**-**	**(84,650)**	**(119,250)**	**(121,150)**	**(148,520)**	**(189,580)**
REQUISITION - PARCEL TAX	**(17,820)**	**(17,820)**	**(20,392)**	**(997)**	**-**	**(21,389)**	**(25,669)**	**(32,091)**	**(40,108)**	**(52,139)**
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			16.6%	3.4%		20.0%	20.0%	25.0%	25.0%	30.0%
Requisition			14.4%	5.6%		20.0%	20.0%	25.0%	25.0%	30.0%
Combined			**14.1%**	**3.4%**		**17.4%**	**17.8%**	**22.7%**	**23.1%**	**28.2%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.628 Cedar Lane Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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		$383,000	$403,000	$379,000	$90,000	$680,000	$645,000	$2,197,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$383,000	**$403,000**	**$379,000**	**$90,000**	**$680,000**	**$645,000**	**$2,197,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$80,000	$80,000	$0	$0	$0	$0	$80,000
Debenture Debt (New Debt Only)		$228,000	$143,000	$374,000	$0	$645,000	$645,000	$1,807,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$110,000	$0	$0	$0	$0	$110,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$75,000	$70,000	$5,000	$90,000	$35,000	$0	$200,000
		$383,000	**$403,000**	**$379,000**	**$90,000**	**$680,000**	**$645,000**	**$2,197,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.628

Service Name: Cedar Lane Water (SSI)

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

Service: **2.628** **Cedar Lane Water (SSI)**

Project Number	18-01	**Capital Project Title**	Abandon unused wells	**Capital Project Description**	Decommission wells
Project Rationale	The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning				

Project Number	21-01	**Capital Project Title**	Power generation equipment design and construction	**Capital Project Description**	Design of back up power generation for WWTP and Pump stations.
Project Rationale	Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.				

Project Number	23-01	**Capital Project Title**	Investigation for new groundwater sources	**Capital Project Description**	Conduct study and site investigation to identify groundwater sources and new well location. Includes CRD project management.
Project Rationale	Conduct study and site investigation to identify groundwater sources and new well location as the current wells are depleting. In the SAMP of April 2020 by McElhanney Consulting Services Ltd. It was noted that a				

Project Number	21-03	**Capital Project Title**	Detailed Hydrogeological Assessment	**Capital Project Description**	Conduct a detailed hydrogeological assessment of the Cedar Lane water system.
Project Rationale	Detailed study of groundwater source, state of the aquifer, ground water balance and potential risks and concerns are required to support a				

Project Number	21-06	**Capital Project Title**	WTP Manganese treatment construction / chlorine exhaust	**Capital Project Description**	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.
Project Rationale	Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L).Cedar Lane water testing results can exceed this threshold				

Project Number	24-02	**Capital Project Title**	WTP provide spare pressure pump and sub-drive unit	**Capital Project Description**	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.
Project Rationale	This is a critical component of the WTP so it is prudent to have a spare on hand to ensure continuity of service.				

Service: **2.628** **Cedar Lane Water (SSI)**

Project Number	24-03	**Capital Project Title**	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	**Capital Project Description**	Demolition of existing, design and construction of new well house structure. Incudes hazard assessment and CRD project management.
Project Rationale	Current structure is deteriorating and is at the end of its useful life and requires replacement.				

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

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Update Asset Management Plan.
Project Rationale	Revise and update Asset Management Plan to include modification to WTP.				

Project Number	25-01	**Capital Project Title**	Water main AC replacement strategy and preliminary design	**Capital Project Description**	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.
Project Rationale	Analysis and design to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.				

Project Number	25-02	**Capital Project Title**	Water Main AC replacement detailed design	**Capital Project Description**	Water Main AC replacement detailed design. Includes CRD project management.
Project Rationale	Based on the preliminary design done in Project 25-01, develop detailed design to replace all asbestos cement distribution piping.				

Project Number	26-01	**Capital Project Title**	Phased program of AC Water main replacement	**Capital Project Description**	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m). Includes construction services and CRD project management.
Project Rationale	Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.				

Service:	**2.628**	**Cedar Lane Water (SSI)**

Project Number	21-04	**Capital Project Title**	Public Engagement	**Capital Project Description**	Public Engagment for debt funded projects
Project Rationale	Inform residents of future projects so they can make informed decision on approval and borrowing.				

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

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

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Water (SSI)

EAC Review

OCTOBER 2024

Service: 2.660 Fernwood Water (SSI) **Committee:** Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

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

RESERVE FUND BYLAW:

Bylaw No. 1832.

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Ganges Sewer (SSI)

EAC Review

OCTOBER 2024

Service: 3.810 Ganges Sewer Utility (SSI) **Committee:** Electoral Area

DEFINITION:

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

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

3.810 - Ganges Sewer (SSI)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 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 Ganges Sewer Utility (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$625,000	$50,000	$575,000	$0	$0	$0	$625,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$399,000	$314,000	$1,980,000	$2,552,186	$474,375	$0	$5,320,561
Vehicles		$77,000	$77,000	$0	$0	$0	$0	$77,000
		$1,101,000	**$441,000**	**$2,555,000**	**$2,552,186**	**$474,375**	**$0**	**$6,022,561**
SOURCE OF FUNDS								
Capital Funds on Hand		$398,000	$293,000	$105,000	$0	$0	$0	$398,000
Debenture Debt (New Debt Only)		$0	$0	$1,575,000	$1,806,796	$118,594	$0	$3,500,390
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$506,250	$75,000	$731,250	$735,390	$355,781	$0	$1,897,421
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$196,750	$73,000	$143,750	$10,000	$0	$0	$226,750
		$1,101,000	**$441,000**	**$2,555,000**	**$2,552,186**	**$474,375**	**$0**	**$6,022,561**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 3.810

Service Name: Ganges Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement.	$ 50,000	S	Grant	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ 40,000
21-01	New	Strategic Asset Management Plan			S	Res	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
22-01	Replacement	Electorate Assent for Borrowing	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities	$ 30,000	S	Res	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
22-02	Replacement	Public Engagement	Inform and engage public within service area on upcoming works required for borrowing to fund.	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
23-01	Replacement	Replace Generator Trailer	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Built Generator Trailer	$ 77,000	V	Cap	$ 77,000	$ 77,000	$ -	$ -	$ -	$ -	$ 77,000
23-03	New	Key components and spares replacement schedule	Provisional allowance for the supply and installation of key components and critical spares. Includes CRD project management.	$ 55,000	S	Grant	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
23-03	New	Key components and spares replacement schedule			S	Cap	$ 4,000	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
24-01	New	Electrical upgrades	Installation of additional lighting and HMI upgrade.	$ 28,000	S	Grant	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
24-01		Electrical upgrades	CRD Project Management		S	Res	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
24-02	Replacement	Replace sludge thickener membranes.	Replacement of failing sludge thickening membrane.	$ 27,000	S	Cap	$ 27,000	$ 27,000	$ -	$ -	$ -	$ -	$ 27,000
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75% has been received)	$ 575,000	E	Grant	$ 431,250	$ -	$ 431,250	$ -	$ -	$ -	$ 431,250
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	25% of total cost obligation for GCF Grant		E	Res	$ 143,750	$ -	$ 143,750	$ -	$ -	$ -	$ 143,750
24-04	Study	Ganges Service Area System Modelling	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)	$ 57,500	S	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-05	Study	Ganges WWTP Performance Improvement Study	Ganges WWTP Performance Improvement Study. Study and CRD Project Management (GCFC - 75% received)	$ 115,000	S	Cap	$ 110,000	$ 110,000	$ -	$ -	$ -	$ -	$ 110,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 from the 2024 Capital Plan)	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.	$ 3,450,000	S	Debt	$ -	$ -	$ 1,575,000	$ 1,575,000	$ -	$ -	$ 3,150,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 from the 2024 Capital Plan)	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management. (GCFC has been received)		S	Grant	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)	$ 927,186	S	Grant	$ -	$ -	$ -	$ 695,390	$ -	$ -	$ 695,390
25-02		Ganges Replace 100% Surcharged Sewer Pipelines	25% of total cost obligation for GCF Grant		S	Debt	$ -	$ -	$ -	$ 231,796	$ -	$ -	$ 231,796
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction and CRD Project Management.	$ 474,375	S	Grant	$ -	$ -	$ -	$ -	$ 355,781	$ -	$ 355,781
26-01		Ganges Replace 75% Surcharged Sewer Pipelines	25% of total costs		S	Debt	$ -	$ -	$ -	$ -	$ 118,594	$ -	$ 118,594
25-03	New	Ganges Pump Station Fall Protection (Early Approval)	Design and Install Fall Protection at Manson and Harbour House Pump Stations	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
21-02	New	Reclaimed Water Study	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.	$ 57,500	S	Cap	$ 55,000	$ -	$ 55,000	$ -	$ -	$ -	$ 55,000
21-03	New	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	$ 50,000	S	Cap	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
21-06	New	Aeration system improvement detailed design	Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.	$ 130,000	E	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
23-02	New	MBR Cassette lifting brackets	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.	$ 65,000	S	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 6,208,561**				**$ 441,000**	**$ 2,555,000**	**$ 2,552,186**	**$ 474,375**	**$ -**	**$ 6,022,561**

Service:	3.810	Ganges Sewer Utility (SSI)

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

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

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

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

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

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

Service:	3.810	Ganges Sewer Utility (SSI)

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

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

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

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

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

Service:	3.810	Ganges Sewer Utility (SSI)

Project Number	25-02	**Capital Project Title**	Ganges Replace 100% Surcharged Sewer Pipelines	**Capital Project Description**	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)
Project Rationale	Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.				

Project Number	26-01	**Capital Project Title**	Ganges Replace 75% Surcharged Sewer Pipelines	**Capital Project Description**	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction and CRD Project Management.
Project Rationale	Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.				

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

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

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

Service:	3.810	Ganges Sewer Utility (SSI)

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

GANGESSWR.ERF

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Maliview Sewer Utility (SSI)

EAC Review

OCTOBER 2024

Service: 3.820 **Maliview Sewer Utility (SSI)** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

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 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	BUDGET REQUEST 2025 ONGOING	BUDGET REQUEST 2025 ONE-TIME	BUDGET REQUEST 2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Sludge Hauling Contracts	25,010	22,000	25,760	-	-	25,760	26,280	26,810	27,350	27,900
Screenings, Grit & Waste Sludge Disposal	39,140	46,000	48,116	-	-	48,116	49,080	50,060	51,060	52,080
Repairs & Maintenance	44,090	3,130	4,220	-	40,000	44,220	4,290	14,360	4,440	4,520
Allocations	24,097	24,097	27,051	-	-	27,051	27,699	28,249	28,815	29,391
Electricity	3,450	3,620	3,540	-	-	3,540	3,610	3,680	3,750	3,830
Water	1,470	1,600	1,510	-	-	1,510	1,540	1,570	1,600	1,630
Supplies	1,200	1,060	1,240	-	-	1,240	1,260	1,280	1,300	1,320
Labour Charges	52,222	52,000	54,630	-	-	54,630	55,720	56,830	57,960	59,120
Other Operating Expenses	9,144	7,604	10,090	-	-	10,090	10,430	10,786	11,162	11,568
TOTAL OPERATING COSTS	**199,823**	**161,111**	**176,157**	**-**	**40,000**	**216,157**	**179,909**	**193,625**	**187,437**	**191,359**
*Percentage Increase over prior year			-11.8%	0.0%	20.0%	8.2%	-16.8%	7.6%	-3.2%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	39,870	51,535	45,605	-	-	45,605	33,035	30,940	32,790	34,638
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	10,000	10,000	10,000	10,000
Debt Reserve Fund	3,710	-	-	6,010	-	6,010	2,300	-	-	-
MFA Principal Payment	-	-	-	-	-	-	15,226	21,053	21,053	21,053
MFA Interest Payment	12,243	-	-	6,836	-	6,836	29,876	37,466	37,466	37,466
TOTAL DEBT / RESERVES	**68,823**	**64,535**	**58,605**	**12,846**	**-**	**71,451**	**90,437**	**99,459**	**101,309**	**103,157**
TOTAL COSTS	**268,646**	**225,646**	**234,762**	**12,846**	**40,000**	**287,608**	**270,346**	**293,084**	**288,746**	**294,516**
*Percentage Increase over prior year			-12.6%	4.8%	14.9%	7.1%	-6.0%	8.4%	-1.5%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(40,000)	-	-	-	(40,000)	(40,000)	-	(10,000)	-	-
Sales - Sewer Use	(25,000)	(22,000)	(25,000)	-	-	(25,000)	(25,500)	(26,010)	(26,530)	(27,060)
User Charges	(198,306)	(198,306)	(204,262)	(12,846)	-	(217,108)	(238,822)	(250,762)	(255,782)	(260,900)
Other Revenue	(270)	(270)	(280)	-	-	(280)	(280)	(280)	(280)	(280)
TOTAL REVENUE	**(263,576)**	**(220,576)**	**(229,542)**	**(12,846)**	**(40,000)**	**(282,388)**	**(264,602)**	**(287,052)**	**(282,592)**	**(288,240)**
REQUISITION - PARCEL TAX	**(5,070)**	**(5,070)**	**(5,220)**	**-**	**-**	**(5,220)**	**(5,744)**	**(6,032)**	**(6,154)**	**(6,276)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
User Fees			3.0%	6.5%		9.5%	10.0%	5.0%	2.0%	2.0%
Requisition			3.0%	0.0%		3.0%	10.0%	5.0%	2.0%	2.0%
Combined			**2.7%**	**5.6%**		**8.3%**	**9.2%**	**4.7%**	**2.0%**	**2.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	3.820 Maliview Sewer Utility (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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		$1,157,000	$1,698,000	$285,000	$0	$0	$0	$1,983,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$1,157,000	**$1,698,000**	**$285,000**	**$0**	**$0**	**$0**	**$1,983,000**
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)		$935,000	$935,000	$45,000	$0	$0	$0	$980,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$20,000	$60,000	$10,000	$0	$0	$0	$70,000
		$1,157,000	**$1,698,000**	**$285,000**	**$0**	**$0**	**$0**	**$1,983,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 3.820

Service Name: Maliview Sewer Utility (SSI)

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

Service:	3.820	Maliview Sewer Utility (SSI)

Project Number	Capital Project Title	Capital Project Description
21-03	Wastewater Treatment Plant Upgrade	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	Capital Project Title	Capital Project Description
22-02	Collection system repairs and/or renewal	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	Capital Project Title	Capital Project Description
23-01	SAMP Development	Develop an asset management plan for the facility.

Project Rationale This service has no up-to-date asset management plan

Project Number	Capital Project Title	Capital Project Description
23-02	I&I program (MOE Requirement)	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.

Project Rationale The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

Service:	3.820	Maliview Sewer Utility (SSI)

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

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

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

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

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

Maliview Estates Sewer System
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.116 SSI Grants in Aid **Commission: Salt Spring Local Community Commission**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of $152,452 or $0.05 / $1,000 on basis of converted hospital assessed value of land and improvements.

COMMISSION:

Salt Spring Local Community Commission

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Grants in Aid	53,986	53,986	53,986	15,000	-	68,986	73,986	78,986	83,986	88,986
Allocations	4,799	4,799	5,009	-	-	5,009	5,137	5,238	5,340	5,443
Other Expenses	-	78	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**58,785**	**58,863**	**58,995**	**15,000**	**-**	**73,995**	**79,123**	**84,224**	**89,326**	**94,429**
*Percentage Increase over prior year			0.4%	25.5%		25.9%	6.9%	6.4%	6.1%	5.7%
FUNDING SOURCES (REVENUE)										
Surplus c/fwd from 2023 to 2024	(14,773)	(14,773)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(38)	(40)	-	-	(40)	(50)	(50)	(50)	(50)
Other Revenue	(220)	(300)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(15,033)**	**(15,111)**	**(270)**	**-**	**-**	**(270)**	**(280)**	**(280)**	**(280)**	**(280)**
REQUISITION	**(43,752)**	**(43,752)**	**(58,725)**	**(15,000)**	**-**	**(73,725)**	**(78,843)**	**(83,944)**	**(89,046)**	**(94,149)**
*Percentage increase over prior year Requisition			34.2%	34.3%		68.5%	6.9%	6.5%	6.1%	5.7%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Economic Development

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.124 SSI Economic Development Sustainability **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.124 SSI Economic Development	**Total Expenditure**	**Comments**
2024 Budget	**129,349**	
Other Changes:		
2024 one-time contribution for Program Development	(60,000)	Integrated housing strategy - funded by ORF
Other Costs	(912)	
Total Other Changes	(60,912)	
2025 Budget	**68,437**	
Summary of % Expense Change		
Integrated housing strategy (2024 one-time)	-46.4%	
Balance of change	-0.7%	
% expense change from 2024:	***-47.1%***	
% Requisition increase from 2024 (if applicable):	***20%***	*Requisition funding is (94.2)% of service revenue*

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

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

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Public Library

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.141 SSI Public Library **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Salt Spring Island Public Library service by Bylaw No. 2725 adopted November 1999. Amended by Bylaw No. 3612 (adopted December, 2009).

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

Greater of $600,000 or $0.186 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.141 SSI Public Library	**Total Expenditure**	**Comments**
2024 Budget	**718,950**	
Other Changes:		
Annual contribution to SSI Public Library Association	51,240	Increase in requested contribution to SSI Public Library Association
Insurance costs	4,860	Recognize growing insurance premiums
SSI EA Management Allocation	2,000	New allocation from SSI Admin budget (1.111) reflecting ongoing support from the staff
Transfer to reserves	(11,540)	Reduction in transfers to CRF
Other Costs	3,108	Increase in other costs such as maintenance, travel, etc.
Total Other Changes	49,668	
2025 Budget	**768,618**	

Summary of % Expense Change		
2025 contribution to SSI Public Library Association	7.1%	
Insurance costs	0.7%	
Transfer to reserves	-1.6%	
Balance of change	0.7%	
% expense increase from 2024:	***6.9%***	
% Requisition increase from 2024 (if applicable):	***6.9%***	*Requisition funding is 99.7% of service revenue*

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

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

1.141 - SSI Public Library	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
DEBT / RESERVE										
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%
FUNDING SOURCES (REVENUE)										
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 SSI Public Library	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$10,000	$40,000	$10,000	$10,000	$25,000	$6,000	$91,000
Equipment		$0	$0	$0	$0	$0	$0	$0
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$10,000	**$40,000**	**$10,000**	**$10,000**	**$25,000**	**$6,000**	**$91,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$10,000	$0	$0	$0	$0	$10,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$10,000	$30,000	$10,000	$10,000	$25,000	$6,000	$81,000
		$10,000	**$40,000**	**$10,000**	**$10,000**	**$25,000**	**$6,000**	**$91,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.141

Service Name: SSI Public Library

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

Service:	1.141	SSI Public Library

Project Number	Capital Project Title	Capital Project Description
23-01	Emergency Repairs	Unforeseen Emergency Repairs

Project Rationale Unforeseen emergency repairs

Project Number	Capital Project Title	Capital Project Description
28-01	Roof Repairs	Repair Roof

Project Rationale Repairing the roof

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

Project Rationale Various accessibility projects stemming from the September 2023 Accessibility Plan

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

Project Rationale HVAC and Central Heating Plant Repair Allowance as recommended in the 2022 WSP Building Condition Assessment.

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.234 **SSI Street Lighting** **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To provide street lighting on Salt Spring Island.
Bylaw No. 3746, December 14, 2011. Bylaw amendment No.4189 to increase the maximum requisition adopted August 11, 2017.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $24,370 or $0.0075 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Electricity	26,400	26,400	27,190	-	-	27,190	27,730	28,280	28,850	29,430
Allocations	3,348	3,348	3,652	-	-	3,652	3,740	3,813	3,886	3,961
Contribution projects	2,000	-	1,930	-	-	1,930	1,970	2,015	2,060	2,100
Other Operating Expenses	100	250	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	**31,848**	**29,998**	**32,872**	**-**	**-**	**32,872**	**33,540**	**34,208**	**34,896**	**35,591**
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	-	-	-	-
TOTAL COSTS	**31,848**	**31,878**	**32,872**	**-**	**-**	**32,872**	**33,540**	**34,208**	**34,896**	**35,591**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	61	61	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(50)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**21**	**(9)**	**(40)**	**-**	**-**	**(40)**	**(40)**	**(40)**	**(40)**	**(40)**
REQUISITION	**(31,869)**	**(31,869)**	**(32,832)**	**-**	**-**	**(32,832)**	**(33,500)**	**(34,168)**	**(34,856)**	**(35,551)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584
Newly created in 2023

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock) **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Parcel Tax

1.236 - Fernwood Dock (SSI)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	-	6,433	5,000	-	-	5,000	8,735	12,000	14,305	14,200
TOTAL CAPITAL / RESERVE	**-**	**6,433**	**5,000**	**-**	**-**	**5,000**	**8,735**	**12,000**	**14,305**	**14,200**
TOTAL COSTS	**16,547**	**16,555**	**22,040**	**-**	**-**	**22,040**	**26,423**	**30,369**	**33,400**	**34,068**
*Percentage Increase over prior year			33.2%			33.2%	19.9%	14.9%	10.0%	2.0%
FUNDING SOURCES (REVENUE)										
Interest Income	(130)	(145)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(37)	(30)	(40)	-	-	(40)	(50)	(60)	(70)	(80)
TOTAL REVENUE	**(167)**	**(175)**	**(170)**	**-**	**-**	**(170)**	**(180)**	**(190)**	**(200)**	**(210)**
REQUISITION - PARCEL TAX	**(16,380)**	**(16,380)**	**(21,870)**	**-**	**-**	**(21,870)**	**(26,243)**	**(30,179)**	**(33,200)**	**(33,858)**
*Percentage increase over prior year Requisition			33.5%			33.5%	20.0%	15.0%	10.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.236 SSI Small Craft Harbour (Fernwood Dock)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$100,000	$250,000	$60,000	$10,000	$10,000	$10,000	$340,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$100,000	**$250,000**	**$60,000**	**$10,000**	**$10,000**	**$10,000**	**$340,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$30,000	$30,000	$0	$0	$0	$0	$30,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$85,000	$0	$0	$0	$0	$85,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$70,000	$135,000	$60,000	$10,000	$10,000	$10,000	$225,000
	$100,000	**$250,000**	**$60,000**	**$10,000**	**$10,000**	**$10,000**	**$340,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.236

Service Name: SSI Small Craft Harbour (Fernwood Dock)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	Renewal	Annual Preventative Maintenance and Repairs	Paint and replace rotten deck boards, float rail and antisplip gangway.	$ 60,000	S	Res	$ 10,000	$ 20,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 60,000
24-02	Renewal	Anticipated work from 2023 inspection	Replace and repair damaged sections	$ 250,000	S	Res	$ 60,000	$ 115,000	$ 50,000	$ -	$ -	$ -	$ 165,000
24-02	Renewal	Anticipated work from 2023 inspection	CWF or Grant funding required to replace and repair damaged sections		S	Grant	$ -	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
21-02	Renewal	Painting and Repairs	Paint and replace rotten deck boards, float rail and antisplip gangway.	$ 50,000	S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
			Grand Total	$ 360,000				$ 250,000	$ 60,000	$ 10,000	$ 10,000	$ 10,000	$ 340,000

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 antisplip gangway.
Project Rationale	Annual preventative maintenance and repiars to extend useful life.				

