



REPORT TO ELECTORAL AREAS COMMITTEE MEETING OF WEDNESDAY, MARCH 12, 2025

SUBJECT 2025 Final Electoral Area Budget Review

ISSUE SUMMARY

To present the 2025 Electoral Area (EA) budgets and recommend final approval to the Capital Regional District (CRD) Board.

BACKGROUND

The Electoral Areas Committee (EAC) brings together the three unincorporated areas within the CRD: Juan de Fuca (JdF) EA, Salt Spring Island (SSI) EA and Southern Gulf Islands (SGI) EA.

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

Final budgets for review are specific to services in the JdF EA, the SSI EA and the 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

Section 374 of the *Local Government Act* requires the CRD develop and approve a five-year Financial Plan by March 31 each year, inclusive of all EA services. Under budget direction provided by the Board, review and recommendation for approval of EA service budgets, including local service commission budgets, is delegated to the EAC and SSI Local Community Commission (LCC) for applicable local services. These budgets will be included in the 2025 to 2029 CRD Five-Year Financial Plan Bylaw to be presented to the Board on March 12, 2025.

On October 30, 2024, the Board approved 2025 Service Plans and the Provisional 2025 to 2029 Financial Plan, inclusive of EA service budgets through EAC and LCC recommendations.

Since provisional approval changes to the plan have been incorporated to account for new information, year-end results, recommendation from local commissions and committees and updated information from BC Assessments. In addition to approvals from each EA director, all commissions and committees have recommended their respective budgets. 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).

¹ 2021 Census

ALTERNATIVES

Alternative 1

That staff be directed to advance the 2025 to 2029 Capital Regional District Five-Year Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as presented.

Alternative 2

That staff be directed to advance the 2025 to 2029 Capital Regional District Five-Year Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as amended.

IMPLICATIONS

Financial Implications

Tax Requisition - Joint Electoral Area Services

Joint EA Services provide services to the three unincorporated areas within the CRD: JdF EA, SSI EA and SGI EA. The requisition for joint EA services is cost apportioned to each EA on the basis of converted assessments. The analysis in Table 1 and 2 and Appendix A are representing the service budgets and requisition as whole before cost apportionment to each EA.

Table 1 summarizes total 2025 final requisition change over 2024 for all Joint EA services. Detailed requisition summary by service is further included in Appendix A-1.

Table 1: 2025 Final versus 2024 Final Requisition (Joint EA)

2025 Final \$	2024 Final \$	Change \$	Change %
1.17M	0.90M	0.27M	29.7%

Table 2 compares the changes from total 2025 Provisional to Final Requisition for all Joint EA services. Details of significant changes from Provisional by service are included in Appendix A-2.

Table 2: 2025 Final versus Provisional Requisition (Joint EA)

2025 Final \$	2025 Provisional \$	Change \$	Change %
1.17M	1.28M	(0.12M)	(9.0%)

Tax Requisition – Each Electoral Area

The final requisition change over the prior year is listed in Table 3. Requisition summaries by service area for each EA with changes from 2024 are included in Appendix B-1 (JdF), C-1 (SSI) and D-1 (SGI).

Table 3: 2025 Final versus 2024 Final Requisition

	2025 Final \$ (2025 Assessment)		2024 Final \$ (2024 Assessment)		Change \$		Change %	
	Requisition	Cost / Avg HH*	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH
JdF	3.14M	\$775	2.85M	\$703	0.29M	\$71.82	10.1%	10.2%
SSI	8.97M	\$1,360	8.15M	\$1,238	0.82M	\$122.50	10.1%	9.9%
SIG	4.10M	\$604	3.87M	\$569	0.23M	\$34.73	5.8%	6.1%

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

Changes from 2025 provisional approval are the result of new information, year-end adjustments, assessment values, local commission or committee recommendations and EA director input.

Table 4 compares the changes from Provisional to Final requisition for each EA. Details of these changes are included in Appendix B-2 (JdF), C-2 (SSI) and D-2 (SIG).

Table 4: 2025 Final versus Provisional Requisition

	2025 Final \$ (2025 Assessment)		2025 Provisional \$ (2024 Assessment)		Change \$		Change %	
	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH	Requisition	Cost / Avg HH
JdF	3.14M	\$775	3.15M	\$775	(0.01M)	(\$0.69)	(0.2%)	(0.1%)
SSI	8.97M	\$1,360	9.22M	\$1,400	(0.25M)	(\$39.49)	(3.1%)	(3.2%)
SIG	4.10M	\$604	4.17M	\$614	(0.08M)	(\$9.73)	(0.2%)	(1.7%)

Table 3 and 4 include changes in regional, sub-regional, joint EA, individual EA wide services and Capital Regional Hospital District (CRHD) requisition but excludes local-specified-defined area services. Property specific impacts will vary depending on the participation in defined service areas and assessment values.

Impact of Assessment Values

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

Based on data from BC Assessment, the region experienced an average increase in assessment of +1.2% in 2025. JdF experienced a change in assessment value well above the average increase at +3.5%. SSI experienced an increase of 0.4% and SIG experienced a decrease of (0.6%).

When assessments increase less than the average, the percent share of costs for the jurisdiction will decrease, and vice versa. Appendix E contains key assessment data points for each EA.

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

Table 5 summarizes the change in cost per average residential household by separating the change driven by cost apportionment versus changes driven by budget changes. Details are included in Appendix B-3 (JdF), C-3 (SSI) and D-3 (SGI).

Table 5: Change in Cost/Avg HH by Cost Driver (2025 Final versus 2024 Final)

	Change in Cost Apportionment		Change in Budget		Total Change 2025 Final vs 2024 Final*	
	Cost / Avg HH	%	Cost / Avg HH	%	Cost / Avg HH	%
JdF	\$10.48	1.5%	\$61.34	8.7%	\$71.82	10.2%
SSI	(\$4.66)	(0.4%)	\$127.16	10.3%	\$122.50	9.9%
SGI	(\$2.55)	(0.4%)	\$37.28	6.5%	\$34.73	6.1%

Capital Budget

The 2025 Capital Plan has been adjusted since provisional approval. All changes have been recommended through local commissions or committees, the EA director or identified by staff through review with the EA director.

The Final 2025 Capital Plan Summary overview by service is included as Appendix A-3 (Joint EA), B-4 (JdF), C-4 (SSI) and D-4 (SGI).

A summary of all changes since provisional approval by project is shown in Appendix A-4 (Joint EA), B-5 (JdF), C-5 (SSI) and D-5 (SGI).

Financial Plan Bylaw

The 2025 final budget packages by service are included in Appendix A-5 (Joint EA), B-6 (JdF), C-6 (SSI) and D-6 (SGI). Each of the EA financial plans will be incorporated for final approval in the 2025 to 2029 CRD Five-Year Financial Plan Bylaw at the Board meeting on March 12, 2025.

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

CONCLUSION

EA budgets have been delegated to the EAC and SSI LCC (fourteen SSI Services) by the CRD Board for review and recommendation and they have been prepared based on approved service plans. All budgets will be forwarded to the Board for final approval on March 12, 2025.

RECOMMENDATION

That staff be directed to advance the 2025 to 2029 Capital Regional District Five-Year Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as presented.

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

ATTACHMENTS

- Appendix A: 2025 Final Electoral Area Budget Review – Joint Electoral Area Services
- Appendix B: 2025 Final Electoral Area Budget Review – Juan de Fuca Services
- Appendix C: 2025 Final Electoral Area Budget Review – Salt Spring Island Services
- Appendix D: 2025 Final Electoral Area Budget Review – Southern Gulf Islands Services
- Appendix E: 2025 Assessment Data for Electoral Area

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

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

Joint EA Services		2025 Final	2024 Final	Requisition Change	
				\$	%
1.103	Elections	-	40,309	(40,309)	-100.0%
1.104	U.B.C.M.	13,500	12,478	1,022	8.2%
1.108	Joint Electoral Area Admin	174,997	-	174,997	100.0%
1.318	Building Inspection	666,762	565,156	101,606	18.0%
1.320	Noise Control	77,349	65,053	12,296	18.9%
1.322	Nuisances & Unsightly Premises	56,236	51,570	4,666	9.0%
1.372	Electoral Area Emergency Program	179,342	166,090	13,252	8.0%
Total Joint Electoral Area		\$1,168,186	\$900,656	\$267,530	29.7%

Appendix A2: Joint EA - Change in Requisition from Provisional to Final - Budget Review 2025

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

Joint EA Services	2025 Requisition		Change in Requisition		Main Driver - Change in Requisition
	Final \$	Provisional \$	Final vs Provisional \$	%	
1.103 Elections	-	41,520	(41,520)	-100.0%	Board approved at Provisional: one-time deferral of reserve transfer (ORF) to 2026 to mitigate requisition increase
1.318 Building Inspection	666,762	729,262	(62,500)	-8.6%	a) Board approved at Provisional: one-time reduction in reserve transfer (ERF) to mitigate requisition increase; b) Increased operating reserve fund (ORF) as revenue in 2025 to mitigate requisition increase with higher 2024 surplus transferred into ORF
1.320 Noise Control	77,349	89,568	(12,219)	-13.6%	Decrease due to lower 2024 Deficit Carryover to be recovered by Requisition
Other <±\$3,000	424,075	423,502	573	0.1%	
Total Joint Electoral Area	1,168,186	1,283,852	(115,666)	-9.0%	

**Appendix A-3: Capital Plan Summary Overview by Service - Joint EA
 2025 Final Budget**

Service # Service Name		CAPITAL EXPENDITURE					SOURCE OF FUNDING							
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.318	Building Inspection	72,000	125,000				197,000			197,000				197,000
1.372	Emergency Planning Coordination	2,500					2,500			2,500				2,500
Total		74,500	125,000	-	-	-	199,500	-	-	199,500	-	-	-	199,500

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

Appendix A-4: Change in Capital Plan (2025 Final vs Provisional) - Joint EA

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.318	Building Inspection	Vehicle Replacement	60,000	125,000	65,000	Carryforward from 2024 to 2025
		Storage Room Shelving	-	30,000	30,000	Carryforward from 2024 to 2025
		SSI Office Improvements	15,000	30,000	15,000	Advanced from 2026 to 2025
1.372	Emergency Planning Coordination	Computer Equipment Replacement	-	2,500	2,500	Computer Equipment Replacement
Total Changes - Joint EA			75,000	187,500	112,500	

Appendix A-5: 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

FINAL BUDGET

MARCH 2025

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Electoral Area Elections	-	-	-	-	-	-	177,620	500	-	-
Islands Trust	-	-	-	-	-	-	81,870	-	-	-
Allocations and Insurance	90	90	162	-	-	162	13,736	61	67	74
TOTAL OPERATING COSTS	90	90	162	-	-	162	273,226	561	67	74
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	40,490	40,630	-	-	-	-	41,560	43,240	44,105	44,985
TOTAL COSTS	40,580	40,720	162	-	-	162	314,786	43,801	44,172	45,059
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(148,915)	(500)	-	-
Recovery from Islands Trust	-	-	-	-	-	-	(81,870)	-	-	-
Other Income	(271)	(411)	(162)	-	-	(162)	(90)	(101)	(107)	(114)
TOTAL REVENUE	(271)	(411)	(162)	-	-	(162)	(230,875)	(601)	(107)	(114)
REQUISITION	(40,309)	(40,309)	-	-	-	-	(83,911)	(43,200)	(44,065)	(44,945)
*Percentage increase over prior year Requisition			-100.0%			-100.0%	NA	-48.5%	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: Fund Centre:	1500 105515	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		197,091	247,586	247,586	140,231	182,971	227,076
Transfer from Op Budget		40,630	-	41,560	43,240	44,105	44,985
Transfer to Op Budget		-	-	(148,915)	(500)	-	-
Interest Income*		9,865					
Ending Balance \$		247,586	247,586	140,231	182,971	227,076	272,061

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

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Membership Fee	12,328	12,330	12,700	-	-	12,700	12,950	13,210	13,470	13,740
Allocations & Other Expenses	708	840	722	-	-	722	771	785	798	812
TOTAL COSTS	13,036	13,170	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%
<u>FUNDING SOURCES (REVENUE)</u>										
Deficit c/fwd from 2024 to 2025	-	(178)	178	-	-	178	-	-	-	-
Surplus c/fwd from 2023 to 2024	(468)	(468)	-	-	-	-	-	-	-	-
Other Revenue	(90)	(46)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(558)	(692)	78	-	-	78	(100)	(100)	(100)	(100)
REQUISITION	(12,478)	(12,478)	(13,500)	-	-	(13,500)	(13,621)	(13,895)	(14,168)	(14,452)
*Percentage increase over prior year Requisition						8.2%	0.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Joint EA Admin

FINAL BUDGET

MARCH 2025

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

1.108 - Joint EA Admin	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
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%
<u>FUNDING SOURCES (REVENUE)</u>										
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

FINAL BUDGET

MARCH 2025

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

1.318 - Building Inspection	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	1,457,133	1,274,056	1,503,864	33,539	-	1,537,403	1,580,427	1,624,659	1,670,097	1,716,807
Telecommunications	41,530	23,943	42,780	-	-	42,780	43,640	44,510	45,400	46,300
Legal Expenses	18,630	15,051	19,190	-	-	19,190	19,570	19,960	20,360	20,770
Building Rent	36,720	37,617	40,420	-	-	40,420	41,300	42,210	43,130	44,170
Supplies	24,062	18,618	24,780	-	-	24,780	25,270	25,780	26,300	26,840
Allocations	367,722	371,805	419,339	9,620	3,604	432,563	459,599	474,193	489,263	499,250
Other Operating Expenses	252,056	120,554	177,806	-	75,000	252,806	256,613	185,498	189,467	193,554
TOTAL OPERATING COSTS	2,197,853	1,861,644	2,228,179	43,159	78,604	2,349,942	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%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,820	55,820	30,000	-	-	30,000	40,000	40,000	40,000	40,000
Transfer to Operating Reserve Fund	-	202,361	-	-	-	-	-	-	1,235	71,060
TOTAL CAPITAL / RESERVES	20,820	258,181	30,000	-	-	30,000	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	2,143,125	2,281,479	43,159	78,604	2,403,242	2,489,719	2,480,110	2,548,552	2,682,051
*Percentage Increase over prior year			1.8%	1.9%	3.5%	7.2%	3.6%	-0.4%	2.8%	5.2%
Internal Recoveries	(32,060)	(32,060)	(33,016)	-	-	(33,016)	(33,680)	(34,350)	(35,040)	(35,740)
TOTAL COSTS LESS INTERNAL RECOVERIES	2,209,913	2,111,065	2,248,463	43,159	78,604	2,370,226	2,456,039	2,445,760	2,513,512	2,646,311
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(200,183)	(125,183)	(228,590)	-	(78,604)	(307,194)	(245,550)	(65,250)	-	-
Permit Fees Revenue	(1,400,000)	(1,342,054)	(1,350,000)	-	-	(1,350,000)	(1,377,000)	(1,404,530)	(1,432,620)	(1,461,270)
Contract Revenue	(39,990)	(30,950)	(41,190)	-	-	(41,190)	(42,020)	(42,850)	(43,710)	(44,580)
Grants in Lieu of Taxes	(1,924)	(1,924)	(2,340)	-	-	(2,340)	(2,030)	(2,070)	(2,110)	(2,150)
Revenue - Other	(2,660)	(45,798)	(2,740)	-	-	(2,740)	(2,660)	(2,660)	(2,660)	(2,660)
TOTAL REVENUE	(1,644,757)	(1,545,909)	(1,624,860)	-	(78,604)	(1,703,464)	(1,669,260)	(1,517,360)	(1,481,100)	(1,510,660)
REQUISITION	(565,156)	(565,156)	(623,603)	(43,159)	-	(666,762)	(786,779)	(928,400)	(1,032,412)	(1,135,651)
*Percentage increase over prior year			10.3%	7.6%		18.0%	18.0%	18.0%	11.2%	10.0%
Requisition			-3.6%	0.0%		-3.6%	2.0%	2.0%	2.0%	2.0%
Per Fees Revenue										
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	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Building Inspection							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$30,000	\$72,000	\$6,000	\$6,000	\$0	\$6,000	\$90,000	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$125,000	\$125,000	\$60,000	\$60,000	\$0	\$0	\$245,000	
	\$155,000	\$197,000	\$66,000	\$66,000	\$0	\$6,000	\$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	\$0	\$0	\$0
Equipment Replacement Fund	\$155,000	\$197,000	\$66,000	\$66,000	\$0	\$6,000	\$335,000
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
	\$155,000	\$197,000	\$66,000	\$66,000	\$0	\$6,000	\$335,000

Definitions for the 5-year Capital Plan

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

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.

Service: 1.318 Building Inspection

Project Number 23-01

Capital Project Title Storage Room Shelving

Capital Project Description Storage Room Shelving

Project Rationale Add new pc for microfiche reader used for FOI requests at Fiskard. Volume of FOI's have substantially increased that a stand-alone pc is required.

**Building Inspection
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	761,227	454,033	208,483	143,233	144,468	215,528
Equipment Replacement Fund	304,862	137,862	111,862	85,862	125,862	159,862
Total	1,066,090	591,896	320,346	229,096	270,331	375,391

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105544	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		656,471	761,227	454,033	208,483	143,233	144,468
Transfer from Ops Budget		202,361	-	-	-	1,235	71,060
Transfer to Ops Budget		(125,183)	(307,194)	(245,550)	(65,250)	-	-
Interest Income*		27,579					
Ending Balance \$		761,227	454,033	208,483	143,233	144,468	215,528

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: Fund Centre:	1022 101425	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		248,161	304,862	137,862	111,862	85,862	125,862
Transfer from Ops Budget		55,820	30,000	40,000	40,000	40,000	40,000
Planned Purchase		(582)	(197,000)	(66,000)	(66,000)	-	(6,000)
Interest Income		1,464					
Ending Balance \$		304,862	137,862	111,862	85,862	125,862	159,862

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Noise Control

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Legal	7,360	4,905	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	47,752	33,990	22,570	-	56,560	57,690	58,840	60,020	61,220
Other Operating Expenses	250	1,265	580	-	-	580	598	617	637	658
TOTAL OPERATING COSTS	43,371	56,683	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	-	-	-	-	-	-	10,180	10,373	10,555	10,746
TOTAL COSTS	43,371	56,683	45,048	22,570	-	67,618	79,188	80,770	82,380	84,020
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fw from 2024 to 2025	-	(10,000)	-	-	10,000	10,000	-	-	-	-
Balance c/fw from 2023 to 2024	22,000	22,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(3,462)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(168)	(168)	(269)	-	-	(269)	(200)	(200)	(200)	(200)
Revenue - Other	(150)	-	-	-	-	-	(100)	(100)	(100)	(100)
TOTAL REVENUE	21,682	8,370	(269)	-	10,000	9,731	(300)	(300)	(300)	(300)
REQUISITION	(65,053)	(65,053)	(44,779)	(22,570)	(10,000)	(77,349)	(78,888)	(80,470)	(82,080)	(83,720)
*Percentage increase over prior year Requisition			-31.2%	34.7%	15.4%	18.9%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		12,471	9,590	9,590	19,770	30,143	40,698
Transfer from Ops Budget		-	-	10,180	10,373	10,555	10,746
Deficit Recovery		(3,462)	-	-	-	-	-
Interest Income*		580					
Ending Balance \$		9,590	9,590	19,770	30,143	40,698	51,444

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

FINAL BUDGET

MARCH 2025

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Legal	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	56,768	51,650	2,320	-	53,970	59,804	61,000	62,220	63,460
Other Operating Expenses	320	238	330	-	-	330	347	365	384	403
TOTAL OPERATING COSTS	57,419	60,455	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%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	575	1,265
TOTAL CAPITAL / RESERVE	-	-	-	-	-	-	-	-	575	1,265
TOTAL COSTS	57,419	60,455	57,580	2,320	-	59,900	65,904	67,243	69,180	71,252
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(5,519)	(8,602)	(3,350)	-	-	(3,350)	(4,294)	(1,343)	-	-
Grants in Lieu of Taxes	(230)	(225)	(214)	-	-	(214)	(240)	(240)	(240)	(240)
Other Revenue	(100)	(58)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(5,849)	(8,885)	(3,664)	-	-	(3,664)	(4,634)	(1,683)	(340)	(340)
REQUISITION	(51,570)	(51,570)	(53,916)	(2,320)	-	(56,236)	(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: Fund Centre:	1500 105403	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		20,855	13,173	9,823	5,529	4,186	4,761
Transfer from Ops Budget		-	-	-	-	575	1,265
Transfer to Ops Budget		(5,519)	(3,350)	(4,294)	(1,343)	-	-
Deficit Recovery		(3,083)					
Interest Income*		919					
Ending Balance \$		13,173	9,823	5,529	4,186	4,761	6,026

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Electoral Area Emergency Planning Coordination

FINAL BUDGET

MARCH 2025

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.

1.372 - Electoral Area Emergency Planning Coordination	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries	591,902	596,860	617,220	-	-	617,220	634,968	653,222	671,986	691,284
Contract for Services	55,000	23,500	-	-	50,000	50,000	-	-	-	-
Travel Expenses	1,990	1,183	2,050	-	-	2,050	2,090	2,130	2,170	2,210
Telecommunications	7,410	7,941	7,630	-	-	7,630	7,780	7,940	8,100	8,260
Staff Training & Development	5,000	1,461	1,810	-	-	1,810	1,850	1,890	1,930	1,970
Supplies	2,180	523	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	175,236	-	-	350,000	350,000	175,000	-	-	-
Other Operating Expenses	9,580	11,916	9,940	-	-	9,940	10,150	10,363	10,599	10,838
TOTAL OPERATING COSTS	918,997	889,555	714,770	-	400,000	1,114,770	912,454	759,718	780,859	802,624
*Percentage Increase over prior year			-22.2%		43.5%	21.3%	-18.1%	-16.7%	2.8%	2.8%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	26,525	-	-	-	-	-	-	-	-
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	31,525	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL COSTS	923,997	921,080	719,770	-	400,000	1,119,770	917,454	764,718	785,859	807,624
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	411,550	194,950	-	400,000	594,950	382,134	218,688	228,909	239,534
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(72,410)	(69,170)	(14,570)	-	(50,000)	(64,570)	(12,384)	(11,328)	(8,119)	(4,444)
Grants in Lieu of Taxes	(627)	(627)	(688)	-	-	(688)	(660)	(670)	(680)	(690)
Grants for FireSmart Programming	(175,000)	(175,000)	-	-	(350,000)	(350,000)	(175,000)	-	-	-
Revenue - Other	(340)	(663)	(350)	-	-	(350)	(360)	(370)	(380)	(390)
TOTAL REVENUE	(248,377)	(245,460)	(15,608)	-	(400,000)	(415,608)	(188,404)	(12,368)	(9,179)	(5,524)
REQUISITION	(166,090)	(166,090)	(179,342)	-	-	(179,342)	(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	\$0
Equipment	\$0	\$2,500	\$2,500	\$0	\$0	\$0	\$0	\$5,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$70,000
	\$0	\$2,500	\$2,500	\$70,000	\$0	\$0	\$0	\$75,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$2,500	\$2,500	\$70,000	\$0	\$0	\$0	\$75,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,500	\$2,500	\$70,000	\$0	\$0	\$0	\$75,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.372
 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	\$ -	\$ -	\$ -	\$ 5,000
23-01	Replacement	Vehicle Replacement	Vehicle replacement	\$ 70,000	V	ERF	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 75,000				\$ 2,500	\$ 2,500	\$ 70,000	\$ -	\$ -	\$ 75,000

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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	115,693	51,123	38,739	27,411	19,292	14,848
Equipment Replacement Fund	69,696	72,196	74,696	9,696	14,696	19,696
Total	185,389	123,319	113,435	37,107	33,988	34,544

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105545	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		102,929	115,693	51,123	38,739	27,411	19,292
Transfer from Ops Budget		26,525	-	-	-	-	-
Return of Project Surplus		51,412					
Transfer to Ops Budget		(69,170)	(64,570)	(12,384)	(11,328)	(8,119)	(4,444)
Interest Income*		3,998					
Ending Balance \$		115,693	51,123	38,739	27,411	19,292	14,848

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: Fund Centre:	1022 101985	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		64,330	69,696	72,196	74,696	9,696	14,696
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		366					
Ending Balance \$		69,696	72,196	74,696	9,696	14,696	19,696

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

Appendix M: Electoral Areas Committee Final Budget Report Part 3: Appendix B (JdF Services)