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

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.238 SSI Community Transit & Transportation — **Commission: Salt Spring Island Local Community Commission**
1.238A Community Transit (SSI)

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

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

Change in Budget 2024 to 2025

Service: 1.238A Community Transit	**Total Expenditure**	**Comments**
2024 Budget	**632,673**	
Other Changes:		
Standard Overhead Allocation	3,390	Increase in 2024 operating costs
BC Transit Municipal Obligation	32,929	Higher BC Transit costs (fuel, maintenance, and lease fees)
Transfer to Reserves	43,070	Increased transfer to ORF of $23,070 and CRF of $20,000
Other Costs	646	
Total Other Changes	80,035	
2025 Budget	**712,708**	

Summary of % Expense Increase	
Increased BC Transit costs	5.2%
Transfer to Reserves	6.8%
Balance of increase	0.6%
% expense increase from 2024:	***12.7%***
% Requisition increase from 2024 (if applicable):	***40.0%***

Requisition funding is 69.5% of service revenue

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

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

1.238A - Community Transit (SSI)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Gross Municipal Obligation	600,009	576,000	632,938	-	-	632,938	675,804	689,320	703,106	717,168
Allocations	30,084	30,084	33,534	-	-	33,534	34,523	35,214	35,919	36,637
Other Operating Expenses	2,580	3,550	3,166	-	-	3,166	3,315	3,474	3,645	3,830
TOTAL OPERATING COSTS	**632,673**	**609,634**	**669,638**	**-**	**-**	**669,638**	**713,642**	**728,008**	**742,670**	**757,635**
*Percentage Increase over prior year			5.8%			5.8%	6.6%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	-	-	20,000	-	-	20,000	21,235	8,000	8,000	7,000
Transfer to Operating Reserve Fund	-	11,992	23,070	-	-	23,070	-	-	-	-
TOTAL CAPITAL / RESERVES	**-**	**11,992**	**43,070**	**-**	**-**	**43,070**	**21,235**	**8,000**	**8,000**	**7,000**
TOTAL COSTS	**632,673**	**621,626**	**712,708**	**-**	**-**	**712,708**	**734,877**	**736,008**	**750,670**	**764,635**
*Percentage Increase over prior year			12.7%			12.7%	3.1%	0.2%	2.0%	1.9%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(67,000)	(67,000)	-	-	-	-	(10,000)	(6,737)	(16,918)	(26,312)
Transit Pass Revenue	(211,324)	(200,000)	(216,867)	-	-	(216,867)	(219,177)	(223,561)	(228,032)	(232,593)
Safe Restart Funding Allocation	-	-	-	-	-	-	-	-	-	-
Other Income	(520)	(800)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Grants in Lieu of Taxes	(150)	(147)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	**(278,994)**	**(267,947)**	**(217,557)**	**-**	**-**	**(217,557)**	**(229,877)**	**(231,008)**	**(245,670)**	**(259,635)**
REQUISITION	**(353,679)**	**(353,679)**	**(495,151)**	**-**	**-**	**(495,151)**	**(505,000)**	**(505,000)**	**(505,000)**	**(505,000)**
*Percentage increase over prior year Requisition			40.0%			40.0%	2.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$0	$0	$0	$0	$0	$0
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$160,000	$175,000	$70,000	$70,000	$70,000	$70,000	$455,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$160,000	**$175,000**	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$455,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$105,000	$105,000	$0	$0	$0	$0	$105,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$55,000	$60,000	$55,000	$55,000	$55,000	$55,000	$280,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$10,000	$15,000	$15,000	$15,000	$15,000	$70,000
		$160,000	**$175,000**	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$455,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.238A

Service Name: Community Transit (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
23-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	$ 350,000	S	Grant	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 200,000
23-01	New	Bus Shelters	Bus Shelter program. Location TBA. Site and foundation design. (CWF Grant)		S	Grant	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
23-01	New	Bus Shelters	Bus Shelter program. Location TBA. CRD Project Management.		S	Res	$ -	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 70,000
23-02	New	O & M Facility Plan	O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.	$ 50,000	S	Cap	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
18-01	New	Bus Shelter	Bus shelter-Mobrae	$ 45,000	S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
18-01	New	Bus Shelter	Bus shelter-Mobrae		S	Grant	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
22-01	New	Bus Shelter	Bus shelter-Horel	$ 40,000	S	Cap	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 485,000**				**$ 175,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 455,000**

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 inpsired bus shelters				

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

Reserve Cash Flow

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

Assumptions/Background:

To fund service expansions & bus leasing costs

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

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

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $146,250 or $0.044 / $1,000 of actual assesses value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Pathway Maintenance	2,000	3,000	3,000	-	-	3,000	3,060	3,120	3,180	3,240
Allocations	21,809	21,809	18,969	-	-	18,969	19,394	19,784	20,176	20,580
Labour Cost	23,130	23,130	23,971	-	-	23,971	24,447	24,941	25,442	25,950
Other Operating Expenses	1,550	8,107	1,450	-	-	1,450	1,490	1,531	1,573	1,616
TOTAL OPERATING COSTS	**48,489**	**56,046**	**47,390**	**-**	**-**	**47,390**	**48,391**	**49,376**	**50,371**	**51,386**
*Percentage Increase over prior year			-2.3%			-2.3%	2.1%	2.0%	2.0%	2.0%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	40,000	40,000	70,000	-	(20,000)	50,000	80,275	71,045	87,420	86,475
Transfer to Operating Reserve Fund	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	3,200	-	1,350	1,350
Principal Payment	-	-	-	-	-	-	-	8,107	8,107	11,527
Interest Payment	-	-	-	-	-	-	3,520	14,080	15,565	21,505
TOTAL DEBT / RESERVES	**40,000**	**40,000**	**75,000**	**-**	**(20,000)**	**55,000**	**91,995**	**98,232**	**117,442**	**125,857**
TOTAL COSTS	**88,489**	**96,046**	**122,390**	**-**	**(20,000)**	**102,390**	**140,386**	**147,608**	**167,813**	**177,243**
*Percentage Increase over prior year			38.3%			15.7%	37.1%	5.1%	13.7%	5.6%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	(7,558)	-	-	-	-	-	-	-	-
Other Income	(300)	(300)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
Grants in Lieu of Taxes	(130)	(129)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
TOTAL REVENUE	**(430)**	**(7,987)**	**(440)**	**-**	**-**	**(440)**	**(450)**	**(460)**	**(470)**	**(480)**
REQUISITION	**(88,059)**	**(88,059)**	**(121,950)**	**-**	**20,000**	**(101,950)**	**(139,936)**	**(147,148)**	**(167,343)**	**(176,763)**
*Percentage increase over prior year Requisition			38.5%			15.8%	37.3%	5.2%	13.7%	5.6%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.238B Community Transportation (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$6,000	$6,000	$0	$0	$0	$0	$6,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$326,000	$841,000	$1,640,000	$30,000	$485,000	$455,000	$3,451,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$332,000	**$847,000**	**$1,640,000**	**$30,000**	**$485,000**	**$455,000**	**$3,457,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$241,000	$241,000	$0	$0	$0	$0	$241,000
Debenture Debt (New Debt Only)		$0	$0	$320,000	$0	$135,000	$135,000	$590,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$91,000	$476,000	$1,095,000	$0	$320,000	$320,000	$2,211,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$130,000	$225,000	$30,000	$30,000	$0	$415,000
		$332,000	**$847,000**	**$1,640,000**	**$30,000**	**$485,000**	**$455,000**	**$3,457,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.238B

Service Name: Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE											
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)	$ 177,000	S	Grant	$ 56,000	$ 56,000	$ -	$ -	$ -	$ -	$ 56,000
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	CRD Project Management		S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)		S	Grant	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.	$ 55,000	S	Grant	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	CRD Project Management		S	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)	$ 450,000	S	Grant	$ -	$ 315,000	$ -	$ -	$ -	$ -	$ 315,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (30%)		S	Res	$ -	$ 115,000	$ -	$ -	$ -	$ -	$ 115,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.	$ 485,000	S	Res	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ 30,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	$ -	$ -	$ -	$ -	$ 320,000	$ -	$ 320,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (30%)		S	Debt	$ -	$ -	$ -	$ -	$ 135,000	$ -	$ 135,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.	$ 1,120,000	S	Cap	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	$ -	$ -	$ 750,000	$ -	$ -	$ -	$ 750,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (30%		S	Debt	$ -	$ -	$ 320,000	$ -	$ -	$ -	$ 320,000
22-09	New	Pathway Standards and Maintenance Development	Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.	$ 20,000	S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
23-05	New	Pathway Maintenance Equipment	Purchase of equipment for snow removal and pathway repairs and maintenance.	$ 55,000	E	Cap	$ 6,000	$ 6,000	$ -	$ -	$ -	$ -	$ 6,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.	$ 230,000	S	Res	$ -	$ -	$ 90,000	$ -	$ -	$ -	$ 90,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. (70% BCAT)		S	Grant	$ -	$ -	$ 140,000	$ -	$ -	$ -	$ 140,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road	$ 485,000	S	Res	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	$ -	$ -	$ -	$ -	$ -	$ 320,000	$ 320,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management.		S	Debt	$ -	$ -	$ -	$ -	$ -	$ 135,000	$ 135,000
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	$ 35,000	S	Res	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management. (70% BCAT)	$ 225,000	S	Grant	$ -	$ -	$ 140,000	$ -	$ -	$ -	$ 140,000
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management.		S	Res	$ -	$ -	$ 85,000	$ -	$ -	$ -	$ 85,000
25-02	New	Legal Survey of Drake Road proposed pathway	Legal survey of Drake Road proposed pathway to better understand pedestrian and cycling options. Includes CRD PM time.	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
26-02	New	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue (Option 1, 2023 Active Transpiration Network Plan), Jackson Avenue and South Rainbow Road.	$ 130,000	S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
22-13	New	Design and Permitting Swanson, Kanaka Pathways and other small pathways	Design and Permitting Swanson, Kanaka Pathways and other small pathways	$ 25,000	S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
22-11	New	Design and Permitting Rainbow Road Pathway	Design and Permitting Rainbow Road Pathway	$ 30,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
25-03	New	Design and Construction of small pathway projects	Design and Construction of small pathway projects	$ 50,000	S	Grant	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-03	New	Speed Reader Boards	Speed Reader Boards	$ 25,000	S	Grant	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 3,612,000**				**$ 847,000**	**$ 1,640,000**	**$ 30,000**	**$ 485,000**	**$ 455,000**	**$ 3,457,000**

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 an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)
Project Rationale	This project is part of the Active Transportation network. Design and construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.				

Project Number	22-14	**Capital Project Title**	Design and Construction of Pathway - Swanson Road (600 m)	**Capital Project Description**	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.
Project Rationale	This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.				

Service:	1.238B	Community Transportation (SSI)

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

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

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

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

Service:	1.238B	Community Transportation (SSI)

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

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

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

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

Service:	1.238B	Community Transportation (SSI)

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

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

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

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

Service:	1.238B	Community Transportation (SSI)

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

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

Assumptions/Background:

Fund balance to provide for capital expenditures for or in respect of capital projects, land, machinery or equipment for them and extension or renewal of existing capital works and related debt servcing 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:	1086	Estimated	Budget				
Fund Centre:	102147	2024	2025	2026	2027	2028	2029
Beginning Balance		-	13,700	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(13,700)	-	-	-	-
Transfer from cash in lieu		13,530					
Interest Income*		170					
Ending Balance $		**13,700**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:
Funds received from property owners for sidewalks infront of their properties
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.299 SSI Arts **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the ArtSpring Theatre and contributing to arts programming through the Gulf Islands Community Arts Council (Bylaw No. 3116, January 29, 2004)
Bylaw amendment No. 4331, adopted on April 8, 2020.

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $93,050 or $0.031 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.342 SSI Livestock Injury Compensation **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act.*
(Livestock Injury Compensation Service (Salt Spring Islands) Bylaw 4418, No. 1, 2021)

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.378 SSI Search and Rescue **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

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

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $15,000 or $0.0053 / $1,000 on actual assessed value of land and improvements.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

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

Local Community Commission (LCC) Review

SEPTEMBER 2024

1.455 / 1.458 / 1.459 Salt Spring Island Parks & Rec - All Service Areas	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	BUDGET REQUEST 2025 ONGOING	BUDGET REQUEST 2025 ONE-TIME	BUDGET REQUEST 2025 TOTAL	FUTURE PROJECTIONS 2026	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029
OPERATING COSTS										
Swimming Pool	1,066,447	1,076,584	1,168,516	17,491	15,000	1,201,007	1,239,495	1,202,810	1,230,850	1,259,610
Park Land	1,223,265	1,219,391	1,250,297	54,650	29,415	1,334,362	1,394,059	1,423,341	1,459,516	1,497,064
Community Recreation	384,702	372,327	399,878	-	-	399,878	410,171	420,274	430,100	440,193
Community Parks	962,085	909,296	990,001	17,525	9,600	1,017,126	1,043,178	1,064,083	1,098,509	1,125,399
TOTAL OPERATING COSTS	**3,636,499**	**3,577,598**	**3,808,692**	**89,666**	**54,015**	**3,952,373**	**4,086,903**	**4,110,508**	**4,218,975**	**4,322,266**
*Percentage Increase			4.7%	2.5%	1.5%	8.7%	3.4%	0.6%	2.6%	2.4%
CAPITAL / RESERVE										
Swimming Pool	65,000	62,063	95,000	-	-	95,000	138,845	139,525	140,850	142,040
Park Land	25,000	35,594	93,000	-	-	93,000	225,740	223,505	220,015	215,800
Community Recreation	5,000	2,248	2,500	-	-	2,500	6,800	8,000	8,100	8,120
Community Parks	28,000	28,555	28,000	-	-	28,000	25,500	29,255	20,060	18,990
DEBT CHARGES	-	-	-	-	-	-	42,000	126,109	126,109	126,109
TOTAL CAPITAL / RESERVES / DEBT	123,000	128,460	218,500	-	-	218,500	438,885	526,394	515,134	511,059
TOTAL COSTS	**3,759,499**	**3,706,058**	**4,027,192**	**89,666**	**54,015**	**4,170,873**	**4,525,788**	**4,636,902**	**4,734,109**	**4,833,325**
*Percentage Increase			7.1%	2.4%	1.4%	10.9%	8.5%	2.5%	2.1%	2.1%
Internal Recoveries	(492,990)	(448,630)	(508,635)	44,695	-	(463,940)	(473,218)	(482,682)	(492,336)	(502,182)
OPERATING LESS RECOVERIES	**3,266,509**	**3,257,428**	**3,518,557**	**134,361**	**54,015**	**3,706,933**	**4,052,570**	**4,154,220**	**4,241,773**	**4,331,143**
FUNDING SOURCES (REVENUE)										
Swimming Pool	(230,143)	(237,343)	(331,155)	(8,700)	(15,000)	(354,855)	(351,145)	(358,160)	(365,320)	(372,620)
Park Land	(173,136)	(179,856)	(168,310)	(8,000)	-	(176,310)	(174,480)	(177,720)	(181,030)	(184,390)
Community Recreation	(270,727)	(255,600)	(267,270)	-	-	(267,270)	(272,410)	(277,660)	(283,000)	(288,450)
Community Parks	3,012	10,886	(24,650)	-	-	(24,650)	(25,130)	(25,610)	(26,100)	(26,610)
TOTAL REVENUE	(670,994)	(661,913)	(791,385)	(16,700)	(15,000)	(823,085)	(823,165)	(839,150)	(855,450)	(872,070)
REQUISITION	**(2,595,515)**	**(2,595,515)**	**(2,727,172)**	**(117,661)**	**(39,015)**	**(2,883,848)**	**(3,229,405)**	**(3,315,070)**	**(3,386,323)**	**(3,459,073)**
*Percentage increase over prior year requisition			5.1%	4.5%	1.5%	11.1%	12.0%	2.7%	2.1%	2.1%
AUTHORIZIED POSITIONS: Salaried	11.93		11.93	0.30		12.23	13.03	13.03	13.03	13.03

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

Reserve/Fund Summary

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.455 SSI Community Parks **Commission:** Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $498,297 or $0.15 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.455 - Salt Spring Island - Community Parks	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Salaries	452,437	382,914	466,086	-	-	466,086	478,944	492,156	505,733	519,693
Maintenance, Security & Insurance	36,520	27,222	40,760	3,875	9,600	54,235	46,357	48,188	50,133	52,213
Internal Allocations	131,200	131,200	130,286	-	-	130,286	135,141	139,134	141,969	144,913
Utilities & Operating - Supplies	39,928	40,540	41,300	7,000	-	48,300	49,170	50,050	50,950	51,860
Contract for Services	15,140	21,000	14,990	6,650	-	21,640	25,570	26,080	26,600	27,130
Travel - Vehicles	24,940	24,500	25,690	-	-	25,690	26,200	26,720	27,260	27,810
Parks Maintenance Labour	202,450	222,450	208,529	-	-	208,529	212,700	216,955	221,294	225,720
Bylaw Labour	59,470	59,470	62,360	-	-	62,360	69,096	64,800	74,570	76,060
TOTAL OPERATING COSTS	**962,085**	**909,296**	**990,001**	**17,525**	**9,600**	**1,017,126**	**1,043,178**	**1,064,083**	**1,098,509**	**1,125,399**
*Percentage Increase		-5.5%	2.9%	1.8%	1.0%	5.7%	2.6%	2.0%	3.2%	2.4%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	5,500	6,055	5,500	-	-	5,500	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	15,000	15,000	15,000	-	-	15,000	15,000	18,755	9,560	8,490
Transfer to Operating Reserve Fund	7,500	7,500	7,500	-	-	7,500	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	**28,000**	**28,555**	**28,000**	**-**	**-**	**28,000**	**25,500**	**29,255**	**20,060**	**18,990**
TOTAL COST	**990,085**	**937,851**	**1,018,001**	**17,525**	**9,600**	**1,045,126**	**1,068,678**	**1,093,338**	**1,118,569**	**1,144,389**
*Percentage Increase		-5.3%	2.8%	1.8%	1.0%	5.6%	2.3%	2.3%	2.3%	2.3%
Internal Time Recovery	(404,570)	(360,210)	(417,562)	45,695	-	(371,867)	(379,304)	(386,891)	(394,629)	(402,521)
TOTAL COSTS NET OF RECOVERIES	**585,515**	**577,641**	**600,439**	**63,220**	**9,600**	**673,259**	**689,374**	**706,447**	**723,940**	**741,868**
*Percentage Increase		-1.3%	2.5%	10.8%	1.6%	15.0%	2.4%	2.5%	2.5%	2.5%
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)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
Revenue-Other	(11,090)	(1,000)	(2,500)	-	-	(2,500)	(2,530)	(2,560)	(2,590)	(2,620)
TOTAL REVENUE	**3,012**	**10,886**	**(24,650)**	**-**	**-**	**(24,650)**	**(25,130)**	**(25,610)**	**(26,100)**	**(26,610)**
REQUISITION	**(588,527)**	**(588,527)**	**(575,789)**	**(63,220)**	**(9,600)**	**(648,609)**	**(664,244)**	**(680,837)**	**(697,840)**	**(715,258)**
*Percentage increase over prior year requisition			-2.2%	10.7%	1.6%	10.2%	2.4%	2.5%	2.5%	2.5%
AUTHORIZED POSITIONS:										
Salaried	4.1		4.1			4.1	4.1	4.1	4.1	4.1
User Funding	3.5%					3.2%	3.2%	3.2%	3.2%	3.2%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.455 SSI Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$50,000	$15,000	$35,000	$15,000	$15,000	$130,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$185,000	$305,000	$30,000	$30,000	$30,000	$20,000	$415,000
Vehicles	$0	$0	$0	$90,000	$0	$0	$90,000
	$185,000	**$355,000**	**$45,000**	**$155,000**	**$45,000**	**$35,000**	**$635,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$155,000	$155,000	$0	$0	$0	$0	$155,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$30,000	$15,000	$30,000	$15,000	$15,000	$105,000
Grants (Federal, Provincial)	$30,000	$125,000	$0	$75,000	$0	$0	$200,000
Donations / Third Party Funding	$0	$5,000	$0	$0	$0	$0	$5,000
Reserve Fund	$0	$40,000	$30,000	$50,000	$30,000	$20,000	$170,000
	$185,000	**$355,000**	**$45,000**	**$155,000**	**$45,000**	**$35,000**	**$635,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.455

Service Name: SSI Community Parks

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

635,000

Service:	1.455	SSI Community Parks

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

Project Number	21-05	Capital Project Title	ERF Park Maintenance Vehicle Replacement	Capital Project Description	Replace park maintenance truck with EV
Project Rationale	Vehicle replacement				

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

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

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

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

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

Reserve/Fund Summary

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

Assumptions/Background:

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.458 **SSI Community Recreation** **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.458 - Salt Spring Island - Community Recreation Programs	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages	200,767	201,587	221,548	-	-	221,548	227,283	233,157	239,195	245,389
Recreation Programs	117,505	109,700	110,930	-	-	110,930	113,150	115,410	117,720	120,070
Program Supplies	13,470	8,543	7,890	-	-	7,890	8,040	8,190	8,350	8,520
Internal Allocations	41,585	41,585	49,330	-	-	49,330	51,293	52,891	53,973	55,098
Travel and Insurance	2,370	500	1,150	-	-	1,150	1,215	1,286	1,362	1,446
Other Operating	9,005	10,412	9,030	-	-	9,030	9,190	9,340	9,500	9,670
TOTAL OPERATING COSTS	**384,702**	**372,327**	**399,878**	**-**	**-**	**399,878**	**410,171**	**420,274**	**430,100**	**440,193**
*Percentage Increase			3.9%			3.9%	2.6%	2.5%	2.3%	2.3%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	5,000	2,248	2,500	-	-	2,500	6,800	8,000	8,100	8,120
TOTAL COSTS	**389,702**	**374,575**	**402,378**	**-**	**-**	**402,378**	**416,971**	**428,274**	**438,200**	**448,313**
*Percentage Increase			3.3%			3.3%	3.6%	2.7%	2.3%	2.3%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	9,533	9,533	-	-	-	-	-	-	-	-
Revenue - Fees	(270,220)	(249,602)	(257,230)	-	-	(257,230)	(262,370)	(267,620)	(272,960)	(278,410)
Grants in Lieu of Taxes	(40)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	(10,000)	(15,490)	(10,000)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL REVENUE	**(270,727)**	**(255,600)**	**(267,270)**	**-**	**-**	**(267,270)**	**(272,410)**	**(277,660)**	**(283,000)**	**(288,450)**
REQUISITION	**(118,975)**	**(118,975)**	**(135,108)**	**-**	**-**	**(135,108)**	**(144,561)**	**(150,614)**	**(155,200)**	**(159,863)**
*Percentage increase over prior year requisition			13.6%			13.6%	7.0%	4.2%	3.0%	3.0%
AUTHORIZED POSITIONS:										
Salaried	1.48		1.48			1.48	1.48	1.48	1.48	1.48
User Funding %	69.3%		63.9%			63.9%	62.9%	62.5%	62.3%	62.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.458	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$20,000	$30,000	$10,000	$10,000	$10,000	$5,000	$65,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$202,500	$260,000	$2,500	$2,500	$2,500	$2,500	$270,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$222,500	**$290,000**	**$12,500**	**$12,500**	**$12,500**	**$7,500**	**$335,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000
Grants (Federal, Provincial)	$100,000	$150,000	$0	$0	$0	$0	$150,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$122,500	$135,000	$7,500	$7,500	$7,500	$2,500	$160,000
	$222,500	**$290,000**	**$12,500**	**$12,500**	**$12,500**	**$7,500**	**$335,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.458

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	Uprades and repiars 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 Statuory Right of Way needed for future constructior	$ 360,000	S	Res	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
24-02			Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future constructior		S	Grant	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-01	New	Skate Park Upgrades	Upgrades or expansion to Kanake 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**	Uprades and repiars 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 Statuory Right of Way needed for future construction
Project Rationale	Long standing community initiative				

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

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

Reserve/Fund Summary

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

Assumptions/Background:

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LLC) Review

SEPTEMBER 2024

Service: 1.459 SSI Pool & Park Land **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.459 SSI Pool & Parkland	**Total Expenditure**
2024 Budget	**2,439,891**
Change in Salaries:	
SSI Pool	106,348
SSI Park Land	15,101
Total Change in Salaries	121,449
Other Changes:	
SSI Pool	(1,967)
SSI Park Land	163,996
Total Other Changes	162,029
2025 Budget	**2,723,369**

Summary of % Expense Change	
Pool - Salaries & wages increase	4.4%
Pool - Repair and supplies costs	2.1%
Pool-reduction in SSI Parks maintenance allocation	-1.9%
Pool-reduction in deficit carryover from previous year	-2.5%
Pool - Transfer to reserves	1.2%
Park Land - Salaries and wages increase	0.6%
Park Land - Transfer to reserves	2.8%
Park Land - Phoenix elementary	1.9%
Park Land - OH, HR, insurance, & Migration to SharePoint	1.3%
Balance of change	1.6%
% expense increase from 2024:	***11.6%***
% Requisition increase from 2024 (if applicable):	***11.2%***

Requisition funding is 80.3% of service revenue

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

Change in Budget 2024 to 2025

Service: 1.459 SSI Pool	**Total Expenditure**	**Comments**
2024 Budget	**1,191,626**	
Change in Salaries:		
Base salary and benefit change	12,300	Inclusive of estimated collective agreement changes
0.3 FTE: Aux senior aquatic worker	25,999	2025 IBC 16b-1.2 SSI Parks and Recreation Staffing (0.3 FTE deferred to 2026)
Auxiliary wages and benefit	16,850	Aux support for pool operations in 2025, in lieu of 0.3 FTE deferral to 2026
Net Aux wages and benefits - Service level increase	51,199	Pool opening on Sundays; swim lesson report cards, etc.
Total Change in Salaries	106,348	
Other Changes:		
Contract for services	7,100	Accessibility lift/advanced aquatic instruction
Supplies	35,968	Chemicals ($21k); Office, first aid, operating, janitorial, etc. ($15k)
Reserve transfers	30,000	Transfer Increase to CRF $25,000 & ORF $5,000
Pool repair & maintenance	15,000	One-time HVAC duct cleaning funded by ORF
Standard Overhead Allocation	3,674	Increase in 2024 operating costs
SSI Parks maintenance workers allocation	(45,695)	Discontinued due to change in arrangement of staff between services
2024 one-time deficit	(60,179)	2024 one-time deficit carryover from previous year
Other	12,165	
Total Other Changes	(1,967)	
2025 Budget	**1,296,007**	

Summary of % Expense Change	
2025 Base salary and benefit change	1.0%
0.3 FTE; 2025 IBC 16b-1.2	2.2%
Pool auxiliary wages	5.7%
Supplies and pool R&M	4.3%
Transfer to reserves	2.5%
SSI Parks maintenance workers allocation	-3.8%
Contract for services	0.6%
2024 one-time deficit	-5.1%
Balance of change	1.3%
% expense increase from 2024:	***8.8%***
% Requisition increase from 2024 (if applicable):	***4.5%***

Requisition funding is 72.1% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus/deficit treatment)

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

1.459 - Salt Spring Island - Swimming Pool	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	658,402	696,700	701,564	63,186	-	764,750	809,635	764,454	783,885	803,813
Contract for Services	7,900	15,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Utilities	139,810	143,147	146,970	-	-	146,970	149,910	152,910	155,970	159,080
Supplies - Chemicals	54,860	70,000	76,230	-	-	76,230	77,750	79,310	80,900	82,520
Programs and Other Operating	82,702	80,567	97,300	-	-	97,300	99,130	101,000	102,860	104,820
Maintenance & Insurance	51,680	44,437	55,350	-	15,000	70,350	56,450	57,580	58,730	59,900
Internal Allocations	26,733	26,733	30,407	-	-	30,407	31,320	31,946	32,585	33,237
Parks Maintenance Labour	44,360	-	45,695	(45,695)	-	-	-	-	-	-
TOTAL OPERATING COSTS	**1,066,447**	**1,076,584**	**1,168,516**	**17,491**	**15,000**	**1,201,007**	**1,239,495**	**1,202,810**	**1,230,850**	**1,259,610**
*Percentage Increase			9.6%	1.6%	1.4%	12.6%	3.2%	-3.0%	2.3%	2.3%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund	10,000	10,000	35,000	-	-	35,000	78,845	79,525	80,850	82,040
Transfer to Equipment Replacement Fund	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	5,000	2,063	10,000	-	-	10,000	10,000	10,000	10,000	10,000
DEBT SERVICING	-	-	-	-	-	-	42,000	126,109	126,109	126,109
TOTAL CAPITAL / RESERVES / DEBT	**65,000**	**62,063**	**95,000**	-	-	**95,000**	**180,845**	**265,634**	**266,959**	**268,149**
TOTAL COSTS	**1,131,447**	**1,138,647**	**1,263,516**	**17,491**	**15,000**	**1,296,007**	**1,420,340**	**1,468,444**	**1,497,809**	**1,527,759**
*Percentage Increase			11.7%	1.5%	1.3%	14.5%	9.6%	3.4%	2.0%	2.0%
Internal Recoveries	(22,010)	(22,010)	(22,670)	-	-	(22,670)	(23,123)	(23,585)	(24,057)	(24,538)
OPERATING LESS RECOVERIES	**1,109,437**	**1,116,637**	**1,240,846**	**17,491**	**15,000**	**1,273,337**	**1,397,217**	**1,444,859**	**1,473,752**	**1,503,221**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	60,179	60,179	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Revenue - Fees	(282,800)	(287,000)	(321,615)	(8,700)	-	(330,315)	(341,415)	(348,240)	(355,200)	(362,300)
Grants in Lieu of Taxes	(522)	(522)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Provincial Grant	-	(1,000)	-	-	-	-	-	-	-	-
Revenue - Other	(7,000)	(9,000)	(9,000)	-	-	(9,000)	(9,180)	(9,360)	(9,550)	(9,740)
TOTAL REVENUE	(230,143)	(237,343)	(331,155)	(8,700)	(15,000)	(354,855)	(351,145)	(358,160)	(365,320)	(372,620)
REQUISITION	**(879,294)**	**(879,294)**	**(909,691)**	**(8,791)**	**-**	**(918,482)**	**(1,046,072)**	**(1,086,699)**	**(1,108,432)**	**(1,130,601)**
*Percentage increase over prior year requisition			3.5%	1.0%	0.0%	4.5%	13.9%	3.9%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	4.10		4.10	0.30		4.40	4.70	4.70	4.70	4.70
User Funding %	25.0%					25.5%	24.0%	23.7%	23.7%	23.7%

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

Summary of % Expense Change		
2025 Base salary and benefit change	0.8%	
OH & HR allocations	1.1%	
Insurance	1.2%	
SSI EA Admin Allocations (Admin & Engineering support)	0.6%	
Reserve transfers	5.4%	
Phoenix Elementary	3.8%	
Balance of change	1.4%	
% expense increase from 2024:	***14.3%***	
% Requisition increase from 2024 (if applicable):	***17.1%***	*Requisition funding is 87.0% of service revenue*

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

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

1.459 - Salt Spring Island - Park Land	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	402,043	404,043	391,333	-	25,811	417,144	445,101	457,359	469,946	482,877
Allocation to SSI Admin	163,920	163,920	168,840	-	-	168,840	172,220	175,660	179,170	182,750
Maintenance, Disposal & Security	45,100	51,609	53,094	-	-	53,094	54,174	55,284	56,404	57,543
Utilities	128,133	121,199	109,345	-	-	109,345	111,540	113,770	116,050	118,380
Contract for Services, Rent & Legal	116,770	129,039	120,795	7,500	-	128,295	130,870	133,500	136,180	138,900
Program Development	1,000	1,000	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,220	13,242	14,340	-	-	14,340	14,630	14,920	15,220	15,540
Internal Allocations	179,362	151,291	196,417	-	3,604	200,021	208,932	212,458	216,827	221,405
Travel & Training	5,520	5,520	6,540	-	-	6,540	6,670	6,800	6,930	7,070
Licences, Fees & Insurance	39,970	56,277	57,860	-	-	57,860	62,443	67,466	72,960	78,984
Supplies & Other	31,807	26,831	30,950	-	-	30,950	36,570	32,190	32,810	33,450
Parks Maintenance Labour	95,420	95,420	98,283	-	-	98,283	100,249	102,254	104,299	106,385
Phoenix Elementary	-	-	-	47,150	-	47,150	48,110	49,080	50,070	51,080
TOTAL OPERATING COSTS	**1,223,265**	**1,219,391**	**1,250,297**	**54,650**	**29,415**	**1,334,362**	**1,394,059**	**1,423,341**	**1,459,516**	**1,497,064**
*Percentage Increase			2.2%	4.5%	2.4%	9.1%	4.5%	2.1%	2.5%	2.6%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund - Parkland	5,000	15,594	73,000	-	-	73,000	189,740	187,505	184,015	179,800
Transfer to Equipment Replacement Fund	15,000	15,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	5,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	**25,000**	**35,594**	**93,000**	**-**	**-**	**93,000**	**225,740**	**223,505**	**220,015**	**215,800**
TOTAL COSTS	**1,248,265**	**1,254,985**	**1,343,297**	**54,650**	**29,415**	**1,427,362**	**1,619,799**	**1,646,846**	**1,679,531**	**1,712,864**
*Percentage Increase			7.6%	4.4%	2.4%	14.3%	13.5%	1.7%	2.0%	2.0%
Internal Recoveries	(66,410)	(66,410)	(68,403)	(1,000)	-	(69,403)	(70,791)	(72,206)	(73,650)	(75,123)
OPERATING LESS RECOVERIES	**1,181,855**	**1,188,575**	**1,274,894**	**53,650**	**29,415**	**1,357,959**	**1,549,008**	**1,574,640**	**1,605,881**	**1,637,741**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(8,059)	(8,059)	-	-	-	-	-	-	-	-
Lease Income	(12,680)	(18,500)	(17,680)	-	-	(17,680)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income	(151,750)	(142,650)	(149,960)	(8,000)	-	(157,960)	(161,120)	(164,350)	(167,650)	(171,000)
Grants in Lieu of Taxes	(647)	(647)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(173,136)**	**(179,856)**	**(168,310)**	**(8,000)**	**-**	**(176,310)**	**(174,480)**	**(177,720)**	**(181,030)**	**(184,390)**
REQUISITION	**(1,008,719)**	**(1,008,719)**	**(1,106,584)**	**(45,650)**	**(29,415)**	**(1,181,649)**	**(1,374,528)**	**(1,396,920)**	**(1,424,851)**	**(1,453,351)**
*Percentage increase over prior year requisition			9.7%	4.5%	2.9%	17.1%	16.3%	1.6%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	2.25		2.25			2.25	2.75	2.75	2.75	2.75
User Funding %	12.2%					11.1%	9.9%	10.0%	10.0%	10.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.459 SSI Park Land & Rec Programs	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$923,000	$943,000	$2,085,000	$10,000	$10,000	$10,000	$3,058,000
Equipment	$0	$50,000	$50,000	$50,000	$50,000	$60,000	$260,000
Land	$15,000	$100,000	$50,000	$50,000	$50,000	$0	$250,000
Engineered Structures	$490,000	$570,000	$0	$0	$85,000	$0	$655,000
Vehicles	$20,000	$0	$25,000	$0	$0	$0	$25,000
	$1,448,000	**$1,663,000**	**$2,210,000**	**$110,000**	**$195,000**	**$70,000**	**$4,248,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$765,000	$765,000	$0	$0	$0	$0	$765,000
Debenture Debt (New Debt Only)	$0	$0	$2,000,000	$0	$0	$0	$2,000,000
Equipment Replacement Fund	$0	$40,000	$40,000	$40,000	$40,000	$50,000	$210,000
Grants (Federal, Provincial)	$210,000	$265,000	$70,000	$0	$0	$0	$335,000
Donations / Third Party Funding	$378,000	$378,000	$0	$0	$0	$0	$378,000
Reserve Fund	$95,000	$215,000	$100,000	$70,000	$155,000	$20,000	$560,000
	$1,448,000	**$1,663,000**	**$2,210,000**	**$110,000**	**$195,000**	**$70,000**	**$4,248,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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

Service:	1.459	SSI Park Land & Rec Programs

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

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

Project Number	19-15	**Capital Project Title**	Pool equipment replacements	**Capital Project Description**	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator and program supplies
Project Rationale	Equipment replacement to support current service levels				

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

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

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

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

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

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

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

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

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

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

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

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

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

Reserve/Fund Summary

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

Assumptions/Background:

Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

2023 - $22,160 One-time transfer to Pool and Park Land to support core budget
2025 - $15,000 HVAC duct cleaning - cyclical expense every 5-years
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Septage/Composting

Local Community Commission (LCC)

SEPTEMBER 2024

Service:	3.705 SSI Liquid Waste Disposal	Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

PARTICIPATION:

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island.
The electoral area of Salt Spring Island is the only participating area for this additional local service.

MAXIMUM LEVY:

Greater of $126,650 or $0.10 / $1,000 on actual assessments for land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission (LCC)

FUNDING:

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

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI Septage/Composting	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Sludge Hauling Contract	747,500	700,000	728,000	-	-	728,000	742,560	757,410	772,560	788,010
Grit & Waste Sludge Disposal	3,730	2,600	3,840	-	-	3,840	3,920	4,000	4,080	4,160
Repairs & Maintenance	8,160	21,000	8,400	-	30,000	38,400	23,560	9,020	9,200	9,380
Allocations	45,325	45,325	56,974	-	-	56,974	58,634	59,804	60,995	62,208
Electricity	6,680	8,170	8,300	-	-	8,300	8,470	8,640	8,810	8,990
Supplies	8,190	9,000	8,440	-	-	8,440	8,610	8,780	8,960	9,140
Labour Charges	182,494	152,218	190,942	-	-	190,942	194,770	198,669	202,639	206,689
Contribution Composting Facility Operation	10,000	22,000	16,500	-	-	16,500	22,375	15,000	10,625	10,000
Other Operating Expenses	15,490	10,190	16,760	-	-	16,760	17,309	17,910	18,546	19,231
TOTAL OPERATING COSTS	**1,027,569**	**970,503**	**1,038,156**	**-**	**30,000**	**1,068,156**	**1,080,208**	**1,079,233**	**1,096,415**	**1,117,808**
*Percentage Increase over prior year			1.0%	0.0%	2.9%	3.9%	1.1%	-0.1%	1.6%	2.0%
DEBT / RESERVES										
MFA Debt Reserve	1,820	620	580	1,200	-	1,780	23,380	1,405	580	580
MFA Debt Principal	110,188	110,188	76,228	-	-	76,228	44,375	102,136	104,226	62,892
MFA Debt Interest	56,594	55,274	38,964	1,365	-	40,329	65,344	141,492	144,214	109,410
Transfer to Operating Reserve Fund	6,000	15,000	15,000	-	-	15,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	6,000	17,786	47,390	-	(15,000)	32,390	68,620	20,085	26,285	108,945
TOTAL DEBT / RESERVES	**180,602**	**198,868**	**178,162**	**2,565**	**(15,000)**	**165,727**	**226,719**	**290,118**	**300,305**	**306,827**
TOTAL COSTS	**1,208,171**	**1,169,371**	**1,216,318**	**2,565**	**15,000**	**1,233,883**	**1,306,927**	**1,369,351**	**1,396,720**	**1,424,635**
*Percentage Increase over prior year			0.7%	0.2%	1.2%	2.1%	5.9%	4.8%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(30,000)	(30,000)	(15,000)	-	-	-
Sale - Septage Sludge	(528,650)	(478,510)	(500,460)	-	-	(500,460)	(530,490)	(562,320)	(573,570)	(585,040)
Sale - Sewage Sludge	(261,600)	(272,936)	(285,456)	-	-	(285,456)	(302,580)	(320,730)	(327,140)	(333,680)
Grants in Lieu of Taxes	(541)	(541)	(560)	-	-	(560)	(570)	(580)	(590)	(600)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,255)	(1,259)	(1,230)	-	-	(1,230)	(1,240)	(1,250)	(1,260)	(1,270)
TOTAL REVENUE	**(792,046)**	**(753,246)**	**(787,706)**	**-**	**(30,000)**	**(817,706)**	**(849,880)**	**(884,880)**	**(902,560)**	**(920,590)**
REQUISITION - PARCEL TAX	**(416,125)**	**(416,125)**	**(428,612)**	**(2,565)**	**15,000**	**(416,177)**	**(457,047)**	**(484,471)**	**(494,160)**	**(504,045)**
*Percentage increase over prior year Requisition			3.0%	0.6%	-3.6%	0.0%	9.8%	6.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 3.705 SSI Septage / Composting	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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	$263,196	$329,196	$2,330,000	$82,500	$0	$0	$2,741,696
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$263,196	**$329,196**	**$2,330,000**	**$82,500**	**$0**	**$0**	**$2,741,696**
SOURCE OF FUNDS							
Capital Funds on Hand	$75,000	$75,000	$0	$0	$0	$0	$75,000
Debenture Debt (New Debt Only)	$120,000	$120,000	$2,280,000	$82,500	$0	$0	$2,482,500
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$60,000	$40,000	$0	$0	$0	$100,000
Donations / Third Party Funding	$33,196	$33,196	$0	$0	$0	$0	$33,196
Reserve Fund	$35,000	$41,000	$10,000	$0	$0	$0	$51,000
	$263,196	**$329,196**	**$2,330,000**	**$82,500**	**$0**	**$0**	**$2,741,696**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 3.705

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.	$ 35,000	S	Res	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
25-01	New	Burgoyne Septage Treatment Facility	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.	$ 2,482,500	S	Debt	$ 120,000	$ 120,000	$ 2,280,000	$ 82,500	$ -	$ -	$ 2,482,500
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	$ 60,000	S	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
22-01	New	Composting Facility	Composter and composting infrastructure - from Island Trust	$ 261,658	S	Other	$ 33,196	$ 33,196	$ -	$ -	$ -	$ -	$ 33,196
22-01	New	Composting Facility			S	Grant	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,915,158**				**$ 329,196**	**$ 2,330,000**	**$ 82,500**	**$ -**	**$ -**	**$ 2,741,696**

Service: **3.705** **SSI Septage / Composting**

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

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

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

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

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

	SOUTHERN GULF ISLANDS Electoral Area	2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	351,414	51.16	317,822	46.27	33,593	10.57%	4.89	10.57%
1.10X	Facilities Management	4,417	0.64	4,507	0.66	(90)	-1.99%	(0.01)	-1.99%
1.101	G.I.S.	3,931	0.57	3,461	0.50	470	13.59%	0.07	13.59%
1.224	Community Health	16,495	2.40	21,002	3.06	(4,507)	-21.46%	(0.66)	-21.46%
1.280	Regional Parks	504,333	73.42	466,969	67.99	37,364	8.00%	5.44	8.00%
1.309	Climate Action and Adaptation	31,530	4.59	30,509	4.44	1,021	3.35%	0.15	3.35%
1.310	Land Banking & Housing	86,583	12.61	48,348	7.04	38,236	79.09%	5.57	79.09%
1.312	Regional Goose Management	4,836	0.70	4,668	0.68	168	3.59%	0.02	3.59%
1.324	Regional Planning Services	34,006	4.95	33,016	4.81	990	3.00%	0.14	3.00%
1.335	Geo-Spatial Referencing System	4,480	0.65	4,348	0.63	132	3.04%	0.02	3.04%
1.374	Regional Emergency Program Support	2,733	0.40	2,698	0.39	35	1.31%	0.01	1.31%
1.375	Hazardous Material Incident Response	9,222	1.34	6,830	0.99	2,392	35.02%	0.35	35.02%
1.911	911 Systems	5,159	0.75	3,820	0.56	1,338	35.04%	0.19	35.04%
1.921	Regional CREST Contribution	23,738	3.46	22,883	3.33	855	3.74%	0.12	3.74%
21.ALL	Feasibility Study Reserve Fund - All	3,443	0.50	5,454	0.79	(2,011)	-36.88%	(0.29)	-36.88%
	Total Regional	**$1,086,320**	**$158.16**	**$976,334**	**$142.14**	**$109,986**	**11.27%**	**$16.01**	**11.27%**
1.230	Traffic Safety Commission	1,982	0.29	1,982	0.29	-	0.00%	-	0.00%
1.297	Arts Grants	27,669	4.03	26,853	3.91	817	3.04%	0.12	3.04%
1.311	Regional Housing Trust Fund	-	-	16,620	2.42	(16,620)	-100.00%	(2.42)	-100.00%
1.313	Animal Care Services	116,963	17.03	102,557	14.93	14,406	14.05%	2.10	14.05%
1.913	913 Fire Dispatch	55,528	8.08	50,024	7.28	5,503	11.00%	0.80	11.00%
	Total Sub-Regional	**$202,143**	**$29.43**	**$198,036**	**$28.83**	**$4,106**	**2.07%**	**$0.60**	**2.07%**
1.103	Elections	13,764	2.00	13,362	1.95	401	3.00%	0.06	3.00%
1.104	U.B.C.M.	4,404	0.64	4,255	0.62	149	3.50%	0.02	3.50%
1.108	Joint Electoral Area Admin	59,669	8.69	-	-	59,669	100.00%	8.69	100.00%
1.318	Building Inspection	248,658	36.20	192,703	28.06	55,956	29.04%	8.15	29.04%
1.320	Noise Control	30,540	4.45	22,181	3.23	8,359	37.68%	1.22	37.68%
1.322	Nuisances & Unsightly Premises	19,166	2.79	17,584	2.56	1,582	9.00%	0.23	9.00%
1.372	Electoral Area Emergency Program	61,164	8.90	56,632	8.24	4,532	8.00%	0.66	8.00%
	Total Joint Electoral Area	**$437,365**	**$63.68**	**$306,717**	**$44.65**	**$130,648**	**42.60%**	**$19.02**	**42.60%**
1.110	Electoral Area Admin Exp - SGI	426,590	62.11	414,160	60.30	12,430	3.00%	1.81	3.00%
1.117	Grant-in-Aid - Southern Gulf Islands	113,760	16.56	110,354	16.07	3,406	3.09%	0.50	3.09%
1.125	SGI Economic Development Commission	130,580	19.01	126,778	18.46	3,802	3.00%	0.55	3.00%
1.138	Southern Gulf Islands Regional Library	249,095	36.27	242,724	35.34	6,371	2.62%	0.93	2.62%
1.235	SGI Small Craft Harbour Facilities	344,670	56.26	325,161	53.08	19,509	6.00%	3.18	6.00%
1.314	SGI House Numbering	10,290	1.50	9,987	1.45	303	3.03%	0.04	3.03%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.373	SGI Emergency Program	254,896	37.11	247,483	36.03	7,413	3.00%	1.08	3.00%
1.533	Stormwater Quality Management - SGI	42,228	6.15	41,000	5.97	1,228	3.00%	0.18	3.00%
1.923	Emergency Comm - CREST - SGI	188,872	27.50	185,093	26.95	3,779	2.04%	0.55	2.04%
	Total SGI Electoral Area	**$1,760,981**	**$262.46**	**$1,702,740**	**$253.64**	**$58,241**	**3.42%**	**$8.82**	**3.48%**
	Total Capital Regional District	**$3,486,809**	**$513.72**	**$3,183,827**	**$469.27**	**$302,982**	**9.52%**	**$44.45**	**9.47%**
CRHD	Capital Regional Hospital District	687,351	100.07	687,341	100.07	10	0.00%	0.00	0.00%
	Total CRD and CRHD	**$4,174,160**	**$613.79**	**$3,871,168**	**$569.34**	**$302,992**	**7.83%**	**$44.46**	**7.81%**
	Average residential assessment - 2024			**$802,142**					