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

Appendix B-1: Requisition Summary - Juan de Fuca

Electoral Area Juan de Fuca	Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2025		Final 2024		\$	%	\$	%
1.010 Legislative & General Government	240,064	59.22	213,298	52.55	26,766	12.5%	6.67	12.7%
1.10X Facilities Management	3,033	0.75	3,025	0.75	8	0.3%	0.00	0.4%
1.101 G.I.S.	2,688	0.66	2,323	0.57	366	15.7%	0.09	15.9%
1.224 Community Health	11,155	2.75	14,095	3.47	(2,940)	-20.9%	(0.72)	-20.8%
1.280 Regional Parks	336,034	82.89	313,395	77.21	22,640	7.2%	5.68	7.4%
1.309 Climate Action and Adaptation	25,299	6.24	24,040	5.92	1,260	5.2%	0.32	5.4%
1.310 Land Banking & Housing	58,473	14.42	32,447	7.99	26,026	80.2%	6.43	80.4%
1.312 Regional Goose Management	3,880	0.96	3,678	0.91	202	5.5%	0.05	5.6%
1.315 Biodiversity & Environmental Stewardship	1,711	0.42	-	-	1,711	100.0%	0.42	100.0%
1.324 Regional Planning Services	23,324	5.75	22,158	5.46	1,166	5.3%	0.29	5.4%
1.326 Foodlands Access	4,182	1.03	-	-	4,182	100.0%	1.03	100.0%
1.335 Geo-Spatial Referencing System	3,070	0.76	2,918	0.72	152	5.2%	0.04	5.3%
1.374 Regional Emergency Program Support	2,192	0.54	2,126	0.52	66	3.1%	0.02	3.2%
1.375 Hazardous Material Incident Response	7,389	1.82	5,382	1.33	2,007	37.3%	0.50	37.5%
1.911 911 Systems	6,234	1.54	3,947	0.97	2,287	57.9%	0.57	58.1%
1.921 Regional CREST Contribution	24,823	6.12	23,643	5.82	1,180	5.0%	0.30	5.1%
21.ALL Feasibility Study Reserve Fund - All	2,364	0.58	3,660	0.90	(1,296)	-35.4%	(0.32)	-35.3%
Total Regional	\$755,916	\$186.46	\$670,134	\$165.09	\$85,783	12.8%	\$21.37	12.9%
1.126 Victoria Family Court Committee	244	0.06	245	0.06	(1)	-0.2%	(0.00)	-0.1%
1.230 Traffic Safety Commission	1,371	0.34	1,330	0.33	41	3.1%	0.01	3.2%
1.313 Animal Care Services	80,643	19.89	68,829	16.96	11,814	17.2%	2.94	17.3%
1.330 Regional Growth Strategy	6,140	1.51	5,837	1.44	303	5.2%	0.08	5.3%
1.913 913 Fire Dispatch	54,515	13.45	46,463	11.45	8,052	17.3%	2.00	17.5%
3.701 Millstream Remediation Service	373	0.09	255	0.06	118	46.1%	0.03	46.3%
Total Sub-Regional	\$143,287	\$35.34	\$122,960	\$30.29	\$20,327	16.5%	\$5.05	16.7%
1.103 Elections	-	-	8,968	2.21	(8,968)	-100.0%	(2.21)	-100.0%
1.104 U.B.C.M.	3,173	0.78	2,855	0.70	318	11.1%	0.08	11.3%
1.108 Joint Electoral Area Admin	41,131	10.15	-	-	41,131	100.0%	10.15	100.0%
1.318 Building Inspection	156,715	38.66	129,328	31.86	27,387	21.2%	6.80	21.3%
1.320 Noise Control	18,180	4.48	14,886	3.67	3,294	22.1%	0.82	22.3%
1.322 Nuisances & Unsanitary Premises	13,218	3.26	11,801	2.91	1,417	12.0%	0.35	12.1%
1.372 Electoral Area Emergency Program	42,152	10.40	38,007	9.36	4,145	10.9%	1.03	11.0%
Total Joint Electoral Area	\$274,569	\$67.73	\$205,845	\$50.71	\$68,723	33.4%	\$17.02	33.6%
1.109 Electoral Area Admin Exp - JDF	74,517	18.38	72,399	17.84	2,118	2.9%	0.55	3.1%
1.114 Grant-in-Aid - Juan de Fuca	11,476	2.83	-	-	11,476	100.0%	2.83	100.0%
1.317 JDF Building Numbering	14,169	3.50	13,750	3.39	419	3.0%	0.11	3.2%
1.319 Soil Deposit Removal	11,069	2.73	6,060	1.49	5,009	82.7%	1.24	82.9%
1.325 Electoral Area Services - Planning	816,916	201.51	743,790	183.24	73,126	9.8%	18.27	10.0%
1.340 JDF Livestock Injury Compensation	13	0.00	13	0.00	-	0.0%	0.00	0.1%
1.370 Juan de Fuca Emergency Program	109,138	26.92	105,055	25.88	4,083	3.9%	1.04	4.0%
1.377 JDF Search and Rescue	72,050	17.77	69,952	17.23	2,098	3.0%	0.54	3.1%
1.405 JDF EA - Community Parks	255,374	62.99	232,973	57.39	22,401	9.6%	5.60	9.8%
1.924 Emergency Comm - CREST - JDF	129,704	31.99	148,289	36.53	(18,585)	-12.5%	(4.54)	-12.4%
Total JDF Electoral Area	\$1,494,426	\$368.63	\$1,392,281	\$342.99	\$102,145	7.3%	\$25.64	7.5%
Total Capital Regional District	\$2,668,198	\$658.17	\$2,391,220	\$589.09	\$276,978	11.6%	\$69.08	11.7%
CRHD Capital Regional Hospital District	471,834	116.39	461,292	113.64	10,542	2.3%	2.75	2.4%
Total CRD and CRHD	\$3,140,032	\$774.55	\$2,852,511	\$702.73	\$287,520	10.1%	\$71.82	10.2%

Average residential assessment - 2025/2024

\$943,972

\$910,937

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

	Change in Requisition		Change in Cost / Avg. Res Asst	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	26,766	0.9%	6.67	0.9%
Regional Parks	22,640	0.8%	5.68	0.8%
Land Banking & Housing	26,026	0.9%	6.43	0.9%
Foodlands Access	4,182	0.1%	1.03	0.1%
SUB-REGIONAL				
Animal Care Services	11,814	0.4%	2.94	0.4%
913 Fire Dispatch	8,052	0.3%	2.00	0.3%
JOINT EA				
Elections	(8,968)	-0.3%	(2.21)	-0.3%
Joint Electoral Area Admin	41,131	1.4%	10.15	1.4%
Building Inspection	27,387	1.0%	6.80	1.0%
Electoral Area Emergency Program	4,145	0.1%	1.03	0.1%
JDF EA				
Grant-in-Aid - Juan de Fuca	11,476	0.4%	2.83	0.4%
Soil Deposit Removal	5,009	0.2%	1.24	0.2%
Electoral Area Services - Planning	73,126	2.6%	18.27	2.6%
Juan de Fuca Emergency Program	4,083	0.1%	1.04	0.1%
JDF EA - Community Parks	22,401	0.8%	5.60	0.8%
Emergency Comm - CREST - JDF	(18,585)	-0.7%	(4.54)	-0.6%
Capital Regional Hospital District	10,542	0.4%	2.75	0.4%
Other	16,292	0.6%	4.11	0.6%
TOTAL CRD & CRHD	287,520	10.1%	\$71.82	10.2%

Juan de Fuca Local/Specified/Defined Services		Final	Cost per Avg.	Final	Cost per Avg.	Change in Requisition		Change in Cost per Avg.	
		2025	Residential Assessment	2024	Residential Assessment	\$	%	\$	%
1.119	Vancouver Island Regional Library	425,189	119.24	403,818	113.31	21,371	5.3%	5.92	5.2%
1.121	Sooke Regional Museum	106,302	29.81	80,020	22.45	26,282	32.8%	7.36	32.8%
1.128	Greater Victoria Police Victim Services	935	1.92	888	1.84	47	5.3%	0.08	4.2%
1.133	Langford E.A. - Greater Victoria Public Library	33,860	69.59	33,256	69.06	604	1.8%	0.53	0.8%
1.232	Port Renfrew Street Lighting	4,148	47.14	3,722	42.30	426	11.4%	4.84	11.4%
1.350	Willis Point Fire Protect & Recreation	178,544	744.02	155,590	651.32	22,955	14.8%	92.71	14.2%
1.353	Otter Point Fire Protection	804,030	682.92	703,795	622.64	100,235	14.2%	60.28	9.7%
1.354	Malahat Fire Protection	72,738	769.55	73,055	731.72	(317)	-0.4%	37.82	5.2%
1.355	Durrance Road Fire Protection	3,663	407.05	3,016	335.11	647	21.5%	71.93	21.5%
1.357	East Sooke Fire Protection	672,754	756.07	510,868	575.07	161,886	31.7%	181.00	31.5%
1.358	Port Renfrew Fire Protection	147,645	384.05	127,342	310.69	20,304	15.9%	73.37	23.6%
1.360	Shirley Fire Protection	253,564	729.23	212,393	616.14	41,171	19.4%	113.08	18.4%
1.40X	SEAPARC	797,151	248.66	750,192	235.97	46,958	6.3%	12.69	5.4%
1.408	JDF EA - Community Recreation	72,750	20.40	70,632	19.82	2,118	3.0%	0.58	2.9%
1.523	Port Renfrew Refuse Disposal	62,346	160.11	39,376	95.87	22,970	58.3%	64.24	67.0%
2.650	Port Renfrew Water	87,329	339.80	72,248	285.57	15,081	20.9%	54.24	19.0%
2.682	Seagirt Water System Debt	114,767	1,334.50	114,767	1,334.50	-	0.0%	-	0.0%
2.691	Wilderness Mountain Water Service	78,970	974.94	67,495	833.27	11,475	17.0%	141.67	17.0%
3.755	Regional Source Control	717	7.88	666	7.34	51	7.6%	0.54	7.3%
3.850	Port Renfrew Sewer	70,369	799.65	67,019	761.58	3,350	5.0%	38.07	5.0%
Total Local/Specified/Defined Services		3,987,771		3,490,157		\$497,614			

Appendix B2: JDF - Change in Requisition from Provisional to Final - Budget Review 2025

Change in Requisition (2025 Final vs Provisional) - Juan de Fuca
 (Requisition Changes > ±\$3,000) by Services

Electoral Area Juan De Fuca	2025 Requisition		2025 Per Avg Res Asst		Chg in Requisition		Chg in Per Avg Res Asst		Main Driver - Change in Requisition
	Final \$	Provisional \$	Final \$	Provisional \$	\$ +/-	%	\$ +/-	%	
Total Regional & Sub-Regional	899,203	882,976	221.81	217.52	16,227	1.8%	4.28	2.0%	To be discussed at the CRD Board Budget Review on March 12, 2025
1.103 Elections	-	9,237	-	2.28	(9,237)	-100.0%	(2.28)	-100.0%	Board approved at Provisional: one-time deferral of reserve transfer (ORF) to 2026 to mitigate requisition increase
1.318 Building Inspection	156,715	166,881	38.66	41.11	(10,166)	-6.1%	(2.45)	-6.0%	a) Board approved at Provisional: one-time reduction in reserve transfer (ERF) to mitigate requisition increase; b) Increased operating reserve fund (ORF) as revenue in 2025 to mitigate requisition increase with higher 2024 surplus transferred into ORF
Total Joint Electoral Area	156,715	176,118	38.66	43.39	(19,403)	-11.0%	(4.73)	-10.9%	
1.924 Emergency Comm - Crest - J.D.F.	129,704	141,957	31.99	34.97	(12,253)	-8.6%	(2.98)	-8.5%	Decrease due to 2024 surplus carryover to offset requisition
Total JDF Electoral Area	129,704	141,957	31.99	34.97	(12,253)	-8.6%	(2.98)	-8.5%	
Other <±\$3,000	1,954,410	1,945,827	482.09	479.36	8,582	0.4%	2.73	0.6%	
Total CRD and CRHD (JDF)	3,140,032	3,146,878	774.55	775.25	(6,847)	-0.2%	(0.69)	-0.1%	
1.119 Vancouver Island Regional Library	425,189	415,989	119.24	116.73	9,200	2.2%	2.51	2.1%	Increase due to contribution payment requested by Society
1.121 Sooke Regional Museum	106,302	82,452	29.81	23.14	23,850	28.9%	6.67	28.8%	Increase due to contribution payment requested by Society
1.353 Otter Point Fire Protection	804,030	791,177	682.92	699.94	12,853	1.6%	(17.02)	-2.4%	Increase due to Commission recommended operating cost increase
1.357 East Sooke Fire Protection	672,754	676,632	756.07	761.67	(3,879)	-0.6%	(5.60)	-0.7%	Decrease due to change in Cost Apportionment from 1.369 JDF&SGI Fire Services Coordination Budget
1.360 Shirley Fire Protection	253,564	243,189	729.23	705.48	10,375	4.3%	23.74	3.4%	Increase due to Commission recommended increased reserve transfers partially offset by change in Cost Apportionment from 1.369 JDF&SGI Fire Services Coordination Budget
Other <±\$3,000	1,725,932	1,722,977			2,956	0.2%			
Total Local/Specified/Defined Services	3,987,771	3,932,416			55,355	1.4%			

Appendix B-3: Change in Requisition (2025 Final vs Provisional) by Cost Driver - Juan de Fuca
 (Requisition Change >±3,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg Res Asst		Comments
			% Increase over 2024	\$ Requisition	% Increase over 2024	\$/Avg Res	
Provisional - (CRD&CRHD)			10.3%	3,146,878	10.3%	775.25	
Change in Cost Apportionment							
<i>Regional & Sub-Regional</i>	Various Services		0.7%	20,724	0.8%	5.39	
<i>CRHD</i>	Capital Regional Hospital District		0.4%	10,535	0.4%	2.74	
<i>Joint EA</i>	1.318	Building Inspection	0.1%	4,136	0.2%	1.07	
<i>JDF Electoral Area</i>					1.1%	7.73	Change in residential assessment
	Others	<+/-3,000	0.1%	3,110	-0.9%	(6.46)	
	<i>Subtotal</i>		1.3%	38,505	1.5%	10.48	
Budget Changes							
<i>Regional & Sub-Regional</i>	Various Services		-0.2%	(4,497)	-0.2%	(1.11)	To be discussed at the CRD Board Budget Review on March 12, 2025
<i>Joint EA</i>	1.103	Elections	-0.3%	(9,237)	-0.3%	(2.28)	Board approved at Provisional: one-time deferral of reserve transfer (ORF) to 2026 to mitigate requisition increase
	1.318	Building Inspection	-0.5%	(14,302)	-0.5%	(3.52)	a) Board approved at Provisional: one-time reduction in reserve transfer (ERF) to mitigate requisition increase; b) Increased operating reserve fund (ORF) as revenue in 2025 to mitigate requisition increase with higher 2024 surplus transferred into ORF
<i>JDF Electoral Area</i>	1.924	Emergency Comm - CREST - JDF	-0.4%	(12,253)	-0.4%	(3.02)	Decrease due to 2024 surplus carryover to offset requisition
	Others	<+/-3,000	-0.2%	(5,063)	-0.2%	(1.25)	Changes related to 2024 surplus/deficit, GILT and minor budget changes
	<i>Subtotal</i>		-1.6%	(45,352)	-1.6%	(11.17)	
Final - CRD&CRHD over 2024			10.1%	3,140,032	10.2%	774.55	
Change - Final over Provisional			-0.3%	(6,847)	-0.1%	(0.69)	

*Requisition excludes Local/Specified/Defined area services.

**Appendix B-4: Capital Plan Summary Overview by Service - Juan de Fuca
 2025 Final Budget**

Service #	Service Name	CAPITAL EXPENDITURE					SOURCE OF FUNDING							
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.325	Community Planning	43,290			550,000		593,290			43,290	550,000			593,290
1.350	Willis Point Fire	72,250		20,000			92,250	40,250		10,000		42,000		92,250
1.353	Otter Point Fire	15,000		50,000			65,000			15,000		50,000		65,000
1.357	East Sooke Fire	52,500	450,000				502,500			502,500				502,500
1.358	Port Renfrew Fire	47,000		10,000			57,000	15,000		32,000		10,000		57,000
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.370	JDF Emergency Program	4,100					4,100			4,100				4,100
1.377	JDF Search and Rescue		205,000				205,000			92,000			113,000	205,000
1.405	JDF EA Community Parks & Recreation	45,000			412,000	100,000	557,000	292,000			265,000			557,000
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				185,000		185,000	175,000				10,000		185,000
2.691	Wilderness Mountain Water Service	20,000			54,000		74,000	4,000			50,000	20,000		74,000
3.850	Port Renfrew Sewer				190,000		190,000	175,000				15,000		190,000
Total		309,140	655,000	180,000	1,750,500	100,000	2,994,640	993,750	-	708,890	990,000	189,000	113,000	2,994,640

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

Appendix B-5: Change in Capital Plan (2025 Final vs Provisional) - Juan de Fuca

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.325	Community Planning	Vehicle	-	40,000	40,000	Carryforward from 2024 to 2025
		Groundwater Study	-	100,000	100,000	Carryforward from 2024 to 2025
1.350	Willis Point Fire Protection	Willis Point Water Supply for Fire Fighting	-	25,000	25,000	Carryforward from 2024 to 2025
1.353	Otter Point Fire	Building and Siding	15,000	-	(15,000)	Project completed; No carryforward to 2025
1.357	East Sooke Fire Protection	Squad Car	-	300,000	300,000	Carryforward from 2024 to 2025
1.358	Port Renfrew Fire Protection	Electrical Upgrade	-	15,000	15,000	Carryforward from 2024 to 2025
		Fire Hose	5,000	10,000	5,000	Carryforward from 2024 to 2025
		SCBA Replacements	11,000	22,000	11,000	Carryforward from 2024 to 2025
1.360	Shirley Fire Department	Auto Extrication Equipment	12,000	-	(12,000)	No longer required
1.377	JDF Search and Rescue	Vehicle Replacement	-	205,000	205,000	Carryforward from 2024 to 2025 and revised budget spending in 2025
1.405	JDF EA Community Parks	Chubb Road Dock Installation	-	20,000	20,000	Carryforward from 2024 to 2025 and revised budget spending in 2025
		Fish Boat Bay Improvements	125,000	142,000	17,000	Carryforward from 2024 to 2025 and revised budget spending in 2025
2.650	Port Renfrew Water	Water Master Plan Study	100,000	175,000	75,000	Carryforward from 2024 to 2025
2.691	Wilderness Mountain Water	Wooden Intake Platform Replacement	-	54,000	54,000	Carryforward from 2024 to 2025 and revised budget spending in 2025
3.850	Port Renfrew Sewer	Sewer Master Plan Study	100,000	175,000	75,000	Carryforward from 2024 to 2025
Total Changes - Juan de Fuca			368,000	1,283,000	915,000	

Appendix B-6: JDF Service Budgets

JUAN DE FUCA (JDF) - EA WIDE

1.109 Administration

1.114 Grants in Aid

1.317 JDF Building Numbering

1.319 Soil Deposit and Removal

1.325 Community Planning

1.340 Livestock Injury Compensation

1.370 JDF Emergency Program

1.377 JDF Search and Rescue

1.405 JDF Community Parks

1.924 Emergency Communications – CREST

LOCAL/SPECIFIED/DEFINED SERVICES

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

1.350 Willis Point Fire

1.353 Otter Point Fire

1.354 Malahat Fire

1.355 Durrance Road Fire

Appendix B-6:JDF Service Budgets

1.357 East Sooke Fire Protection

1.358 Port Renfrew Fire Protection

1.360 Shirley Fire Protection

1.369 Electoral Area Fire Services

1.408 JDF Community Recreation

1.523 Port Renfrew Refuse Disposal

2.650 Port Renfrew Water

2.691 Wilderness Mountain Water

3.850 Port Renfrew Sewer

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin. Expenditures (JDF)

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Director's Remuneration	49,586	49,136	50,825	-	-	50,825	51,840	52,880	53,940	55,020
Travel	5,825	932	6,000	(1,000)	-	5,000	5,100	5,200	5,300	5,410
Allocations	13,674	13,674	14,292	-	-	14,292	14,614	14,906	15,204	15,508
Other Operating Expenses	3,560	7,092	3,660	-	-	3,660	3,741	3,822	3,903	3,984
TOTAL OPERATING COSTS	72,645	70,834	74,777	(1,000)	-	73,777	75,295	76,808	78,347	79,922
*Percentage Increase over prior year			2.9%	-1.4%		1.6%	2.1%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	1,771	-	1,000	-	1,000	2,000	2,040	2,080	2,120
TOTAL CAPITAL / RESERVE	-	1,771	-	1,000	-	1,000	2,000	2,040	2,080	2,120
TOTAL COSTS	72,645	72,605	74,777	-	-	74,777	77,295	78,848	80,427	82,042
*Percentage Increase over prior year			2.9%			2.9%	3.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Other	(246)	(206)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
TOTAL REVENUE	(246)	(206)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
REQUISITION	(72,399)	(72,399)	(74,517)	-	-	(74,517)	(77,035)	(78,588)	(80,167)	(81,782)
*Percentage increase over prior year Requisition			2.9%			2.9%	3.4%	2.0%	2.0%	2.0%

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

Service No.	1.109	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	JDF Admin. Expenditures							

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

Service: 1.109 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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Equipment Replacement Fund	15,536	15,536	13,536	13,536	13,536	13,536
Operating Reserve Fund	1,848	2,848	4,848	6,888	8,968	11,088
Total	17,384	18,384	18,384	20,424	22,504	24,624

Reserve Schedule

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

ERF Group: JDFADMIN.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101839						
Beginning Balance		15,452	15,536	15,536	13,536	13,536	13,536
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase			-	(2,000)	-	-	-
Interest Income		84					
Ending Balance \$		15,536	15,536	13,536	13,536	13,536	13,536

Assumptions/Background:

Reserve Schedule

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

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

Fund: Fund Centre:	1500 105556	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		74	1,848	2,848	4,848	6,888	8,968
Transfer from Ops Budget		1,771	1,000	2,000	2,040	2,080	2,120
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		3					
Ending Balance \$		1,848	2,848	4,848	6,888	8,968	11,088

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

JDF Grants in Aid

FINAL BUDGET

MARCH 2025

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grants in Aid	27,822	10,000	10,290	-	18,516	28,806	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
Other Operating Expenses	-	187,000	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	29,515	198,693	11,766	-	18,516	30,282	21,520	21,550	21,581	21,613
*Percentage Increase over prior year			-60.1%		62.7%	2.6%	-28.9%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	18,516	-	-	(18,516)	(18,516)	-	-	-	-
Balance c/fwd from 2023 to 2024	(29,225)	(29,225)	-	-	-	-	-	-	-	-
Other Income	(290)	(187,984)	(290)	-	-	(290)	(290)	(290)	(290)	(290)
TOTAL REVENUE	(29,515)	(198,693)	(290)	-	(18,516)	(18,806)	(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

JDF Building Numbering

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
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	315	365	-	-	365	370	380	390	400
TOTAL COSTS	13,884	13,819	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%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	52	(52)	-	-	(52)	-	-	-	-
Balance c/fwd from 2023 to 2024	(84)	(84)	-	-	-	-	-	-	-	-
Other Income	(50)	(37)	(49)	-	-	(49)	(70)	(70)	(70)	(70)
TOTAL REVENUE	(134)	(69)	(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

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	1,290	1,290	1,347	-	-	1,347	1,393	1,431	1,466	1,502
Bylaw Enforcement Charges	4,860	17,465	5,010	19,827	-	24,837	27,521	25,820	29,710	30,300
Other Operating Expenses	30	354	110	-	-	110	111	112	113	114
TOTAL OPERATING COSTS	6,180	19,109	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%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(80)	(13,049)	(185)	(15,000)	-	(15,185)	(13,485)	(7,170)	(7,065)	(2,856)
Interest Income	(40)	-	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(120)	(13,049)	(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: Fund Centre:	1500 105405	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		70,862	61,109	45,924	32,439	25,269	18,204
Transfer from Ops Budget		-	-	-	-	-	-
Deficit Recovery		(12,969)					
Transfer to Ops Budget		(80)	(15,185)	(13,485)	(7,170)	(7,065)	(2,856)
Interest Income*		3,297					
Ending Balance \$		61,109	45,924	32,439	25,269	18,204	15,348

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Planning (JDF)

FINAL BUDGET

MARCH 2025

Service: 1.325 Community Planning

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

JDF Electoral Area on the basis of converted hospital assessments.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition and user fees.

1.325 - Community Planning (JDF)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	520,818	495,784	540,445	25,455	-	565,900	582,085	598,720	615,824	633,408
Consultants	5,520	11,153	5,590	-	-	5,590	5,710	5,830	5,950	6,070
Legal Expenses	8,000	8,181	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	4,208	6,000	-	-	6,000	6,120	6,240	6,360	6,480
Land Use and Advisory Planning Cttees	16,710	10,572	17,160	-	-	17,160	17,500	17,860	18,220	18,590
Allocations	150,139	158,207	177,169	-	3,604	180,773	187,475	189,624	193,907	198,311
Bylaw & Real Estate Labour Charges	34,530	28,350	35,560	8,910	-	44,470	48,061	46,230	51,320	52,340
Other Operating Expenses	61,400	41,191	61,340	-	-	61,340	62,673	64,049	65,449	66,917
TOTAL OPERATING COSTS	803,367	774,334	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%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	31,536	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	5,000	36,536	-	-	-	-	-	-	-	-
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	881,640	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	848,460	887,858	34,365	20,604	942,827	953,694	990,086	1,000,021	1,044,552
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(55,016)	(55,016)	(56,670)	-	(20,604)	(77,274)	(57,514)	(62,366)	(39,831)	(50,932)
Processing Fee Revenue	(45,000)	(46,125)	(46,350)	-	-	(46,350)	(47,280)	(48,230)	(49,190)	(50,170)
Grants in Lieu of Taxes	(1,091)	(1,092)	(1,197)	-	-	(1,197)	(1,140)	(1,160)	(1,180)	(1,200)
Revenue - Other	(1,060)	(2,437)	(1,090)	-	-	(1,090)	(1,110)	(1,130)	(1,150)	(1,170)
TOTAL REVENUE	(102,167)	(104,670)	(105,307)	-	(20,604)	(125,911)	(107,044)	(112,886)	(91,351)	(103,472)
REQUISITION	(743,790)	(743,790)	(782,551)	(34,365)	-	(816,916)	(846,650)	(877,200)	(908,670)	(941,080)
*Percentage increase over prior year Requisition			5.2%	4.6%		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	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Community Planning							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$40,000	\$43,290	\$0	\$2,700	\$0	\$0	\$0	\$45,990
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$175,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$550,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$215,000	\$593,290	\$0	\$2,700	\$0	\$0	\$0	\$595,990

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$40,000	\$43,290	\$0	\$2,700	\$0	\$0	\$0	\$45,990
Grants (Federal, Provincial)	\$175,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$550,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$215,000	\$593,290	\$0	\$2,700	\$0	\$0	\$0	\$595,990

Definitions for the 5-year Capital Plan

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

Service:

1.325

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

Willis Point OCP requires review and update to address emerging community needs.

Project Number

25-01

Capital Project Title

Malahat OCP

Capital Project Description

Malahat Official Community Plan Review and Update

Project Rationale

Project Number

25-02

Capital Project Title

JdF OCP Consolidation

Capital Project Description

Consolidate JdF EA OCPs

Project Rationale

Service:

1.325

Community Planning

Project Number

22-01

Capital Project Title

Vehicle

Capital Project Description

Vehicle Replacement

Project Rationale

Project Number

22-02

Capital Project Title

Groundwater Study

Capital Project Description

Study of ground water availability to aid in land use decision making and support OCP policy

Project Rationale

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	392,411	315,137	257,623	195,257	155,426	104,494
Equipment Replacement Fund	197,126	153,836	153,836	151,136	151,136	151,136
Total	589,537	468,973	411,459	346,393	306,562	255,630

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Operating Reserve Fund

Reserve Cash Flow

Fund: Fund Centre:	1500 105408	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		399,333	392,411	315,137	257,623	195,257	155,426
Transfer from Ops Budget		31,536	-	-	-	-	-
Transfer to Ops Budget - Core		(38,328)	(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*		16,558					
Ending Balance \$		392,411	315,137	257,623	195,257	155,426	104,494

Assumptions/Background:

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

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

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Equipment Replacement Fund

ERF Group: CMPLAN.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101428	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		200,730	197,126	153,836	153,836	151,136	151,136
Transfer from Ops Budget		5,000	-	-	-	-	-
Planned Purchase		(9,681)	(43,290)	-	(2,700)	-	-
Interest Income		1,077					
Ending Balance \$		197,126	153,836	153,836	151,136	151,136	151,136

Assumptions/Background:

Maintain balance sufficient to fund required asset replacements

CAPITAL REGIONAL DISTRICT

2025 Budget

JDF Livestock Injury Compensation

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	163	166	169	173
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,163	3,166	3,169	3,173
*Percentage Increase over prior year						0.0%	0.2%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	3,104	(3,104)	-	-	(3,104)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,145)	(3,145)	-	-	-	-	-	-	-	-
Other Income	-	(104)	(41)	-	-	(41)	(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

Emergency Program (JDF)

FINAL BUDGET

MARCH 2025

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
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%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,000	1,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	10,343	-	-	-	-	-	-	-	-
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
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(140)	(139)	(169)	-	-	(169)	(140)	(140)	(140)	(140)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(240)	(239)	(269)	-	-	(269)	(240)	(240)	(240)	(240)
REQUISITION	(105,055)	(105,055)	(107,518)	(1,620)	-	(109,138)	(111,236)	(113,317)	(115,439)	(117,617)
*Percentage increase over prior year Requisition			2.3%	1.5%		3.9%	1.9%	1.9%	1.9%	1.9%

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.370
 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 satellite GPS devices

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Equipment Replacement Fund	127,911	123,811	123,811	123,811	123,811	123,811
Operating Reserve Fund	14,751	14,751	14,751	14,751	14,751	14,751
Total	142,662	138,562	138,562	138,562	138,562	138,562

Reserve Schedule

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

ERF Group: JDFEMERG.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101785	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		126,223	127,911	123,811	123,811	123,811	123,811
Transfer from Ops Budget		1,000	-	-	-	-	-
Expenditures		-	(4,100)	-	-	-	-
Interest Income		689					
Ending Balance \$		127,911	123,811	123,811	123,811	123,811	123,811

Assumptions/Background:

Reserve for maintenance of equipment inventory

Reserve Schedule

Reserve Fund: 1.370 JDF Emergency Program - Operating Reserve Fund

Newly created in 2024

The establishment of operating reserves for the Juan de Fuca (JDF) Emergency Program will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	105562						
Beginning Balance		-	14,751	14,751	14,751	14,751	14,751
Transfer from Op Budget		14,751	-	-	-	-	-
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		14,751	14,751	14,751	14,751	14,751	14,751

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Search and Rescue (JDF)

FINAL BUDGET

MARCH 2025

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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	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%
<u>CAPITAL / RESERVE</u>										
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
<u>FUNDING SOURCES (REVENUE)</u>										
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%

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.377
 Service Name: JDF Search and Rescue

				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	Vehicle Replacement	vehicle replacement	\$ 205,000	V	ERF	\$ 92,000	\$ 92,000	\$ -	\$ -	\$ -	\$ -	\$ 92,000
23-01	Replacement	Vehicle Replacement	vehicle replacement		V	Other		\$ 113,000	\$ -	\$ -	\$ -	\$ -	\$ 113,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 205,000				\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ 205,000

Service:

1.377

JDF Search and Rescue

Project Number

23-01

Capital Project Title

Vehicle Replacement

Capital Project Description

vehicle replacement

Project Rationale

Reserve Schedule

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

ERF Group: JDFSAR.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101986	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		97,474	105,242	16,242	19,242	22,242	25,242
Transfer from Ops Budget		7,229	3,000	3,000	3,000	3,000	3,000
Expenditures		-	(92,000)	-	-	-	-
Interest Income		539					
Ending Balance \$		105,242	16,242	19,242	22,242	25,242	28,242

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

EA - Community Parks (JDF)

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	107,181	100,984	110,589	10,000	-	120,589	123,590	126,666	129,818	133,056
Contract for Services	22,120	16,762	22,780	-	6,000	28,780	23,240	23,700	24,170	24,650
Vehicles	10,720	6,500	11,040	-	-	11,040	11,260	11,490	11,720	11,950
Supplies	9,000	15,824	9,270	-	-	9,270	9,450	9,640	9,830	10,020
Allocations	34,184	31,533	36,656	-	3,604	40,260	41,521	38,980	39,770	40,593
Rentals	21,500	24,684	22,150	-	-	22,150	22,590	23,040	23,500	23,970
Other Operating Expenses	10,930	11,064	11,490	-	-	11,490	11,786	12,101	12,425	12,758
TOTAL OPERATING COSTS	215,635	207,351	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%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	10,250	14,806	10,560	-	(5,000)	5,560	10,770	14,600	14,890	15,190
Transfer to Equipment Replacement Fund	8,000	13,000	8,240	-	(1,000)	7,240	8,400	8,570	8,740	8,910
TOTAL CAPITAL / RESERVES	18,250	27,806	18,800	-	(6,000)	12,800	19,170	23,170	23,630	24,100
TOTAL COSTS	233,885	235,157	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%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(302)	(302)	(375)	-	-	(375)	(320)	(330)	(340)	(350)
Revenue - Other	(610)	(1,882)	(630)	-	-	(630)	(640)	(650)	(660)	(670)
TOTAL REVENUE	(912)	(2,184)	(1,005)	-	-	(1,005)	(960)	(980)	(1,000)	(1,020)
REQUISITION	(232,973)	(232,973)	(241,770)	(10,000)	(3,604)	(255,374)	(261,647)	(267,807)	(273,863)	(280,077)
*Percentage increase over prior year Requisition			3.8%	4.3%	1.5%	9.6%	2.5%	2.4%	2.3%	2.3%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.42	0.42	0.42			0.42	0.42	0.42	0.42	0.42

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.405
 Service Name: 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	
22-02	New	Chubb Road Dock Installation	Install dock system at Chubb Road on Kemp Lake	\$ 86,000	E	Grant	\$ 9,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
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 accessibility	\$ 150,000	S	Grant	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
24-02	New	Fish Boat Bay Improvements	Replace stairs and install viewing platform to improve accessibility		S	Cap	\$ -	\$ 67,000	\$ -	\$ -	\$ -	\$ -	\$ 67,000	
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	\$ 881,000				\$ 557,000	\$ -	\$ -	\$ -	\$ -	\$ 557,000	

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

Service:

1.405

JDF EA Community Parks & Recreation

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 infrastructure for public enjoyment

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 infrastructure 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 accessibility

Project Rationale

Service:

1.405

JDF EA Community Parks & Recreation

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

Project Number 22-02

Capital Project Title

Chubb Road Dock Installation

Capital Project Description

Install dock system at Chubb Road on Kemp Lake

Project Rationale

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Land Reserve Fund	62,089	62,089	62,089	62,089	62,089	62,089
Capital Reserve Fund	213,893	219,453	230,223	244,823	259,713	274,903
Equipment Replacement Fund	65,550	72,790	81,190	89,760	98,500	107,410
Total	341,532	354,332	373,502	396,672	420,302	444,402

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1034 101378	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		229,445	62,089	62,089	62,089	62,089	62,089
Transfer from Ops Budget		-	-	-	-	-	-
Sale - Land		20,450					
Transfer to Cap Reserve Fund		(199,087)					
Transfer to Cap Fund		-	-	-	-	-	-
Surplus return back from Cap Fund		-					
Interest Income*		11,281					
Ending Balance \$		62,089	62,089	62,089	62,089	62,089	62,089

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 - Bylaw 4633

Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

Reserve Cash Flow

Fund:	1096	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102293						
Beginning Balance		-	213,893	219,453	230,223	244,823	259,713
Transfer from Parks Ops Budget		14,806	5,560	10,770	14,600	14,890	15,190
Transfer from Land Reserve Fund		199,087					
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		213,893	219,453	230,223	244,823	259,713	274,903

Assumptions/Background:

Reserve Schedule

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

ERF Group: JDFEAPRK.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102158						
Beginning Balance		127,206	65,550	72,790	81,190	89,760	98,500
Transfer from Ops Budget		13,000	7,240	8,400	8,570	8,740	8,910
Expenditures		(75,177)	-	-	-	-	-
Interest Income		521					
Ending Balance \$		65,550	72,790	81,190	89,760	98,500	107,410

Assumptions/Background:

Transfer as much as operating budget will allow.

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Comm - CREST (JDF)

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to CREST	147,748	124,078	141,584	-	-	141,584	144,420	147,310	150,260	153,270
Allocations	2,875	2,875	3,206	-	-	3,206	3,303	3,369	3,436	3,505
Other Operating Expenses	9,700	9,511	9,990	-	-	9,990	10,190	10,390	10,590	10,810
TOTAL OPERATING COSTS	160,323	136,464	154,780	-	-	154,780	157,913	161,069	164,286	167,585
*Percentage Increase over prior year			-3.5%			-3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/fwd from 2024 to 2025	-	24,787	-	-	(24,787)	(24,787)	-	-	-	-
Balance C/fwd from 2023 to 2024	(11,784)	(11,784)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(200)	(196)	(239)	-	-	(239)	(210)	(210)	(210)	(210)
Revenue-Other	(50)	(982)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(12,034)	11,825	(289)	-	(24,787)	(25,076)	(260)	(260)	(260)	(260)
REQUISITION	(148,289)	(148,289)	(154,491)	-	24,787	(129,704)	(157,653)	(160,809)	(164,026)	(167,325)
*Percentage increase over prior year Requisition			4.2%		-16.7%	-12.5%	21.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Vancouver Island Regional Library

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to Vancouver Island Regional Library	394,593	394,593	417,150	-	-	417,150	425,490	434,000	442,680	451,530
Allocations	6,835	6,835	8,054	-	-	8,054	8,295	8,461	8,630	8,803
Other Operating Expenses	1,250	1,608	1,290	-	-	1,290	1,320	1,350	1,380	1,410
TOTAL COSTS	402,678	403,036	426,494	-	-	426,494	435,105	443,811	452,690	461,743
*Percentage Increase over prior year			5.9%			5.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	563	(563)	-	-	(563)	-	-	-	-
Balance c/fwd from 2023 to 2024	1,769	1,769	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(329)	(329)	(432)	-	-	(432)	(350)	(360)	(370)	(380)
Other Revenue	(300)	(1,221)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
TOTAL REVENUE	1,140	782	(1,305)	-	-	(1,305)	(670)	(690)	(710)	(730)
REQUISITION	(403,818)	(403,818)	(425,189)	-	-	(425,189)	(434,435)	(443,121)	(451,980)	(461,013)
*Percentage increase over prior year Requisition			5.3%			5.3%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Vancouver Island Regional Library-Debt

FINAL BUDGET

MARCH 2025

CAPITAL REGIONAL DISTRICT

2025 Budget

Langford EA - GVPL

FINAL BUDGET

MARCH 2025

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:

Requisition

1.133 - Langford EA - GVPL	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to Greater Victoria Public Library	33,010	32,530	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
TOTAL OPERATING COSTS	33,671	33,181	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%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	723	(723)	-	-	(723)	-	-	-	-
Balance c/fwd from 2023 to 2024	(315)	(315)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	-	(233)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(415)	75	(823)	-	-	(823)	(100)	(100)	(100)	(100)
REQUISITION	(33,256)	(33,256)	(33,860)	-	-	(33,860)	(35,284)	(35,987)	(36,712)	(37,446)
*Percentage increase over prior year Requisition			1.8%			1.8%	4.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Street Lighting

FINAL BUDGET

MARCH 2025

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 Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

USER CHARGE:

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

PARCEL TAX:

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

1.232 - Port Renfrew Street Lighting	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Electricity	7,580	6,489	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	-	1,632	2,722	1,110	1,130	1,150	1,170
Other Operating Expenses	100	56	100	-	-	100	100	100	100	100
TOTAL COSTS	9,199	7,002	9,460	-	1,632	11,092	9,654	9,843	10,033	10,233
*Percentage Increase over prior year			2.8%		17.7%	20.6%	-13.0%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	2,274	(642)	-	(1,632)	(2,274)	-	-	-	-
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)	(347)	(280)	-	-	(280)	(290)	(300)	(310)	(320)
TOTAL REVENUE	(5,477)	(3,280)	(5,312)	-	(1,632)	(6,944)	(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

Willis Point Fire Protection & Recreation

FINAL BUDGET

MARCH 2025

Service: 1.350 Willis Point Fire

Committee: Electoral Area

DEFINITION:

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

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

PARTICIPATION:

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

COMMISSION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

Service No.	1.350	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Willis Point Fire							

EXPENDITURE

Buildings	\$15,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Equipment	\$44,250	\$72,250	\$6,000	\$6,000	\$6,000	\$10,000	\$100,250
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
	\$59,250	\$92,250	\$6,000	\$6,000	\$6,000	\$10,000	\$120,250

SOURCE OF FUNDS

Capital Funds on Hand	\$40,250	\$40,250	\$0	\$0	\$0	\$0	\$40,250
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
	\$59,250	\$92,250	\$6,000	\$6,000	\$6,000	\$10,000	\$120,250

Definitions for the 5-year Capital Plan

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

Service:

1.350

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	24-02	Capital Project Title	Willis Point Water Supply for Fire Fighting	Capital Project Description	Purchase and install water tank
Project Rationale					

Service:

1.350

Willis Point Fire

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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	121,693	79,693	79,693	79,693	79,693	79,693
Equipment Replacement Fund	185,368	234,545	289,495	346,275	404,935	460,885
Total	307,060	314,237	369,187	425,967	484,627	540,577

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: Fund Centre:	1014 101358	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		154,158	121,693	79,693	79,693	79,693	79,693
Transfer from Ops Budget		12,500	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to Cap Fund		(50,752)	(42,000)	-	-	-	-
Interest Income*		5,786					
Ending Balance \$		121,693	79,693	79,693	79,693	79,693	79,693

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: Fund Centre:	1022 101429	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		52,138	185,368	234,545	289,495	346,275	404,935
Transfer from Ops Budget		126,326	59,177	60,950	62,780	64,660	65,950
Proceeds of Disposal		7,735					
Expenditures		(1,346)	(10,000)	(6,000)	(6,000)	(6,000)	(10,000)
Interest Income		514					
Ending Balance \$		185,368	234,545	289,495	346,275	404,935	460,885

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Otter Point Fire

FINAL BUDGET

MARCH 2025

Service: 1.353 Otter Point Fire

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

COMMISSION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.353 - Otter Point Fire	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Fire Chief Salary and Honorariums	296,230	337,390	304,560	-	-	304,560	310,650	316,860	323,190	329,660
Travel & Vehicles	25,570	26,469	26,340	-	-	26,340	26,860	27,390	27,940	28,500
Contract for Services	23,000	(19,787)	23,690	11,310	-	35,000	35,700	36,410	37,140	37,880
Insurance	11,817	11,748	14,452	-	-	14,452	15,412	16,456	17,602	18,851
Staff Training & Program Development	35,840	35,392	33,620	-	-	33,620	34,290	34,970	35,670	36,380
Recruiting and Retention	16,160	14,569	16,640	-	-	16,640	16,970	17,310	17,660	18,010
Maintenance	21,140	21,109	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	17,024	20,840	3,120	-	23,960	24,440	24,930	25,430	25,930
Operating - Other	29,570	26,968	30,430	-	-	30,430	31,040	31,670	32,300	32,950
TOTAL OPERATING COSTS	498,390	489,705	517,262	14,430	-	531,692	543,239	554,836	566,746	578,969
*Percentage Increase over prior year			3.8%	2.9%		6.7%	2.2%	2.1%	2.1%	2.2%
<u>CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,870	5,381	6,050	-	8,097	14,147	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	127,605	131,460	30,000	-	161,460	164,690	167,980	171,340	174,770
TOTAL CAPITAL / RESERVES	173,070	174,986	180,770	30,000	8,097	218,867	214,990	219,280	223,670	228,150
TOTAL COSTS	671,460	664,691	698,032	44,430	8,097	750,559	758,229	774,116	790,416	807,119
*Percentage Increase over prior year			4.0%	6.6%	1.2%	11.8%	1.0%	2.1%	2.1%	2.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025		8,097			(8,097)	(8,097)	-	-	-	-
Revenue - Other	(340)	(1,668)	(350)	-	-	(350)	(360)	(370)	(380)	(390)
TOTAL REVENUE	(340)	6,429	(350)	-	(8,097)	(8,447)	(360)	(370)	(380)	(390)
REQUISITION	(671,120)	(671,120)	(697,682)	(44,430)	-	(742,112)	(757,869)	(773,746)	(790,036)	(806,729)
*Percentage increase over prior year Requisition			4.0%	6.6%		10.6%	2.1%	2.1%	2.1%	2.1%

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

Service No.	1.353	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Otter Point Fire							

EXPENDITURE

Buildings	\$0	\$50,000	\$50,000	\$50,000	\$0	\$0	\$150,000
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	\$300,000	\$0	\$600,000	\$0	\$900,000
	\$0	\$65,000	\$370,000	\$70,000	\$620,000	\$20,000	\$1,145,000

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	\$15,000	\$320,000	\$20,000	\$620,000	\$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
	\$0	\$65,000	\$370,000	\$70,000	\$620,000	\$20,000	\$1,145,000

Definitions for the 5-year Capital Plan

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

Service:

1.353

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

28-01

Capital Project Title

Replace E23

Capital Project Description

Replace E23 - triple combination engine
pumper truck

Project Rationale

[Redacted Project Rationale]

Otter Point Fire
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	79,595	72,855	66,985	61,995	107,905	154,735
Equipment Replacement Fund	338,450	484,910	329,600	477,580	28,920	183,690
Total	418,045	557,765	396,585	539,575	136,825	338,425

Reserve Schedule

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

For improvements, repairs and replacement of Firehall and training centre

Reserve Cash Flow

Fund:	1090	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102164						
Beginning Balance		59,021	79,595	72,855	66,985	61,995	107,905
Transfer from Ops Budget		42,000	43,260	44,130	45,010	45,910	46,830
Transfer from Cap Fund		16,054					
Transfer to Cap Fund		(40,000)	(50,000)	(50,000)	(50,000)	-	-
Interest Income*		2,520					
Ending Balance \$		79,595	72,855	66,985	61,995	107,905	154,735

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101432						
Beginning Balance		214,749	338,450	484,910	329,600	477,580	28,920
Transfer from Ops Budget		127,605	161,460	164,690	167,980	171,340	174,770
Expenditures		(5,471)	(15,000)	(320,000)	(20,000)	(620,000)	(20,000)
Interest Income		1,567					
Ending Balance \$		338,450	484,910	329,600	477,580	28,920	183,690

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

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to Cowichan Valley Regional District	65,315	65,315	65,315	-	-	65,315	66,620	67,950	69,310	70,700
Other Operating Expenses	8,357	5,641	3,694	-	-	3,694	3,804	3,880	3,957	4,036
TOTAL COSTS	73,672	70,956	69,009	-	-	69,009	70,424	71,830	73,267	74,736
*Percentage Increase over prior year			-6.3%			-6.3%	2.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	2,775	(2,775)	-	-	(2,775)	-	-	-	-
Balance c/fwd from 2023 to 2024	(617)	(617)	-	-	-	-	-	-	-	-
Other Revenue	-	(59)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(617)	2,099	(2,775)	-	-	(2,775)	-	-	-	-
REQUISITION	(73,055)	(73,055)	(66,234)	-	-	(66,234)	(70,424)	(71,830)	(73,267)	(74,736)
*Percentage increase over prior year Requisition			-9.3%			-9.3%	6.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Durrance Road Fire Protection

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment to District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	216	163	216	-	-	216	220	223	226	228
TOTAL OPERATING COSTS	2,716	2,663	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%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve	300	353	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%
<u>FUNDING SOURCES (REVENUE)</u>										
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	Actual	Budget				
Fund Centre:	105400	2024	2025	2026	2027	2028	2029
Beginning Balance		3,453	3,972	4,272	4,572	4,872	5,172
Transfer from Op Budget		353	300	300	300	300	300
Planned Payments		-	-	-	-	-	-
Interest Income*		166					
Ending Balance \$		3,972	4,272	4,572	4,872	5,172	5,472

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

FINAL BUDGET

MARCH 2025

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

1.357 - East Sooke Fire Protection

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages	80,614	76,437	92,530	-	-	92,530	94,380	96,270	98,200	100,160
Travel - Vehicles	37,996	36,923	39,140	-	-	39,140	39,920	40,720	41,540	42,370
Insurance	12,926	9,439	13,002	-	-	13,002	14,032	15,159	16,392	17,741
Contract for Service/Legal Expenses	12,399	8,570	12,770	-	-	12,770	13,030	13,290	13,560	13,830
Maintenance	12,926	15,171	17,500	-	-	17,500	17,850	18,200	18,570	18,940
Staff Training	26,750	29,825	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	28,583	38,646	-	-	38,646	39,420	40,210	41,010	41,830
Contingency	15,000	-	82,450	-	15,000	82,450	84,100	85,780	87,500	89,250
Operating - Other	48,433	44,195	51,600	-	-	51,600	52,620	53,680	54,750	55,830
TOTAL FIRE DEP OPERATING COSTS	292,130	264,510	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	29,527	35,985	-	-	35,985	27,880	28,568	29,271	29,990
TOTAL OPERATING COSTS	329,696	294,037	428,747	-	-	428,747	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	129,573	99,000	10,000	-	109,000	111,180	113,400	115,670	117,980
TOTAL CAPITAL / RESERVES	101,121	134,573	104,150	10,000	-	114,150	116,430	118,760	121,140	123,560
DEBT SERVICING										
MFA Debt Reserve Fund	380	5,069	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	160,178	178,994	-	-	178,994	178,994	178,994	178,994	178,994
TOTAL COSTS	586,306	588,788	711,891	10,000	-	721,891	724,845	736,740	748,983	761,514
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	8,781	(8,781)	-	-	(8,781)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,043)	(11,043)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(69,350)	(77,166)	(71,430)	-	-	(71,430)	(72,860)	(74,320)	(75,810)	(77,330)
MFA Debt Reserve Fund Earning	(380)	(837)	(720)	-	-	(720)	(720)	(720)	(720)	(720)
Rental Revenue	(26,323)	(26,779)	(26,994)	-	-	(26,994)	(27,670)	(28,358)	(29,061)	(29,780)
Other Income	(1,260)	(3,794)	(1,300)	-	-	(1,300)	(1,320)	(1,340)	(1,360)	(1,380)
TOTAL REVENUE	(108,356)	(110,838)	(109,225)	-	-	(109,225)	(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	\$0
Equipment	\$6,800	\$52,500	\$65,160	\$34,227	\$94,102	\$19,484	\$265,473	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$300,000	\$450,000	\$0	\$625,000	\$0	\$0	\$1,075,000	
	\$306,800	\$502,500	\$65,160	\$659,227	\$94,102	\$19,484	\$1,340,473	

SOURCE OF FUNDS

Capital Funds on Hand	\$3,300	\$0	\$3,300	\$0	\$0	\$0	\$3,300
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$303,500	\$502,500	\$53,860	\$651,227	\$94,102	\$19,484	\$1,321,173
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	\$8,000	\$8,000	\$0	\$0	\$16,000
	\$306,800	\$502,500	\$65,160	\$659,227	\$94,102	\$19,484	\$1,340,473

Definitions for the 5-year Capital Plan

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

Service:

1.357

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

Project Number

19-01

Capital Project Title

Squad Car

Capital Project Description

Replace 1999 Squad Vehicle

Project Rationale

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

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund-Fire Dep	37,748	42,898	40,148	37,508	42,978	48,558
Capital Reserve Fund-Comm Hall	13,523	13,523	13,523	13,523	13,523	13,523
Equipment Replacement Fund	1,031,939	638,439	695,759	157,932	179,500	277,996
Total	1,083,210	694,860	749,430	208,963	236,001	340,077

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: Fund Centre:	1079 101309	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		44,125	37,748	42,898	40,148	37,508	42,978
Transfer from Ops Budget		5,000	5,150	5,250	5,360	5,470	5,580
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(13,000)	-	(8,000)	(8,000)	-	-
Interest Income*		1,623					
Ending Balance \$		37,748	42,898	40,148	37,508	42,978	48,558

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102246						
Beginning Balance		12,921	13,523	13,523	13,523	13,523	13,523
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-					
Interest Income*		602					
Ending Balance \$		13,523	13,523	13,523	13,523	13,523	13,523

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101948						
Beginning Balance		829,133	1,031,939	638,439	695,759	157,932	179,500
Transfer from Ops Budget		129,573	109,000	111,180	113,400	115,670	117,980
Planned Purchase		(30,582)	(502,500)	(53,860)	(651,227)	(94,102)	(19,484)
Proceeds of Disposal		99,000	-	-	-	-	-
Interest Income		4,815					
Ending Balance \$		1,031,939	638,439	695,759	157,932	179,500	277,996

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Fire

FINAL BUDGET

MARCH 2025

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		<u>\$</u>	<u>-</u>

FUNDING:

User fee and requisition.