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

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

	SOUTHERN GULF ISLANDS Local/Specified/Defined Services	2025	Cost per Avg. Residential Assessment	2024	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.137	Galiano Island Community Use Building	70,106	46.35	67,056	44.34	3,050	4.55%	2.02	4.55%
1.170	Gossip Island Electric Power Supply	62,875	1,122.77	62,640	1,118.57	235	0.38%	4.20	0.38%
1.227	Saturna Island Medical Clinic	25,151	38.69	24,416	37.56	735	3.01%	1.13	3.01%
1.228	Galiano Health Service	148,995	98.51	144,629	95.63	4,366	3.02%	2.89	3.02%
1.229	Pender Islands Health Care Centre	273,210	109.39	264,601	105.94	8,609	3.25%	3.45	3.25%
1.352	South Galiano Fire Protection	691,742	779.80	634,882	717.13	56,860	8.96%	62.67	8.74%
1.356	Pender Fire Protection	1,488,880	599.24	1,344,740	541.23	144,139	10.72%	58.01	10.72%
1.359	North Galiano Fire Protection	353,554	895.20	328,792	833.07	24,763	7.53%	62.13	7.46%
1.363	Saturna Island Fire	313,491	480.18	302,461	463.29	11,030	3.65%	16.89	3.65%
1.465	Saturna Island Comm. Parks	29,780	45.61	28,909	44.28	871	3.01%	1.33	3.01%
1.468	Saturna Island - Community Rec.	15,602	23.90	15,149	23.20	453	2.99%	0.69	2.99%
1.475	Mayne Is. Com. Parks & Rec	99,303	58.19	96,281	56.42	3,022	3.14%	1.77	3.14%
1.478	Mayne Is. Community Rec.	37,920	22.22	36,816	21.57	1,104	3.00%	0.65	3.00%
1.485	North & South Pender Com. Parks	178,540	71.51	173,335	69.43	5,205	3.00%	2.08	3.00%
1.488	North & South Pender Com. Rec	71,720	28.72	69,632	27.89	2,088	3.00%	0.84	3.00%
1.495	Galiano Parks	110,710	84.86	107,482	82.39	3,228	3.00%	2.47	3.00%
1.498	Galiano Community Recreation	45,170	34.63	43,850	33.61	1,320	3.01%	1.01	3.01%
2.630	Magic Lakes Estate Water System	597,460	499.55	580,060	485.00	17,400	3.00%	14.55	3.00%
2.640	Saturna Island Water System (Lyall Harbour)	147,829	849.59	140,696	808.60	7,133	5.07%	40.99	5.07%
2.642	Skana Water (Mayne)	28,441	389.60	26,580	364.11	1,861	7.00%	25.49	7.00%
2.665	Sticks Allison Water (Galiano)	5,560	146.32	5,100	134.21	460	9.02%	12.11	9.02%
2.667	Surfside Park Estates (Mayne)	30,529	290.75	24,620	234.48	5,909	24.00%	56.28	24.00%
3.755	Regional Source Control	4,078	5.73	3,945	5.55	133	3.36%	0.19	3.36%
3.830	Magic Lake Estates Sewer System	624,830	881.28	606,635	855.62	18,195	3.00%	25.66	3.00%
3.830D	Magic Lake Estates Sewer Debt	229,455	400.45	229,459	400.45	(4)	0.00%	(0.01)	0.00%
	Total Local/Specified/Defined Services	**5,684,931**		**$5,362,766**		**$322,165**			
	Average residential assessment - 2024			**$802,142**					

Appendix D-2

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

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

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

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

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

Appendix D-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SGI
2025

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

Appendix D-4

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

SCBA Replacement	150	Reserve
Trail Development	1725	Capital on Hand/Reserve/Grant/Donation
Water		
2.630 Magic Lake Estates Water (Pender)		
WTP Process Pipe Condition Assessment	100	Reserve
Dam Improvement and Regulatory Requirements	620	Capital on Hand/Debt
New Ground Water Well Assessment	100	Debt
Sewer		
3.830 Magic Lake Sewer Utility (Pender)		
Wastewater Improvements - Pump Station and Treatment Plant Upgrades	400	Capital on Hand/Grant
Other		
1.235 SGI Small Craft Harbour Facilities		
Piers Island Additional Float	157	Capital on Hand
Retreat Cove	179	Capital on Hand
Annual Provisional: Dock Improvements	150	Reserve

Total Projects ≥ $100K	3,581
Total Projects < $100K	1,127
Total 2025 Capital Projects	4,708

Appendix D-5: SGI Service Budgets

SOUTHERN GULF ISLANDS

1.110 SGI Administration
1.117 SGI Grants in Aid
1.125 Economic Development
1.137 Galiano Island Community Use Building
1.138 Southern Gulf Islands Public Library
1.170 Gossip Island Electric Power Supply
1.227 Saturna Health Service
1.228 Galiano Health Service
1.229 Pender Health Servicece
1.235 Small Craft Harbour Facilities
1.314 SGI House Numbering
1.341 Livestock Injury Compensation
1.352 South Galiano Island Fire
1.356 Pender Island Fire
1.359 North Galiano Island Fire
1.363 Saturna Island Fire
1.369 EA Fire Services - JDF & SGI
1.373 SGI Emergency Program

Appendix D-5: SGI Service Budgets

1.465 Saturna Island Community Parks
1.468 Saturna Island Community Recreation
1.475 Mayne Island Community Parks
1.476 Mayne Island Community Parks Donations
1.478 Mayne Island Community Recreation
1.485 Pender Island Community Parks
1.488 Pender Island Community Recreation
1.495 Galiano Island Community Parks
1.498 Galiano Island Community Recreation
1.533 Stormwater Quality
1.923 Emergency Communications – CREST
2.630 Magic Lake Estates Water (Pender Island)
2.640 Lyall Harbour/Boot Cove Water (Saturna Island)
2.642 Skana Water (Mayne Island)
2.665 Sticks Allison Water (Galiano Island)
2.667 Surfside Water (Mayne Island)
3.830 Magic Lake Estates Sewer System (Pender Island)

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SGI)

EAC Review

OCTOBER 2024

Service: 1.110 **SGI Admin. Expenditures** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.110 SGI Admin. Expenditures	**Total Expenditure**	**Comments**
2024 Budget	**572,636**	
Change in Salaries:		
Base salary and benefit change	7,329	Inclusive of estimated collective agreement changes
Total Change in Salaries	7,329	
Other Changes:		
Contract for Services	(86,867)	2024 one-time secondment costs recovered from Housing
Building Rental	(7,860)	Realignment of budget with expected future expenses
Referendum Costs	(20,000)	2024 one-time referendum costs to establish new SGI Service-Connectivity
Contibution Projects	(10,000)	2024 one-time cost share for regional projects
SharePoint Online Upgrade	5,405	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Other Costs	5,347	
Total Other Changes	(113,975)	
2025 Budget	**465,990**	

Summary of % Expense Change	
Base salaries	1.3%
2024 Contract for Services	-15.2%
2024 Referendum Costs	-3.5%
2024 Contibution Projects	-1.7%
Balance of change	0.5%
% expense decrease from 2024:	***-18.6%***
% Requisition increase from 2024 (if applicable):	***3.0%***

Requisition funding is 91.5% of service revenue

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

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

1.110 - Admin Expenditures (SGI) Director & Management	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Director Admin	120,835	115,065	119,479	-	-	119,479	122,071	124,573	127,138	129,769
Management Services	450,701	319,794	339,976	-	5,405	345,381	355,326	359,608	368,652	377,799
TOTAL OPERATING COSTS	**571,536**	**434,859**	**459,455**	**-**	**5,405**	**464,860**	**477,397**	**484,181**	**495,790**	**507,568**
*Percentage Increase over prior year			-19.6%		0.9%	-18.7%	2.7%	1.4%	2.4%	2.4%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	106,177	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**1,100**	**107,277**	**1,130**	**-**	**-**	**1,130**	**1,150**	**1,170**	**1,190**	**1,210**
TOTAL COSTS	**572,636**	**542,136**	**460,585**	**-**	**5,405**	**465,990**	**478,547**	**485,351**	**496,980**	**508,778**
*Percentage Increase over prior year			-19.6%		0.9%	-18.6%	2.7%	1.4%	2.4%	2.4%
Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	**(86,867)**	**(86,867)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
COSTS LESS INTERNAL RECOVERIES	**485,769**	**455,269**	**460,585**	**-**	**5,405**	**465,990**	**478,547**	**485,351**	**496,980**	**508,778**
*Percentage Increase over prior year			-5.2%		1.1%	-4.1%	2.7%	1.4%	2.4%	2.4%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(52,688)	(22,688)	(17,571)	-	(5,405)	(22,976)	(23,459)	(19,479)	(20,074)	(20,559)
Cost Recovery	(14,284)	(14,284)	(11,644)	-	-	(11,644)	(11,938)	(12,232)	(12,526)	(12,839)
Grants in Lieu of Taxes	(4,137)	(4,137)	(4,260)	-	-	(4,260)	(4,340)	(4,420)	(4,510)	(4,600)
Other Revenue	(500)	-	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	**(71,609)**	**(41,109)**	**(33,995)**	**-**	**(5,405)**	**(39,400)**	**(40,267)**	**(36,671)**	**(37,660)**	**(38,558)**
REQUISITION	**(414,160)**	**(414,160)**	**(426,590)**	**-**	**-**	**(426,590)**	**(438,280)**	**(448,680)**	**(459,320)**	**(470,220)**
*Percentage increase over prior year Requisition			3.0%		0.0%	3.0%	2.7%	2.4%	2.4%	2.4%
AUTHORIZED POSITIONS Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Director's Remuneration	53,026	53,026	54,620	-	-	54,620	55,710	56,820	57,960	59,120
Contract for Services	21,920	21,920	22,580	-	-	22,580	23,030	23,490	23,960	24,440
Travel	4,400	500	4,530	-	-	4,530	4,620	4,710	4,800	4,900
Allocations	14,675	14,675	14,025	-	-	14,025	14,432	14,719	15,009	15,306
Other Operating Expenses	26,814	24,944	23,724	-	-	23,724	24,279	24,834	25,409	26,003
TOTAL OPERATING COSTS	**120,835**	**115,065**	**119,479**	**-**	**-**	**119,479**	**122,071**	**124,573**	**127,138**	**129,769**
*Percentage Increase over prior year			-1.1%			-1.1%	2.2%	2.0%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	5,270	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,100	1,100	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL CAPITAL / RESERVES	**1,100**	**6,370**	**1,130**	**-**	**-**	**1,130**	**1,150**	**1,170**	**1,190**	**1,210**
TOTAL COSTS	**121,935**	**121,435**	**120,609**	**-**	**-**	**120,609**	**123,221**	**125,743**	**128,328**	**130,979**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(1,862)	(1,862)	(815)	-	-	(815)	(953)	(951)	(972)	(990)
Cost Recovery	(11,584)	(11,584)	(8,044)	-	-	(8,044)	(8,288)	(8,532)	(8,776)	(9,039)
Grants in Lieu of Taxes	(1,059)	(1,059)	(1,090)	-	-	(1,090)	(1,110)	(1,130)	(1,150)	(1,170)
Interest Income	(500)	-	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	**(15,005)**	**(14,505)**	**(10,469)**	**-**	**-**	**(10,469)**	**(10,881)**	**(11,153)**	**(11,448)**	**(11,759)**
REQUISITION	**(106,930)**	**(106,930)**	**(110,140)**	**-**	**-**	**(110,140)**	**(112,340)**	**(114,590)**	**(116,880)**	**(119,220)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

1.110 - Admin Expenditures (SGI) Management Services	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	173,734	173,734	179,469	-	-	179,469	184,669	190,016	195,516	201,172
Contract for Services	158,847	70,000	74,140	-	-	74,140	75,620	77,130	78,670	80,240
Travel	4,660	3,000	4,800	-	-	4,800	4,900	5,000	5,100	5,200
Memberships & Professional Dues	880	880	910	-	-	910	930	950	970	990
Allocations	45,620	45,620	47,457	-	5,405	52,862	55,337	51,962	53,166	54,267
Referendum Costs to establish new SGI Service-Connectivity	20,000	-	-	-	-	-	-	-	-	-
Other Operating Expenses	46,960	26,560	33,200	-	-	33,200	33,870	34,550	35,230	35,930
TOTAL OPERATING COSTS	**450,701**	**319,794**	**339,976**	**-**	**5,405**	**345,381**	**355,326**	**359,608**	**368,652**	**377,799**
*Percentage Increase over prior year			-24.6%		1.2%	-23.4%	2.9%	1.2%	2.5%	2.5%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	100,907	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**-**	**100,907**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**450,701**	**420,701**	**339,976**	**-**	**5,405**	**345,381**	**355,326**	**359,608**	**368,652**	**377,799**
*Percentage Increase over prior year			-24.6%		1.2%	-23.4%	2.9%	1.2%	2.5%	2.5%
Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	**(86,867)**	**(86,867)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
COSTS LESS INTERNAL RECOVERIES	**363,834**	**333,834**	**339,976**	**-**	**5,405**	**345,381**	**355,326**	**359,608**	**368,652**	**377,799**
*Percentage Increase over prior year			-6.6%		1.5%	-5.1%	2.9%	1.2%	2.5%	2.5%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(50,826)	(20,826)	(16,756)	-	(5,405)	(22,161)	(22,506)	(18,528)	(19,102)	(19,569)
Sub-lease Recovery	(2,700)	(2,700)	(3,600)	-	-	(3,600)	(3,650)	(3,700)	(3,750)	(3,800)
Grants in Lieu of Taxes	(3,078)	(3,078)	(3,170)	-	-	(3,170)	(3,230)	(3,290)	(3,360)	(3,430)
TOTAL REVENUE	**(56,604)**	**(26,604)**	**(23,526)**	**-**	**(5,405)**	**(28,931)**	**(29,386)**	**(25,518)**	**(26,212)**	**(26,799)**
REQUISITION	**(307,230)**	**(307,230)**	**(316,450)**	**-**	**-**	**(316,450)**	**(325,940)**	**(334,090)**	**(342,440)**	**(351,000)**
*Percentage increase over prior year Requisition			3.0%			3.0%	3.0%	2.5%	2.5%	2.5%
AUTHORIZED POSITIONS Salaried FTE	1	1	1			1	1	1	1	1

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.110

Service Name: SGI Admin. Expenditures

				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	Computer & laptop	Phone & Computer Replacements for Director and Manager	$ 14,400	E	ERF	$ -	$ -	$ 2,800	$ -	$ 5,000	$ -	$ 7,800
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 14,400**				**$ -**	**$ 2,800**	**$ -**	**$ 5,000**	**$ -**	**$ 7,800**

Service:	1.110	SGI Admin. Expenditures

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Grants in Aid

EAC Review

OCTOBER 2024

Service: 1.117 SGI Grants in Aid **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

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

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Economic Development

EAC Review

OCTOBER 2024

Service: 1.125 **SGI Economic Development** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

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

FUNDING:

Requisition

Change in Budget 2024 to 2025 Service: 1.125 SGI Economic Development	Total Expenditure	Comments
2024 Budget	**155,896**	
Other Changes:		
Contract for Services	(26,269)	2024 one-time contract for services
Program Development	495,500	One-time grant funded payment for the Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands project
Other Costs	2,473	
Total Other Changes	471,704	
2025 Budget	**627,600**	
Summary of % Expense Increase		
Contract for Services	-16.9%	
Program Development	317.8%	
Balance of increase	1.6%	
% expense increase from 2024:	***302.6%***	
% Requisition increase from 2024 (if applicable):	***3.0%***	*Requisition funding is 20.8% of service revenue*

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

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

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Use Building

EAC Review

OCTOBER 2024

Service: 1.137 Galiano Island Community Use Building **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisiton

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

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.137

Service Na Galiano Island Community Use Building

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	New	Emergency Repairs	Unforseen 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
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			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**	Unforseen 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: 1083 / Fund Centre: 102135	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	99,187	104,684	64,184	65,714	67,707	70,141
Transfer from Ops Budget	1,075	1,500	1,530	1,993	2,434	33,504
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(42,000)	-	-	-	-
Interest Income*	4,422					
Ending Balance $	**104,684**	**64,184**	**65,714**	**67,707**	**70,141**	**103,645**

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Regional Library

EAC Review

OCTOBER 2024

Service: 1.138 SGI Regional Library **Committee:** Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Gossip Island Electric Power Supply - Debt

EAC Review

OCTOBER 2024

Service: 1.170 Gossip Island Electric Power Supply **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Parcel tax

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Health Service

EAC Review

OCTOBER 2024

Service: 1.227 **Saturna Health Service** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Health Service

EAC Review

OCTOBER 2024

Service: 1.228 **Galiano Health Service** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Health Care Service

EAC Review

OCTOBER 2024

Service: 1.229 Pender Islands Health Care Service **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Small Craft Harbour Facilities

EAC Review

OCTOBER 2024

Service: 1.235 **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 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Management Expenditures:										
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%
Dock Expenditures:										
Repairs and Maintenance	71,700	46,950	66,670	-	-	66,670	63,090	64,300	65,630	66,980
Wharfinger Compensation and Travel	65,230	65,345	62,275	-	-	62,275	58,930	60,100	61,290	62,490
Insurance	31,080	31,080	42,718	-	-	42,718	43,380	47,724	52,500	57,756
Electricity	3,050	1,860	2,000	-	-	2,000	1,860	1,900	1,940	1,980
Supplies	5,120	4,710	5,460	-	-	5,460	5,160	5,280	5,400	5,520
Other Operating Expenses	4,870	360	4,940	-	-	4,940	4,680	4,800	4,920	5,040
TOTAL DOCK EXPENDITURES	**181,050**	**150,305**	**184,063**	**-**	**-**	**184,063**	**177,100**	**184,104**	**191,680**	**199,766**
*Percentage Increase over prior year			1.7%			1.7%	-3.8%	4.0%	4.1%	4.2%
TOTAL OPERATING COSTS	**254,675**	**215,010**	**267,516**	**-**	**-**	**267,516**	**263,907**	**274,337**	**285,592**	**297,607**
*Percentage Increase over prior year			5.0%			5.0%	-1.3%	4.0%	4.1%	4.2%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	141,412	162,477	137,670	-	-	137,670	151,120	150,720	149,715	148,170
MFA Debt Reserve Fund	180	180	370	-	-	370	370	370	370	370
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	**229,085**	**250,150**	**225,533**	**-**	**-**	**225,533**	**238,983**	**238,583**	**237,578**	**236,033**
TOTAL COSTS	**483,760**	**465,160**	**493,049**	**-**	**-**	**493,049**	**502,890**	**512,920**	**523,170**	**533,640**
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Revenue- Fees	(151,150)	(132,550)	(140,350)	-	-	(140,350)	(143,160)	(146,010)	(148,940)	(151,940)
Grants in Lieu of Taxes	(7,049)	(7,049)	(7,259)	-	-	(7,259)	(7,400)	(7,550)	(7,700)	(7,850)
Other Income	(400)	(400)	(770)	-	-	(770)	(770)	(770)	(770)	(770)
TOTAL REVENUE	**(158,599)**	**(139,999)**	**(148,379)**	**-**	**-**	**(148,379)**	**(151,330)**	**(154,330)**	**(157,410)**	**(160,560)**
REQUISITION - PARCEL TAX	**(325,161)**	**(325,161)**	**(344,670)**	**-**	**-**	**(344,670)**	**(351,560)**	**(358,590)**	**(365,760)**	**(373,080)**
*Percentage increase over prior year Requisition			6.0%			6.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.235 SGI Small Craft Harbour Facilities	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$486,500	$561,500	$150,000	$100,000	$100,000	$100,000	$1,011,500
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$486,500	**$561,500**	**$150,000**	**$100,000**	**$100,000**	**$100,000**	**$1,011,500**
SOURCE OF FUNDS							
Capital Funds on Hand	$386,500	$386,500	$0	$0	$0	$0	$386,500
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$100,000	$175,000	$150,000	$100,000	$100,000	$100,000	$625,000
	$486,500	**$561,500**	**$150,000**	**$100,000**	**$100,000**	**$100,000**	**$1,011,500**

Definitions for the 5-year Capital Plan

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

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	$ 157,000	$ 157,000	$ -	$ -	$ -	$ -	$ 157,000
17-04	Renewal	Miners Bay	Upgrades to the Miners Bay Dock Facility including pile, bull rail and rub board replacement, and new floats.	$ 837,000	S	Cap	$ 22,000	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
19-02	Renewal	Retreat Cove	Upgrades to the Retreat Cove Dock Facility to maintain level of service.	$ 185,000	S	Cap	$ 179,000	$ 179,000	$ -	$ -	$ -	$ -	$ 179,000
21-02	Renewal	Inspections	Detailed inspections including underwater inspection.	$ 125,000	S	Cap	$ 4,500	$ 4,500	$ -	$ -	$ -	$ -	$ 4,500
21-03	Renewal	ANNUAL PROVISIONAL: Dock Improvements	An annual provisional fund is required to address unplanned dock safety issues.	$ 550,000	S	Res	$ 100,000	$ 150,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 550,000
22-02	Renewal	Swartz Bay Improvements & Dock Replacement	Dock repairs and maintenance identified in 2023 inspections.	$ 175,000	S	Res	$ -	$ 25,000	$ 50,000	$ -	$ -	$ -	$ 75,000
23-01	Renewal	Miners Bay Wharfhead Deck Resurfacing	Project to replace failing decking at Miners Bay and other improvements to the Wharfhead	$ 48,575	S	Cap	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,445,275**				**$ 561,500**	**$ 150,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 1,011,500**

Service: 1.235 SGI Small Craft Harbour Facilities

Project Number	19-02	**Capital Project Title**	Retreat Cove	**Capital Project Description**	Upgrades to the Retreat Cove Dock Facility to maintain level of service.
Project Rationale	This project originated in previous dock inspections, and was deferred when conditions were reviewed and considered adequate and the priority of completing the works was reduced. Further works are awaiting updates from the 2023 inspections. Recommended works previously included repairs to the approach piles, and repairs to the floats.				