1.358 - Port Renfrew Fire	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries, Wages, Benefits	73,360	85,622	75,560	-	-	75,560	77,070	78,610	80,180	81,780
Materials and Supplies	18,760	14,360	19,330	-	-	19,330	19,720	20,110	20,510	20,920
Repairs and Maintenance	2,520	7,521	2,600	-	-	2,600	2,650	2,700	2,760	2,820
Utilities	14,560	12,930	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	61,207	60,872	20,000	-	80,872	82,782	84,748	86,794	88,904
TOTAL OPERATING COSTS	174,176	188,369	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%
<u>CAPITAL / RESERVES</u>										
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	13,132	24,210	-	-	24,210	24,690	25,180	25,680	26,190
TOTAL CAPITAL / RESERVES	25,354	14,986	26,120	-	-	26,120	26,640	27,170	27,710	28,260
TOTAL FIRE OPERATING COSTS	199,530	203,355	208,171	20,000	-	228,171	233,113	238,078	243,187	248,414
Debt Charges	2,908	2,720	-	-	-	-	-	-	-	-
TOTAL COSTS	202,438	206,075	208,171	20,000	-	228,171	233,113	238,078	243,187	248,414
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,110)	(1,096)	(1,268)	-	-	(1,268)	(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)	(3,881)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(82,038)	(85,675)	(85,102)	(8,000)	-	(93,102)	(94,898)	(96,170)	(98,263)	(100,522)
REQUISITION	(120,400)	(120,400)	(123,069)	(12,000)	-	(135,069)	(138,215)	(141,908)	(144,924)	(147,892)
*Percentage increase over prior year Requisition			2.2%	10.0%		12.2%	2.3%	2.7%	2.1%	2.0%

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

Service No.	1.358	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Port Renfrew Fire							

EXPENDITURE

Buildings	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Equipment	\$31,000	\$47,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$95,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$31,000	\$57,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$105,000

SOURCE OF FUNDS

Capital Funds on Hand	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$16,000	\$32,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$80,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
	\$31,000	\$57,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$105,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.358

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	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 25,000
25-01	Replacement	SCBA Replacements	SCBA Replacements	\$ 55,000	E	ERF	\$ 11,000	\$ 22,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	\$ 55,000
24-03	Replacement	Electrical Upgrade	Security	\$ 20,000	E	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			GRAND TOTAL	\$ 115,000				\$ 57,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ 105,000

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

Project Number

24-03

Capital Project Title

Electrical Upgrade

Capital Project Description

Security

Project Rationale

Port Renfrew Fire
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	14,488	6,398	8,348	10,338	12,368	14,438
Equipment Replacement Fund	198,333	190,543	199,233	208,413	218,093	244,283
Total	212,821	196,941	207,581	218,751	230,461	258,721

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1089	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102161						
Beginning Balance		40,937	14,488	6,398	8,348	10,338	12,368
Transfer from Ops Budget		1,854	1,910	1,950	1,990	2,030	2,070
Transfer to Cap Fund		(30,000)	(10,000)	-	-	-	-
Interest Income*		1,698					
Ending Balance \$		14,488	6,398	8,348	10,338	12,368	14,438

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101434						
Beginning Balance		210,713	198,333	190,543	199,233	208,413	218,093
Transfer from Ops Budget		14,204	24,210	24,690	25,180	25,680	26,190
Planned Purchase		(27,759)	(32,000)	(16,000)	(16,000)	(16,000)	-
Interest Income		1,174					
Ending Balance \$		198,333	190,543	199,233	208,413	218,093	244,283

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

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Honoraria	42,580	31,254	43,860	10,500	-	54,360	55,450	56,560	57,690	58,840
Travel - Vehicles	4,470	2,984	4,600	-	-	4,600	4,690	4,780	4,880	4,980
Insurance	7,887	8,036	9,272	-	-	9,272	9,817	10,419	11,070	11,777
Maintenance	12,620	15,583	13,000	-	-	13,000	13,250	13,520	13,790	14,060
Staff Development	8,000	4,815	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	20,642	21,310	-	-	21,310	21,740	22,170	22,610	23,060
Contingency	3,000	-	3,090	-	-	3,090	3,150	3,210	3,270	3,340
Operating - Other	20,360	24,142	20,970	-	-	20,970	21,370	21,780	22,200	22,620
TOTAL OPERATING COSTS	125,634	113,473	130,624	10,500	-	141,124	144,337	147,609	150,982	154,453
*Percentage Increase over prior year			4.0%	8.4%		12.3%	2.3%	2.3%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Purchases - Equipment	10,000	1,964	10,300	-	1,430	11,730	10,510	10,720	10,930	11,150
Transfer to Equipment Replacement Fund	39,456	60,335	40,640	12,000	-	52,640	53,660	54,480	55,150	55,990
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	87,299	76,540	12,000	1,430	89,970	90,270	91,690	93,100	94,510
TOTAL COSTS	200,090	200,772	207,164	22,500	1,430	231,094	234,607	239,299	244,082	248,963
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(210)	(892)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
TOTAL REVENUE	(210)	(892)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
REQUISITION	(199,880)	(199,880)	(206,944)	(22,500)	(1,430)	(230,874)	(234,387)	(239,079)	(243,862)	(248,743)
*Percentage increase over prior year Requisition			3.5%	11.3%	0.7%	15.5%	1.5%	2.0%	2.0%	2.0%

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

Service No.	1.360	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Shirley Fire Department							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$10,000	\$12,380	\$10,000	\$10,000	\$12,380	\$54,760	
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	\$10,000	\$12,380	\$10,000	\$10,000	\$12,380	\$54,760	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Replacement Fund	\$0	\$10,000	\$12,380	\$10,000	\$10,000	\$12,380	\$54,760	
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	\$10,000	\$12,380	\$10,000	\$10,000	\$12,380	\$54,760	

Definitions for the 5-year Capital Plan

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

Service:

1.360

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

Structural Firefighting Hose

Capital Project Description

Structural Firefighting Hose

Project Rationale

Shirley Fire Protection
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	195,394	220,994	247,094	273,584	300,604	327,974
Equipment Replacement Fund	446,968	489,608	530,888	575,368	620,518	664,128
Total	642,362	710,602	777,982	848,952	921,122	992,102

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1062	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101701						
Beginning Balance		162,401	195,394	220,994	247,094	273,584	300,604
Transfer from Ops Budget		25,000	25,600	26,100	26,490	27,020	27,370
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income*		7,993					
Ending Balance \$		195,394	220,994	247,094	273,584	300,604	327,974

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101436						
Beginning Balance		384,412	446,968	489,608	530,888	575,368	620,518
Transfer from Ops Budget		60,335	52,640	53,660	54,480	55,150	55,990
Planned Purchase		-	(10,000)	(12,380)	(10,000)	(10,000)	(12,380)
Interest Income		2,220					
Ending Balance \$		446,968	489,608	530,888	575,368	620,518	664,128

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Electoral Area Fire Services

FINAL BUDGET

MARCH 2025

Service: 1.369 Electoral Area Fire Services

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

1.369 - Electoral Area Fire Services

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

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

EA - Community Recreation (JDF)

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	53,952	53,772	55,651	-	-	55,651	57,016	58,414	59,846	61,313
Recreation Programs	9,550	5,900	8,597	-	-	8,597	8,040	7,534	7,143	6,699
Maintenance	10,620	9,632	4,550	-	-	4,550	4,640	4,730	4,820	4,920
Utilities & fuel	6,630	5,122	6,830	-	-	6,830	6,960	7,100	7,240	7,380
Supplies	660	2,667	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	3,297	4,610	-	-	4,610	4,932	5,285	5,669	6,088
TOTAL OPERATING COSTS	98,812	94,260	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%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	10,057	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	10,057	-	-	-	-	-	-	-	-
TOTAL COSTS	98,812	104,317	95,380	-	-	95,380	97,290	99,230	101,210	103,230
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(6,200)	(6,200)	-	-	-	-	-	-	-	-
Rentals	(21,750)	(26,647)	(22,400)	-	-	(22,400)	(22,850)	(23,310)	(23,780)	(24,260)
Revenue - Other	(230)	(838)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(28,180)	(33,685)	(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%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	0.18	0.18	0.18			0.18	0.18	0.18	0.18	0.18

Definitions for the 5-year Capital Plan

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

Service:

1.408

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 initiation

Project Rationale

Reserve Schedule

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

ERF Group: JDFCOMRES.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102262						
Beginning Balance		6,319	16,410	16,410	16,410	16,410	16,410
Transfer from Ops Budget		10,057	-	-	-	-	-
Planned Expenditures		-	-	-	-	-	-
Interest Income		34					
Ending Balance \$		16,410	16,410	16,410	16,410	16,410	16,410

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Refuse Disposal

FINAL BUDGET

MARCH 2025

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.

1.523 - Port Renfrew Refuse Disposal	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	-	9,682	-	45,000	-	45,000	45,900	46,820	47,760	48,720
Contract - Operation	13,970	11,725	14,390	(14,390)	-	-	-	-	-	-
Contract for Services	69,810	79,891	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	2,050	1,250	-	-	1,250	1,280	1,310	1,340	1,370
Other Operating Expenses	3,220	2,682	2,891	-	-	2,891	2,951	3,012	3,074	3,137
TOTAL OPERATING COSTS	92,681	110,501	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%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	2,000	-	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Transfer to Capital Reserve Fund	15,950	4,471	16,000	-	-	16,000	16,320	16,650	16,980	17,320
TOTAL CAPITAL / RESERVES	17,950	4,471	18,000	-	-	18,000	18,360	18,730	19,100	19,480
TOTAL COSTS	110,631	114,972	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	88,532	85,842	51,700	-	137,542	140,346	143,158	146,030	148,964
<u>FUNDING SOURCES (REVENUE)</u>										
Sale - Recyclables	(5,000)	(6,076)	(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)	(378)	(400)	-	-	(400)	(410)	(420)	(430)	(440)
Licensing Fees	-	(3,150)	-	(2,400)	-	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)
Other Revenue	(50)	(177)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(44,815)	(49,156)	(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	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$304,500	\$334,500	\$27,500	\$0	\$0	\$0	\$0	\$362,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$304,500	\$334,500	\$27,500	\$0	\$0	\$0	\$0	\$362,000

SOURCE OF FUNDS

Capital Funds on Hand	\$292,500	\$292,500	\$0	\$0	\$0	\$0	\$0	\$292,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$12,000	\$42,000	\$27,500	\$0	\$0	\$0	\$0	\$69,500
	\$304,500	\$334,500	\$27,500	\$0	\$0	\$0	\$0	\$362,000

Definitions for the 5-year Capital Plan

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

Service:

1.523

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 containers, 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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	61,466	35,466	24,286	40,936	57,916	75,236
Equipment Replacement Fund	41,848	43,848	45,888	47,968	50,088	52,248
Total	103,313	79,313	70,173	88,903	108,003	127,483

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: Fund Centre:	1021 101365	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		44,414	61,466	35,466	24,286	40,936	57,916
Transfer from Ops Budget		4,471	16,000	16,320	16,650	16,980	17,320
Transfer from Cap Fund		10,239					
Transfer to Cap Fund		-	(42,000)	(27,500)	-	-	-
Interest Income*		2,342					
Ending Balance \$		61,466	35,466	24,286	40,936	57,916	75,236

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	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101448						
Beginning Balance		41,618	41,848	43,848	45,888	47,968	50,088
Transfer from Ops Budget		-	2,000	2,040	2,080	2,120	2,160
Transfer from Cap Fund		-					
Planned Purchase		-					
Interest Income		230					
Ending Balance \$		41,848	43,848	45,888	47,968	50,088	52,248

--

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Water

FINAL BUDGET

MARCH 2025

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 Fuca 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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	8,610	3,167	8,870	-	-	8,870	17,040	9,210	9,380	9,570
Allocations - Operations	84,960	101,521	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	7,115	6,000	-	-	6,000	6,120	6,240	6,360	6,490
Supplies	9,290	16,145	15,330	-	-	15,330	15,630	15,940	16,250	16,570
Water Testing	3,226	3,135	3,341	-	-	3,341	3,406	3,472	3,539	3,606
Other Operating Expenses	3,157	15,112	4,070	-	10,000	14,070	4,279	4,505	17,751	5,016
TOTAL OPERATING COSTS	124,180	155,692	136,645	-	10,000	146,645	147,555	142,468	158,445	148,525
*Percentage Increase over prior year			10.0%		8.1%	18.1%	0.6%	-3.4%	11.2%	-6.3%
<u>DEBT / RESERVES</u>										
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	155,692	166,645	-	10,000	176,645	208,005	229,858	277,187	303,661
*Percentage Increase over prior year			15.6%		6.9%	22.5%	17.8%	10.5%	20.6%	9.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	(7,395)	7,395	-	-	7,395	-	-	-	-
Transfer from Operating Reserve Fund	-	(3,708)	-	-	(10,000)	(10,000)	(8,000)	-	(13,000)	-
User Charges	(70,830)	(70,838)	(85,550)	-	-	(85,550)	(98,383)	(113,139)	(130,110)	(149,627)
Other Revenue	(1,102)	(1,503)	(1,161)	-	-	(1,161)	(1,190)	(1,220)	(1,250)	(1,280)
TOTAL REVENUE	(71,932)	(83,444)	(79,316)	-	(10,000)	(89,316)	(107,573)	(114,359)	(144,360)	(150,907)
REQUISITION - PARCEL TAX	(72,248)	(72,248)	(87,329)	-	-	(87,329)	(100,432)	(115,499)	(132,827)	(152,754)
*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	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Port Renfrew Water							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$50,000	\$200,000	\$0	\$250,000	\$250,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$175,000	\$185,000	\$30,000	\$2,100,000	\$400,000	\$350,000	\$3,065,000	\$3,065,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$175,000	\$185,000	\$30,000	\$2,150,000	\$600,000	\$350,000	\$3,315,000	\$3,315,000

SOURCE OF FUNDS

Capital Funds on Hand	\$175,000	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$916,667	\$600,000	\$350,000	\$1,866,667	\$1,866,667
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$1,233,333	\$0	\$0	\$1,233,333	\$1,233,333
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$30,000	\$0	\$0	\$0	\$40,000	\$40,000
	\$175,000	\$185,000	\$30,000	\$2,150,000	\$600,000	\$350,000	\$3,315,000	\$3,315,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 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.	\$ 1,900,000	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	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
25-01	Replacement	Service Line Replacements	Initial budget for replacement of problem service lines	\$ 25,000	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	\$ 3,315,000			\$ 175,000	\$ 185,000	\$ 30,000	\$ 2,150,000	\$ 600,000	\$ 350,000	\$ 3,315,000

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 required to design and develop a replacement program and replace priority pipe, starting with pipe in the Beach Camp area and Queesto Drv and Tsonoqua Drv, approximately 1 km of pipe.

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

Service: 2.650 Port Renfrew Water

Project Number 24-01

Capital Project Title Water Master Plan Study

Capital Project Description

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 25-01

Capital Project Title

Service Line Replacements

Capital Project Description

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 28-01

Capital Project Title

System Renewal

Capital Project Description

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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	2,894	7,894	19,894	39,894	46,894	66,894
Capital Reserve Fund	51,483	56,483	66,933	115,073	137,659	156,439
Total	54,377	64,377	86,827	154,967	184,553	223,333

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105536	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		6,286	2,894	7,894	19,894	39,894	46,894
Transfer from Ops Budget		-	15,000	20,000	20,000	20,000	20,000
Expenditures		-	(10,000)	(8,000)	-	(13,000)	-
Planned Maintenance Activity			Tree clearing for high voltage hydro lines	Reservoir Cleaning		Tree clearing for high voltage hydro lines	
Deficit Recovery		(3,708)					
Interest Income*		316					
Ending Balance \$		2,894	7,894	19,894	39,894	46,894	66,894

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: Fund Centre:	1026 101370	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		44,275	51,483	56,483	66,933	115,073	137,659
Transfer from Ops Budget		-	15,000	40,450	48,140	22,586	18,780
Transfer from Cap Fund		5,076					
Transfer to Cap Fund		-	(10,000)	(30,000)	-	-	-
Interest Income*		2,132					
Ending Balance \$		51,483	56,483	66,933	115,073	137,659	156,439

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

FINAL BUDGET

MARCH 2025

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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	4,960	4,807	990	-	10,000	10,990	5,010	11,030	5,050	11,070
Allocations	10,547	10,547	10,841	-	-	10,841	11,135	11,365	11,602	11,842
Electricity	7,090	4,094	7,300	-	-	7,300	7,450	7,600	7,750	7,910
Supplies	25,930	48,827	26,865	-	-	26,865	27,400	27,900	28,450	29,020
Labour Charges	74,780	65,722	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	11,927	9,770	-	-	9,770	9,967	10,165	10,366	10,569
Other Operating Expenses	2,090	4,546	2,150	-	-	2,150	2,190	2,230	2,270	2,310
TOTAL OPERATING COSTS	136,347	151,920	139,186	-	10,000	149,186	146,218	155,213	152,323	161,523
*Percentage Increase over prior year			2.1%		7.3%	9.4%	-2.0%	6.2%	-1.9%	6.0%
<u>DEBT / RESERVES</u>										
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	133	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	31,797	41,314	-	-	41,314	63,064	66,181	67,289	68,394
TOTAL COSTS	168,071	183,717	180,500	-	10,000	190,500	209,282	221,394	219,612	229,917
*Percentage Increase over prior year			7.4%		5.9%	13.3%	9.9%	5.8%	-0.8%	4.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	(15,000)	15,000	-	-	15,000	-	-	-	-
Balance c/fwd from 2023 to 2024	3,000	3,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(4,000)	(4,301)	-	-	(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)	(455)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(100,576)	(116,222)	(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	\$4,000	\$54,000	\$50,000	\$733,200	\$6,632,000	\$0	\$7,469,200
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$4,000	\$74,000	\$50,000	\$733,200	\$6,632,000	\$0	\$7,489,200

SOURCE OF FUNDS

Capital Funds on Hand	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$4,000
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	\$50,000	\$0	\$0	\$6,632,000	\$0	\$6,682,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$10,000	\$0	\$0	\$0	\$30,000
	\$4,000	\$74,000	\$50,000	\$733,200	\$6,632,000	\$0	\$7,489,200

Definitions for the 5-year Capital Plan

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

Service:

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					

Service:

2.691

Wilderness Mountain Water Service

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.				

Project Number	27-01	Capital Project Title	Island Health Compliance - Capital Improvements	Capital Project Description	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.				

Project Number	24-01	Capital Project Title	Wooden Intake Platform Replacement	Capital Project Description	The intake platform is in dangerous condition and needs to be replaced.
Project Rationale					

Wilderness Mountain Reserves
 Summary Schedule
 2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	1,795	2,795	14,245	16,245	18,815	17,990
Capital Reserve Fund	43,494	28,034	39,034	54,034	61,034	66,534
Total	45,289	30,829	53,279	70,279	79,849	84,524

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Actual	Budget				
Fund Centre:	105540	2024	2025	2026	2027	2028	2029
Beginning Balance		53	1,795	2,795	14,245	16,245	18,815
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		(4,301)	(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*		43					
Ending Balance \$		1,795	2,795	14,245	16,245	18,815	17,990

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	Actual	Budget				
Fund Centre:	101994	2024	2025	2026	2027	2028	2029
Beginning Balance		46,513	43,494	28,034	39,034	54,034	61,034
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*		1,981					
Ending Balance \$		43,494	28,034	39,034	54,034	61,034	66,534

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Port Renfrew Sewer

FINAL BUDGET

MARCH 2025

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 Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

FUNDING:

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

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

3.850 - Port Renfrew Sewer

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grit Disposal	11,300	-	11,640	-	-	11,640	11,870	12,110	12,350	12,600
Electricity	7,300	6,101	7,520	-	-	7,520	7,670	7,820	7,980	8,140
Supplies	2,750	1,953	2,840	-	-	2,840	2,900	2,960	3,020	3,080
Allocations - Operations	62,431	74,107	65,281	-	-	65,281	66,592	67,933	69,295	70,687
Allocations - Other	18,107	13,156	18,747	-	-	18,747	19,180	19,560	19,946	20,338
Other Operating Expenses	12,140	23,897	12,700	-	-	12,700	13,001	13,310	13,647	13,994
TOTAL OPERATING COSTS	114,028	119,214	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%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve	17,580	16,486	19,120	-	-	19,120	23,205	27,635	28,180	17,280
Transfer to Operating Reserve	4,000	-	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	16,486	23,620	-	-	23,620	28,205	33,135	38,380	43,950
TOTAL COSTS	135,608	135,700	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%
<u>FUNDING SOURCES (REVENUE)</u>										
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)	(185)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(68,589)	(68,681)	(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	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Port Renfrew Sewer							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$175,000	\$190,000	\$0	\$20,000	\$200,000	\$300,000	\$710,000	\$710,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$175,000	\$190,000	\$0	\$20,000	\$200,000	\$300,000	\$710,000	\$710,000

SOURCE OF FUNDS

Capital Funds on Hand	\$175,000	\$175,000	\$0	\$0	\$0	\$0	\$175,000	\$175,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$200,000	\$300,000	\$500,000	\$500,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$15,000	\$0	\$20,000	\$0	\$0	\$35,000	\$35,000
	\$175,000	\$190,000	\$0	\$20,000	\$200,000	\$300,000	\$710,000	\$710,000

Definitions for the 5-year Capital Plan

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

Service: 3.850 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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	9,056	13,556	18,556	24,056	30,056	36,556
Capital Reserve Fund	26,358	30,478	53,683	61,318	89,498	106,778
Total	35,413	44,033	72,238	85,373	119,553	143,333

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105537	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		8,635	9,056	13,556	18,556	24,056	30,056
Transfer from Ops Budget		-	4,500	5,000	5,500	6,000	6,500
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		420					
Ending Balance \$		9,056	13,556	18,556	24,056	30,056	36,556

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: Fund Centre:	1044 101388	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		38,844	26,358	30,478	53,683	61,318	89,498
Transfer from Ops Budget		16,486	19,120	23,205	27,635	28,180	17,280
Transfer from Cap Fund		27					
Transfer to Cap Fund		(30,000)	(15,000)	-	(20,000)	-	-
Interest Income*		1,000					
Ending Balance \$		26,358	30,478	53,683	61,318	89,498	106,778

Assumptions/Background:

Transfer as much as operating budget will allow.

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

Appendix M: Electoral Areas Committee Final Budget Report

Part 4: Appendix C (SSI Services)

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

Appendix C-1: Requisition Summary - Salt Spring Island

Electoral Area	Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Change in Requisition		Change in Cost per Avg. Residential Assessment	
	Final 2025	Final 2024	Final 2025	Final 2024	\$	%	\$	%
Salt Spring Island								
1.010 Legislative & General Government	437,902	66.00	400,984	60.48	36,918	9.2%	5.52	9.1%
1.10X Facilities Management	5,533	0.83	5,686	0.86	(153)	-2.7%	(0.02)	-2.8%
1.101 G.I.S.	4,904	0.74	4,367	0.66	537	12.3%	0.08	12.2%
1.224 Community Health	20,348	3.07	26,497	4.00	(6,150)	-23.2%	(0.93)	-23.3%
1.280 Regional Parks	612,961	92.39	589,157	88.87	23,803	4.0%	3.52	4.0%
1.309 Climate Action and Adaptation	49,075	7.40	47,305	7.14	1,769	3.7%	0.26	3.7%
1.310 Land Banking & Housing	106,661	16.08	60,998	9.20	45,663	74.9%	6.88	74.7%
1.312 Regional Goose Management	7,526	1.13	7,238	1.09	288	4.0%	0.04	3.9%
1.315 Biodiversity & Environmental Stewardship	3,319	0.50	-	-	3,319	100.0%	0.50	100.0%
1.324 Regional Planning Services	42,545	6.41	41,655	6.28	890	2.1%	0.13	2.1%
1.326 Foodlands Access	8,114	1.22	-	-	8,114	100.0%	1.22	100.0%
1.335 Geo-Spatial Referencing System	5,600	0.84	5,486	0.83	114	2.1%	0.02	2.0%
1.374 Regional Emergency Program Support	4,251	0.64	4,183	0.63	68	1.6%	0.01	1.6%
1.375 Hazardous Material Incident Response	14,332	2.16	10,590	1.60	3,743	35.3%	0.56	35.2%
1.911 911 Systems	13,087	1.97	8,240	1.24	4,846	58.8%	0.73	58.7%
1.921 Regional CREST Contribution	52,107	7.85	49,358	7.44	2,749	5.6%	0.41	5.5%
21.ALL Feasibility Study Reserve Fund - All	4,312	0.65	6,881	1.04	(2,569)	-37.3%	(0.39)	-37.4%
Total Regional	\$1,392,577	\$209.90	\$1,268,626	\$191.35	\$123,951	9.8%	\$18.54	9.7%
1.230 Traffic Safety Commission	2,501	0.38	2,501	0.38	1	0.0%	(0.00)	0.0%
1.311 Regional Housing Trust Fund	-	-	25,858	3.90	(25,858)	-100.0%	(3.90)	-100.0%
1.313 Animal Care Services	147,101	22.17	129,393	19.52	17,709	13.7%	2.65	13.6%
1.913 913 Fire Dispatch	62,152	9.37	61,702	9.31	450	0.7%	0.06	0.7%
Total Sub-Regional	\$211,755	\$31.92	\$219,454	\$33.10	(\$7,699)	-3.5%	(\$1.18)	-3.6%
1.103 Elections	-	-	16,859	2.54	(16,859)	-100.0%	(2.54)	-100.0%
1.104 U.B.C.M.	5,788	0.87	5,368	0.81	420	7.3%	0.06	7.7%
1.108 Joint Electoral Area Admin	75,027	11.31	-	-	75,027	100.0%	11.31	100.0%
1.318 Building Inspection	285,864	43.09	243,126	36.67	42,738	17.6%	6.42	17.5%
1.320 Noise Control	33,162	5.00	27,985	4.22	5,177	18.5%	0.78	18.4%
1.322 Nuisances & Unsanitary Premises	24,110	3.63	22,185	3.35	1,925	8.7%	0.29	8.6%
1.372 Electoral Area Emergency Program	76,890	11.59	71,451	10.78	5,439	7.6%	0.81	7.5%
Total Joint Electoral Area	\$500,841	\$75.49	\$386,973	\$58.37	\$113,868	29.4%	\$17.12	29.3%
1.116 Grant-in-Aid - Salt Spring Island	73,725	11.11	43,752	6.60	29,973	68.5%	4.51	68.4%
1.124 SSI Economic Development Commission	64,482	9.72	53,699	8.10	10,783	20.1%	1.62	20.0%
1.141 Salt Spring Island Public Library	766,678	115.56	717,294	108.19	49,384	6.9%	7.36	6.8%
1.236 Salt Spring Island Ferrowood Dock	17,870	3.05	16,380	2.80	1,490	9.1%	0.25	9.0%
1.238A Community Transit (SSI)	454,571	68.52	353,679	53.35	100,892	28.5%	15.17	28.4%
1.238B Community Transportation (SSI)	72,015	10.85	88,059	13.28	(16,044)	-18.2%	(2.43)	-18.3%
1.299 Salt Spring Island Arts	145,393	21.91	133,716	20.17	11,677	8.7%	1.75	8.7%
1.342 SSI Livestock Injury Compensation	13	0.00	13	0.00	-	0.0%	(0.00)	-0.1%
1.378 SSI Search and Rescue	26,480	3.99	22,917	3.46	3,563	15.5%	0.53	15.5%
1.455 Salt Spring Island - Community Parks	653,536	98.50	588,527	88.77	65,009	11.0%	9.73	11.0%
1.458 Salt Spring Is. - Community Rec	135,060	20.36	118,975	17.95	16,085	13.5%	2.41	13.4%
1.459 Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,069,951	311.99	1,888,013	284.78	181,938	9.6%	27.22	9.6%
3.705 SSI Liquid Waste Disposal	406,177	69.28	416,125	71.05	(9,948)	-2.4%	(1.77)	-2.5%
Total SSI LCC Services	\$4,885,951	\$744.85	\$4,441,149	\$678.49	\$444,802	10.0%	\$66.36	9.8%
1.111 Electoral Area Admin Exp - SSI	811,235	122.27	659,598	99.49	151,637	23.0%	22.78	22.9%
1.316 SSI Building Numbering	10,575	1.59	10,265	1.55	310	3.0%	0.05	2.9%
1.371 SSI Emergency Program	124,080	18.70	130,170	19.63	(6,090)	-4.7%	(0.93)	-4.7%
1.535 Stormwater Quality Management - SSI	15,350	2.31	24,610	3.71	(9,260)	-37.6%	(1.40)	-37.7%
1.925 Emergency Comm - CREST - SSI	155,771	23.48	150,818	22.75	4,953	3.3%	0.73	3.2%
21.E.A. Feasibility Study Reserve Fund - E.A.	-	-	(10,000)	(1.51)	10,000	100.0%	1.51	100.0%
Total Other SSI Electoral Area	\$1,117,011	\$168.36	\$965,461	\$145.62	\$151,550	15.7%	\$22.74	15.6%
Total SSI Electoral Area (Including SSI LCC Services)	\$6,002,962	\$913.21	\$5,406,610	\$824.11	\$596,352	11.0%	\$89.10	10.8%
Total Capital Regional District	\$8,108,135	\$1,230.51	\$7,281,663	\$1,106.93	\$826,472	11.4%	\$123.58	11.2%
CRHD Capital Regional Hospital District	860,672	129.72	867,193	\$130.80	(6,520)	-0.8%	(1.08)	-0.8%
Total CRD and CRHD	\$8,968,807	\$1,360.23	\$8,148,856	\$1,237.73	\$819,952	10.1%	\$122.50	9.9%