Project Number	21-03	**Capital Project Title**	ANNUAL PROVISIONAL: Dock Improvements	**Capital Project Description**	An annual provisional fund is required to address unplanned dock safety issues.
Project Rationale	These funds are not allocated to any specific dock. They are required to completed unplanned repairs and replacement to the facilities to address unplanned dock safety and operational issues.				

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

Project Number	17-01	**Capital Project Title**	Piers Island Additional Float	**Capital Project Description**	Installation of additional float at the Piers Island dock.
Project Rationale	Project for additional float and single pile.				

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

Project Number	21-02	**Capital Project Title**	Inspections	**Capital Project Description**	Detailed inspections including underwater inspection.
Project Rationale	Dock inspection, repair and maintenance is an iterative process that required periodic review of the facilities and re-evaluation of proposed work plans and residual life estimates.				

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

Project Number	21-03	**Capital Project Title**	ANNUAL PROVISIONAL: Dock Improvements	**Capital Project Description**	An annual provisional fund is required to address unplanned dock safety issues.
Project Rationale					

Reserve Schedule (Revised)

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI House Numbering

EAC Review

OCTOBER 2024

Service: 1.314 **SGI Building Numbering** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Livestock Injury Compensation

EAC Review

OCTOBER 2024

Service: 1.341 **SGI Livestock Injury Compensation** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

South Galiano Fire Protection

EAC Review

OCTOBER 2024

Service: 1.352 **South Galiano Fire** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.352 - South Galiano Fire Protection	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
			2025							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Honorarium and Call Out Pay	200,820	200,820	206,840	-	-	206,840	210,980	215,200	219,500	223,890
Travel - Vehicles	28,640	28,640	29,500	-	-	29,500	30,090	30,690	31,300	31,930
Insurance	16,200	16,200	17,662	-	-	17,662	18,609	19,631	20,734	21,936
Staff Development	31,100	31,100	32,030	-	-	32,030	32,670	33,320	33,990	34,670
Maintenance	19,460	19,460	20,040	-	-	20,040	20,440	20,850	21,260	21,690
Internal Allocations	17,460	17,460	17,754	-	-	17,754	18,287	18,652	19,025	19,406
Operating Supplies and Other	40,980	40,980	46,650	-	-	46,650	47,460	48,270	49,120	49,970
TOTAL OPERATING COSTS	**354,660**	**354,660**	**370,476**	**-**	**-**	**370,476**	**378,536**	**386,613**	**394,929**	**403,492**
*Percentage Increase over prior year			4.5%			4.5%	2.2%	2.1%	2.2%	2.2%
CAPITAL / RESERVE										
Capital Equipment Purchases	10,190	10,190	10,500	-	-	10,500	10,710	10,920	11,140	11,360
Transfer to Capital Reserve Fund	33,500	33,500	34,510	-	-	34,510	35,000	35,500	36,000	36,500
Transfer to Equipment Replacement Fund	66,790	66,790	68,790	-	10,000	78,790	70,000	71,200	72,400	73,500
TOTAL CAPITAL / RESERVE	**110,480**	**110,480**	**113,800**	**-**	**10,000**	**123,800**	**115,710**	**117,620**	**119,540**	**121,360**
MFA DEBT										
MFA Debt Reserve Fund	420	420	700	-	-	700	700	700	700	700
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	**141,447**	**141,447**	**141,727**	**-**	**-**	**141,727**	**141,727**	**141,727**	**141,727**	**141,727**
TOTAL COSTS	**606,587**	**606,587**	**626,003**	**-**	**10,000**	**636,003**	**635,973**	**645,960**	**656,196**	**666,579**
*Percentage Increase over prior year			3.2%		1.6%	4.8%	0.0%	1.6%	1.6%	1.6%
FUNDING SOURCES (REVENUE)										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,120)	(1,120)	(1,420)	-	-	(1,420)	(1,420)	(1,420)	(1,420)	(1,420)
TOTAL REVENUE	**(142,147)**	**(142,147)**	**(142,447)**	**-**	**-**	**(142,447)**	**(142,447)**	**(142,447)**	**(142,447)**	**(142,447)**
REQUISITION	**(464,440)**	**(464,440)**	**(483,556)**	**-**	**(10,000)**	**(493,556)**	**(493,526)**	**(503,513)**	**(513,749)**	**(524,132)**
*Percentage increase over prior year										
Requisition			4.1%		2.2%	6.3%	0.0%	2.0%	2.0%	2.0%
Parcel Tax			0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Combined			**3.2%**		**1.7%**	**4.8%**	**0.0%**	**1.6%**	**1.6%**	**1.6%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.352 South Galiano Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$45,200	$10,800	$9,700	$10,000	$10,000	$85,700
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$85,000	$0	$0	$0	$0	$85,000
		$0	**$130,200**	**$10,800**	**$9,700**	**$10,000**	**$10,000**	**$170,700**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$95,200	$10,800	$9,700	$10,000	$10,000	$135,700
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$35,000	$0	$0	$0	$0	$35,000
		$0	**$130,200**	**$10,800**	**$9,700**	**$10,000**	**$10,000**	**$170,700**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service # 1.352

Service N South Galiano Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	Replacement	Turn out Gear	Turn out gear	$ 30,700	E	ERF	$ -	$ 5,200	$ 10,800	$ 4,700	$ 5,000	$ 5,000	$ 30,700
23-02	Replacement	Replace firehose	To replace existing firehose	$ 20,000	E	ERF	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 20,000
25-01	New	Water Storage	Water Tanks for Firehall	$ 35,000	E	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
25-03	Replacement	Command Unit	Replacement of Command Unit (2004 GMC)	$ 85,000	V	ERF	$ -	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
													$ -
													$ -
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			Grand Total	**$ 170,700**				**$ 130,200**	**$ 10,800**	**$ 9,700**	**$ 10,000**	**$ 10,000**	**$ 170,700**

Service:	1.352	South Galiano Fire

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

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund (to be created)

TO BE CREATED

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Fire Protection

EAC Review

OCTOBER 2024

Service:	1.356	Pender Island Fire	Protection & Emergency Response Service	Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.356 Pender Fire Protection	**Total Expenditure**	**Comments**
2024 Budget	**1,399,332**	
Other Changes:		
Standard Overhead Allocation	6,605	Increase in 2024 operating costs
Insurance Costs	4,255	Recognize growing insurance premiums
3rd Party Payments	54,596	Increase in 2025 contributions to the society
Reserve Transfers	11,918	Increase in transfers to ERF ($5,959) and to CRF ($5,959)
Other Costs	2,420	
Total Other Changes	79,794	
2025 Budget	**1,479,126**	

Summary of % Expense Increase	
Standard Overhead Allocation	0.5%
Insurance Costs	0.3%
3rd Party Payments	3.9%
Reserve Transfers	0.9%
Balance of increase	0.2%
% expense increase from 2024:	***5.7%***
% Requisition increase from 2024 (if applicable):	***6.2%***

Requisition funding is 91.6% of service revenue

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

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

1.356 - Pender Fire Protection	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Travel - Vehicles	13,260	20,000	13,660	-	-	13,660	13,930	14,210	14,490	14,780
Insurance	9,577	9,577	13,832	-	-	13,832	15,215	16,736	18,410	20,251
Payment - Fire Protection Society	1,008,106	1,008,106	1,062,702	-	-	1,062,702	1,159,815	1,181,845	1,204,188	1,226,730
Allocations	48,211	48,211	54,816	-	-	54,816	56,460	57,589	58,741	59,916
Operating - Other	17,160	27,980	17,680	1,500	-	19,180	19,560	19,950	20,350	20,760
TOTAL OPERATING COSTS	**1,096,314**	**1,113,874**	**1,162,690**	**1,500**	**-**	**1,164,190**	**1,264,980**	**1,290,330**	**1,316,179**	**1,342,437**
*Percentage Increase over prior year			6.1%	0.1%		6.2%	8.7%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	95,711	86,931	101,670	-	-	101,670	110,541	112,756	115,015	117,309
Transfer to Capital Reserve Fund	95,711	86,931	101,670	-	-	101,670	110,541	112,756	115,015	117,309
TOTAL CAPITAL / RESERVE	**191,422**	**173,862**	**203,340**	**-**	**-**	**203,340**	**221,082**	**225,512**	**230,030**	**234,618**
Debt Costs	111,596	111,596	111,596	-	-	111,596	94,931	-	-	-
TOTAL COSTS	**1,399,332**	**1,399,332**	**1,477,626**	**1,500**	**-**	**1,479,126**	**1,580,993**	**1,515,842**	**1,546,209**	**1,577,055**
FUNDING SOURCES (REVENUE)										
Transfer from Reserve Fund	(111,596)	(111,596)	(111,596)	-	-	(111,596)	(94,931)	-	-	-
Grants in Lieu of Taxes	(9,993)	(9,993)	(10,290)	-	-	(10,290)	(10,500)	(10,710)	(10,920)	(11,140)
Other Income	(1,590)	(1,590)	(1,640)	-	-	(1,640)	(1,680)	(1,720)	(1,760)	(1,800)
TOTAL REVENUE	**(123,179)**	**(123,179)**	**(123,526)**	**-**	**-**	**(123,526)**	**(107,111)**	**(12,430)**	**(12,680)**	**(12,940)**
REQUISITION	**(1,276,153)**	**(1,276,153)**	**(1,354,100)**	**(1,500)**	**-**	**(1,355,600)**	**(1,473,882)**	**(1,503,412)**	**(1,533,529)**	**(1,564,115)**
*Percentage increase over prior year Requisition			6.1%	0.1%		6.2%	8.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.356

Service Na Pender Island Fire

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

Service:	1.356	Pender Island Fire

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

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

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

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

Service:	1.356	Pender Island Fire

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

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

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

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

Service:	1.356	Pender Island Fire

Project Number	28-01	Capital Project Title	Replace Utility 1 Unit 18007-ERF10	Capital Project Description	Replace Utility 1 Unit 18007
Project Rationale					

Pender Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

North Galiano Fire Protection

EAC Review

OCTOBER 2024

Service: 1.359 North Galiano Fire **Committee: Electoral Area**

DEFINITION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition and parcel tax.

1.359 - North Galiano Fire Protection	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Honoraria	164,420	164,420	169,360	-	-	169,360	172,740	176,190	179,710	183,300
Travel - Vehicles	19,490	19,490	20,080	-	-	20,080	20,480	20,890	21,310	21,730
Insurance	16,637	16,637	7,612	-	-	7,612	8,127	8,688	9,299	9,965
Maintenance	4,670	4,670	4,810	-	-	4,810	4,900	5,000	5,100	5,210
Staff Training & Development	13,260	13,260	13,660	-	-	13,660	13,930	14,210	14,490	14,780
Internal Allocations	8,988	8,988	13,615	-	-	13,615	14,023	14,303	14,590	14,881
Operating - Supplies	27,177	27,177	15,040	-	-	15,040	15,340	15,640	15,960	16,280
Operating - Other	17,530	17,530	18,010	-	-	18,010	18,340	18,680	19,020	19,380
TOTAL OPERATING COSTS	**272,172**	**272,172**	**262,187**	**-**	**-**	**262,187**	**267,880**	**273,601**	**279,479**	**285,526**
*Percentage Increase over prior year			-3.7%			-3.7%	2.2%	2.1%	2.1%	2.2%
DEBT / CAPITAL / RESERVES										
Capital Equipment Purchases	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	10,069	10,069	5,000	-	-	5,000	5,000	5,000	5,000	40,000
MFA Debt Reserve Fund	120	120	220	-	-	220	220	220	220	220
MFA Debt Principal	29,552	29,552	30,599	-	-	30,599	30,599	30,599	30,599	15,031
MFA Debt Interest	24,056	24,056	25,764	-	-	25,764	25,764	25,764	25,764	6,328
TOTAL DEBT / RESERVES	**68,797**	**68,797**	**66,583**	**-**	**-**	**66,583**	**66,583**	**66,583**	**66,583**	**66,579**
TOTAL COSTS	**340,969**	**340,969**	**328,770**	**-**	**-**	**328,770**	**334,463**	**340,184**	**346,062**	**352,105**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(24,520)	(24,520)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	(24,440)
Grants in lieu of Taxes	(608)	(608)	(630)	-	-	(630)	(640)	(650)	(660)	(670)
Other Income	(380)	(380)	(490)	-	-	(490)	(500)	(510)	(520)	(530)
TOTAL REVENUE	**(49,948)**	**(49,948)**	**(25,560)**	**-**	**-**	**(25,560)**	**(25,580)**	**(25,600)**	**(25,620)**	**(25,640)**
REQUISITION	**(291,021)**	**(291,021)**	**(303,210)**	**-**	**-**	**(303,210)**	**(308,883)**	**(314,584)**	**(320,442)**	**(326,465)**
*Percentage increase over prior year Requisition			4.2%			4.2%	1.9%	1.8%	1.9%	1.9%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.359 North Galiano Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$150,000	$0	$0	$0	$0	$150,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$150,000**
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	$150,000	$0	$0	$0	$0	$150,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$150,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.359

Service Name: North Galiano Fire

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

Service:	1.359	North Galiano Fire

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3944

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

Reserve Cash Flow

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

Assumptions/Background:

Gradual increase in fund as per long term plan

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

Reserve Schedule

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

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Fire Protection

EAC Review

OCTOBER 2024

Service: 1.363 **Saturna Fire Protection** **Committee: Electoral Area**

DEFINITION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Electoral Area Fire Services

EAC Review

OCTOBER 2024

Service: 1.369 **Electoral Area Fire Services** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

Change in Budget 2024 to 2025

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

Summary of % Expense Change		
2025 Salary step and paygrade change	7.9%	
2025 IBC expenses	17.0%	
2024 one-time Compliance and Coordination	-11.9%	
Increase in allocations	3.9%	
Balance of change	1.2%	
% expense increase from 2024:	***18.1%***	
% Requisition increase from 2024 (if applicable):	***94.3%***	*Requisition funding is 89.8% of service revenue*

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

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

1.369 - Electoral Area Fire Services	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Fire Services Compliance and Coordination	45,000	45,000	-	35,000	-	35,000	35,700	36,410	37,140	37,880
Wages & Salaries	194,602	178,250	230,877	29,433	-	260,310	276,599	283,229	290,013	296,956
Contract for Service	27,430	29,000	30,250	-	-	30,250	30,860	31,480	32,110	32,750
Staff Training & Development	5,560	5,015	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Software Licenses	2,070	200	2,130	-	-	2,130	2,170	2,210	2,250	2,300
Allocations	90,712	90,712	104,248	-	3,604	107,852	110,126	108,658	110,823	113,045
Operating - Other	10,190	11,550	2,950	-	-	2,950	3,000	3,050	3,100	3,150
TOTAL OPERATING COSTS	**375,564**	**359,727**	**375,955**	**64,433**	**3,604**	**443,992**	**464,065**	**470,757**	**481,266**	**492,031**
*Percentage Increase over prior year			0.1%	17.2%	1.0%	18.2%	4.5%	1.4%	2.2%	2.2%
CAPITAL / RESERVE										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	18,717	-	-	-	-	14,475	31,835	31,420	30,960
TOTAL CAPITAL / RESERVE	**2,500**	**18,717**	**2,500**	**-**	**-**	**2,500**	**16,975**	**34,335**	**33,920**	**33,460**
TOTAL COSTS	**378,064**	**378,444**	**378,455**	**64,433**	**3,604**	**446,492**	**481,040**	**505,092**	**515,186**	**525,491**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(171,704)	(171,704)	(42,000)	-	(3,604)	(45,604)	-	-	-	-
Interest Income	(120)	(500)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(171,824)**	**(172,204)**	**(42,120)**	**-**	**(3,604)**	**(45,724)**	**(120)**	**(120)**	**(120)**	**(120)**
REQUISITION	**(206,240)**	**(206,240)**	**(336,335)**	**(64,433)**	**-**	**(400,768)**	**(480,920)**	**(504,972)**	**(515,066)**	**(525,371)**
*Percentage increase over prior year Requisition			63.1%	31.2%		94.3%	20.0%	5.0%	2.0%	2.0%
Salaried Positions FTE's	1.5		1.5	0.5		2.0	2.0	2.0	2.0	2.0

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Program (SGI)

EAC Review

OCTOBER 2024

Service: 1.373 SGI Emergency Program **Committee: Electoral Area**

DEFINITION:

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.
Establishment Bylaw No. 2656 (November, 1998).
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

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

FUNDING:

Requisition

Change in Budget 2024 to 2025 Service: 1.373 SGI Emergency Program	Total Expenditure	Comments
2024 Budget	**275,218**	
Other Changes:		
Equipment Maintenance	50,000	One-time expense for assessment and servicing of generators
Building Rent	5,482	Increase in office rent expense
Transfer to reserve	(5,900)	Reduction in transfers to ORF
Other Costs	7,906	Other costs such as contract for services, telecommunication, supplies
Total Other Changes	57,488	
2025 Budget	**332,706**	

Summary of % Expense Increase	
One-time equipment maintenance	18.2%
Rent Expense	2.0%
Transfer to Reserve	-2.1%
Balance of increase	2.9%
% expense increase from 2024:	***20.9%***
% Requisition increase from 2024 (if applicable):	***3.0%***

Requisition funding is (76.6)% of service revenue

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

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

1.373 - Emergency Program (SGI)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Travel Expense	7,475	8,155	6,960	-	-	6,960	7,090	7,230	7,370	7,530
Contract for Services	63,021	60,000	65,910	-	-	65,910	67,230	68,570	69,940	71,340
Staff Training & Development	6,845	3,833	4,280	-	-	4,280	4,370	4,460	4,550	4,640
Grant Programs	54,394	53,394	30,280	-	25,000	55,280	55,890	31,510	32,140	32,780
Payments to 3rd Parties	2,210	2,167	2,100	-	-	2,100	2,140	2,180	2,230	2,280
Supplies	19,026	22,186	21,210	-	-	21,210	21,630	22,060	22,490	22,940
Allocations	11,899	11,899	12,736	-	-	12,736	13,118	13,380	13,648	13,921
Other Operating Expenses	89,848	93,084	99,630	-	50,000	149,630	101,962	104,344	106,797	109,426
TOTAL OPERATING COSTS	**254,718**	**254,718**	**243,106**	**-**	**75,000**	**318,106**	**273,430**	**253,734**	**259,165**	**264,857**
*Percentage Increase over prior year			-4.6%		29.4%	24.9%	-14.0%	-7.2%	2.1%	2.2%
CAPITAL / RESERVES										
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**
FUNDING SOURCES (REVENUE)										
Transfer From Operating Reserve	(25,000)	(25,000)	-	-	(75,000)	(75,000)	(25,000)	-	-	-
Grants in Lieu of Taxes	(2,635)	(2,635)	(2,710)	-	-	(2,710)	(2,760)	(2,820)	(2,880)	(2,940)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(27,735)**	**(27,735)**	**(2,810)**	**-**	**(75,000)**	**(77,810)**	**(27,860)**	**(2,920)**	**(2,980)**	**(3,040)**
REQUISITION	**(247,483)**	**(247,483)**	**(254,896)**	**-**	**-**	**(254,896)**	**(259,990)**	**(265,194)**	**(270,500)**	**(275,912)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1063	Estimated	Budget				
Fund Centre:	101723	2024	2025	2026	2027	2028	2029
Beginning Balance		235,276	225,766	230,766	235,866	241,066	246,366
Transfer from Ops Budget		5,000	5,000	5,100	5,200	5,300	5,300
Transfer from Capital Fund		-					
Planned Expenditures		(25,000)	-	-	-	-	-
Interest Income*		10,490					
Ending Balance $		225,766	230,766	235,866	241,066	246,366	251,666

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

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

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Parks

EAC Review

OCTOBER 2024

Service: 1.465 **Saturna Island Community Parks** **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Saturna Island (Bylaw No. 2080, December 16, 1992).

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Requisition

1.465 - Saturna Island Comm. Parks	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Contract for Services	1,980	1,980	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	220	220	220	-	-	220	220	220	220	220
Repairs & Maintenance	18,258	18,258	15,084	-	-	15,084	15,347	15,620	15,898	16,182
Allocations	1,112	1,112	1,416	-	-	1,416	1,458	1,487	1,517	1,547
Contingency	3,100	3,100	3,190	-	-	3,190	3,250	3,320	3,390	3,460
Other Operating Expenses	3,640	3,640	3,850	-	-	3,850	3,965	4,083	4,205	4,331
TOTAL OPERATING COSTS	**28,310**	**28,310**	**25,800**	**-**	**-**	**25,800**	**26,320**	**26,850**	**27,390**	**27,940**
*Percentage Increase over prior year			-8.9%			-8.9%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	5,157	5,157	5,310	-	-	5,310	5,420	5,530	5,640	5,750
TOTAL CAPITAL / RESERVE	**5,157**	**5,157**	**5,310**	**-**	**-**	**5,310**	**5,420**	**5,530**	**5,640**	**5,750**
TOTAL COSTS	**33,467**	**33,467**	**31,110**	**-**	**-**	**31,110**	**31,740**	**32,380**	**33,030**	**33,690**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(3,268)	(3,268)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,240)	(1,240)	(1,280)	-	-	(1,280)	(1,310)	(1,340)	(1,370)	(1,400)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(4,558)**	**(4,558)**	**(1,330)**	**-**	**-**	**(1,330)**	**(1,360)**	**(1,390)**	**(1,420)**	**(1,450)**
REQUISITION	**(28,909)**	**(28,909)**	**(29,780)**	**-**	**-**	**(29,780)**	**(30,380)**	**(30,990)**	**(31,610)**	**(32,240)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.465 Saturna Island Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$58,727	$73,225	$0	$0	$0	$0	$73,225
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$58,727	**$73,225**	**$0**	**$0**	**$0**	**$0**	**$73,225**
SOURCE OF FUNDS							
Capital Funds on Hand	$5,727	$5,727	$0	$0	$0	$0	$5,727
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$53,000	$67,498	$0	$0	$0	$0	$67,498
	$58,727	**$73,225**	**$0**	**$0**	**$0**	**$0**	**$73,225**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.465

Service Name: Saturna 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
21-01	Renewal	Park upgrades	Improvements to Saturna's 70 acre "Money Watershed and New Park"	$ 16,000	S	Res	$ 8,000	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
21-02	Renewal	Park upgrades	Replacement of Thomson Park Outhouse + Archeological Assessment	$ 40,000	S	Res	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
21-03	Renewal	Park upgrades	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)	$ 10,773	S	Res	$ -	$ 3,273	$ -	$ -	$ -	$ -	$ 3,273
21-03	Renewal	Park upgrades	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)		S	Cap	$ 5,727	$ 5,727	$ -	$ -	$ -	$ -	$ 5,727
24-01	Renewal	Park upgrades	Replace Saturna Parks Picnic Tables and Benches	$ 10,000	S	Res	$ 5,000	$ 8,225	$ -	$ -	$ -	$ -	$ 8,225
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 76,773**				**$ 73,225**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 73,225**

Service:	1.465	Saturna Island Community Parks

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

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1036	Estimated	Budget				
Fund Centre:	101380	2024	2025	2026	2027	2028	2029
Beginning Balance		86,689	95,710	33,522	38,942	44,472	50,112
Transfer from Ops Budget		5,157	5,310	5,420	5,530	5,640	5,750
Transfer from CAP Fund		-					
Transfer to Cap Fund		-	(67,498)	-	-	-	-
Interest Income*		3,864					
Ending Balance $		**95,710**	**33,522**	**38,942**	**44,472**	**50,112**	**55,862**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund:	1018	Estimated	Budget				
Fund Centre:	101361	2024	2025	2026	2027	2028	2029
Beginning Balance		3,495	3,651	3,651	3,651	3,651	3,651
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		156					
Ending Balance $		**3,651**	**3,651**	**3,651**	**3,651**	**3,651**	**3,651**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Recreation

EAC Review

OCTOBER 2024

Service: 1.468 **Saturna Island Community Recreation** **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Saturna Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $17,237 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks

EAC Review

OCTOBER 2024

Service: 1.475 **Mayne Island Community Parks** **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Mayne Island (Bylaw No. 1602, January 13, 1988).

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4089 - Amends 1602 - March 2016)

COMMISSION:

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

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Supplies	2,950	2,950	3,040	-	-	3,040	3,110	3,180	3,250	3,320
Repairs, Maintenance, & Improvements	47,750	47,750	49,090	-	-	49,090	49,820	50,820	51,840	52,880
Allocations	6,079	6,079	6,143	-	-	6,143	6,301	6,431	6,563	6,697
First Nations Cultural Monitor Contingency	5,290	5,290	5,150	-	-	5,150	5,150	5,250	5,360	5,470
Other Operating Expenses	16,000	16,000	17,680	-	-	17,680	18,328	19,015	19,764	20,571
TOTAL OPERATING COSTS	**78,069**	**78,069**	**81,103**	**-**	**-**	**81,103**	**82,709**	**84,696**	**86,777**	**88,938**
*Percentage Increase over prior year			3.9%			3.9%	2.0%	2.4%	2.5%	2.5%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	18,500	18,945	18,500	-	-	18,500	19,000	19,000	19,000	19,000
TOTAL COSTS	**96,569**	**97,014**	**99,603**	**-**	**-**	**99,603**	**101,709**	**103,696**	**105,777**	**107,938**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(68)	(68)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(220)	(665)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(288)**	**(733)**	**(300)**	**-**	**-**	**(300)**	**(300)**	**(300)**	**(300)**	**(300)**
REQUISITION	**(96,281)**	**(96,281)**	**(99,303)**	**-**	**-**	**(99,303)**	**(101,409)**	**(103,396)**	**(105,477)**	**(107,638)**
*Percentage increase over prior year Requisition			3.1%			3.1%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.475 Mayne Island Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$56,150	$56,150	$0	$0	$0	$0	$56,150
Equipment	$11,320	$11,320	$4,000	$0	$0	$0	$15,320
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$9,000	$34,000	$0	$0	$0	$0	$34,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$76,470	**$101,470**	**$4,000**	**$0**	**$0**	**$0**	**$105,470**
SOURCE OF FUNDS							
Capital Funds on Hand	$36,470	$36,470	$0	$0	$0	$0	$36,470
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$30,000	$30,000	$0	$0	$0	$0	$30,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$10,000	$35,000	$4,000	$0	$0	$0	$39,000
	$76,470	**$101,470**	**$4,000**	**$0**	**$0**	**$0**	**$105,470**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.475

Service Name: Mayne Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-02	New	Fitness Circuit	Complete fitness circuit at Dinner Bay-Phase 2	$ 65,000	B	Grant	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
22-02	New	Fitness Circuit	Fitness Circuit -Phase 3 (additional $20K)		B	Cap	$ 23,150	$ 23,150	$ -	$ -	$ -	$ -	$ 23,150
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	$ 3,000	B	Res	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	$ 2,000	S	Res	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
24-02	Renewal	Miners Bay parking wall	Instal a retaining wall in front of the street parking	$ 2,000	S	Cap	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
24-05	New	Fitness Circuit	Install fitness equipment at Dinner Bay Park	$ 15,000	E	Cap	$ 11,320	$ 11,320	$ -	$ -	$ -	$ -	$ 11,320
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-03	Renewal	Putting Green	Upgrade with astroturf and landscaping	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	$ 4,000	E	Res	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ 4,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 121,000**				**$ 101,470**	**$ 4,000**	**$ -**	**$ -**	**$ -**	**$ 105,470**

Service: **1.475** **Mayne Island Community Parks**

Project Number	22-02	**Capital Project Title**	Fitness Circuit	**Capital Project Description**	Complete fitness circuit at Dinner Bay-Phase 2
Project Rationale	Complete fitness circuit at Dinner Bay				

Project Number	23-01	**Capital Project Title**	Dinner Bay water; pumphouse upgrade	**Capital Project Description**	Upgrade water system; insulate and redo pumphouse
Project Rationale	The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion ($8,000) Also the water line between the Japanese Garden and the park				

Project Number	23-02	**Capital Project Title**	Dinner Bay washrooms	**Capital Project Description**	Upgrade washroom facilities; flush valves
Project Rationale	The washroom facilities need to be upgraded with new fixtures and valves (9@$300)				

Project Number	23-06	**Capital Project Title**	Vulture Ridge Summit	**Capital Project Description**	Safety and landscaping improvement at Vulture Ridge Summit
Project Rationale					

Project Number	24-02	**Capital Project Title**	Miners Bay parking wall	**Capital Project Description**	Instal a retaining wall in front of the street parking
Project Rationale					

Project Number	24-05	**Capital Project Title**	Fitness Circuit	**Capital Project Description**	Install fitness equipment at Dinner Bay Park
Project Rationale					

Project Number	25-01	**Capital Project Title**	Dinner Bay well pumps	**Capital Project Description**	Replace two well pumps
Project Rationale					

Service:	1.475	Mayne Island Community Parks

Project Number	25-02	Capital Project Title	Kippen Road staircase	Capital Project Description	Replace heavy wooden staircase with lighter metal staircase
Project Rationale					

Project Number	25-03	Capital Project Title	Putting Green	Capital Project Description	Upgrade with astroturf and landscaping
Project Rationale					

Project Number	26-01	Capital Project Title	Adachi Pavilion kitchen	Capital Project Description	Replace fridges and stove
Project Rationale					

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1061	Estimated	Budget				
Fund Centre:	101611	2024	2025	2026	2027	2028	2029
Beginning Balance		129,117	136,823	120,323	135,323	154,323	173,323
Transfer from Ops Budget		18,500	18,500	19,000	19,000	19,000	19,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(16,500)	(35,000)	(4,000)	-	-	-
Interest Income*		5,706					
Ending Balance $		**136,823**	**120,323**	**135,323**	**154,323**	**173,323**	**192,323**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks Donations

EAC Review

OCTOBER 2024

1.476 - Mayne Island Community Parks Donations	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Japanese Garden	29,341	16,534	23,518	-	-	23,518	10,650	10,860	11,070	11,290
Dinner Bay	430	430	440	-	-	440	450	460	470	480
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**29,771**	**16,964**	**23,958**	**-**	**-**	**23,958**	**11,100**	**11,320**	**11,540**	**11,770**
*Percentage Increase over prior year			-19.5%			-19.5%	-53.7%	2.0%	1.9%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	13,068	(13,068)	-	-	(13,068)	-	-	-	-
Balance c/fwd from 2023 to 2024	(19,191)	(19,191)	-	-	-	-	-	-	-	-
Donations & Fees	(10,460)	(10,480)	(10,770)	-	-	(10,770)	(10,980)	(11,200)	(11,420)	(11,650)
Other Income	(120)	(361)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(29,771)**	**(16,964)**	**(23,958)**	**-**	**-**	**(23,958)**	**(11,100)**	**(11,320)**	**(11,540)**	**(11,770)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Rec.

EAC Review

OCTOBER 2024

Service: 1.478 Mayne Island Community Recreation **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Mayne Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $46,532 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Recreation Programs	48,035	39,500	38,329	-	-	38,329	27,863	28,416	28,988	29,559
Special Events	3,020	2,000	3,110	-	-	3,110	3,170	3,230	3,290	3,360
Allocations	2,647	2,647	2,409	-	-	2,409	2,481	2,531	2,582	2,633
Other Operating Expenses	4,980	3,670	5,120	-	-	5,120	5,226	5,333	5,440	5,548
TOTAL OPERATING COSTS	**58,682**	**47,817**	**48,968**	**-**	**-**	**48,968**	**38,740**	**39,510**	**40,300**	**41,100**
*Percentage Increase over prior year			-16.6%			-16.6%	-20.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	10,988	(10,988)	-	-	(10,988)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,310)	(11,310)	-	-	-	-	-	-	-	-
Revenue - Other	(10,530)	(10,653)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(26)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	**(21,866)**	**(11,001)**	**(11,048)**	**-**	**-**	**(11,048)**	**(60)**	**(60)**	**(60)**	**(60)**
REQUISITION	**(36,816)**	**(36,816)**	**(37,920)**	**-**	**-**	**(37,920)**	**(38,680)**	**(39,450)**	**(40,240)**	**(41,040)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Parks

EAC Review

OCTOBER 2024

Service: 1.485 **Pender Island Community Parks** **Committee: Pender Islands Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Pender Island (Bylaw No. 1601, January 13, 1988)

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4091 - Amends 1601 - March, 2016)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.485 - Pender Island Community Parks	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Contract for Services	59,500	59,500	61,290	-	-	61,290	62,520	63,770	65,050	66,350
Supplies	16,750	16,750	17,260	-	-	17,260	17,610	17,970	18,330	18,700
Repairs, Maintenance, & Improvements	45,000	45,000	46,350	-	-	46,350	47,280	48,230	49,190	50,170
Allocations	11,803	11,803	12,860	-	-	12,860	13,197	13,460	13,727	13,996
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	25,338	25,338	24,990	-	-	24,990	25,610	26,273	26,950	27,673
TOTAL OPERATING COSTS	**158,391**	**158,391**	**162,750**	**-**	**-**	**162,750**	**166,217**	**169,703**	**173,247**	**176,889**
*Percentage Increase over prior year			2.8%			2.8%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	17,079	17,079	18,000	-	-	18,000	18,150	18,360	18,600	18,800
TOTAL CAPITAL / RESERVE	**17,079**	**17,079**	**18,000**	**-**	**-**	**18,000**	**18,150**	**18,360**	**18,600**	**18,800**
TOTAL COSTS	**175,470**	**175,470**	**180,750**	**-**	**-**	**180,750**	**184,367**	**188,063**	**191,847**	**195,689**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(1,415)	(1,415)	(1,460)	-	-	(1,460)	(1,490)	(1,520)	(1,550)	(1,580)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(720)	(720)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	**(2,135)**	**(2,135)**	**(2,210)**	**-**	**-**	**(2,210)**	**(2,250)**	**(2,290)**	**(2,330)**	**(2,370)**
REQUISITION	**(173,335)**	**(173,335)**	**(178,540)**	**-**	**-**	**(178,540)**	**(182,117)**	**(185,773)**	**(189,517)**	**(193,319)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.485 Pender Island Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$20,000	$0	$0	$0	$0	$20,000
Land		$0	$30,000	$0	$0	$0	$0	$30,000
Engineered Structures		$720,152	$1,805,752	$15,000	$25,000	$25,000	$0	$1,870,752
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$720,152	**$1,855,752**	**$15,000**	**$25,000**	**$25,000**	**$0**	**$1,920,752**
SOURCE OF FUNDS								
Capital Funds on Hand		$71,208	$71,208	$0	$0	$0	$0	$71,208
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$250,000	$875,000	$0	$0	$0	$0	$875,000
Donations / Third Party Funding		$200,000	$500,000	$0	$0	$0	$0	$500,000
Reserve Fund		$198,944	$409,544	$15,000	$25,000	$25,000	$0	$474,544
		$720,152	**$1,855,752**	**$15,000**	**$25,000**	**$25,000**	**$0**	**$1,920,752**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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 drainage and restoration	$ 74,480	S	Res	$ 19,400	$ 30,000	$ 5,000	$ 15,000	$ -	$ -	$ 50,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	$ 10,500	$ 10,500	$ -	$ -	$ -	$ -	$ 10,500
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility	$ 25,000	S	Cap	$ 20,252	$ 20,252	$ -	$ -	$ -	$ -	$ 20,252
22-04	New	Dog Park	clearing, leveling, fencing, and dog waste station.	$ 75,000	S	Res	$ -	$ -	$ -	$ 10,000	$ 25,000	$ -	$ 35,000
22-05	New	Trail Development	Schooner Way Trail	$ 2,420,000	S	Res	$ 179,544	$ 329,544	$ -	$ -	$ -	$ -	$ 329,544
22-05	New	Trail Development	Schooner Way Trail		S	Cap	$ 20,456	$ 20,456	$ -	$ -	$ -	$ -	$ 20,456
22-05	New	Trail Development	Schooner Way Trail		S	Grant	$ 250,000	$ 875,000	$ -	$ -	$ -	$ -	$ 875,000
22-05	New	Trail Development	Schooner Way Trail		S	Other	$ 200,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake	$ 25,000	S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	$ 10,000	S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
24-03	New	Ball Park Improvements	Pump track, playground equipment	$ 65,000	E	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-04	New	Land Acquisition	Schooner Way Trail	$ 30,000	L	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,724,480**				**$ 1,855,752**	**$ 15,000**	**$ 25,000**	**$ 25,000**	**$ -**	**$ 1,920,752**

Service:	1.485	Pender Island Community Parks

Project Number	Capital Project Title	Capital Project Description
22-01	Shingle Bay Improvements	Shingle Bay drainage and restoration

Project Rationale Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).

Project Number	Capital Project Title	Capital Project Description
22-03	Thieves Bay Improvements	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	Capital Project Title	Capital Project Description
22-04	Dog Park	clearing, leveling, fencing, and dog waste station.

Project Rationale Clearing, leveling, fencing, and dog waste station; installing parking on ketch rd; developing parking beside dog park; building a shelter at the dog park.

Project Number	Capital Project Title	Capital Project Description
22-05	Trail Development	Schooner Way Trail

Project Rationale Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail

Service:	1.485	Pender Island Community Parks

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;				

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					

Pender Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	398,491	36,947	40,097	33,457	27,057	45,857
Land Reserve Fund	41,319	11,319	11,319	11,319	11,319	11,319
Total	**439,810**	**48,266**	**51,416**	**44,776**	**38,376**	**57,176**

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: 1038 / Fund Centre: 101382	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	432,882	398,491	36,947	40,097	33,457	27,057
Transfer from Ops Budget	17,079	18,000	18,150	18,360	18,600	18,800
Transfer from Cap Fund	-					
Transfer to Cap Fund	(70,000)	(379,544)	(15,000)	(25,000)	(25,000)	-
Interest Income*	18,530					
Ending Balance $	**398,491**	**36,947**	**40,097**	**33,457**	**27,057**	**45,857**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: 1019 / Fund Centre: 101362	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	39,557	41,319	11,319	11,319	11,319	11,319
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Cap Fund	-	(30,000)	-	-	-	-
Interest Income*	1,762					
Ending Balance $	**41,319**	**11,319**	**11,319**	**11,319**	**11,319**	**11,319**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Rec

EAC Review

OCTOBER 2024

Service: 1.488 Pender Island Community Rec **Committee: Pender Islands Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Pender Island (Bylaw No. 1360, June 26, 1985).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $71,560 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
			2025							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Recreation Programs	67,127	67,127	68,919	-	-	68,919	70,255	71,653	73,079	74,532
Allocations	3,569	3,569	3,541	-	-	3,541	3,647	3,720	3,794	3,870
Other Operating Expenses	120	120	110	-	-	110	118	127	137	148
TOTAL OPERATING COSTS	**70,816**	**70,816**	**72,570**	**-**	**-**	**72,570**	**74,020**	**75,500**	**77,010**	**78,550**
*Percentage Increase over prior year			2.5%			2.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(366)	(366)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(568)	(568)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Revenue - Other	(250)	(250)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	**(1,184)**	**(1,184)**	**(850)**	**-**	**-**	**(850)**	**(870)**	**(890)**	**(910)**	**(930)**
REQUISITION	**(69,632)**	**(69,632)**	**(71,720)**	**-**	**-**	**(71,720)**	**(73,150)**	**(74,610)**	**(76,100)**	**(77,620)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Parks

EAC Review

OCTOBER 2024

Service: 1.495 Galiano Community Parks **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Galiano Island (Bylaw No. 2294, February 22, 1995).

SERVICE DESCRIPTION:

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

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4090 - Amends 1601 - March 2016)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.495 - Galiano Island Community Parks	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Repairs, Maintenance, & Improvements	85,280	85,280	87,840	-	-	87,840	89,600	91,390	93,210	95,080
Allocations	5,849	5,849	5,915	-	-	5,915	6,093	6,215	6,339	6,466
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	6,490	6,490	7,820	-	-	7,820	8,254	8,725	9,243	9,804
Active Pass Property-Total Expenditure	20,690	20,690	21,310	-	-	21,310	21,740	22,170	22,610	23,060
TOTAL OPERATING COSTS	**118,309**	**118,309**	**122,885**	**-**	**-**	**122,885**	**125,687**	**128,500**	**131,402**	**134,410**
*Percentage Increase over prior year			3.9%			3.9%	2.3%	2.2%	2.3%	2.3%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	8,000	8,000	7,215	-	-	7,215	7,013	6,850	6,648	6,400
Transfer to Operating Reserve Fund	-	11,143	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,000	2,000	2,060	-	-	2,060	2,100	2,140	2,180	2,220
TOTAL CAPITAL / RESERVE	**10,000**	**21,143**	**9,275**	**-**	**-**	**9,275**	**9,113**	**8,990**	**8,828**	**8,620**
TOTAL COSTS	**128,309**	**139,452**	**132,160**	**-**	**-**	**132,160**	**134,800**	**137,490**	**140,230**	**143,030**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(11,193)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Active Pass Property-Donation Revenue Stream	(20,690)	(20,690)	(21,310)	-	-	(21,310)	(21,740)	(22,170)	(22,610)	(23,060)
TOTAL REVENUE	**(20,827)**	**(31,970)**	**(21,450)**	**-**	**-**	**(21,450)**	**(21,880)**	**(22,310)**	**(22,750)**	**(23,200)**
REQUISITION	**(107,482)**	**(107,482)**	**(110,710)**	**-**	**-**	**(110,710)**	**(112,920)**	**(115,180)**	**(117,480)**	**(119,830)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.495 Galiano Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$1,000	$1,000	$0	$0	$0	$2,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$34,340	$45,340	$3,000	$5,900	$33,000	$0	$87,240
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$34,340	**$46,340**	**$4,000**	**$5,900**	**$33,000**	**$0**	**$89,240**
SOURCE OF FUNDS								
Capital Funds on Hand		$23,501	$23,501	$0	$0	$0	$0	$23,501
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$1,000	$1,000	$0	$0	$0	$2,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$10,839	$21,839	$3,000	$5,900	$33,000	$0	$63,739
		$34,340	**$46,340**	**$4,000**	**$5,900**	**$33,000**	**$0**	**$89,240**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.495

Service Name: Galiano 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
18-01	Renewal	Galiano Island Park Upgrades	Complete DL 79 Park Project - Vault Toilet Enclosure	$ 55,459	S	Cap	$ 3,201	$ 3,201	$ -	$ -	$ -	$ -	$ 3,201
18-02	New	Galiano Island Park Upgrades	Wesley Road Shore Access	$ 3,900	S	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	S	Res	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program	$ 17,000	S	Res	$ 3,839	$ 5,839	$ 2,000	$ 3,000	$ 3,000	$ -	$ 13,839
20-01	Study	Galiano Island Park Upgrades	Matthews Stairs to Beach-Engineering and feasibility study	$ 8,000	S	Res	$ -	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
21-03	Renewal	Galiano Island Park Upgrades	Zuker-Georgeson Shore Access Restoration- Remove Invasives and Restore	$ 31,000	S	Cap	$ 14,500	$ 14,500	$ -	$ -	$ -	$ -	$ 14,500
21-05	Study	Galiano Island Park Upgrades	Engineering for Mobility Impaired Beach Accesses	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
22-01	Study	Galiano Island Park Upgrades	Study to construct Viewpoint at Graham	$ 1,000	S	Res	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ 1,000
22-03	Renewal	Galiano Island Park Upgrades	Upgrade to Matthews Beach Access	$ 20,000	S	Cap	$ 5,800	$ 5,800	$ -	$ -	$ -	$ -	$ 5,800
23-01	Replacement	GIPRC Equipment and Tools Purchase	Equipment and Tools Purchase	$ 7,000	E	ERF	$ -	$ 1,000	$ 1,000	$ -	$ -	$ -	$ 2,000
25-01	Renewal	Install Gulf Toilet at Gulfside	Replace Porta Potti with Vault toilet at popular beach access	$ 30,000	S	Res	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 180,359**				**$ 46,340**	**$ 4,000**	**$ 5,900**	**$ 33,000**	**$ -**	**$ 89,240**

Service:	1.495	Galiano Community Parks

Project Number	18-01	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Complete DL 79 Park Project - Vault Toilet Enclosure
Project Rationale	Completion of the vault toilet enclosure				

Project Number	18-02	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Wesley Road Shore Access
Project Rationale	New shore Access requested by public				

Project Number	19-02	**Capital Project Title**	Study Bay Trail Extension	**Capital Project Description**	Study to Assess feasibility and cost to extend trail to BC Ferries
Project Rationale	This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.				

Project Number	19-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Asset Management-Inventory Study/Replacement Program
Project Rationale	Timely replacement of worn assets.				

Service:	1.495	Galiano Community Parks

Project Number	20-01	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Matthews Stairs to Beach-Engineering and feasibility study
Project Rationale	Stairs down to beach may be the eventual solution to providing safe public access to this popular locale.				

Project Number	21-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore
Project Rationale	This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive				

Project Number	21-05	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Engineering for Mobility Impaired Beach Accesses
Project Rationale	A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.				

Project Number	22-01	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Study to construct Viewpoint at Graham
Project Rationale	Requested by Public at consultation forum.				

Service:	1.495	Galiano Community Parks

Project Number	22-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Upgrade to Matthews Beach Access
Project Rationale	Heavy use and wear during past season has deteriorated the descent section of this very popular beach access. Improvements over and above regular maintenance are required to ensure it remauins useable.				

Project Number	23-01	**Capital Project Title**	GIPRC Equipment and Tools Purchase	**Capital Project Description**	Equipment and Tools Purchase
Project Rationale					

Project Number	25-01	**Capital Project Title**	Install Gulf Toilet at Gulfside	**Capital Project Description**	Replace Porta Potti with Vault toilet at popular beach access
Project Rationale	Heavily visited beach access on East coast of the island serviced by aging porta-potti bathroom facility. Needs to be replaced with vault toilet.				