Average residential assessment - 2025/2024

\$1,052,147

\$1,048,500

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

	Change in Requisition		Change in Cost / Avg. Res Asst	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	36,918	0.5%	5.52	0.4%
Regional Parks	23,803	0.3%	3.52	0.3%
Land Banking & Housing	45,663	0.6%	6.88	0.6%
Foodlands Access	8,114	0.1%	1.22	0.1%
SUB-REGIONAL				
Regional Housing Trust Fund	(25,858)	-0.3%	(3.90)	-0.3%
Animal Care Services	17,709	0.2%	2.65	0.2%
JOINT EA				
Elections	(16,859)	-0.2%	(2.54)	-0.2%
Joint Electoral Area Admin	75,027	0.9%	11.31	0.9%
Building Inspection	42,738	0.5%	6.42	0.5%
SSI LCC EA				
Grant-in-Aid - Salt Spring Island	29,973	0.4%	4.51	0.4%
SSI Economic Development Commission	10,783	0.1%	1.62	0.1%
Salt Spring Island Public Library	49,384	0.6%	7.36	0.6%
Community Transit (SSI)	100,892	1.2%	15.17	1.2%
Community Transportation (SSI)	(16,044)	-0.2%	(2.43)	-0.2%
Salt Spring Island Arts	11,677	0.1%	1.75	0.1%
Salt Spring Island - Community Parks	65,009	0.8%	9.73	0.8%
Salt Spring Is. - Community Rec	16,085	0.2%	2.41	0.2%
Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	181,938	2.2%	27.22	2.2%
SSI Liquid Waste Disposal	(9,948)	-0.1%	(1.77)	-0.1%
OTHER SSI EA				
Electoral Area Admin Exp - SSI	151,637	1.9%	22.78	1.8%
Stormwater Quality Management - SSI	(9,260)	-0.1%	(1.40)	-0.1%
Feasibility Study Reserve Fund - E.A.	10,000	0.1%	1.51	0.1%
Capital Regional Hospital District	(6,520)	-0.1%	(1.08)	-0.1%
Other	27,090	0.3%	4.03	0.3%
TOTAL CRD & CRHD	\$819,952	10.1%	\$122.50	9.9%

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

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

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

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

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

*SSI Local Community Commission (LCC) budgets highlighted

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

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

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

*Requisition excludes Local/Specified/Defined area services.
**SSI Local Community Commission (LCC) budgets highlighted

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

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

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

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

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

Appendix C-6: SSI Service Budgets

SALT SPRING ISLANDS - EA WIDE

1.111 SSI Administration

1.316 SSI Building Numbering

1.371 SSI Emergency Program

1.535 Stormwater Quality Management

1.925 SSI Emergency Comm-CREST

LOCAL/SPECIFIED/DEFINED SERVICES

2.620 Highland Water

2.621 Highland/Fernwood Water

2.622 Cedars of Tuam Water

2.624 Beddis Water

2.626 Fulford Water

2.628 Cedar Lane Water

2.660 Fernwood Water

3.810 Ganges Sewer

3.820 Maliview Sewer

Appendix C-6: SSI Service Budgets

LOCAL COMMUNITY COMMISSION

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SSI)

FINAL BUDGET

MARCH 2025

Service: 1.111 SSI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Director Admin	75,295	71,035	66,627	(10,000)	-	56,627	57,780	58,914	60,070	61,258
Management Services	1,160,634	953,026	1,190,559	-	103,923	1,294,482	1,234,408	1,278,317	1,297,649	1,333,026
Local Community Commission (LCC)	106,824	151,020	118,528	10,000	31,500	160,028	201,146	133,766	136,438	139,173
TOTAL OPERATING COSTS	1,342,753	1,175,081	1,375,714	-	135,423	1,511,137	1,493,334	1,470,997	1,494,157	1,533,457
*Percentage Increase over prior year			2.5%		10.1%	12.5%	-1.2%	-1.5%	1.6%	2.6%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	30,000	30,000	30,000	-	(30,000)	-	36,000	36,000	34,000	31,000
Transfer to Operating Reserve Fund	5,000	5,000	43,000	-	-	43,000	50,000	35,095	35,180	35,250
Capital Asset Purchase	20,000	4,010	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	55,000	39,010	73,000	-	(30,000)	43,000	86,000	71,095	69,180	66,250
TOTAL COSTS	1,397,753	1,214,091	1,448,714	-	105,423	1,554,137	1,579,334	1,542,092	1,563,337	1,599,707
*Percentage Increase over prior year			3.6%		7.5%	11.2%	1.6%	-2.4%	1.4%	2.3%
Labour Recovery	(410,161)	(235,614)	(432,730)	-	-	(432,730)	(441,380)	(450,230)	(459,230)	(468,390)
Internal Allocations	(273,685)	(273,685)	(281,910)	(6,000)	-	(287,910)	(293,660)	(299,520)	(305,470)	(311,530)
TOTAL RECOVERIES	(683,846)	(509,299)	(714,640)	(6,000)	-	(720,640)	(735,040)	(749,750)	(764,700)	(779,920)
COSTS LESS INTERNAL RECOVERIES	713,907	704,792	734,074	(6,000)	105,423	833,497	844,294	792,342	798,637	819,787
*Percentage Increase over prior year			2.8%	-0.8%	14.8%	16.8%	1.3%	-6.2%	0.8%	2.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Surplus c/fwd to 2025 (Management Component)	-	49,050	-	-	(49,050)	(49,050)	-	-	-	-
Surplus c/fwd to 2025 (Director Component)	-	4,214	-	-	(4,214)	(4,214)	-	-	-	-
Deficit c/fwd to 2025 (LCC Component)	-	(44,196)	-	-	44,196	44,196	-	-	-	-
Surplus c/fwd from 2023 to 2024	(48,579)	(48,579)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(7,208)	(7,208)	(77,208)	(15,000)	-	-
Grants in Lieu of Taxes	(390)	(391)	(404)	-	-	(404)	(410)	(420)	(430)	(440)
Provincial Grant	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(340)	(292)	(582)	-	-	(582)	(510)	(520)	(530)	(540)
TOTAL REVENUE	(54,309)	(45,194)	(5,986)	-	(16,276)	(22,262)	(83,128)	(20,940)	(5,960)	(5,980)
REQUISITION	(659,598)	(659,598)	(728,088)	6,000	(89,147)	(811,235)	(761,166)	(771,402)	(792,677)	(813,807)
*Percentage increase over prior year Requisition			10.4%	-0.9%	13.5%	23.0%	-6.2%	1.3%	2.8%	2.7%
FTE's	7.0	7.0	7.0			7.0	7.0	7.0	7.0	7.0

**1.111 - Admin Expenditures (SSI)
Management Services**

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

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

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Remunerations	49,586	47,400	50,825	(10,000)	-	40,825	41,640	42,470	43,320	44,190
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	1,583	1,000	-	-	1,000	1,020	1,040	1,060	1,080
Operating - Other	5,590	4,003	4,160	-	-	4,160	4,226	4,293	4,360	4,428
TOTAL OPERATING COSTS	75,295	71,035	66,627	(10,000)	-	56,627	57,780	58,914	60,070	61,258
*Percentage Increase over prior year			-11.5%	-13.3%		-24.8%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	6,000	6,000	4,000	1,000
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	6,000	6,000	4,000	1,000
TOTAL COSTS	75,295	71,035	66,627	(10,000)	-	56,627	63,780	64,914	64,070	62,258
*Percentage Increase over prior year			-11.5%	-13.3%		-24.8%	12.6%	1.8%	-1.3%	-2.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	4,214	-	-	(4,214)	(4,214)	-	-	-	-
Balance c/fwd from 2023 to 2024	(12,939)	(12,939)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(60)	(62)	(46)	-	-	(46)	(60)	(60)	(60)	(60)
Other Income	(340)	(292)	(500)	-	-	(500)	(510)	(520)	(530)	(540)
TOTAL REVENUE	(13,339)	(9,079)	(546)	-	(4,214)	(4,760)	(570)	(580)	(590)	(600)
REQUISITION	(61,956)	(61,956)	(66,081)	10,000	4,214	(51,867)	(63,210)	(64,334)	(63,480)	(61,658)
*Percentage increase over prior year Requisition			6.7%	-16.1%	-6.8%	-16.3%	21.9%	1.8%	-1.3%	-2.9%

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

Service: 1.111 SSI Admin. Expenditures

Project Number 24-01

Capital Project Title Computer

Capital Project Description Computer Replacement - SSI Admin

Project Rationale Equipment replacement / lifecycle

Project Number 25-01

Capital Project Title Vehicle

Capital Project Description Electric vehicle

Project Rationale Equipment replacement / lifecycle

Project Number 24-02

Capital Project Title Boardroom Electronic Equipment

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

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

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

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

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

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

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

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: EASSILCC.ERF

Reserve Cash Flow

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

Assumptions/Background:

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Building Numbering

FINAL BUDGET

MARCH 2025

Service: 1.316 SSI Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Emergency Program

FINAL BUDGET

MARCH 2025

Service: 1.371 SSI Emergency Program

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

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

LEVY:

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

FUNDING:

Requisition

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,700	\$1,000	\$6,900	\$2,500	\$1,800	\$13,900	\$13,900
Grants (Federal, Provincial)	\$0	\$10,000	\$12,000	\$4,000	\$2,000	\$4,000	\$32,000	\$32,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$5,000	\$0	\$10,000	\$0	\$35,000	\$35,000
	\$0	\$31,700	\$18,000	\$10,900	\$14,500	\$5,800	\$80,900	\$80,900

Definitions for the 5-year Capital Plan

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

Service:

1.371

SSI Emergency Program

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

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

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

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

SSI Emergency Program
 Reserve Summary Schedule
 2025 - 2029 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SSI)

FINAL BUDGET

MARCH 2025

Service: 1.535 SSI Stormwater Quality Management

Committee: Electoral Area Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Comm - CREST (SSI)

FINAL BUDGET

MARCH 2025

Service: 1.925 SSI Emergency Comm. - CREST

Committee: Planning and Protective Services

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Highland Water System (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.620 Highland Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

RESERVE FUND:

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

2.620 - Highland Water System (SSI) - Debt Only

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

Definitions for the 5-year Capital Plan

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

Service:

2.620

Highland Water (SSI)

Project Number

16-01

Capital Project Title

Infrastructure Upgrades (Valve Distribution)

Capital Project Description

Middle and Upper Reservoir Repairs

Project Rationale

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Highland/Fernwood Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

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

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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

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

Service: **2.621 Highland & Fernwood Water (SSI)**

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

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

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

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

Service: **2.621 Highland & Fernwood Water (SSI)**

Project Number	21-04	Capital Project Title	Water main AC replacement strategy and preliminary design	Capital Project Description	Conduct water main replacement assessment and develop a phased replacement strategy (13 km).
Project Rationale	The asbestos cement water main system needs to be replaced so this will assess the system and create a strategy to deal with it along with design drawings and specifications.				

Project Number	21-05	Capital Project Title	Water Main AC replacement detailed design	Capital Project Description	Water Main AC replacement detailed design. Includes CRD project management.
Project Rationale	Develop detailed design for the replacement of the asbestos cement water distribution piping system based on the strategy developed in Project 21-04.				

Project Number	23-01	Capital Project Title	Phased program of AC Water main replacement	Capital Project Description	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 5 years). Includes construction services and CRD project management.
Project Rationale	The asbestos cement water main system needs to be replaced. This project is for the engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/meter over 10 years).				

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 25-01

Capital Project Title Fence installation around storage reservoirs

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

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

Project Number 23-07

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

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

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

Project Number 24-02

Capital Project Title Highlands Middle Reservoir Repair

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

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

Project Number 24-03

Capital Project Title WTP driveway improvements

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

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

Project Number 24-04

Capital Project Title WTP Bring safety chain to specification.

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

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 24-05 **Capital Project Title** Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair **Capital Project Description** Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management.

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

Project Number 24-06 **Capital Project Title** Critical Spares; Chlorine pump and coagulant pump **Capital Project Description** Purchase spares. Includes CRD project management.

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

Project Number 24-08 **Capital Project Title** WTP, replace Miltronics FLT Ultrasonic Probe **Capital Project Description** Miltronics unit not supported replace with Siemens. Includes CRD project management.

Project Rationale Obsolete equipment must be replaced prior to failure.

Project Number 24-09 **Capital Project Title** Addition of another tank is required for backwashing of two filters in sequence. **Capital Project Description** Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.

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

Project Number 24-10 **Capital Project Title** Replace or re-line Middle Reservoir - Design **Capital Project Description** Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number	24-11	Capital Project Title	Replace or re-line Middle Reservoir - Construction	Capital Project Description	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.
Project Rationale	Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the construction phase of the project.				

Project Number	24-12	Capital Project Title	Replace Upper Reservoir Pumphouse - Design and Construction	Capital Project Description	Replace Upper Reservoir Pumphouse - Design. Includes construction and CRD project management.
Project Rationale	Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the CRD PM phase of the project.				

Project Number	24-13	Capital Project Title	Install Strainer upstream of North End Road PRV	Capital Project Description	Install Strainer upstream of North End Road PRV. Includes CRD project management.
Project Rationale	Need to install strainer upstream of PRV in order to ensure trouble free operation and reduce maintenance costs.				

Project Number	27-01	Capital Project Title	Update Asset Management Plan	Capital Project Description	Revise McElhanney Condition Assessment to SAMP.
Project Rationale	Revise existing AMP to include facility modifications and additions since last AMP.				

Service: 2.621 Highland & Fernwood Water (SSI)

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

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

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

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

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 21-02

Capital Project Title Power Generation Equipment (early approval)

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

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

Project Number 22-03

Capital Project Title Safety Improvements for WTP

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedars of Tuam Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

User Charge

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

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

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

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.622
 Service Name: Cedars of Tuam Water (\$51)

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

Service:

2.622

Cedars of Tuam Water (SSI)

Project Number 18-01

Capital Project Title Abandon unused wells

Capital Project Description Decommission wells.

Project Rationale Abandon unused wells to prevent groundwater contamination.

Project Number 21-03

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

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

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

Project Number 22-02

Capital Project Title Power generation equipment

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

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

Project Number 23-01

Capital Project Title Electrical Service Replacement

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

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

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

Project Number 24-02

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

Capital Project Description Seek service area electors approval to fund projects

Project Rationale Obtain residents approval for project and borrowing.

Project Number 24-03

Capital Project Title Public Engagement for Future Projects

Capital Project Description Undertake a referendum or AAP to borrow funds

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

Project Number 26-01

Capital Project Title Analysis and Design of AC pipe replacement

Capital Project Description Analysis and Design of AC pipe replacement.

Project Rationale New pipeline construction to replace AC pipe. Analysis and investigation - \$20K. CRD PM - \$10K.

Project Number 26-02

Capital Project Title New pipeline construction

Capital Project Description New pipeline construction to replace AC pipe.

Project Rationale Construction - \$830K. Construction services \$20K.. CRD PM - \$20K

Service:

2.622

Cedars of Tuam Water (SSI)

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Revise McElhanney Condition Assessment to SAMP.

Project Rationale Revise current AMP to incorporate changes to facility.

Project Number 25-01

Capital Project Title Well Testing for WIN 19325 (Early Approval)

Capital Project Description Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use.

Project Rationale Perform well test on potential new well to replace failing wells.

Project Number 25-02

Capital Project Title Sand separator and chlorine analyzer (Early Approval)

Capital Project Description Install sand separator and chlorine analyzer to improve process performance of WTP.

Project Rationale Install sand separator and chlorine analyzer to improve process performance of WTP.

Project Number 21-05

Capital Project Title Chlorinator, level transducer and flow meter replacement

Capital Project Description replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter

Project Rationale replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Beddis Water

FINAL BUDGET

MARCH 2025

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:	<u>\$0</u>	
AUTHORIZED: LA Bylaw No. 3825 (July 11, 2012)	\$400,000	
BORROWED: SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023	(\$300,000)	3.15%
BORROWED: SI Bylaw No. 3910 (July 2013)	(\$70,000)	3.85%
Remaining: Expired	<u>\$30,000</u>	

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: (Bylaw 4236 April 2018)
 - First 38 cubic metres or portion - \$3.10 / cubic metre
 - Next 68 cubic metres or portion - \$6.30 / cubic metre
 - Greater than 106 cubic metres - \$8.50 / cubic metre
- Water Connection Charge:** The connection charge for a service shall be the actual cost for the connection.

RESERVE FUND:

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

2.624 - Beddis Water

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.624
 Service Name: Beddis Water (SSI)

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

Service: 2.624 Beddis Water (SSI)

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

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

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

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

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

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

Service: 2.624 Beddis Water (SSI)

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

Service: 2.624 Beddis Water (SSI)

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

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

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

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

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

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

Service: 2.624 Beddis Water (SSI)

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

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fulford Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.626 Fulford Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

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

User Charge: Fixed user charge for residential properties.

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

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

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

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$ 28,000	E	Cap	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
22-04	New	Fulford AC Water Main Renewal Program and Detailed Design	Develop a renewal program, cost estimate and detailed design. Includes CRD project management.	\$ 170,000	S	Debt	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	\$ 21,000	E	Cap	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload.	\$ 66,000	E	Grant	\$ 50,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload. CRD project management.		E	Res	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.	\$ 24,000	S	Grant	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. CRD project management.		S	Res	\$ 4,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP	\$ 24,000	S	Grant	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. CRD project management.		S	Res	\$ 4,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
24-04	New	Install In-Line Strainers upstream of PRVs	Install In-Line Strainers upstream of PRVs. Includes CRD project management.	\$ 14,000	S	Res	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000
24-05	Replacement	Replace Air Valves in raw water line on Sunnyside	Replace Air Valves in raw water line on Sunnyside. Includes construction services and CRD project management.	\$ 11,000	S	Res	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ 11,000
24-06	New	Sunnyside PS Install Guard Rail	Install a guard rail along the concrete edge of the Sunnyside PS. Includes CRD project management.	\$ 4,000	S	Cap	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and critically to current CRD I/O standards. At end of life for SCADA/PAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$ 220,000	S	Debt	\$ 220,000	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ 220,000
25-01	New	Water main replacement program - construction.	Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.	\$ 4,500,000	S	Debt	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 4,500,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan	\$ 50,000	S	Grant	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase	\$ 90,000	E	Cap	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
23-07	New	Install Support for Lifting apparatus over DAF system.	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.	\$ 55,000	E	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 5,312,000				\$ 247,000	\$ 415,000	\$ 1,550,000	\$ 1,500,000	\$ 1,500,000	\$ 5,212,000

Service: 2.626 Fulford Water (SSI)

Project Number 21-02

Capital Project Title Public Engagement for Future Projects

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

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

Project Number 21-03

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

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

Project Rationale Undertake a referendum or AAP to borrow funds.

Project Number 22-02

Capital Project Title Installation of turbidity meter on influent line

Capital Project Description Installation of turbidity meter on influent line

Project Rationale Meter required to measure water quality.

Project Number 22-04

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

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

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

Service:

2.626

Fulford Water (SSI)

Project Number 23-01

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

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

Project Rationale Current impellers do not provide enough throughput capacity.

Project Number 24-01

Capital Project Title Electrical service improvement at Fulford WTP

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

Project Rationale Replacement of aging equipment.

Project Number 24-02

Capital Project Title Ventilation for WTP

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

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

Project Number 24-03

Capital Project Title Replacement of flocculator mixer motors at WTP.

Capital Project Description Replacement of flocculator mixer motors at WTP

Project Rationale Replacement of aging equipment.

Service: 2.626 Fulford Water (SSI)

Project Number 24-04

Capital Project Title Install In-Line Strainers upstream of PRVs

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

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

Project Number 24-05

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

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

Project Rationale Replacement of aging equipment.

Project Number 24-06

Capital Project Title Sunnyside PS Install Guard Rail

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

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

Project Number 24-07

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

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

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

Service:

2.626

Fulford Water (SSI)

Project Number 25-01

Capital Project Title Water main replacement program - construction.

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

Project Rationale Aging asbestos concrete water lines require replacement.

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Update Asset Management Plan

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

Project Number 25-02

Capital Project Title Investigate DAF Residual Disposal Alternatives

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

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

Project Number 22-03

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

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

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

Project Number 23-07

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Cedar Lane Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

RESERVE FUND BYLAW:

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

2.628 - Cedar Lane Water (SSI)

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Debenture Debt (New Debt Only)	\$228,000	\$143,000	\$124,000	\$250,000	\$645,000	\$645,000	\$645,000	\$1,807,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$110,000	\$15,000	\$0	\$0	\$0	\$0	\$125,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$75,000	\$10,000	\$50,000	\$90,000	\$35,000	\$0	\$0	\$185,000
	\$383,000	\$343,000	\$189,000	\$340,000	\$680,000	\$645,000	\$645,000	\$2,197,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: _____ 2.628
 Service Name: _____ Cedar Lane Water (SSI)

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

Service:

2.628

Cedar Lane Water (SSI)

Project Number 18-01

Capital Project Title Abandon unused wells

Capital Project Description Decommission wells

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

Project Number 21-01

Capital Project Title Power generation equipment design and construction

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

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

Project Number 23-01

Capital Project Title Investigation for new groundwater sources

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

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

Project Number 21-03

Capital Project Title Detailed Hydrogeological Assessment

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

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

Project Number 21-06

Capital Project Title WTP Manganese treatment construction / chlorine exhaust

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

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

Service:

2.628

Cedar Lane Water (SSI)

Project Number 24-02

Capital Project Title

WTP provide spare pressure pump and sub-drive unit

Capital Project Description

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

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

Project Number 24-03

Capital Project Title

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

Capital Project Description

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

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

Project Number 24-04

Capital Project Title

Referendum or Alternative Approval Process - Funding for Future Projects

Capital Project Description

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

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

Project Number 27-01

Capital Project Title

Update Asset Management Plan

Capital Project Description

Update Asset Management Plan.

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

Project Number 25-01

Capital Project Title

Water main AC replacement strategy and preliminary design

Capital Project Description

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

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

Service:

2.628

Cedar Lane Water (SSI)

Project Number 25-02

Capital Project Title

Water Main AC replacement detailed design

Capital Project Description

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

Project Rationale

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

Project Number 26-01

Capital Project Title

Phased program of AC Water main replacement

Capital Project Description

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

Project Rationale

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

Project Number 21-04

Capital Project Title

Public Engagement

Capital Project Description

Public Engagement for debt funded projects

Project Rationale

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

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

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Water (SSI)

FINAL BUDGET

MARCH 2025

Service: 2.660 Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

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

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Ganges Sewer (SSI)

FINAL BUDGET

MARCH 2025

Service: 3.810 Ganges Sewer Utility (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

3.810 - Ganges Sewer (SSI)

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

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.