Galiano Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	76,949	62,325	66,338	67,288	40,936	47,336
Equipment Replacement Fund	2,723	3,783	4,883	7,023	9,203	11,423
Capital Reserve Fund-Active Pass	-	-	-	-	-	-
Operating Reserve Fund-Active Pass	243,978	222,668	200,928	178,758	156,148	133,088
Total	**323,650**	**288,776**	**272,149**	**253,069**	**206,287**	**191,847**

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1058	Estimated	Budget				
Fund Centre:	101604	2024	2025	2026	2027	2028	2029
Beginning Balance		65,965	76,949	62,325	66,338	67,288	40,936
Transfer from Ops Budget		8,000	7,215	7,013	6,850	6,648	6,400
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(21,839)	(3,000)	(5,900)	(33,000)	-
Interest Income*		2,984					
Ending Balance $		**76,949**	**62,325**	**66,338**	**67,288**	**40,936**	**47,336**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund

GALIANOPRK.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102267	2024	2025	2026	2027	2028	2029
Beginning Balance		3,339	2,723	3,783	4,883	7,023	9,203
Transfer from Ops Budget		2,000	2,060	2,100	2,140	2,180	2,220
Planned Expenditure		(2,616)	(1,000)	(1,000)	-	-	-
Interest Income*		-					
Ending Balance $		**2,723**	**3,783**	**4,883**	**7,023**	**9,203**	**11,423**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust

Reserve Cash Flow

Fund:	1058	Estimated	Budget				
Fund Centre:	102263	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:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105560**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		242,445	243,978	222,668	200,928	178,758	156,148
Transfer from CRF		-	-	-	-	-	-
Transfer from Ops Budget		11,143					
Transfer to Ops Budget		(20,690)	(21,310)	(21,740)	(22,170)	(22,610)	(23,060)
Interest Income*		11,080					
Ending Balance $		**243,978**	**222,668**	**200,928**	**178,758**	**156,148**	**133,088**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Community Recreation

EAC Review

OCTOBER 2024

Service: 1.498 **Galiano Community Recreation** **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Galiano Island (Bylaw No. 2295, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $41,624 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Recreation Programs	41,237	41,237	42,266	-	-	42,266	43,075	43,924	44,792	45,678
Allocations	1,919	1,919	2,194	-	-	2,194	2,260	2,305	2,351	2,398
Other Operating Expenses	720	720	740	-	-	740	765	791	817	844
TOTAL OPERATING COSTS	**43,876**	**43,876**	**45,200**	**-**	**-**	**45,200**	**46,100**	**47,020**	**47,960**	**48,920**
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	4	4	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(30)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(26)**	**(26)**	**(30)**	**-**	**-**	**(30)**	**(30)**	**(30)**	**(30)**	**(30)**
REQUISITION	**(43,850)**	**(43,850)**	**(45,170)**	**-**	**-**	**(45,170)**	**(46,070)**	**(46,990)**	**(47,930)**	**(48,890)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SGI)

EAC Review

OCTOBER 2024

Service: 1.533 SGI Stormwater Quality Management **Committee: Electoral Area**

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2452 (adopted February, 1997 for the EA of Southern Gulf Islands) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Amended by Bylaw No. 4472 in March 2022.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Southern Gulf Islands Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.533 - Storm Water Quality Management (SGI)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Contract for Services & Consulting	5,132	5,139	5,286	-	-	5,286	5,391	5,500	5,610	5,721
Allocations	36,241	36,241	37,432	-	-	37,432	38,535	39,648	40,794	41,972
Other Operating Expenses	107	50	110	-	-	110	115	121	127	134
TOTAL OPERATING COSTS	**41,480**	**41,430**	**42,828**	**-**	**-**	**42,828**	**44,041**	**45,269**	**46,531**	**47,827**
*Percentage Increase over prior year			3.2%			3.2%	2.8%	2.8%	2.8%	2.8%
CAPITAL/RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**41,480**	**41,430**	**42,828**	**-**	**-**	**42,828**	**44,041**	**45,269**	**46,531**	**47,827**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(430)	(430)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
Other Revenue	(50)	-	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(480)**	**(430)**	**(600)**	**-**	**-**	**(600)**	**(610)**	**(620)**	**(630)**	**(640)**
REQUISITION	**(41,000)**	**(41,000)**	**(42,228)**	**-**	**-**	**(42,228)**	**(43,431)**	**(44,649)**	**(45,901)**	**(47,187)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.8%	2.8%	2.8%	2.8%

Reserve Schedule

Reserve Fund: Storm Water Quality Management (SGI) - Operating Reserve Fund

This service operates on a two-year work cycle with reporting and data analysis every second year. Reserve is also held for special projects (such as spills) and contaminant investigations.

Reserve Cash Flow

Fund: 1500 / Fund Centre: 105530	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	29,030	30,324	30,324	30,324	30,324	30,324
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	1,294					
Ending Balance $	**30,324**	**30,324**	**30,324**	**30,324**	**30,324**	**30,324**

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Emergency Comm. - CREST

EAC Review

OCTOBER 2024

Service:	1.923	SGI Emergency Comm. - CREST	Committee: Planning and Protective Services

923 SGI EMERGENCY COMMUNICATIONS CREST

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.923 - SGI Emergency Comm. - CREST	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Payments to CREST	182,831	182,831	186,556	-	-	186,556	190,290	194,100	197,980	201,940
Allocations	3,648	3,648	3,746	-	-	3,746	3,858	3,936	4,014	4,095
Other Operating Expenses	820	1,600	840	-	-	840	860	880	900	920
TOTAL COSTS	**187,299**	**188,079**	**191,142**	**-**	**-**	**191,142**	**195,008**	**198,916**	**202,894**	**206,955**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2024 to 2025	-	220	(220)	-	-	(220)	-	-	-	-
Balance c/fwd from 2023 to 2024	(214)	(214)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,892)	(1,892)	(1,950)	-	-	(1,950)	(1,990)	(2,030)	(2,070)	(2,110)
Other Income	(100)	(1,100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(2,206)**	**(2,986)**	**(2,270)**	**-**	**-**	**(2,270)**	**(2,090)**	**(2,130)**	**(2,170)**	**(2,210)**
REQUISITION	**(185,093)**	**(185,093)**	**(188,872)**	**-**	**-**	**(188,872)**	**(192,918)**	**(196,786)**	**(200,724)**	**(204,745)**
*Percentage increase over prior year Requisition			2.0%			2.0%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Water

EAC Review

OCTOBER 2024

Service: **2.630 Magic Lake Estates Water** **Committee: Electoral Area**

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System. Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of $160,000 or $3.50 / $1,000 of actual assessed value of land and improvements.

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments.

User Charge: Annual charge per single family equivalency unit connected to the system.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- Greater than 50 cubic metres - $0.50 / cubic metre
- Greater than 80 cubic metres - $1.50 / cubic metre

Parcel Tax: LSA-1 Annual charge only on properties capable of being connected to the system.

Turn on/Turn Off Fee: $0 during normal working hours; $25 outside of normal working hours

Connection Charges: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500

RESERVE FUND:

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498
Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

Change in Budget 2024 to 2025

Service: 2.630 Magic Lake Estate Water	**Total Expenditure**	**Comments**
2024 Budget	**1,009,370**	
Other Changes:		
Repairs & Maintenance	45,000	One time cyclical maintenance planned in 2025
IWS Labour Allocation	20,790	Increase in IWS operations costs
Supplies	5,650	Mainly due to increase in chemical supplies costs
Reserve Transfers	14,825	Transfer to ORF $8,000 increase and CRF $6,825 increase
Other Costs	8,236	
Total Other Changes	94,501	
2025 Budget	**1,103,871**	

Summary of % Expense Increase		
2025 One-time R&M	4.5%	
IWS Labour Allocation	2.1%	
Reserve Transfers	1.5%	
Chemical supplies	0.6%	
Balance of increase	0.8%	
% expense increase from 2024:	***9.4%***	
% Requisition increase from 2024 (if applicable):	***3.0%***	*Requisition funding is (54.0)% of service revenue*

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $47,977 (4.8%) due mainly to higher chemical supplies and IWS labour charges. This variance will reduce transfers to Capital Reserve ($42,060) and Operating Reserve ($5,917), which have an expected year end balances of $490,842 and $59,941, respectively, before this transfer.

2.630 - Magic Lake Water	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Repairs & Maintenance	25,710	45,040	26,470	-	45,000	71,470	67,000	27,540	28,080	28,650
Allocations	57,263	57,263	59,519	-	-	59,519	61,090	62,314	63,566	64,845
Water Testing	21,643	23,800	22,060	-	-	22,060	15,715	16,029	16,350	16,677
Electricity	52,480	53,300	54,050	-	-	54,050	55,130	56,230	57,350	58,500
Supplies	58,800	54,290	64,450	-	-	64,450	65,740	67,060	68,400	69,770
Labour Charges	466,700	485,000	488,120	-	-	488,120	497,878	507,837	517,997	528,359
Other Operating Expenses	58,210	67,080	65,110	-	-	65,110	67,608	70,276	73,152	76,229
TOTAL OPERATING COSTS	**740,806**	**785,773**	**779,779**	**-**	**45,000**	**824,779**	**830,161**	**807,286**	**824,895**	**843,030**
*Percentage Increase over prior year			5.3%		6.1%	11.3%	0.7%	-2.8%	2.2%	2.2%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	10,000	4,083	18,000	-	-	18,000	60,000	60,000	60,000	60,000
Transfer to Capital Reserve Fund	42,060	-	48,885	-	-	48,885	72,585	98,250	158,520	193,335
MFA Debt Reserve Fund	740	740	1,070	-	-	1,070	1,070	3,070	9,070	11,070
MFA Debt Principal	137,425	137,425	137,425	-	-	137,425	98,613	85,193	60,225	25,334
MFA Debt Interest	78,339	78,339	73,712	-	-	73,712	67,248	67,610	41,387	55,000
TOTAL DEBT / RESERVES	**268,564**	**220,587**	**279,092**	**-**	**-**	**279,092**	**299,516**	**314,123**	**329,202**	**344,739**
TOTAL COSTS	**1,009,370**	**1,006,360**	**1,058,871**	**-**	**45,000**	**1,103,871**	**1,129,677**	**1,121,409**	**1,154,097**	**1,187,769**
*Percentage Increase over prior year			4.9%		4.5%	9.4%	2.3%	-0.7%	2.9%	2.9%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(45,000)	(45,000)	(40,000)	-	-	-
Sales - Water	(22,000)	(16,400)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(396,230)	(398,820)	(427,931)	-	-	(427,931)	(440,767)	(453,989)	(467,607)	(481,639)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Other Revenue	(2,980)	(2,980)	(3,380)	-	-	(3,380)	(3,430)	(3,480)	(3,530)	(3,580)
TOTAL REVENUE	**(429,310)**	**(426,300)**	**(461,411)**	**-**	**(45,000)**	**(506,411)**	**(514,297)**	**(487,569)**	**(501,237)**	**(515,319)**
REQUISITION - PARCEL TAX	**(580,060)**	**(580,060)**	**(597,460)**	**-**	**-**	**(597,460)**	**(615,380)**	**(633,840)**	**(652,860)**	**(672,450)**
*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 Magic Lake Estates Water (Pender)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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		$155,000	$270,000	$222,000	$275,000	$860,000	$1,080,000	$2,707,000
Vehicles		$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
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$35,000	$150,000	$222,000	$75,000	$60,000	$80,000	$587,000
		$155,000	**$270,000**	**$222,000**	**$275,000**	**$860,000**	**$1,080,000**	**$2,707,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.630

Service Name: Magic Lake Estates Water (Pender)

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
21-04	Renewal	Buck Lake Dam Repairs - Phase 1	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.	$ 249,000	S	Res	$ -	$ -	$ 22,000	$ -	$ -	$ -	$ 22,000
21-04	Renewal				S	Cap	$ 70,000	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
23-01	Renewal	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	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.	$ 35,000	S	Res	$ 35,000	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
23-02	New	ISOPAC Permanent Handling & Storage	Permenant solution to reduce drum waste and reduce handing is required.	$ 80,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
23-02	New				S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-01	Renewal	Buck Lake Dam Repairs - Phase 2	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).	$ 360,000	S	Res	$ -	$ -	$ 145,000	$ 75,000	$ 60,000	$ 80,000	$ 360,000
25-01	Study	Captains Tank Upgrade - Concept Design	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.	$ 30,000	S	Res	$ -	$ 30,000.00	$ -	$ -	$ -	$ -	$ 30,000
26-02	Replacement	WTP Process Pipe Condition Assessment	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance.	$ 100,000	S	Res	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ 100,000
26-03	Study	Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	$ 20,000	S	Res	$ -	$ -	$ 20,000.00	$ -	$ -	$ -	$ 20,000
27-01	Replacement	Water Main Replacement	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 2,000,000	S	Debt	$ -	$ -	$ -	$ 200,000.00	$ 800,000.00	$ 1,000,000	$ 2,000,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,874,000**				**$ 270,000**	**$ 222,000**	**$ 275,000**	**$ 860,000**	**$ 1,080,000**	**$ 2,707,000**

Service:	2.630	Magic Lake Estates Water (Pender)

Project Number	21-04	**Capital Project Title**	Buck Lake Dam Repairs - Phase 1	**Capital Project Description**	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.				

Project Number	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).				

Project Number	25-01	**Capital Project Title**	Captains Tank Upgrade - Concept Design	**Capital Project Description**	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.
Project Rationale	Captains Tank is beyond it's service life. This initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.				

Service:	2.630	Magic Lake Estates Water (Pender)

Project Number	Capital Project Title	Capital Project Description
26-02	WTP Process Pipe Condition Assessment	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	Capital Project Title	Capital Project Description
26-03	Alternative Approval Process	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	Capital Project Title	Capital Project Description
27-01	Water Main Replacement	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Magic Lake Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	54,024	27,024	47,024	107,024	167,024	227,024
Capital Reserve Fund	448,782	447,667	298,252	321,502	420,022	533,357
Capital Reserve Fund - Settlement Fund	673,208	573,208	573,208	573,208	573,208	573,208
Total	**1,176,014**	**1,047,899**	**918,484**	**1,001,734**	**1,160,254**	**1,333,589**

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105212	2024	2025	2026	2027	2028	2029
Beginning Balance		47,811	54,024	27,024	47,024	107,024	167,024
Transfer from Ops Budget		4,083	18,000	60,000	60,000	60,000	60,000
Transfer to Ops Budget		-	(45,000)	(40,000)	-	-	-
Planned Maintenance Activity			Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Reservoir cleaning & inspection			
Interest Income*		2,130					
Ending Balance $		**54,024**	**27,024**	**47,024**	**107,024**	**167,024**	**227,024**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund:	1024	Estimated	Budget				
Fund Centre:	101368	2024	2025	2026	2027	2028	2029
Beginning Balance		531,782	448,782	447,667	298,252	321,502	420,022
Transfer from Ops Budget		-	48,885	72,585	98,250	158,520	193,335
Transfer to Cap Fund		(105,000)	(50,000)	(222,000)	(75,000)	(60,000)	(80,000)
Transfer from Cap Fund		-					
Interest Income*		22,000					
Ending Balance $		**448,782**	**447,667**	**298,252**	**321,502**	**420,022**	**533,357**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund:	1024	Estimated	Budget				
Fund Centre:	102245	2024	2025	2026	2027	2028	2029
Beginning Balance		644,468	673,208	573,208	573,208	573,208	573,208
Transfer to Cap Fund		-	(100,000)	-	-	-	-
Interest Income*		28,740					
Ending Balance $		**673,208**	**573,208**	**573,208**	**573,208**	**573,208**	**573,208**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Lyall Harbour Water

EAC Review

OCTOBER 2024

Service: **2.640 Lyall Harbour Boot Cove Water (Saturna)** **Committee: Electoral Area**

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of $150,000 or $6.90 / $1,000 on actual assessed value of land and improvements.

COMMITTEE:

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982
Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge levied only on properties capable of being connected to the system.
Connection Charges:	Actual Cost + 15% Admin Fee (Minimum Connection $400)

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Repairs & Maintenance	25,660	12,000	5,830	-	16,500	22,330	5,950	6,070	6,200	6,330
Allocations	14,360	14,363	14,901	-	-	14,901	15,302	15,614	15,932	16,255
Water Testing	11,300	11,280	11,620	-	-	11,620	8,068	8,229	8,391	8,557
Electricity	3,760	3,760	3,870	-	-	3,870	3,950	4,030	4,110	4,190
Supplies	6,180	6,180	6,370	-	-	6,370	6,490	6,620	6,750	6,880
Labour Charges	130,580	163,000	136,580	-	-	136,580	139,310	142,100	144,940	147,840
Other Operating Expenses	13,018	17,858	18,760	-	-	18,760	19,453	20,187	20,975	21,811
TOTAL OPERATING COSTS	**204,858**	**228,441**	**197,931**	**-**	**16,500**	**214,431**	**198,523**	**202,850**	**207,298**	**211,863**
*Percentage Increase over prior year			-3.4%		8.1%	4.7%	-7.4%	2.2%	2.2%	2.2%
DEBT / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(20,000)	(3,500)	-	-	(16,500)	(16,500)	-	-	-	-
User Charges	(128,315)	(131,410)	(134,860)	-	-	(134,860)	(141,600)	(148,680)	(156,110)	(163,920)
Grants in Lieu of Taxes	(768)	(769)	(790)	-	-	(790)	(810)	(830)	(850)	(870)
Other Revenue	(240)	(380)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	**(149,323)**	**(136,059)**	**(135,830)**	**-**	**(16,500)**	**(152,330)**	**(142,590)**	**(149,690)**	**(157,140)**	**(164,970)**
REQUISITION - PARCEL TAX	**(140,696)**	**(140,696)**	**(137,996)**	**(9,833)**	**-**	**(147,829)**	**(155,220)**	**(162,978)**	**(171,133)**	**(179,692)**
*Percentage increase over prior year										
User Fees			5.1%			5.1%	5.0%	5.0%	5.0%	5.0%
Requisition			-1.9%	7.0%		5.1%	5.0%	5.0%	5.0%	5.0%
Combined			**1.4%**			**5.1%**	**5.0%**	**5.0%**	**5.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.640 Lyall Harbour Boot Cove Water (Sa	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$58,000	$0	$58,000	$0	$0	$0	$58,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$305,000	$770,000	$25,000	$50,000	$270,000	$500,000	$1,615,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$363,000	**$770,000**	**$83,000**	**$50,000**	**$270,000**	**$500,000**	**$1,673,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$260,000	$260,000	$0	$0	$0	$0	$260,000
Debenture Debt (New Debt Only)		$58,000	$460,000	$83,000	$50,000	$250,000	$500,000	$1,343,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$30,000	$30,000	$0	$0	$0	$0	$30,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$15,000	$20,000	$0	$0	$20,000	$0	$40,000
		$363,000	**$770,000**	**$83,000**	**$50,000**	**$270,000**	**$500,000**	**$1,673,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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 reseults of the DSR report.	$ 750,000	S	Cap	$ 260,000	$ 260,000	$ -	$ -	$ -	$ -	$ 260,000
22-02	Renewal		Currently unfunded portion of dam safety improvements (budget estimate to be further refined).		S	Debt	$ -	$ 360,000	$ -	$ -	$ -	$ -	$ 360,000
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	$ 30,000	S	Grant	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	$ 100,000	S	Debt	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	Study	Storage Tank condition assessment and repair details	Assess leaks in storage tank and develop a repair detail.	$ 20,000	S	Debt	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
28-01	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)	$ 20,000	S	Res	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	$ 500,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
													$ -
													$ -
													$ -
			Grand Total	**$ 1,798,000**			**$ 363,000.00**	**$ 770,000**	**$ 83,000**	**$ 50,000**	**$ 270,000**	**$ 500,000**	**$ 1,673,000**

Service:	2.640	Lyall Harbour Boot Cove Water (Saturna)

Project Number	19-01	**Capital Project Title**	Air Valve Replacement - Ph 2	**Capital Project Description**	Replace aging air valves that are a safety concern.
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 watermains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.				

Service:	2.640	Lyall Harbour Boot Cove Water (Saturna)

Project Number	20-02	**Capital Project Title**	Raw Water Turbidity Meter	**Capital Project Description**	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.
Project Rationale	Install a new turbidity meter in the raw water line to aid in operation of the WTP.				

Project Number	22-01	**Capital Project Title**	Install Larger Supply Line to Tank	**Capital Project Description**	Construct a larger supply line to the tank to improve system reliability and operation.
Project Rationale	The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.				

Project Number	22-02	**Capital Project Title**	Dam Improvement and Regulatory Requirements	**Capital Project Description**	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the reseults of the DSR report.
Project Rationale	Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements.				

Project Number	24-01	**Capital Project Title**	Culvert Replacement for the Water Service	**Capital Project Description**	Saturna Island - Harris Road - Culvert Replacement for the Water Service
Project Rationale	Culvert replacement through coordination with Ministry of Transportation.				

Service:	2.640	Lyall Harbour Boot Cove Water (Saturna)

Project Number	25-01	**Capital Project Title**	New Ground Water Well Assessment	**Capital Project Description**	Groundwater quantity and quality testing for feasibility to incorporate into the water system.
Project Rationale	Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.				

Project Number	26-01	**Capital Project Title**	Storage Tank condition assessment and repair details	**Capital Project Description**	Assess leaks in storage tank and develop a repair detail.
Project Rationale	Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.				

Project Number	28-01	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)
Project Rationale	AAP for future projects.				

Project Number	29-01	**Capital Project Title**	Water System Improvements	**Capital Project Description**	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.
Project Rationale	Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.				

Lyall Harbour Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	13,285	21,785	46,785	68,785	90,785	110,785
Capital Reserve Fund	44,455	64,455	104,335	152,685	184,525	227,605
Total	**57,740**	**86,240**	**151,120**	**221,470**	**275,310**	**338,390**

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc.

Reserve Cash Flow

Fund: 1500 / Fund Centre: 105213	Estimated 2024	Budget 2025	2026	2027	2028	2029
Beginning Balance	6,497	13,285	21,785	46,785	68,785	90,785
Transfer from Ops Budget	10,000	25,000	25,000	22,000	22,000	20,000
Transfer to Ops Budget	(3,500)	(16,500)	-	-	-	-
Planned Maintenance Activity	Replace filtration Media	Replace Filtration Media				
Interest Income*	288					
Ending Balance $	**13,285**	**21,785**	**46,785**	**68,785**	**90,785**	**110,785**

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

Surplus money from the operation of the water system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: 1025 / Fund Centre: 101369	Estimated 2024	Budget 2025	2026	2027	2028	2029
Beginning Balance	34,808	44,455	64,455	104,335	152,685	184,525
Transfer from Ops Budget	8,097	40,000	39,880	48,350	51,840	43,080
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(20,000)	-	-	(20,000)	-
Interest Income*	1,550					
Ending Balance $	**44,455**	**64,455**	**104,335**	**152,685**	**184,525**	**227,605**

Assumptions/Background:

To fully fund capital expenditure plan

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Skana Water (Mayne)

EAC Review

OCTOBER 2024

Service: 2.642 Skana Water (Mayne) **Committee:** Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of $54,100 or $9.65 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.

Parcel Tax: Annual charge only on properties capable of being connected to the system.

Connection Charges: At cost or minimum of $1,000.