Project Rationale Provisional allowance for the supply and installation of key components and critical spares.

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

Project Rationale Installation of additional lighting and HMI upgrade.

Service: 3.810 Ganges Sewer Utility (SSI)

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

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

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

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

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

Service: 3.810 Ganges Sewer Utility (SSI)

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

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

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

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

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

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

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

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

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

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

Service: 3.810 Ganges Sewer Utility (SSI)

Project Number 21-06

Capital Project Title Aeration system improvement detailed design

Capital Project Description Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.

Project Rationale Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.

Project Number 23-02

Capital Project Title MBR Cassette lifting brackets

Capital Project Description Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.

Project Rationale Purchase and install MBR cassette lifting brackets.

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

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

GANGESSWR.ERF

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Maliview Sewer Utility (SSI)

FINAL BUDGET

MARCH 2025

Service: 3.820 Maliview Sewer Utility (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

User Charge:	Annual Fixed Fee per water service connection
Parcel Tax:	Annual, levied only on properties capable of being connected to the system.
Consumption Charge:	\$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System
Connection Charge:	Actual cost to connect

RESERVE FUND:

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

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

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	\$ 2,642,041	S	Grant	\$ 1,684,000	\$ 950,000	\$ 734,000	\$ -	\$ -	\$ -	\$ 1,684,000
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	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	\$ 3,429,041				\$ 1,713,000	\$ 1,019,000	\$ -	\$ -	\$ -	\$ 2,732,000

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

Project Number	21-03	Capital Project Title	Wastewater Treatment Plant Upgrade	Capital Project Description	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
-----------------------	-------	------------------------------	------------------------------------	------------------------------------	--

Project Rationale Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.

Project Number	22-02	Capital Project Title	Collection system repairs and/or renewal	Capital Project Description	Replacement/repair of collection pipe and manholes. Includes CRD project management.
-----------------------	-------	------------------------------	--	------------------------------------	--

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

Project Number	23-01	Capital Project Title	SAMP Development	Capital Project Description	Develop an asset management plan for the facility.
-----------------------	-------	------------------------------	------------------	------------------------------------	--

Project Rationale This service has no up-to-date asset management plan

Project Number	23-02	Capital Project Title	I&I program (MOE Requirement)	Capital Project Description	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.
-----------------------	-------	------------------------------	-------------------------------	------------------------------------	--

Project Rationale The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

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

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

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

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

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

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

**Maliview Estates Sewer System
 Summary Schedule
 2025 - 2029 Financial Plan**

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Grants in Aid

FINAL BUDGET

MARCH 2025

Service: 1.116 SSI Grants in Aid

Commission: Salt Spring Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Local Community Commission

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grants in Aid	53,986	53,986	53,986	15,000	-	68,986	73,986	78,986	83,986	88,986
Allocations	4,799	4,799	5,009	-	-	5,009	5,137	5,238	5,340	5,443
Other Expenses	-	30	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	58,785	58,815	58,995	15,000	-	73,995	79,123	84,224	89,326	94,429
*Percentage Increase over prior year			0.4%	25.5%		25.9%	6.9%	6.4%	6.1%	5.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	147	(147)	-	-	(147)	-	-	-	-
Balance c/fwd from 2023 to 2024	(14,773)	(14,773)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(38)	(41)	-	-	(41)	(50)	(50)	(50)	(50)
Other Revenue	(220)	(399)	(82)	-	-	(82)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(15,033)	(15,063)	(270)	-	-	(270)	(280)	(280)	(280)	(280)
REQUISITION	(43,752)	(43,752)	(58,725)	(15,000)	-	(73,725)	(78,843)	(83,944)	(89,046)	(94,149)
*Percentage increase over prior year Requisition			34.2%	34.3%		68.5%	6.9%	6.5%	6.1%	5.7%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Economic Development

FINAL BUDGET

MARCH 2025

Service: 1.124 SSI Economic Development Sustainability

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.124 - SSI Economic Development

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Project Costs	100,000	38,349	40,000	-	51,652	91,652	40,000	40,000	40,000	40,000
Third Party Payments	10,000	32,830	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	13,239	13,239	12,127	-	-	12,127	12,401	12,653	12,906	13,160
Operating - Other	6,110	2,898	6,310	-	-	6,310	6,338	6,367	6,397	6,428
TOTAL OPERATING COSTS	129,349	87,316	68,437	-	51,652	120,089	68,739	69,020	69,303	69,588
*Percentage Increase over prior year			-47.1%		39.9%	-7.2%	-42.8%	0.4%	0.4%	0.4%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	870	1,980	3,115	4,270
TOTAL COSTS	129,349	87,316	68,437	-	51,652	120,089	69,609	71,000	72,418	73,858
FUNDING SOURCES (REVENUE)										
Balance CFW from 2024 to 2025	-	51,652	-	-	(51,652)	(51,652)	-	-	-	-
Balance CFW from 2023 to 2024	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(60,000)	(69,186)	(3,345)	-	-	(3,345)	-	-	-	-
Grants in Lieu of Taxes	(80)	(74)	(40)	-	-	(40)	(80)	(80)	(80)	(80)
Other Income	(570)	(1,009)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
TOTAL REVENUE	(75,650)	(33,617)	(3,955)	-	(51,652)	(55,607)	(660)	(670)	(680)	(690)
REQUISITION	(53,699)	(53,699)	(64,482)	-	-	(64,482)	(68,949)	(70,330)	(71,738)	(73,168)
*Percentage increase over prior year Requisition			20.1%			20.1%	6.9%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	105534						
Beginning Balance		79,988	13,495	10,150	11,020	13,000	16,115
Transfer from Ops Budget		-	-	870	1,980	3,115	4,270
Deficit Recovery		(9,186)					
Transfer to Ops Budget		(60,000)	(3,345)	-	-	-	-
Interest Income*		2,693					
Ending Balance \$		13,495	10,150	11,020	13,000	16,115	20,385

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Public Library

FINAL BUDGET

MARCH 2025

Service: 1.141 SSI Public Library

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Salt Spring Island Public Library service by Bylaw No. 2725 adopted November 1999. Amended by Bylaw No. 3612 (adopted December, 2009).

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

Greater of \$600,000 or \$0.186 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

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

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

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

EXPENDITURE

Buildings	\$10,000	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<hr/>							
	\$10,000	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000
<hr/>							

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$30,000	\$10,000	\$10,000	\$25,000	\$6,000	\$81,000
<hr/>							
	\$10,000	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000
<hr/>							

Definitions for the 5-year Capital Plan

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

Service: 1.141 SSI Public Library

Project Number 23-01

Capital Project Title Emergency Repairs

Capital Project Description Unforeseen Emergency Repairs

Project Rationale Unforeseen emergency repairs

Project Number 28-01

Capital Project Title Roof Repairs

Capital Project Description Repair Roof

Project Rationale Repairing the roof

Project Number 25-01

Capital Project Title Accessibility Projects

Capital Project Description Various accessibility projects stemming from the September 2023 Accessibility Plan

Project Rationale Various accessibility projects stemming from the September 2023 Accessibility Plan

Project Number 25-02

Capital Project Title HVAC and Central Heating Repair Allowance

Capital Project Description HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment

Project Rationale HVAC and Central Heating Plant Repair Allowance as recommended in the 2022 WSP Building Condition Assessment.

Project Number 25-03

Capital Project Title Washroom Upgrade Project

Capital Project Description Upgrade existing washroom and implement accessibility recommendations

Project Rationale Library has requested upgrades to existing washrooms

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Street Lighting

FINAL BUDGET

MARCH 2025

Service: 1.234 SSI Street Lighting

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide street lighting on Salt Spring Island.

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

PARTICIPATION:

Salt Spring Island Electoral Area # 65, 2(764).

Order in Council No. 444, September 16, 2011.

MAXIMUM LEVY:

Greater of \$24,370 or \$0.0075 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Electricity	26,400	27,244	27,190	-	-	27,190	27,730	28,280	28,850	29,430
Allocations	3,348	3,348	3,652	-	-	3,652	3,740	3,813	3,886	3,961
Contribution projects	2,000	-	1,930	-	-	1,930	1,970	2,015	2,060	2,100
Other Operating Expenses	100	180	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	31,848	30,772	32,872	-	-	32,872	33,540	34,208	34,896	35,591
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,076	-	-	-	-	-	-	-	-
TOTAL COSTS	31,848	31,848	32,872	-	-	32,872	33,540	34,208	34,896	35,591
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	61	61	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	21	21	(40)	-	-	(40)	(40)	(40)	(40)	(40)
REQUISITION	(31,869)	(31,869)	(32,832)	-	-	(32,832)	(33,500)	(34,168)	(34,856)	(35,551)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Dock (SSI)

FINAL BUDGET

MARCH 2025

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Parcel Tax

1.236 - Fernwood Dock (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	6,410	2,670	5,500	-	-	5,500	5,614	5,730	5,847	5,965
Insurance	3,350	3,350	3,800	-	-	3,800	4,180	4,598	5,057	5,563
Supplies	820	-	590	-	-	590	600	610	620	630
Allocations	3,670	3,670	4,780	-	-	4,780	4,884	4,981	5,081	5,180
Other Operating Expenses	2,297	432	2,370	-	-	2,370	2,410	2,450	2,490	2,530
TOTAL OPERATING COSTS	16,547	10,122	17,040	-	-	17,040	17,688	18,369	19,095	19,868
*Percentage Increase over prior year			3.0%			3.0%	3.8%	3.9%	4.0%	4.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	-	6,433	5,000	-	(4,000)	1,000	8,735	12,000	14,305	14,200
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	6,433	5,000	-	(4,000)	1,000	8,735	12,000	14,305	14,200
TOTAL COSTS	16,547	16,555	22,040	-	(4,000)	18,040	26,423	30,369	33,400	34,068
*Percentage Increase over prior year			33.2%		-24.2%	9.0%	46.5%	14.9%	10.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(145)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(37)	(30)	(40)	-	-	(40)	(50)	(60)	(70)	(80)
TOTAL REVENUE	(167)	(175)	(170)	-	-	(170)	(180)	(190)	(200)	(210)
REQUISITION - PARCEL TAX	(16,380)	(16,380)	(21,870)	-	4,000	(17,870)	(26,243)	(30,179)	(33,200)	(33,858)
*Percentage increase over prior year Requisition			33.5%		-24.4%	9.1%	46.9%	15.0%	10.0%	2.0%

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

Service No. 1.236								
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	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$340,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$340,000

SOURCE OF FUNDS

Capital Funds on Hand	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$95,000	\$0	\$0	\$0	\$0	\$0	\$95,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$60,000	\$125,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$215,000
	\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$340,000

Definitions for the 5-year Capital Plan

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

Service:

1.236

SSI Small Craft Harbour (Fernwood Dock)

Project Number

23-01

Capital Project Title

Annual Preventative Maintenance and Repairs

Capital Project Description

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

Project Rationale

Annual preventative maintenance and repairs to extend useful life.

Project Number

24-02

Capital Project Title

Anticipated work from 2023 inspection

Capital Project Description

Replace and repair damaged sections

Project Rationale

Lifecycle replacement

Project Number

21-02

Capital Project Title

Painting and Repairs

Capital Project Description

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

Project Rationale

Repairs as identified in the 2019 Supplementary Condition Assessment Report

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		180,891	183,276	59,276	8,011	10,011	14,316
Transfer from Ops Budget		4,006	1,000	8,735	12,000	14,305	14,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		(10,000)	(125,000)	(60,000)	(10,000)	(10,000)	(10,000)
Interest Income*		8,379					
Ending Balance \$		183,276	59,276	8,011	10,011	14,316	18,516

Assumptions/Background:

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

Reserve Schedule

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

Newly created in 2024

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transit (SSI)

FINAL BUDGET

MARCH 2025

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

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

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

1.238A - Community Transit (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	600,009	534,133	592,612	-	-	592,612	621,257	666,306	679,632	693,225
Allocations	30,084	30,084	33,534	-	-	33,534	34,523	35,214	35,919	36,637
Other Operating Expenses	2,580	3,550	3,166	-	-	3,166	3,315	3,474	3,647	3,829
TOTAL OPERATING COSTS	632,673	567,767	629,312	-	-	629,312	659,095	704,994	719,198	733,691
*Percentage Increase over prior year			-0.5%			-0.5%	4.7%	7.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	-	12,343	20,000	-	-	20,000	21,235	8,000	16,055	8,000
Transfer to Operating Reserve Fund	-	40,000	23,070	-	-	23,070	29,400	17,745	-	-
TOTAL CAPITAL / RESERVES	-	52,343	43,070	-	-	43,070	50,635	25,745	16,055	8,000
TOTAL COSTS	632,673	620,110	672,382	-	-	672,382	709,730	730,739	735,253	741,691
*Percentage Increase over prior year			6.3%			6.3%	5.6%	3.0%	0.6%	0.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(67,000)	(67,000)	-	-	-	-	-	-	-	(1,835)
Transit Pass Revenue	(211,324)	(198,484)	(217,011)	-	-	(217,011)	(221,034)	(225,181)	(229,685)	(234,278)
Other Income	(520)	(800)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Grants in Lieu of Taxes	(150)	(147)	(260)	-	-	(260)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(278,994)	(266,431)	(217,811)	-	-	(217,811)	(221,734)	(225,891)	(230,405)	(236,843)
REQUISITION	(353,679)	(353,679)	(454,571)	-	-	(454,571)	(487,996)	(504,848)	(504,848)	(504,848)
*Percentage increase over prior year Requisition			28.5%			28.5%	7.4%	3.5%	0.0%	0.0%

Definitions for the 5-year Capital Plan

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

Service: 1.238A Community Transit (SSI)

Project Number 23-01

Capital Project Title Bus Shelters

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

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

Project Number 23-02

Capital Project Title O & M Facility Plan

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

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

Project Number 18-01

Capital Project Title Bus Shelter

Capital Project Description Bus shelter-Mobrae

Project Rationale Design build public art inspired bus shelters

Project Number 22-01

Capital Project Title Bus Shelter

Capital Project Description Bus shelter-Horel

Project Rationale Design build public art inspired bus shelters

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

Reserve/Fund Summary

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

Reserve Schedule

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

Reserve Cash Flow

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

Assumptions/Background:

To fund service expansions & bus leasing costs

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1091 102201	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		8,583	19,220	29,220	35,455	28,455	29,510
Transfer from Ops Budget		10,237	20,000	21,235	8,000	16,055	8,000
Planned Purchase		-	(10,000)	(15,000)	(15,000)	(15,000)	(15,000)
Interest Income (expense)*		400					
Ending Balance \$		19,220	29,220	35,455	28,455	29,510	22,510

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transportation (SSI)

FINAL BUDGET

MARCH 2025

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

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$146,250 or \$0.044 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Pathway Maintenance	2,000	3,000	3,000	-	-	3,000	3,060	3,120	3,180	3,240
Allocations	21,809	21,809	18,969	-	-	18,969	19,394	19,784	20,176	20,580
Labour Cost	23,130	23,130	23,971	-	-	23,971	24,447	24,941	25,442	25,950
Other Operating Expenses	1,550	8,107	1,450	-	-	1,450	1,490	1,531	1,573	1,616
TOTAL OPERATING COSTS	48,489	56,046	47,390	-	-	47,390	48,391	49,376	50,371	51,386
*Percentage Increase over prior year			-2.3%			-2.3%	2.1%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	40,000	40,000	70,000	-	(50,000)	20,000	80,275	71,045	87,420	86,475
Transfer to Operating Reserve Fund	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	3,200	-	1,350	1,350
Principal Payment	-	-	-	-	-	-	-	8,107	8,107	11,527
Interest Payment	-	-	-	-	-	-	3,520	14,080	15,565	21,505
TOTAL DEBT / RESERVES	40,000	40,000	75,000	-	(50,000)	25,000	91,995	98,232	117,442	125,857
TOTAL COSTS	88,489	96,046	122,390	-	(50,000)	72,390	140,386	147,608	167,813	177,243
*Percentage Increase over prior year			38.3%		-56.5%	-18.2%	93.9%	5.1%	13.7%	5.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(7,558)	-	-	-	-	-	-	-	-
Other Income	(300)	(300)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
Grants in Lieu of Taxes	(130)	(129)	(65)	-	-	(65)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(430)	(7,987)	(375)	-	-	(375)	(450)	(460)	(470)	(480)
REQUISITION	(88,059)	(88,059)	(122,015)	-	50,000	(72,015)	(139,936)	(147,148)	(167,343)	(176,763)
*Percentage increase over prior year Requisition			38.6%		-56.8%	-18.2%	94.3%	5.2%	13.7%	5.6%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$326,000	\$871,000	\$1,640,000	\$30,000	\$485,000	\$455,000	\$3,481,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$326,000	\$871,000	\$1,640,000	\$30,000	\$485,000	\$455,000	\$3,481,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$235,000	\$235,000	\$0	\$0	\$0	\$0	\$235,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$320,000	\$0	\$135,000	\$135,000	\$590,000	
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Grants (Federal, Provincial)	\$91,000	\$536,000	\$1,095,000	\$0	\$320,000	\$320,000	\$2,271,000	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$0	\$100,000	\$225,000	\$30,000	\$30,000	\$0	\$385,000	
	\$326,000	\$871,000	\$1,640,000	\$30,000	\$485,000	\$455,000	\$3,481,000	

Definitions for the 5-year Capital Plan

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

Service: 1.238B Community Transportation (SSI)

Project Number 22-04
Capital Project Title Construction Program for Pathway Network Merchant Mews (300 m)
Capital Project Description Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)
Project Rationale This is a pathway to benefit users from a safety and access perspective from the Merchant Mews commercial area connecting it to pathways that lead to Ganges.

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

Project Number 22-12
Capital Project Title Design and Construction of Pathway - Rainbow Road (350 m)
Capital Project Description Construct a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road. Includes construction administration and CRD project management. (70% BCAT)
Project Rationale This project is part of the Active Transportation network. Design and construct an sidewalk and cycling path along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.

Project Number 22-14
Capital Project Title Design and Construction of Pathway - Swanson Road (600 m)
Capital Project Description Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.
Project Rationale This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.

Service: 1.238B Community Transportation (SSI)

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

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

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

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

Service: 1.238B Community Transportation (SSI)

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

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

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

Project Number	26-02	Capital Project Title	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Capital Project Description	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue, Jackson Avenue and South Rainbow Road.
Project Rationale					

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

Project Number 22-13 **Capital Project Title** Design and Permitting Swanson, Kanaka Pathways and other small pathways **Capital Project Description** Design and Permitting Swanson, Kanaka Pathways and other small pathways

Project Rationale Pathway along Swanson Road.

Project Number 22-11 **Capital Project Title** Design and Permitting Rainbow Road Pathway **Capital Project Description** Design and Permitting Rainbow Road Pathway

Project Rationale Pathway along Rainbow Road.

Project Number 25-03 **Capital Project Title** Design and Construction of small pathway projects **Capital Project Description** Design and Construction of small pathway projects

Project Rationale

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

Project Rationale

Service: 1.238B Community Transportation (SSI)

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1086 102142	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		355,426	233,642	167,581	22,856	63,901	121,321
Transfer from Ops Budget		40,000	20,000	80,275	71,045	87,420	86,475
Transfer from Capital Fund		11,620					
Planned Purchase		(186,400)	(86,061)	(225,000)	(30,000)	(30,000)	-
Interest Income*		12,996					
Ending Balance \$		233,642	167,581	22,856	63,901	121,321	207,796

Assumptions/Background:

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

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

Reserve Schedule

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

Bylaw 3943
Sidewalks

Reserve Cash Flow

Fund: Fund Centre:	1086 102147	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		-	13,939	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(13,939)	-	-	-	-
Transfer from cash in lieu		13,530					
Interest Income*		409					
Ending Balance \$		13,939	-	-	-	-	-

Assumptions/Background:

Funds received from property owners for sidewalks in front of their properties
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island Arts

FINAL BUDGET

MARCH 2025

Service: 1.299 SSI Arts

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the ArtSpring Theatre and contributing to arts programming through the Gulf Islands Community Arts Council (Bylaw No. 3116, January 29, 2004) Bylaw amendment No. 4331, adopted on April 8, 2020.

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$93,050 or \$0.031 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Art Centre Society	86,933	87,410	89,544	8,623	-	98,167	110,628	112,840	115,094	117,397
Gulf Islands Community Arts Council	37,257	37,461	38,376	3,695	-	42,071	47,412	48,360	49,326	50,313
Allocations	2,452	2,452	2,657	1,000	-	3,657	3,756	3,831	3,908	3,986
Other Operating Expenses	6,190	2,213	4,000	-	-	4,000	4,080	4,160	4,240	4,320
TOTAL OPERATING COSTS	132,832	129,536	134,577	13,318	-	147,895	165,876	169,191	172,568	176,016
*Percentage Increase over prior year			1.3%	10.0%		11.3%	12.2%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	986	-	-	-	-	-	-	-	-
TOTAL COSTS	132,832	130,522	134,577	13,318	-	147,895	165,876	169,191	172,568	176,016
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	2,312	(2,312)	-	-	(2,312)	-	-	-	-
Balance c/fwd from 2023 to 2024	974	974	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(92)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	-	-	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	884	3,194	(2,502)	-	-	(2,502)	(190)	(190)	(190)	(190)
REQUISITION	(133,716)	(133,716)	(132,075)	(13,318)	-	(145,393)	(165,686)	(169,001)	(172,378)	(175,826)
*Percentage increase over prior year Requisition			-1.2%	10.0%		8.7%	14.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

Newly created in 2024

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

Reserve Cash Flow

Fund:	1500	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	105561						
Beginning Balance		-	1,036	1,036	1,036	1,036	1,036
Transfer from Op Budget		1,036	-	-	-	-	-
Transfer to Op Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		1,036	1,036	1,036	1,036	1,036	1,036

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Livestock Injury Compensation

FINAL BUDGET

MARCH 2025

Service: 1.342 SSI Livestock Injury Compensation

Commission: Salt Spring Island Local Community Commission

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*.
(Livestock Injury Compensation Service (Salt Spring Islands) Bylaw 4418, No. 1, 2021)

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	163	166	169	173
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,163	3,166	3,169	3,173
*Percentage Increase over prior year						0.0%	0.2%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	3,143	(3,143)	-	-	(3,143)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,145)	(3,145)	-	-	-	-	-	-	-	-
Other Income	-	(143)	(2)	-	-	(2)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(3,145)	(145)	(3,145)	-	-	(3,145)	(20)	(20)	(20)	(20)
REQUISITION	(13)	(13)	(13)	-	-	(13)	(3,143)	(3,146)	(3,149)	(3,153)
*Percentage increase over prior year Requisition						0.0%	24076.9%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Search and Rescue

FINAL BUDGET

MARCH 2025

Service: 1.378 SSI Search and Rescue

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$15,000 or \$0.0053 / \$1,000 on actual assessed value of land and improvements.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contribution to SSI SAR Society	24,222	23,287	24,950	-	945	25,895	25,450	25,960	26,480	27,010
Allocations	1,252	1,252	1,290	-	-	1,290	1,329	1,355	1,383	1,410
Other Expenses	330	309	340	-	-	340	350	360	370	380
TOTAL COSTS	25,804	24,848	26,580	-	945	27,525	27,129	27,675	28,233	28,800
*Percentage Increase over prior year			3.0%		3.7%	6.7%	-1.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	945	-	-	(945)	(945)	-	-	-	-
Balance c/fwd from 2023 to 2024	(2,787)	(2,787)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(19)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(70)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
						-				
TOTAL REVENUE	(2,887)	(1,931)	(100)	-	(945)	(1,045)	(100)	(100)	(100)	(100)
REQUISITION	(22,917)	(22,917)	(26,480)	-	-	(26,480)	(27,029)	(27,575)	(28,133)	(28,700)
*Percentage increase over prior year Requisition			15.5%			15.5%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

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

FINAL BUDGET

MARCH 2025

1.455 / 1.458 / 1.459

Salt Spring Island Parks & Rec -

All Service Areas

OPERATING COSTS

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Swimming Pool	1,066,447	1,076,575	1,168,516	17,491	15,000	1,201,007	1,239,495	1,202,810	1,230,850	1,259,610
Park Land	1,223,265	1,177,985	1,250,297	54,650	49,415	1,354,362	1,394,059	1,423,341	1,459,516	1,497,064
Community Recreation	384,702	374,575	399,878	-	-	399,878	410,171	420,274	430,100	440,193
Community Parks	962,085	909,296	990,001	17,525	14,600	1,022,126	1,043,178	1,064,083	1,098,509	1,125,399
TOTAL OPERATING COSTS	3,636,499	3,538,431	3,808,692	89,666	79,015	3,977,373	4,086,903	4,110,508	4,218,975	4,322,266

*Percentage Increase

	4.7%	2.5%	2.2%	9.4%	2.8%	0.6%	2.6%	2.4%
--	------	------	------	------	------	------	------	------

CAPITAL / RESERVE

Swimming Pool	65,000	68,372	95,000	-	-	95,000	138,845	139,525	140,850	142,040
Park Land	25,000	77,000	93,000	-	(30,000)	63,000	225,740	223,505	220,015	215,800
Community Recreation	5,000	-	2,500	-	-	2,500	6,800	8,000	8,100	8,120
Community Parks	28,000	27,200	28,000	-	-	28,000	25,500	29,255	20,060	18,990
DEBT CHARGES	-	-	-	-	-	-	52,420	157,394	157,394	157,394
TOTAL CAPITAL / RESERVES / DEBT	123,000	172,572	218,500	-	(30,000)	188,500	449,305	557,679	546,419	542,344

TOTAL COSTS

	3,759,499	3,711,003	4,027,192	89,666	49,015	4,165,873	4,536,208	4,668,187	4,765,394	4,864,610
--	------------------	------------------	------------------	---------------	---------------	------------------	------------------	------------------	------------------	------------------

*Percentage Increase

	7.1%	2.4%	1.3%	10.8%	8.9%	2.9%	2.1%	2.1%
--	------	------	------	-------	------	------	------	------

Internal Recoveries

	(492,990)	(447,275)	(508,635)	44,695	-	(463,940)	(473,218)	(482,682)	(492,336)	(502,182)
--	-----------	-----------	-----------	--------	---	-----------	-----------	-----------	-----------	-----------

OPERATING LESS RECOVERIES

	3,266,509	3,263,728	3,518,557	134,361	49,015	3,701,933	4,062,990	4,185,505	4,273,058	4,362,428
--	------------------	------------------	------------------	----------------	---------------	------------------	------------------	------------------	------------------	------------------

FUNDING SOURCES (REVENUE)

Swimming Pool	(230,143)	(243,643)	(331,262)	(8,700)	(15,000)	(354,962)	(351,145)	(358,160)	(365,320)	(372,620)
Park Land	(173,136)	(179,856)	(168,383)	(8,000)	(20,000)	(196,383)	(174,480)	(177,720)	(181,030)	(184,390)
Community Recreation	(270,727)	(255,600)	(267,318)	-	-	(267,318)	(272,410)	(277,660)	(283,000)	(288,450)
Community Parks	3,012	10,886	(24,723)	-	-	(24,723)	(25,130)	(25,610)	(26,100)	(26,610)
TOTAL REVENUE	(670,994)	(668,213)	(791,686)	(16,700)	(35,000)	(843,386)	(823,165)	(839,150)	(855,450)	(872,070)

REQUISITION

	(2,595,515)	(2,595,515)	(2,726,871)	(117,661)	(14,015)	(2,858,547)	(3,239,825)	(3,346,355)	(3,417,608)	(3,490,358)
--	--------------------	--------------------	--------------------	------------------	-----------------	--------------------	--------------------	--------------------	--------------------	--------------------

*Percentage increase over prior year requisition

	5.1%	4.5%	0.5%	10.1%	13.3%	3.3%	2.1%	2.1%
--	------	------	------	-------	-------	------	------	------

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Parks

FINAL BUDGET

MARCH 2025

Service: 1.455 SSI Community Parks

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.455 - Salt Spring Island - Community Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries	452,437	382,914	466,086	-	-	466,086	478,944	492,156	505,733	519,693
Maintenance, Security & Insurance	36,520	27,222	40,760	3,875	9,600	54,235	46,357	48,188	50,133	52,213
Internal Allocations	131,200	131,200	130,286	-	-	130,286	135,141	139,134	141,969	144,913
Utilities & Operating - Supplies	39,928	40,540	41,300	7,000	-	48,300	49,170	50,050	50,950	51,860
Contract for Services	15,140	21,000	14,990	6,650	5,000	26,640	25,570	26,080	26,600	27,130
Travel - Vehicles	24,940	24,500	25,690	-	-	25,690	26,200	26,720	27,260	27,810
Parks Maintenance Labour	202,450	222,450	208,529	-	-	208,529	212,700	216,955	221,294	225,720
Bylaw Labour	59,470	59,470	62,360	-	-	62,360	69,096	64,800	74,570	76,060
TOTAL OPERATING COSTS	962,085	909,296	990,001	17,525	14,600	1,022,126	1,043,178	1,064,083	1,098,509	1,125,399
*Percentage Increase		-5.5%	2.9%	1.8%	1.5%	6.2%	2.1%	2.0%	3.2%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,500	5,500	5,500	-	-	5,500	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	15,000	15,000	15,000	-	-	15,000	15,000	18,755	9,560	8,490
Transfer to Operating Reserve Fund	7,500	6,700	7,500	-	-	7,500	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	28,000	27,200	28,000	-	-	28,000	25,500	29,255	20,060	18,990
TOTAL COST	990,085	936,496	1,018,001	17,525	14,600	1,050,126	1,068,678	1,093,338	1,118,569	1,144,389
*Percentage Increase		-5.4%	2.8%	1.8%	1.5%	6.1%	1.8%	2.3%	2.3%	2.3%
Internal Time Recovery	(404,570)	(358,855)	(417,562)	45,695	-	(371,867)	(379,304)	(386,891)	(394,629)	(402,521)
TOTAL COSTS NET OF RECOVERIES	585,515	577,641	600,439	63,220	14,600	678,259	689,374	706,447	723,940	741,868
*Percentage Increase		-1.3%	2.5%	10.8%	2.5%	15.8%	1.6%	2.5%	2.5%	2.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	35,212	35,212	-	-	-	-	-	-	-	-
Rental Income	(20,760)	(22,980)	(21,790)	-	-	(21,790)	(22,230)	(22,670)	(23,120)	(23,590)
Grants in Lieu of Taxes	(350)	(346)	(433)	-	-	(433)	(370)	(380)	(390)	(400)
Revenue-Other	(11,090)	(1,000)	(2,500)	-	-	(2,500)	(2,530)	(2,560)	(2,590)	(2,620)
TOTAL REVENUE	3,012	10,886	(24,723)	-	-	(24,723)	(25,130)	(25,610)	(26,100)	(26,610)
REQUISITION	(588,527)	(588,527)	(575,716)	(63,220)	(14,600)	(653,536)	(664,244)	(680,837)	(697,840)	(715,258)
*Percentage increase over prior year requisition			-2.2%	10.7%	2.5%	11.0%	1.6%	2.5%	2.5%	2.5%
AUTHORIZED POSITIONS:										
Salaried	4.1		4.1			4.1	4.1	4.1	4.1	4.1
User Funding	3.5%					3.2%	3.2%	3.2%	3.2%	3.2%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$50,000	\$15,000	\$35,000	\$15,000	\$15,000	\$15,000	\$130,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$305,000	\$30,000	\$30,000	\$30,000	\$20,000	\$20,000	\$415,000
Vehicles	\$90,000	\$90,000	\$0	\$90,000	\$0	\$0	\$0	\$180,000
	\$275,000	\$445,000	\$45,000	\$155,000	\$45,000	\$35,000	\$725,000	

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.455

Service Name: SSI Community Parks

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$ 215,000	S	Res	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 35,000
21-01	New		CWF/Grant funding required for trail development		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-01	New		SSI Foundation funding for trail development		S	Cap	\$ 100,000	\$ 100,000					\$ 100,000
21-05	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	\$ 180,000	V	ERF	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 30,000
21-05	Replacement		CWF to upgrade vehicle replacement to EV		V	Grant	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 150,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$ 70,000	E	Res	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 40,000
23-03	Renewal	Playground Upgrades	Drummond Park Playground Replacement	\$ 110,000	S	Cap	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
23-03	Renewal		CWF/Grant funding required for playground upgrades		S	Grant	\$ 30,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-03	Renewal		Donation from Fulford Hall Assoc.		S	Other	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
24-02	Replacement	Maintenance Equipment replacement	Replace maintenance equipment (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	\$ 90,000	E	ERF	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
25-01	Renewal	Cushion Lake Beach Access Upgrades	Upgrades and improvements required for existing beach accesses on MOTI right of ways.	\$ 40,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-01	Renewal		CWF for beach access upgrade		S	Grant	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
25-02	Renewal	Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment	\$ 90,000	S	Res	\$ -	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 90,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 795,000			\$ 275,000	\$ 445,000	\$ 45,000	\$ 155,000	\$ 45,000	\$ 35,000	\$

725,000

Service:

1.455

SSI Community Parks

Project Number 21-01

Capital Project Title Linear Park Development

Capital Project Description Trail and parking upgrades or development

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

Project Number 21-05

Capital Project Title ERF Park Maintenance Vehicle Replacement

Capital Project Description Replace park maintenance truck with EV

Project Rationale Vehicle replacement

Project Number 23-01

Capital Project Title New Maintenance Machinery

Capital Project Description New mower, gator, tractor, skid steer

Project Rationale

Project Number 23-03

Capital Project Title Playground Upgrades

Capital Project Description Drummon Park Playground Replacement

Project Rationale

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

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

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

Reserve/Fund Summary

Reserve/Fund Summary	Actual	Budget				
	2024	2025	2026	2027	2028	2029
1.455 SSI Community Parks						
Operating Reserve Fund	6,840	14,340	19,340	24,340	29,340	34,340
Capital Reserve Fund - Community Parks	20,909	10,909	30,909	34,664	49,224	72,714
Capital Reserve Fund - Community Park Facilities	21,747	17,747	27,487	36,992	43,007	44,807
Equipment Replacement Fund	59,380	29,880	31,380	17,880	19,380	20,880
Ending Balance \$	108,875	72,875	109,115	113,875	140,950	172,740

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund: Fund Centre:	1064 101792	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		622	20,909	10,909	30,909	34,664	49,224
Transfer from Ops Budget - 1.455 Community Parks		15,000	15,000	15,000	18,755	9,560	8,490
Transfer from Ops Budget - 1.459 ParkLand		5,000	-	15,000	15,000	15,000	15,000
Expenditures (Based on Capital Plan)		-	(25,000)	(10,000)	(30,000)	(10,000)	-
Interest Income*		286					
Ending Balance \$		20,909	10,909	30,909	34,664	49,224	72,714

Assumptions/Background:

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

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

Reserve Schedule

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 102030	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		9,314	21,747	17,747	27,487	36,992	43,007
Transfer from Ops Budget - 1.459 ParkLand		12,000	11,000	29,740	29,505	26,015	21,800
Transfer from Cap Fund		-					
Expenditures (Based on Capital Plan)		-	(15,000)	(20,000)	(20,000)	(20,000)	(20,000)
Interest Income*		434					
Ending Balance \$		21,747	17,747	27,487	36,992	43,007	44,807

Assumptions/Background:

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

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

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: Fund Centre:	1022 101444	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		75,637	59,380	29,880	31,380	17,880	19,380
Transfer from Ops Budget - 1.455 Community Parks		5,500	5,500	5,500	5,500	5,500	5,500
Transfer from Ops Budget - 1.459 ParkLand		10,000	10,000	11,000	11,000	11,000	11,000
Expenditures (Based on Capital Plan)		(32,104)	(45,000)	(15,000)	(30,000)	(15,000)	(15,000)
Proceeds from Disposal		-					
Transfer from Cap Fund		-					
Interest Income		347					
Ending Balance \$		59,380	29,880	31,380	17,880	19,380	20,880

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Recreation

FINAL BUDGET

MARCH 2025

Service: 1.458 SSI Community Recreation

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.458 - Salt Spring Island - Community Recreation Programs	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	200,767	203,835	221,548	-	-	221,548	227,283	233,157	239,195	245,389
Recreation Programs	117,505	109,700	110,930	-	-	110,930	113,150	115,410	117,720	120,070
Program Supplies	13,470	8,543	7,890	-	-	7,890	8,040	8,190	8,350	8,520
Internal Allocations	41,585	41,585	49,330	-	-	49,330	51,293	52,891	53,973	55,098
Travel and Insurance	2,370	500	1,150	-	-	1,150	1,215	1,286	1,362	1,446
Other Operating	9,005	10,412	9,030	-	-	9,030	9,190	9,340	9,500	9,670
TOTAL OPERATING COSTS	384,702	374,575	399,878	-	-	399,878	410,171	420,274	430,100	440,193
*Percentage Increase			3.9%			3.9%	2.6%	2.5%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	5,000	-	2,500	-	-	2,500	6,800	8,000	8,100	8,120
TOTAL COSTS	389,702	374,575	402,378	-	-	402,378	416,971	428,274	438,200	448,313
*Percentage Increase			3.3%			3.3%	3.6%	2.7%	2.3%	2.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	9,533	9,533	-	-	-	-	-	-	-	-
Revenue - Fees	(270,220)	(249,602)	(257,230)	-	-	(257,230)	(262,370)	(267,620)	(272,960)	(278,410)
Grants in Lieu of Taxes	(40)	(41)	(88)	-	-	(88)	(40)	(40)	(40)	(40)
Federal Grant	(10,000)	(15,490)	(10,000)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL REVENUE	(270,727)	(255,600)	(267,318)	-	-	(267,318)	(272,410)	(277,660)	(283,000)	(288,450)
REQUISITION	(118,975)	(118,975)	(135,060)	-	-	(135,060)	(144,561)	(150,614)	(155,200)	(159,863)
*Percentage increase over prior year requisition			13.5%			13.5%	7.0%	4.2%	3.0%	3.0%
AUTHORIZED POSITIONS:										
Salaried	1.48		1.48			1.48	1.48	1.48	1.48	1.48
User Funding %	69.3%		63.9%			63.9%	62.9%	62.5%	62.3%	62.1%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Grants (Federal, Provincial)	\$100,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$122,500	\$135,000	\$7,500	\$7,500	\$7,500	\$7,500	\$2,500	\$160,000
	\$222,500	\$290,000	\$12,500	\$12,500	\$12,500	\$12,500	\$7,500	\$335,000

Definitions for the 5-year Capital Plan

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

Service: 1.458 SSI Community Recreation

Project Number 24-01

Capital Project Title Office and Computer Equipment

Capital Project Description Upgrade and replace office and computer equipment

Project Rationale Equipment replacement to support current service levels

Project Number 22-02

Capital Project Title Bike Park Annual Repairs and Upgrades

Capital Project Description Upgrades and repairs to Lions Bike Park

Project Rationale Annual preventative maintenance

Project Number 23-06

Capital Project Title Recreation Program Equipment

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

Project Rationale New Program Development

Project Number 24-04

Capital Project Title Accessibility Assessments

Capital Project Description Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plans

Project Rationale Assessment required to meet regulatory requirement

Project Number	24-02	Capital Project Title	Ganges Harbour Walk (Detailed Design & Construction Documents)	Capital Project Description	Detailed design & construction for the Ganges Harbour Walk are required to secure a 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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
1.458 SSI Community Recreation						
Operating Reserve Fund	1,246	3,746	10,546	18,546	26,646	34,766
Capital Reserve Fund - Community Recreation Facilities	141,307	18,307	20,807	21,307	21,807	27,307
Equipment Replacement Fund	7,103	7,103	7,103	7,103	7,103	7,103
Ending Balance \$	149,656	29,156	38,456	46,956	55,556	69,176

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 101786	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		135,075	141,307	18,307	20,807	21,307	21,807
Transfer from Ops Budget - 1.459 ParkLand		15,000	12,000	10,000	8,000	8,000	8,000
Expenditures (Based on Capital Plan)		(15,000)	(135,000)	(7,500)	(7,500)	(7,500)	(2,500)
Transfer from Cap Fund		553					
Interest Income*		5,679					
Ending Balance \$		141,307	18,307	20,807	21,307	21,807	27,307

Assumptions/Background:

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

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

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1022 101445	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		5,104	7,103	7,103	7,103	7,103	7,103
Transfer from Ops Budget - 1.459 ParkLand		10,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)		(8,029)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income		28					
Ending Balance \$		7,103	7,103	7,103	7,103	7,103	7,103

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Pool & Park Land

FINAL BUDGET

MARCH 2025

Service: 1.459 SSI Pool & Park Land

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.459 - Salt Spring Island - Pool & Park Land	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Pool	1,066,447	1,076,575	1,168,516	17,491	15,000	1,201,007	1,239,495	1,202,810	1,230,850	1,259,610
Park Land	1,223,265	1,177,985	1,250,297	54,650	49,415	1,354,362	1,394,059	1,423,341	1,459,516	1,497,064
TOTAL OPERATING COSTS	2,289,712	2,254,560	2,418,813	72,141	64,415	2,555,369	2,633,554	2,626,151	2,690,366	2,756,674
*Percentage Increase			5.6%	3.2%	2.8%	11.6%	3.1%	-0.3%	2.4%	2.5%
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	8,372	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	5,000	32,000	73,000	-	(30,000)	43,000	189,740	187,505	184,015	179,800
Transfer to Park, Land & Recreation ERF	15,000	20,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	5,000	25,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	90,000	145,372	188,000	-	(30,000)	158,000	364,585	363,030	360,865	357,840
DEBT CHARGES	-	-	-	-	-	-	52,420	157,394	157,394	157,394
TOTAL COSTS	2,379,712	2,399,932	2,606,813	72,141	34,415	2,713,369	3,050,559	3,146,575	3,208,625	3,271,908
*Percentage Increase			9.5%	3.0%	1.4%	14.0%	12.4%	3.1%	2.0%	2.0%
Internal Recoveries	(88,420)	(88,420)	(91,073)	(1,000)	-	(92,073)	(93,914)	(95,791)	(97,707)	(99,661)
OPERATING LESS RECOVERIES	2,291,292	2,311,512	2,515,740	71,141	34,415	2,621,296	2,956,645	3,050,784	3,110,918	3,172,247
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	-	-	-	-	(35,000)	(35,000)	-	-	-	-
Pool Fees	(282,800)	(293,300)	(321,615)	(8,700)	-	(330,315)	(341,415)	(348,240)	(355,200)	(362,300)
Provincial Grant	-	(1,000)	-	-	-	-	-	-	-	-
Lease and Rental Income	(164,430)	(161,150)	(167,640)	(8,000)	-	(175,640)	(173,800)	(177,030)	(180,330)	(183,680)
Payments in Lieu	(1,169)	(1,169)	(1,390)	-	-	(1,390)	(1,230)	(1,250)	(1,270)	(1,290)
Revenue - Other	(7,000)	(19,000)	(9,000)	-	-	(9,000)	(9,180)	(9,360)	(9,550)	(9,740)
TOTAL REVENUE	(403,279)	(423,499)	(499,645)	(16,700)	(35,000)	(551,345)	(525,625)	(535,880)	(546,350)	(557,010)
REQUISITION	(1,888,013)	(1,888,013)	(2,016,095)	(54,441)	585	(2,069,951)	(2,431,020)	(2,514,904)	(2,564,568)	(2,615,237)
*Percentage increase over prior year requisition			6.8%	2.9%	0.0%	9.6%	17.4%	3.5%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	6.35		6.35	0.30		6.65	7.45	7.45	7.45	7.45
User Funding %	11.9%					12.2%	11.2%	11.1%	11.1%	11.1%

1.459 - Salt Spring Island - Pool	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
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	80,558	97,300	-	-	97,300	99,130	101,000	102,860	104,820
Maintenance & Insurance	51,680	44,437	55,350	-	15,000	70,350	56,450	57,580	58,730	59,900
Internal Allocations	26,733	26,733	30,407	-	-	30,407	31,320	31,946	32,585	33,237
Parks Maintenance Labour	44,360	-	45,695	(45,695)	-	-	-	-	-	-
TOTAL OPERATING COSTS	1,066,447	1,076,575	1,168,516	17,491	15,000	1,201,007	1,239,495	1,202,810	1,230,850	1,259,610
*Percentage Increase			9.6%	1.6%	1.4%	12.6%	3.2%	-3.0%	2.3%	2.3%
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	8,372	10,000	-	-	10,000	10,000	10,000	10,000	10,000
MFA Debt Reserve Fund	-	-	-	-	-	-	20,000	-	-	-
MFA Debt Principal	-	-	-	-	-	-	-	38,109	38,109	38,109
MFA Debt Interest	-	-	-	-	-	-	22,000	88,000	88,000	88,000
TOTAL CAPITAL / RESERVES / DEBT	65,000	68,372	95,000	-	-	95,000	180,845	265,634	266,959	268,149
TOTAL COSTS	1,131,447	1,144,947	1,263,516	17,491	15,000	1,296,007	1,420,340	1,468,444	1,497,809	1,527,759
*Percentage Increase			11.7%	1.5%	1.3%	14.5%	9.6%	3.4%	2.0%	2.0%
Internal Recoveries	(22,010)	(22,010)	(22,670)	-	-	(22,670)	(23,123)	(23,585)	(24,057)	(24,538)
OPERATING LESS RECOVERIES	1,109,437	1,122,937	1,240,846	17,491	15,000	1,273,337	1,397,217	1,444,859	1,473,752	1,503,221
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)	(293,300)	(321,615)	(8,700)	-	(330,315)	(341,415)	(348,240)	(355,200)	(362,300)
Grants in Lieu of Taxes	(522)	(522)	(647)	-	-	(647)	(550)	(560)	(570)	(580)
Provincial Grant	-	(1,000)	-	-	-	-	-	-	-	-
Revenue - Other	(7,000)	(9,000)	(9,000)	-	-	(9,000)	(9,180)	(9,360)	(9,550)	(9,740)
TOTAL REVENUE	(230,143)	(243,643)	(331,262)	(8,700)	(15,000)	(354,962)	(351,145)	(358,160)	(365,320)	(372,620)
REQUISITION	(879,294)	(879,294)	(909,584)	(8,791)	-	(918,375)	(1,046,072)	(1,086,699)	(1,108,432)	(1,130,601)
*Percentage increase over prior year requisition			3.4%	1.0%	0.0%	4.4%	13.9%	3.9%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	4.10		4.10	0.30		4.40	4.70	4.70	4.70	4.70
User Funding %	25.0%					25.5%	24.0%	23.7%	23.7%	23.7%

1.459 - Salt Spring Island - Park Land	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	402,043	388,043	391,333	-	25,811	417,144	445,101	457,359	469,946	482,877
Allocation to SSI Admin	163,920	163,920	168,840	-	-	168,840	172,220	175,660	179,170	182,750
Maintenance, Disposal & Security	45,100	51,609	53,094	-	20,000	73,094	54,174	55,284	56,404	57,543
Utilities	128,133	95,793	109,345	-	-	109,345	111,540	113,770	116,500	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
Advertising, Promotion & Planning	14,220	13,242	14,340	-	-	14,340	14,630	14,920	15,220	15,540
Internal Allocations	179,362	151,291	196,417	-	3,604	200,021	208,932	212,458	216,827	221,405
Travel & Training	5,520	5,520	6,540	-	-	6,540	6,670	6,800	6,930	7,070
Licences, Fees & Insurance	39,970	56,277	57,860	-	-	57,860	62,443	67,466	72,960	78,984
Supplies & Other	31,807	26,831	30,950	-	-	30,950	36,570	32,190	32,810	33,450
Parks Maintenance Labour	95,420	95,420	98,283	-	-	98,283	100,249	102,254	104,299	106,385
Phoenix Elementary	-	-	-	47,150	-	47,150	48,110	49,080	50,070	51,080
TOTAL OPERATING COSTS	1,223,265	1,177,985	1,250,297	54,650	49,415	1,354,362	1,394,059	1,423,341	1,459,516	1,497,064
*Percentage Increase			2.2%	4.5%	4.0%	10.7%	2.9%	2.1%	2.5%	2.6%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund - Parkland	-	5,000	50,000	-	(30,000)	20,000	150,000	150,000	150,000	150,000
Transfer to Capital Reserve Fund - Community Parks	-	12,000	11,000	-	-	11,000	29,740	29,505	26,015	21,800
Transfer to Capital Reserve Fund - Community Rec	5,000	15,000	12,000	-	-	12,000	10,000	8,000	8,000	8,000
Transfer to Equipment Replacement Fund	15,000	20,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	25,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
MFA Debt Reserve Fund	-	-	-	-	-	-	4,962	-	-	-
MFA Debt Principal	-	-	-	-	-	-	-	9,454	9,454	9,454
MFA Debt Interest	-	-	-	-	-	-	5,458	21,831	21,831	21,831
TOTAL CAPITAL / RESERVES / DEBT	25,000	77,000	93,000	-	(30,000)	63,000	236,160	254,790	251,300	247,085
TOTAL COSTS	1,248,265	1,254,985	1,343,297	54,650	19,415	1,417,362	1,630,219	1,678,131	1,710,816	1,744,149
*Percentage Increase			7.6%	4.4%	1.6%	13.5%	15.0%	2.9%	1.9%	1.9%
Internal Recoveries	(66,410)	(66,410)	(68,403)	(1,000)	-	(69,403)	(70,791)	(72,206)	(73,650)	(75,123)
OPERATING LESS RECOVERIES	1,181,855	1,188,575	1,274,894	53,650	19,415	1,347,959	1,559,428	1,605,925	1,637,166	1,669,026
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(8,059)	(8,059)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(20,000)	(20,000)	-	-	-	-
Lease Income	(12,680)	(18,500)	(17,680)	-	-	(17,680)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income	(151,750)	(142,650)	(149,960)	(8,000)	-	(157,960)	(161,120)	(164,350)	(167,650)	(171,000)
Grants in Lieu of Taxes	(647)	(647)	(743)	-	-	(743)	(680)	(690)	(700)	(710)
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(173,136)	(179,856)	(168,383)	(8,000)	(20,000)	(196,383)	(174,480)	(177,720)	(181,030)	(184,390)
REQUISITION	(1,008,719)	(1,008,719)	(1,106,511)	(45,650)	585	(1,151,576)	(1,384,948)	(1,428,205)	(1,456,136)	(1,484,636)
*Percentage increase over prior year requisition			9.7%	4.5%	-0.1%	14.2%	20.3%	3.1%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaries	2.25		2.25			2.25	2.75	2.75	2.75	2.75
User Funding %	12.2%					11.1%	9.9%	9.8%	9.8%	9.8%

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

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

EXPENDITURE

Buildings	\$923,000	\$943,000	\$2,581,155	\$10,000	\$10,000	\$10,000	\$10,000	\$3,554,155
Equipment	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$60,000	\$260,000
Land	\$55,000	\$120,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$270,000
Engineered Structures	\$460,000	\$570,000	\$0	\$0	\$85,000	\$85,000	\$0	\$655,000
Vehicles	\$20,000	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
<hr/>								
	\$1,458,000	\$1,683,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$70,000	\$4,764,155

SOURCE OF FUNDS

Capital Funds on Hand	\$805,000	\$805,000	\$0	\$0	\$0	\$0	\$0	\$805,000
Debenture Debt (New Debt Only)	\$0	\$0	\$2,496,155	\$0	\$0	\$0	\$0	\$2,496,155
Equipment Replacement Fund	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$50,000	\$210,000
Grants (Federal, Provincial)	\$210,000	\$325,000	\$70,000	\$0	\$0	\$0	\$0	\$395,000
Donations / Third Party Funding	\$378,000	\$378,000	\$0	\$0	\$0	\$0	\$0	\$378,000
Reserve Fund	\$65,000	\$135,000	\$100,000	\$70,000	\$155,000	\$155,000	\$20,000	\$480,000
<hr/>								
	\$1,458,000	\$1,683,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$70,000	\$4,764,155