RESERVE FUND:

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	BUDGET REQUEST 2025 ONGOING	BUDGET REQUEST 2025 ONE-TIME	BUDGET REQUEST 2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Operations Service Contract	12,240	4,785	19,700	-	-	19,700	20,090	20,490	20,900	21,320
Repairs & Maintenance	7,290	7,290	1,330	-	10,000	11,330	1,360	7,510	1,550	11,790
Allocations	6,405	6,405	6,747	-	-	6,747	6,910	7,047	7,189	7,332
Water Testing	3,510	3,510	3,600	-	-	3,600	3,289	3,357	3,426	3,495
Electricity	3,300	4,030	3,400	-	-	3,400	3,470	3,540	3,610	3,680
Supplies	780	2,220	810	-	-	810	820	830	840	850
Labour Charges	25,540	36,600	26,710	-	-	26,710	27,240	27,780	28,340	28,910
Other Operating Expenses	3,450	3,390	3,510	-	-	3,510	3,637	3,772	3,917	4,083
TOTAL OPERATING COSTS	**62,515**	**68,230**	**65,807**	**-**	**10,000**	**75,807**	**66,816**	**74,326**	**69,772**	**81,460**
*Percentage Increase over prior year			5.3%	0.0%	16.0%	21.3%	-11.9%	11.2%	-6.1%	16.8%
DEBT / CAPITAL /RESERVES										
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%
FUNDING SOURCES (REVENUE)										
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
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$10,000	$60,000	$740,000	$0	$0	$0	$800,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$35,000	$50,000	$35,000	$30,000	$65,000	$100,000	$280,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$45,000	**$110,000**	**$775,000**	**$30,000**	**$65,000**	**$100,000**	**$1,080,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$15,000	$15,000	$0	$0	$0	$0	$15,000
Debenture Debt (New Debt Only)		$0	$50,000	$745,000	$30,000	$50,000	$100,000	$975,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$30,000	$45,000	$30,000	$0	$15,000	$0	$90,000
		$45,000	**$110,000**	**$775,000**	**$30,000**	**$65,000**	**$100,000**	**$1,080,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.642

Service Name: Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
17-03	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
17-04	Renewal	Well #8 Upgrade	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.	$ 40,000	S	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
18-01	Replacement	Storage Tank Replacement	Replace the existing storage tanks subject to options assessment.	$ 750,000	E	Debt	$ -	$ 50,000	$ 700,000	$ -	$ -	$ -	$ 750,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	$ 35,000	S	Debt	$ -	$ -	$ 5,000	$ 30,000	$ -	$ -	$ 35,000
24-01	New	Source Water Surveillance	Design and install new well surveillance and water monitoring hardware to record and predict water issues.	$ 50,000	E	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-01	New				E	Debt		$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
24-02	Study	Storage Tank Options Assessment	Assess material options and cost estimate for storage tank replacements.	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	$ 30,000	S	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
28-01	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program	$ 15,000	S	Res	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	$ 3,000,000	S	Debt	$ -	$ -	$ -	$ -	$ 50,000	$ 100,000	$ 150,000
													$ -
													$ -
			Grand Total	**$ 3,955,000**				**$ 110,000**	**$ 775,000**	**$ 30,000**	**$ 65,000**	**$ 100,000**	**$ 1,080,000**

Service:	2.642	Skana Water (Mayne)

Project Number	17-03	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.
Project Rationale	A loan will be required to fund the storage tank replacement any other capital work which will cannot be included under the capital reserve fund. The proposed loan will required public engagement for authorization.				

Project Number	17-04	**Capital Project Title**	Well #8 Upgrade	**Capital Project Description**	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.
Project Rationale	A recent inspection of Well #8 identified a number of deficiencies. Recommended improvements include the installation of new well liner, replacement of the well seal, and other associated minor improvements to protect it from surface runoff.				

Project Number	18-01	**Capital Project Title**	Storage Tank Replacement	**Capital Project Description**	Replace the existing storage tanks subject to options assessment.
Project Rationale	The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.				

Project Number	23-01	**Capital Project Title**	Well Protection Upgrades	**Capital Project Description**	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.
Project Rationale	Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.				

Service:	2.642	Skana Water (Mayne)

Project Number	24-01	**Capital Project Title**	Source Water Surveillance	**Capital Project Description**	Design and install new well surveillance and water monitoring hardware to record and predict water issues.
Project Rationale	Design and install new well surveillance and water monitoring hardware to record and predict water issues.				

Project Number	24-02	**Capital Project Title**	Storage Tank Options Assessment	**Capital Project Description**	Assess material options and cost estimate for storage tank replacements.
Project Rationale	Initial budget to revisit previous correspondence regarding storage tank replacements, conduct options assessment on tank replacement options and prepare an updated Class D cost estimate.				

Project Number	25-01	**Capital Project Title**	Water Sample Station Improvements	**Capital Project Description**	Replacement of the three dead end flush points with below grade flush points.
Project Rationale	Opportunity to improve Waugh Rd, Aya Reach and Skana Gate dead end points that are nearing end of life. The revised configuration should be designed to reduce the risk of groundwater intrusion with consideration for replacement to below grade flush points with separate sample ports.				

Project Number	28-01	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program
Project Rationale	AAP for project 28-02				

Service:	2.642	Skana Water (Mayne)

Project Number	28-02	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Budget to initiate a watermain replacement program.

Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Skana Water Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	18,572	17,572	26,572	29,572	38,572	37,572
Capital Reserve Fund	53,457	34,902	32,187	60,737	78,527	113,507
Total	**72,029**	**52,474**	**58,759**	**90,309**	**117,099**	**151,079**

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund

Bylaw 4144

Reserve Cash Flow

Fund: 1500 / **Fund Centre:** 105214	**Estimated**	**Budget**				
	2024	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	15,572	18,572	17,572	26,572	29,572	38,572
Transfer from Ops Budget	9,000	9,000	9,000	9,000	9,000	9,000
Expenditures	(6,000)	(10,000)	-	(6,000)	-	(10,000)
Planned Maintenance Activity	Reservoir cleaning and inspection	Water System Flushing Program		Reservoir cleaning and inspection		Water System Flushing Program
Interest Income*	-					
Ending Balance $	**18,572**	**17,572**	**26,572**	**29,572**	**38,572**	**37,572**

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067 Fund Centre: 101849	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	30,088	53,457	34,902	32,187	60,737	78,527
Transfer from Ops Budget	20,844	26,445	27,285	28,550	32,790	34,980
Transfer to Cap Fund	-	(45,000)	(30,000)	-	(15,000)	-
Transfer from Cap Fund	1,185					
Interest Income*	1,340					
Ending Balance $	**53,457**	**34,902**	**32,187**	**60,737**	**78,527**	**113,507**

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Sticks Allison Water

EAC Review

OCTOBER 2024

Service: 2.665 Sticks Allison Water (Galiano) **Committee: Electoral Area**

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of $18,700 or $2.27 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system. Exess Consumption Fee-for metered water use per service connection in excess of 110 cubic metres per three months: $5.00 per cubic metre
Parcel Tax:	Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.
Connection Charges:	Actual cost plus 15% administration fee - minimum connection of $400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Repairs & Maintenance	8,060	9,380	1,090	-	10,000	11,090	1,100	1,110	1,120	8,130
Allocations	3,723	3,723	4,037	-	-	4,037	4,150	4,235	4,322	4,410
Water Testing	2,314	2,400	2,400	-	-	2,400	1,981	2,021	2,061	2,101
Electricity	2,500	1,600	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Supplies	730	850	750	-	-	750	760	770	780	790
Labour Charges	40,690	40,690	42,560	-	-	42,560	43,410	44,280	45,170	46,070
Other Operating Expenses	4,260	1,809	4,088	-	-	4,088	4,209	4,331	4,463	4,597
TOTAL OPERATING COSTS	**62,277**	**60,452**	**57,125**	**-**	**10,000**	**67,125**	**57,850**	**59,027**	**60,246**	**68,478**
*Percentage Increase over prior year			-8.3%		16.1%	7.8%	-13.8%	2.0%	2.1%	13.7%
DEBT/RESERVES										
Transfer to Operating Reserve Fund	5,250	7,075	6,775	-	-	6,775	6,795	7,000	7,000	7,000
Transfer to Capital Reserve Fund	8,250	8,250	11,000	-	-	11,000	12,480	13,390	14,265	10,880
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	500	2,000
MFA Debt Principal	-	-	-	-	-	-	-	-	-	1,750
MFA Debt Interest	-	-	-	-	-	-	-	-	550	4,400
TOTAL DEBT / RESERVES	**13,500**	**15,325**	**17,775**	**-**	**-**	**17,775**	**19,275**	**20,390**	**22,315**	**26,030**
TOTAL COSTS	**75,777**	**75,777**	**74,900**	**-**	**10,000**	**84,900**	**77,125**	**79,417**	**82,561**	**94,508**
*Percentage Increase over prior year			-1.2%		13.2%	12.0%	-9.2%	3.0%	4.0%	14.5%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(7,000)	(7,000)	-	-	(10,000)	(10,000)	-	-	-	(7,000)
Sales - Water	(600)	(600)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(62,977)	(62,977)	(68,640)	-	-	(68,640)	(70,700)	(72,820)	(75,730)	(80,310)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(70,677)**	**(70,677)**	**(69,340)**	**-**	**(10,000)**	**(79,340)**	**(71,400)**	**(73,520)**	**(76,430)**	**(88,010)**
REQUISITION - PARCEL TAX	**(5,100)**	**(5,100)**	**(5,560)**	**-**	**-**	**(5,560)**	**(5,725)**	**(5,897)**	**(6,131)**	**(6,498)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Requisition			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Combined			**8.9%**			**8.9%**	**3.0%**	**3.0%**	**4.0%**	**6.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.665 Sticks Allison Water (Galiano)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$0	$0	$0	$0	$0	$0
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$5,000	$5,000	$30,000	$50,000	$50,000	$200,000	$335,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$5,000	**$5,000**	**$30,000**	**$50,000**	**$50,000**	**$200,000**	**$335,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$50,000	$200,000	$250,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$30,000	$0	$0	$0	$30,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$5,000	$5,000	$0	$50,000	$0	$0	$55,000
		$5,000	**$5,000**	**$30,000**	**$50,000**	**$50,000**	**$200,000**	**$335,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.665

Service Name: Sticks Allison Water (Galiano)

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	New	Service Line Replacement (Provisional)	Replace failed/leaking service lines when required	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	Replacement	Source Water Protection	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.	$ 30,000	S	Grant	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-01	Replacement	Minor Site Improvements	Smaller scale improvements as identified for replacement by operations.	$ 30,000	S	Res	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ 30,000
27-02	Study	Alternative Approval Process	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
28-01	Replacement	Watermain Replacement Program	Initial budget to commence the watermain replacement program.	$ 2,100,000	S	Debt	$ -	$ -	$ -	$ -	$ 50,000	$ 200,000	$ 250,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,185,000**			**$ 5,000**	**$ 5,000**	**$ 30,000**	**$ 50,000**	**$ 50,000**	**$ 200,000**	**$ 335,000**

Service:	2.665	Sticks Allison Water (Galiano)

Project Number	22-01	**Capital Project Title**	Service Line Replacement (Provisional)	**Capital Project Description**	Replace failed/leaking service lines when required
Project Rationale	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 exisitng 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.				

Project Number	27-02	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.				

Project Number	28-01	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Initial budget to commence the watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Sticks Allison Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	14,381	11,156	17,951	24,951	31,951	31,951
Capital Reserve Fund	34,419	40,419	52,899	16,289	30,554	41,434
Total	**48,801**	**51,576**	**70,851**	**41,241**	**62,506**	**73,386**

Reserve Schedule

Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and well inspections.

Reserve Cash Flow

Fund: 1500 / **Fund Centre:** 105215	**Estimated**	**Budget**				
	2024	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	15,443	14,381	11,156	17,951	24,951	31,951
Transfer from Ops Budget	5,250	6,775	6,795	7,000	7,000	7,000
Expenditures	(7,000)	(10,000)	-	-	-	(7,000)
Planned Maintenance Activity	Reservoir cleaning & inspection	Leak Investigation & provisional repairs				Water Tank Clean and Inspection
Interest Income*	688					
Ending Balance $	**14,381**	**11,156**	**17,951**	**24,951**	**31,951**	**31,951**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund:	**1068**	**Estimated**	**Budget**				
Fund Centre:	**101890**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		25,053	34,419	40,419	52,899	16,289	30,554
Transfer from Ops Budget		8,250	11,000	12,480	13,390	14,265	10,880
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(5,000)	-	(50,000)	-	-
Interest Income*		1,116					
Ending Balance $		**34,419**	**40,419**	**52,899**	**16,289**	**30,554**	**41,434**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Surfside Park Estates (Mayne)

EAC Review

OCTOBER 2024

Service: 2.667 Surfside Park Estates (Mayne) **Committee:** Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area. Bylaw No. 3087 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of $79,500 or $13.97 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004)

FUNDING:

User charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge only on properties capable of being connected to the system.
Connection Charge:	Actual Cost + 15% Admin fee (minimum connection $400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.667 - Surfside Park Estates (Mayne)	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Operations Services Contract	20,630	4,225	24,700	-	-	24,700	25,190	25,690	26,200	26,720
Repairs & Maintenance	6,030	7,400	6,210	-	5,000	11,210	6,330	6,450	13,570	6,700
Allocations	8,906	8,906	9,319	-	-	9,319	9,571	9,770	9,973	10,179
Water Testing	4,336	5,370	4,540	-	-	4,540	4,002	4,080	4,158	4,237
Electricity	4,330	6,000	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Supplies	20,240	29,700	26,130	-	-	26,130	26,660	27,200	27,750	28,310
Labour Charges	37,100	79,000	38,810	-	-	38,810	39,590	40,380	41,190	42,010
Other Operating Expenses	11,000	13,740	12,181	-	-	12,181	12,530	12,896	13,287	13,706
TOTAL OPERATING COSTS	**112,572**	**154,341**	**127,390**	**-**	**5,000**	**132,390**	**129,483**	**132,186**	**141,958**	**137,812**
*Percentage Increase over prior year			13.2%	0.0%	4.4%	17.6%	-2.2%	2.1%	7.4%	-2.9%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	2,000	-	3,250	-	-	3,250	7,000	7,000	9,000	9,000
Transfer to Capital Reserve Fund	15,000	-	15,000	-	-	15,000	20,235	20,890	23,665	24,310
MFA Debt Principal	-	-	-	-	-	-	1,267	40,534	50,668	51,935
MFA Debt Interest	-	-	-	569	-	569	19,325	74,875	88,625	95,225
MFA Debt Reserve Fund	-	-	-	500	-	500	15,500	4,000	500	4,500
TOTAL DEBT / RESERVES	**17,000**	**-**	**18,250**	**1,069**	**-**	**19,319**	**63,327**	**147,299**	**172,458**	**184,970**
TOTAL COSTS	**129,572**	**154,341**	**145,640**	**1,069**	**5,000**	**151,709**	**192,810**	**279,485**	**314,416**	**322,782**
*Percentage Increase over prior year			12.4%	0.8%	3.9%	17.1%	27.1%	45.0%	12.5%	2.7%
FUNDING SOURCES (REVENUE)										
Estimated Balance CFW from 2024 to 2025	-	(14,000)	-	-	14,000	14,000	-	-	-	-
Transfer from Operating Reserve Fund	-	(10,660)	-	-	(5,000)	(5,000)	-	-	(7,000)	-
User Charges	(104,852)	(104,852)	(118,480)	-	(11,500)	(129,980)	(155,980)	(226,171)	(248,789)	(261,231)
Other Revenue	(100)	(209)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	**(104,952)**	**(129,721)** 0	**(118,680)**	**-**	**(2,500)**	**(121,180)**	**(156,180)**	**(226,371)**	**(255,989)**	**(261,431)**
REQUISITION - PARCEL TAX	**(24,620)**	**(24,620)**	**(26,960)**	**(1,069)**	**(2,500)**	**(30,529)**	**(36,630)**	**(53,114)**	**(58,427)**	**(61,351)**
*Percentage increase over prior year										
User Fee			13.0%	0.0%	11.0%	24.0%	20.0%	45.0%	10.0%	5.0%
Requisition			9.5%	4.3%	10.2%	24.0%	20.0%	45.0%	10.0%	5.0%
Combined			**12.3%**	**0.8%**	**10.8%**	**24.0%**	**20.0%**	**45.0%**	**10.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.667 Surfside Park Estates (Mayne)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$20,000	$0	$0	$0	$0	$20,000
Land		$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
		$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
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
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$15,000	$42,500	$0	$0	$0	$0	$42,500
		$15,000	**$92,500**	**$1,550,000**	**$400,000**	**$50,000**	**$450,000**	**$2,542,500**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.667

Service Name: Surfside Park Estates (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
23-01	Replacement	Alternative Approval Process	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.	$ 15,000	S	Res	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-01	Replacement	Wood Dale Drive Water Main Replacement	Replace approximately 200 m of leaking water main along Wood Dale Drive.	$ 300,000	S	Debt	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
24-02	New	Source Water Surveillance	Construct source water surveillance for water quantity monitoring.	$ 20,000	E	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-01	Replacement	Water Storage Tank Replacement	Design and construction new water storage tank.	$ 1,700,000	S	Debt	$ -	$ 50,000	$ 1,250,000	$ 400,000	$ -	$ -	$ 1,700,000
25-02	Replacement	Replacement of UV Equipment	Existing UV equipment is at end of life and is needing repair parts which are no longer supported.	$ 7,500	S	Res	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500
28-01	Replacement	Watermain Replacement Program	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 5,600,000	S	Debt	$ -	$ -	$ -	$ -	$ 50,000	$ 450,000	$ 500,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 7,642,500**				**$ 92,500**	**$ 1,550,000**	**$ 400,000**	**$ 50,000**	**$ 450,000**	**$ 2,542,500**

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 watermains within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Surfside Park Estates (Mayne)
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	5,501	3,751	10,751	17,751	19,751	28,751
Capital Reserve Fund	56,132	28,632	48,867	69,757	93,422	117,732
Total	**61,633**	**32,383**	**59,618**	**87,508**	**113,173**	**146,483**

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

Reserve Cash Flow

Fund: 1500 / **Fund Centre:** 105216	**Estimated**	**Budget**				
	2024	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	15,471	5,501	3,751	10,751	17,751	19,751
Transfer from Ops Budget	-	3,250	7,000	7,000	9,000	9,000
Expenditures	-	(5,000)	-	-	(7,000)	-
Planned Maintenance Activity		Prefilter media replacement			Reservoir cleaning & inspection	
Deficit Recovery	(10,660)					
Interest Income*	690					
Ending Balance $	**5,501**	**3,751**	**10,751**	**17,751**	**19,751**	**28,751**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund:	**1066**	**Estimated**	**Budget**				
Fund Centre:	**101850**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		53,732	56,132	28,632	48,867	69,757	93,422
Transfer from Ops Budget		-	15,000	20,235	20,890	23,665	24,310
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(42,500)	-	-	-	-
Interest Income*		2,400					
Ending Balance $		**56,132**	**28,632**	**48,867**	**69,757**	**93,422**	**117,732**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Estates Sewer

EAC Review

OCTOBER 2024

Service: 3.830 **Magic Lake Sewer Utility (Pender)** **Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of $200,000 or $7.10 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing $1,530,000 for 10 years

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

User Charge: Per single family equivalency unit to connected properties only

Parcel Tax: Only on properties capable of being connected to system.

Connection Charge: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500.

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

3.830 - Magic Lake Estates Sewer	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
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%
DEBT / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
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 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
DEBT										
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**
FUNDING SOURCES (REVENUE)										
MFA Debt Reserve Earning	(1,030)	(1,030)	(1,520)	-	-	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)
Grants in Lieu of Taxes	(1,226)	(1,226)	(1,230)	-	-	(1,230)	(1,250)	(1,280)	(1,310)	(1,340)
REQUISITION - PARCEL TAX	**(229,459)**	**(229,459)**	**(229,455)**	**-**	**-**	**(229,455)**	**(229,435)**	**(229,405)**	**(229,375)**	**(229,345)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 3.830 Magic Lake Sewer Utility (Pender)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$60,000	$60,000	$0	$0	$0	$0	$60,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$400,000	$400,000	$0	$120,000	$925,000	$1,300,000	$2,745,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$460,000	**$460,000**	**$0**	**$120,000**	**$925,000**	**$1,300,000**	**$2,805,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$200,000	$200,000	$0	$0	$0	$0	$200,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$800,000	$1,300,000	$2,100,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$200,000	$200,000	$0	$0	$0	$0	$200,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$60,000	$60,000	$0	$120,000	$125,000	$0	$305,000
	$460,000	**$460,000**	**$0**	**$120,000**	**$925,000**	**$1,300,000**	**$2,805,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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					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

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	30,541	45,541	30,541	65,541	115,541	165,541
Capital Reserve Fund	416,450	402,450	451,560	450,235	471,230	650,565
Total	**446,990**	**447,990**	**482,100**	**515,775**	**586,770**	**816,105**

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

Reserve Cash Flow

Fund: 1500 / **Fund Centre:** 105217	**Estimated**	**Budget**				
	2024	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	29,241	30,541	45,541	30,541	65,541	115,541
Transfer from Ops Budget	-	15,000	25,000	50,000	50,000	50,000
Planned Expenditures	-	-	(40,000)	(15,000)	-	-
Planned Maintenance Activity			Sewer System Flushing	Outfall Inspection		
Interest Income*	1,300					
Ending Balance $	**30,541**	**45,541**	**30,541**	**65,541**	**115,541**	**165,541**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund:	1042	Estimated	Budget				
Fund Centre:	101386	2024	2025	2026	2027	2028	2029
Beginning Balance		393,385	416,450	402,450	451,560	450,235	471,230
Transfer from Ops Budget		5,515	46,000	49,110	118,675	145,995	179,335
Transfer to Cap Fund		-	(60,000)	-	(120,000)	(125,000)	-
Transfer from Cap Fund		-					
Interest Income*		17,550					
Ending Balance $		**416,450**	**402,450**	**451,560**	**450,235**	**471,230**	**650,565**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Electoral Areas Committee - October 28, 2024
2025 Preliminary Electoral Area Budget Review

Appendix E: January 2025 Approvals

Purpose: To summarize the budget items that require implementation as of January 2025 before final budget approval in March 2025.

Electoral Area	Service Type	Service Area	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
Joint EA Services	Planning & Protective Services	1.318 Building Inspection	Building Inspection Staffing	0.4 FTE; new ongoing	IBC 16f-1.1 Maintaining Building Inspection Operations	33,539		Requisition
			Total: Joint Electoral Services			**33,539**	**-**	
JDF	Recreation & Cultural Services	1.408 JDF EA Community Recreation	Otter Point Community Hall Development - Feasibility, design, project initiation				100,000	Grant
			Total: Juan de Fuca			**-**	**100,000**	
SSI	Recreation & Cultural Services	1.459 SSI Park, Land, & Rec Programs	Pool staffing	0.3 FTE; new ongoing	IBC 16b-1.2_SSI Parks & Recreation Staffing	9,149		Requisition
			Pool Opening Sundays			34,307		Requisition/Fees For Service
			Phoenix Elementary			47,150		Requisition/Rental revenue
	Water	2.621 Highland/Fernwood Water	Power Generation Equipment				10,000	Capital Reserve Fund
		2.622 Cedars of Tuam Water	Well Testing for WIN 19325				58,000	Grant/Capital Reserve Fund
			Sand separator and chlorine analyzer				8,000	Capital Reserve Fund
		2.624 Beddis Water	AC Pipe Removal				22,000	Capital Reserve Fund
	Sewer	3.705 SSI Septage/Composting	Grit Chamber				6,000	Capital Reserve Fund
			Composting Facility				60,000	Grant
		3.810 Ganges Sewer	Ganges Pump Station Fall Protection				20,000	Capital Reserve Fund
			Total: Salt Spring Island			**90,606**	**184,000**	
SGI	Planning & Development	1.137 Galiano Community Use Building	Deck Replacement at Community Use Building				30,000	Capital Reserve Fund
			Total: Southern Gulf Islands			**-**	**30,000**	
			Grand Total			**124,145**	**314,000**	