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

7075 - 7078

Service #:

1.459

Service Name:

SSI Park Land & Rec Programs

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	\$ 20,000	B	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Renewal	Pool Building Structural Repairs	Repairs to pool structural and other capital funded by debt	\$ 2,060,000	B	Debt	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
25-01	Renewal		Repairs to pool structural and other capital funded by CRF		B	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Renewal		Repairs to pool structural and other capital-CWF funded		B	Grant	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator and program supplies	\$ 210,000	E	ERF	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 210,000
26-01	Renewal	Pool Tile Grouting & Expansion Joints	RegROUT pool bottom tiles and expansion joints	\$ 25,000	B	Res	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
24-03	New	Pool expansion (Design Phase)	Designs and costing for leisure pool expansion	\$ 85,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	\$ 500,000	S	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
20-10	New		Donation to SD64 for hydrofield upgrade		S	Other	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
20-10	New		CWF/Grant required to complete sports field development and upgrades.		S	Grant	\$ 100,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
20-10	New		Capital on hand		S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
20-14	New	Park Maintenance Facility	Fesability study, design and construction of a new park maintenance facility.	\$ 655,000	B	Cap	\$ 645,000	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ 645,000
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	\$ 230,000	L	Res	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
25-03	Replacement	New Benches, tables & Liferings	New benches, tables and liferings	\$ 50,000	E	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	\$ 246,500	B	Res	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06	Renewal		CWF/Grant required for capital improvements to the Salt Spring Island Multi Space (SIMS)		B	Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	EV Charger	EV chargers and infrastructure	\$ 25,000	V	Res	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
24-02	New		CWF/Grant to fund new EV Charger		V	Grant	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
25-04	Replacement	Portlock Baseball Backstop	CWF to Replace existing baseball backstop at Portlock Park	\$ 30,000	S	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	\$ 25,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-05	Renewal		CWF to upgrade existing walking track at Portlock Park		S	Grant	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement	\$ 231,046	B	Cap	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
24-05	New				B	Other	\$ 78,000	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ 78,000
25-06	New	Park Land Acquisition	Aquire additional parkland	\$ 50,000	L	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-07	Renewal	Pool Safety and Security Improvements	Pool Safety and Security Improvements	\$ 25,000	S	Grant	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-08	Replacement	SIMS Roof Replacement Project	Replace SIMS roof shingles, vents drains and flashings	\$ 496,155	B	Debt	\$ -	\$ -	\$ 496,155	\$ -	\$ -	\$ -	\$ 496,155
													\$ -
			Grand Total	\$ 4,963,701			\$ 1,458,000	\$ 1,683,000	\$ 2,706,155	\$ 110,000	\$ 195,000	\$ 70,000	\$ 4,764,155

Service: 1.459 SSI Park Land & Rec Programs

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

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

Project Number	19-15	Capital Project Title	Pool equipment replacements	Capital Project Description	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator and program supplies
Project Rationale	Equipment replacement to support current service levels				

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

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

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

Project Number	20-14	Capital Project Title	Park Maintenance Facility	Capital Project Description	Fesability study, design and construction of a new park maintenance facility.
Project Rationale	Facility upgrades to support curretn service levels				

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

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

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

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

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

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

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105550	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,103	37,521	17,521	47,521	77,521	107,521
Transfer from Ops Budget	36,195	15,000	30,000	30,000	30,000	30,000
Expenditures	-	(35,000)	-	-	-	-
Interest Income*	223					
Ending Balance \$	37,521	17,521	47,521	77,521	107,521	137,521

Assumptions/Background:

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

2025 - \$20,000 SIMS moss removal

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

Reserve Schedule

1,459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

Fund: 1078 Fund Centre: 102045	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	86,656	112,713	107,713	161,558	241,083	236,933
Transfer from Ops Budget	10,000	35,000	78,845	79,525	80,850	82,040
Transfer from Cap Fund	27,321					
Expenditures (Based on Capital Plan)	(16,023)	(40,000)	(25,000)	-	(85,000)	-
Interest Income*	4,759					
Ending Balance \$	112,713	107,713	161,558	241,083	236,933	318,973

Assumptions/Background:

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

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 101603	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		226,210	167,354	92,354	152,354	217,354	282,354
Transfer from Ops Budget		2,794	20,000	135,000	135,000	135,000	135,000
Transfer from Cap Fund		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		(70,000)	(95,000)	(75,000)	(70,000)	(70,000)	(20,000)
Interest Income*		8,350					
Ending Balance \$		167,354	92,354	152,354	217,354	282,354	397,354

Assumptions/Background:

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

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

Reserve Schedule

1,459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: Fund Centre:	1035 101379	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		613,636	625,804	625,804	625,804	625,804	625,804
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		33,958					
Expenditures (Based on Capital Plan)		(50,000)	-	-	-	-	-
Interest Income*		28,210					
Ending Balance \$		625,804	625,804	625,804	625,804	625,804	625,804

Assumptions/Background:

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

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

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Septage/Composting

FINAL BUDGET

MARCH 2025

Service: 3.705

SSI Liquid Waste Disposal

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

PARTICIPATION:

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island. The electoral area of Salt Spring Island is the only participating area for this additional local service.

MAXIMUM LEVY:

Greater of \$126,650 or \$0.10 / \$1,000 on actual assessments for land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission (LCC)

FUNDING:

Parcel Tax:	Annual, levied on all properties in the Electoral Area
Tipping Fee:	\$0.570 per imperial gallon (Bylaw No. 4648, December 2024)
Connection Charge:	N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI Septage/Composting

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	747,500	745,537	728,000	-	-	728,000	742,560	757,410	772,560	788,010
Grit & Waste Sludge Disposal	3,730	2,600	3,840	-	-	3,840	3,920	4,000	4,080	4,160
Repairs & Maintenance	8,160	16,700	8,400	-	30,000	38,400	23,560	9,020	9,200	9,380
Allocations	45,325	45,325	56,974	-	-	56,974	58,634	59,804	60,995	62,208
Electricity	6,680	8,170	8,300	-	-	8,300	8,470	8,640	8,810	8,990
Supplies	8,190	9,000	8,440	-	-	8,440	8,610	8,780	8,960	9,140
Labour Charges	182,494	145,506	190,942	-	-	190,942	194,770	198,669	202,639	206,689
Contribution Composting Facility Operation	10,000	22,000	16,500	-	-	16,500	22,375	15,000	10,625	10,000
Other Operating Expenses	15,490	10,190	16,791	-	-	16,791	17,309	17,910	18,546	19,231
TOTAL OPERATING COSTS	1,027,569	1,005,028	1,038,187	-	30,000	1,068,187	1,080,208	1,079,233	1,096,415	1,117,808
*Percentage Increase over prior year			1.0%		2.9%	4.0%	1.1%	-0.1%	1.6%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	1,820	620	580	1,200	-	1,780	23,380	1,405	580	580
MFA Debt Principal	110,188	110,188	76,228	-	-	76,228	44,375	102,136	104,226	62,892
MFA Debt Interest	56,594	55,274	38,964	1,365	-	40,329	65,344	141,492	144,214	109,410
Transfer to Operating Reserve Fund	6,000	36,000	15,000	-	-	15,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	6,000	41,810	47,390	-	(25,000)	22,390	68,620	20,085	26,285	108,945
TOTAL DEBT / RESERVES	180,602	243,892	178,162	2,565	(25,000)	155,727	226,719	290,118	300,305	306,827
TOTAL COSTS	1,208,171	1,248,920	1,216,349	2,565	5,000	1,223,914	1,306,927	1,369,351	1,396,720	1,424,635
*Percentage Increase over prior year			0.7%	0.2%	0.4%	1.3%	6.8%	4.8%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(30,000)	(30,000)	(15,000)	-	-	-
Sale - Septage Sludge	(528,650)	(531,012)	(500,460)	-	-	(500,460)	(530,490)	(562,320)	(573,570)	(585,040)
Sale - Sewage Sludge	(261,600)	(299,983)	(285,456)	-	-	(285,456)	(302,580)	(320,730)	(327,140)	(333,680)
Grants in Lieu of Taxes	(541)	(541)	(591)	-	-	(591)	(570)	(580)	(590)	(600)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,255)	(1,259)	(1,230)	-	-	(1,230)	(1,240)	(1,250)	(1,260)	(1,270)
TOTAL REVENUE	(792,046)	(832,795)	(787,737)	-	(30,000)	(817,737)	(849,880)	(884,880)	(902,560)	(920,590)
REQUISITION - PARCEL TAX	(416,125)	(416,125)	(428,612)	(2,565)	25,000	(406,177)	(457,047)	(484,471)	(494,160)	(504,045)
*Percentage increase over prior year Requisition			3.0%	0.6%	-6.0%	-2.4%	12.5%	6.0%	2.0%	2.0%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,731,696
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,731,696

SOURCE OF FUNDS

Capital Funds on Hand	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Debt (New Debt Only)	\$120,000	\$120,000	\$2,280,000	\$82,500	\$0	\$0	\$0	\$2,482,500
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$60,000	\$40,000	\$0	\$0	\$0	\$0	\$100,000
Donations / Third Party Funding	\$33,196	\$33,196	\$0	\$0	\$0	\$0	\$0	\$33,196
Reserve Fund	\$25,000	\$31,000	\$10,000	\$0	\$0	\$0	\$0	\$41,000
	\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,731,696

Definitions for the 5-year Capital Plan

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

Service: 3.705

SSI Septage / Composting

Project Number 21-01

Capital Project Title Strategic Asset management plan

Capital Project Description Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

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

Project Number 23-01

Capital Project Title Grit Chamber

Capital Project Description Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.

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

Project Number 24-02

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

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

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

Project Number 25-01

Capital Project Title Burgoyne Septage Treatment Facility

Capital Project Description Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.

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

Project Number 24-03

Capital Project Title Evaluating alternatives to liquid waste disposal

Capital Project Description Evaluating alternatives to liquid waste disposal

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

Project Number 22-01

Capital Project Title Composting Facility

Capital Project Description Composter and composting infrastructure - from Farmland Trust

Project Rationale Service expansion into solid waste composting function.

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		46,700	83,901	68,901	78,901	103,901	128,901
Transfer from Ops Budget		35,000	15,000	25,000	25,000	25,000	25,000
Expenditures		-	(30,000)	(15,000)	-	-	-
Planned Maintenance Activity			Right of Way Maintenacnce	Power Line Maintenance			
Interest Income*		2,201					
Ending Balance \$		83,901	68,901	78,901	103,901	128,901	153,901

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1087	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102146						
Beginning Balance		171,114	114,491	105,881	164,501	184,586	210,871
Transfer from Ops Budget		43,727	22,390	68,620	20,085	26,285	108,945
Transfer from Cap Fund		-					
Transfer to Cap Fund		(105,000)	(31,000)	(10,000)	-	-	-
Interest Income*		4,650					
Ending Balance \$		114,491	105,881	164,501	184,586	210,871	319,816

Assumptions/Background:

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

Appendix M: Electoral Areas Committee Final Budget Report Part 5: Appendix D (SGI Services)

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

Appendix D-1: Requisition Summary - Southern Gulf Islands

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

Average residential assessment - 2025/2024

\$799,205

\$802,142

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

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

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

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

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

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

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

Appendix D-3: Change in Requisition (2025 Final vs Provisional) by Cost Driver - Southern Gulf Islands
 (Requisition Change >±3,000)

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

*Requisition excludes Local/Specified/Defined area services.

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

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

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

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

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

Appendix D-6: SGI Service Budgets

SOUTHERN GULF ISLANDS - EA WIDE

1.110 SGI Administration

1.117 SGI Grants in Aid

1.125 Economic Development

1.138 Southern Gulf Islands Public Library

1.235 Small Craft Harbour Facilities

1.314 SGI House Numbering

1.341 Livestock Injury Compensation

1.373 SGI Emergency Program

1.533 Stormwater Quality

1.923 Emergency Communications - CREST

LOCAL/SPECIFIED/DEFINED SERVICES

1.137 Galiano Island Community Use Building

1.170 Gossip Island Electric Power Supply

1.227 Saturna Health Service

1.228 Galiano Health Service

1.229 Pender Health Service

1.352 South Galiano Island Fire

1.356 Pender Island Fire

1.359 North Galiano Island Fire

Appendix D-6: SGI Service Budgets

1.363 Saturna Island Fire

1.369 EA Fire Services - JDF & SGI

1.465 Saturna Island Community Parks

1.468 Saturna Island Community Recreation

1.475 Mayne Island Community Parks

1.476 Mayne Island Community Parks Donations

1.478 Mayne Island Community Recreation

1.485 Pender Island Community Parks

1.488 Pender Island Community Recreation

1.495 Galiano Island Community Parks

1.498 Galiano Island Community Recreation

2.630 Magic Lake Estates Water (Pender Island)

2.640 Lyall Harbour/Boot Cove Water (Saturna Island)

2.642 Skana Water (Mayne Island)

2.665 Sticks Allison Water (Galiano Island)

2.667 Surfside Water (Mayne Island)

3.830 Magic Lake Estates Sewer System (Pender Island)

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.110 SGI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

**1.110 - Admin Expenditures (SGI)
Director & Management**

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

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

1.110 - Admin Expenditures (SGI) Management Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	173,734	170,668	179,469	-	-	179,469	184,669	190,016	195,516	201,172
Contract for Services	158,847	57,747	74,140	-	50,000	124,140	75,620	77,130	78,670	80,240
Travel	4,660	2,815	4,800	-	-	4,800	4,900	5,000	5,100	5,200
Memberships & Professional Dues	880	275	910	-	-	910	930	950	970	990
Allocations	45,620	43,446	47,457	-	5,405	52,862	55,337	51,962	53,166	54,267
Referendum Costs to establish new SGI Service-Connectivity	20,000	-	-	-	-	-	-	-	-	-
Other Operating Expenses	46,960	22,867	33,200	-	-	33,200	33,870	34,550	35,230	35,930
TOTAL OPERATING COSTS	450,701	297,818	339,976	-	55,405	395,381	355,326	359,608	368,652	377,799
*Percentage Increase over prior year			-24.6%		12.3%	-12.3%	-10.1%	1.2%	2.5%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	72,583	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	72,583	-	-	-	-	-	-	-	-
TOTAL COSTS	450,701	370,401	339,976	-	55,405	395,381	355,326	359,608	368,652	377,799
*Percentage Increase over prior year			-24.6%		12.3%	-12.3%	-10.1%	1.2%	2.5%	2.5%
Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	(86,867)	(86,867)	-	-	-	-	-	-	-	-
COSTS LESS INTERNAL RECOVERIES	363,834	283,534	339,976	-	55,405	395,381	355,326	359,608	368,652	377,799
*Percentage Increase over prior year			-6.6%		15.2%	8.7%	-10.1%	1.2%	2.5%	2.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	50,000	-	-	(50,000)	(50,000)	-	-	-	-
Transfer from Operating Reserve Fund	(50,826)	(20,826)	(16,756)	-	(5,405)	(22,161)	(22,506)	(18,528)	(19,102)	(19,569)
Sub-lease Recovery	(2,700)	(2,400)	(3,600)	-	-	(3,600)	(3,650)	(3,700)	(3,750)	(3,800)
Grants in Lieu of Taxes	(3,078)	(3,078)	(3,114)	-	-	(3,114)	(3,230)	(3,290)	(3,360)	(3,430)
Other revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(56,604)	23,696	(23,470)	-	(55,405)	(78,875)	(29,386)	(25,518)	(26,212)	(26,799)
REQUISITION	(307,230)	(307,230)	(316,506)	-	-	(316,506)	(325,940)	(334,090)	(342,440)	(351,000)
*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	\$0
Equipment	\$0	\$0	\$2,800	\$0	\$5,000	\$0	\$0	\$7,800
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$2,800	\$0	\$5,000	\$0	\$0	\$7,800

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

Service:

1.110

SGL Admin. Expenditures

Project Number

24-01

Capital Project Title

Computer & laptop

Capital Project Description

Phone & Computer Replacements for Director and Manager

Project Rationale

Phone and computer replacements for director and manager.

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Grants in Aid

FINAL BUDGET

MARCH 2025

Service: 1.117 SGI Grants in Aid

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

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

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SIG Economic Development

FINAL BUDGET

MARCH 2025

Service: 1.125 SGI Economic Development

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

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

FUNDING:

Requisition

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Regional Library

FINAL BUDGET

MARCH 2025

Service: 1.138 SGI Regional Library

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Small Craft Harbour Facilities

FINAL BUDGET

MARCH 2025

Service: 1.235 SGI Small Craft Harbour Facilities

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Parcel Tax
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
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	67,950	69,260	70,690	72,140
Wharfinger Compensation and Travel	65,230	65,345	76,680	-	-	76,680	78,230	79,800	81,390	83,020
Insurance	31,080	31,080	42,718	-	-	42,718	46,730	51,144	55,990	61,316
Electricity	3,050	1,860	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,120	4,710	5,460	-	-	5,460	5,590	5,720	5,850	5,980
Other Operating Expenses	4,870	360	4,940	-	-	4,940	5,070	5,200	5,330	5,460
TOTAL DOCK EXPENDITURES	181,050	150,305	198,468	-	-	198,468	205,610	213,204	221,370	230,076
*Percentage Increase over prior year			9.6%			9.6%	3.6%	3.7%	3.8%	3.9%
TOTAL OPERATING COSTS	254,675	215,010	281,921	-	-	281,921	292,417	303,437	315,282	327,917
*Percentage Increase over prior year			10.7%			10.7%	3.7%	3.8%	3.9%	4.0%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	-	-	5,605	-	-	5,605	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	141,412	166,957	137,670	-	-	137,670	146,660	146,270	145,275	143,750
MFA Debt Reserve Fund	180	180	370	-	-	370	370	370	370	370
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	229,085	254,630	231,138	-	-	231,138	239,523	239,133	238,138	236,613
TOTAL COSTS	483,760	469,640	513,059	-	-	513,059	531,940	542,570	553,420	564,530
*Percentage Increase over prior year			6.1%			6.1%	3.7%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Revenue- Fees	(151,150)	(137,030)	(160,360)	-	-	(160,360)	(163,590)	(166,860)	(170,200)	(173,610)
Grants in Lieu of Taxes	(7,049)	(7,049)	(7,330)	-	-	(7,330)	(7,400)	(7,550)	(7,700)	(7,850)
Other Income	(400)	(400)	(770)	-	-	(770)	(770)	(770)	(770)	(770)
TOTAL REVENUE	(158,599)	(144,479)	(168,460)	-	-	(168,460)	(171,760)	(175,180)	(178,670)	(182,230)
REQUISITION - PARCEL TAX	(325,161)	(325,161)	(344,599)	-	-	(344,599)	(360,180)	(367,390)	(374,750)	(382,300)
*Percentage increase over prior year Requisition			6.0%			6.0%	4.5%	2.0%	2.0%	2.0%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

Capital Funds on Hand	\$327,000	\$327,000	\$50,000	\$0	\$0	\$0	\$0	\$377,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$40,000	\$35,000	\$0	\$0	\$0	\$0	\$75,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$296,000	\$275,000	\$239,000	\$100,000	\$100,000	\$100,000	\$1,010,000
	\$327,000	\$663,000	\$360,000	\$239,000	\$100,000	\$100,000	\$100,000	\$1,462,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.235

Service Name: SGI Small Craft Harbour Facilities

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

Service:

1.235

SGI Small Craft Harbour Facilities

Project Number 17-01

Capital Project Title Piers Island Additional Float

Capital Project Description

Installation of additional float at the Piers Island dock.

Project Rationale Project for additional float and single pile.

Project Number 19-02

Capital Project Title Retreat Cove upgrades

Capital Project Description

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

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

Project Number 21-03

Capital Project Title ANNUAL PROVISIONAL: Dock Improvements

Capital Project Description

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

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

Project Number 26-02

Capital Project Title Swartz Bay Improvements & Dock Replacement

Capital Project Description

Dock improvements

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

Project Number 25-01

Capital Project Title Miners Bay improvements

Capital Project Description

Completing improvements consistent with 2024 inspections

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

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

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

**SIGI Small Craft Harbour Facilities
 Summary Schedule
 2025 - 2029 Financial Plan**

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.235 SGI Harbour Facilities - Operating Reserve Fund

Newly created in 2024

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule (Revised)

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI House Numbering

FINAL BUDGET

MARCH 2025

Service: 1.314 SGI Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Livestock Injury Compensation

FINAL BUDGET

MARCH 2025

Service: 1.341 SGI Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Program (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.373 SGI Emergency Program

Committee: Electoral Area

DEFINITION:

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

Establishment Bylaw No. 2656 (November, 1998).

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

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

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

FUNDING:

Requisition

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

Definitions for the 5-year Capital Plan

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

Service:

1.373

SGI Emergency Program

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

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

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.533 SGI Stormwater Quality Management

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGL Emergency Comm. - CREST

FINAL BUDGET

MARCH 2025

Service: 1.923 SGI Emergency Comm. - CREST

Committee: Planning and Protective Services

923 SGI EMERGENCY COMMUNICATIONS CREST

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

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Use Building

FINAL BUDGET

MARCH 2025

Service: 1.137 Galiano Island Community Use Building

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

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

Service:

1.137

Galiano Island Community Use Building

Project Number

24-01

Capital Project Title

Emergency Repairs

Capital Project Description

Unforeseen Emergency Repairs

Project Rationale

Contingency amount to cover unforeseen emergency repairs to the building.

Project Number

25-01

Capital Project Title

Deck Replacement

Capital Project Description

Replacement of deck at Galiano Community Use Building

Project Rationale

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Gossip Island Electric Power Supply - Debt

FINAL BUDGET

MARCH 2025

Service: 1.170 Gossip Island Electric Power Supply

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Parcel tax

1.170 - Gossip Island Electric Power Supply - Debt

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Health Service

FINAL BUDGET

MARCH 2025

Service: 1.227 Saturna Health Service

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Health Service

FINAL BUDGET

MARCH 2025

Service: 1.228 Galiano Health Service

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Health Care Service

FINAL BUDGET

MARCH 2025

Service: 1.229 Pender Islands Health Care Service

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.229 - Pender Island Health Care Service

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

CAPITAL REGIONAL DISTRICT

2025 Budget

South Galiano Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.352 South Galiano Fire

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.352 - South Galiano Fire Protection

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

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$45,200	\$45,800	\$44,700	\$10,000	\$10,000	\$155,700	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$5,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000	
	\$5,000	\$165,200	\$45,800	\$44,700	\$10,000	\$10,000	\$275,700	

SOURCE OF FUNDS

Capital Funds on Hand	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$125,200	\$10,800	\$9,700	\$10,000	\$10,000	\$165,700
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$35,000	\$35,000	\$35,000	\$0	\$0	\$105,000
	\$5,000	\$165,200	\$45,800	\$44,700	\$10,000	\$10,000	\$275,700

Definitions for the 5-year Capital Plan

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

Service:

1.352

South Galiano Fire

Project Number

23-01

Capital Project Title

Turn out Gear

Capital Project Description

Turn out gear

Project Rationale

Project Number

23-02

Capital Project Title

Replace firehose

Capital Project Description

To replace existing firehose

Project Rationale

Project Number

25-01

Capital Project Title

Water Storage

Capital Project Description

Water Storage Phases 1, 2 and 3

Project Rationale

Project Number

25-03

Capital Project Title

Command Unit

Capital Project Description

Replacement of Command Unit (2004 GMC)

Project Rationale

Service:

1.352

South Galiano Fire

Project Number

24-02

Capital Project Title

Structure Protection Unit

Capital Project Description

Trailer for WUI Sprinkler kits (Firesmart
Structure Protection Trailer)

Project Rationale

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

Reserve/Fund Summary

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

Reserve Schedule

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

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.356 Pender Island Fire

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

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

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

EXPENDITURE

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

	\$0	\$40,000	\$110,000	\$35,000	\$115,000	\$177,000	\$477,000
--	------------	-----------------	------------------	-----------------	------------------	------------------	------------------

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	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.356
 Service Name: 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
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 593,000				\$ 40,000	\$ 110,000	\$ 35,000	\$ 115,000	\$ 177,000	\$ 477,000

Service:

1.356

Pender Island Fire

Project Number

20-01

Capital Project Title

Gas Detectors -replace-ERF13

Capital Project Description

Replacement of ancillary equipment

Project Rationale

Project Number

20-12

Capital Project Title

Hall 2 Upgrades-CCF10

Capital Project Description

Hall 2 Improvements and Upgrades

Project Rationale

Project Number

20-13

Capital Project Title

Hall 1 Upgrades-CCF13

Capital Project Description

Hall 1 Improvements and Upgrades

Project Rationale

Project Number

21-01

Capital Project Title

Hall 3 Upgrades-CCF11

Capital Project Description

Hall 3 Improvements and Upgrades

Project Rationale

Service:

1.356

Pender Island Fire

Project Number

21-02

Capital Project Title

Fire hoses-ERF12

Capital Project Description

Firefighting equipment replacement

Project Rationale

Project Number

21-03

Capital Project Title

Turnout gear-ERF1

Capital Project Description

Firefighting equipment replacement

Project Rationale

Project Number

25-01

Capital Project Title

Replace R38 Unit 804-ERF6

Capital Project Description

Replace R38 Unit 804

Project Rationale

Project Number

26-02

Capital Project Title

Training SCBA's (Used G1's)-ERF16

Capital Project Description

Firefighting equipment replacement

Project Rationale

Service:

1.356

Pender Island Fire

Project Number

28-01

Capital Project Title Replace Utility 1 Unit 18007-ERF10

Capital Project Description Replace Utility 1 Unit 18007

Project Rationale

**Pender Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	83,886	50,556	81,097	128,853	178,868	231,177
Equipment Replacement Fund	158,756	243,830	229,440	372,196	437,211	442,520
Total	242,642	294,386	310,537	501,049	616,079	673,697

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

Fund: Fund Centre:	1013 101357	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		99,344	83,886	50,556	81,097	128,853	178,868
Transfer from Ops Budget		95,711	101,670	110,541	112,756	115,015	117,309
Transfer from Cap Fund		-					
Transfer to Cap Fund		(18,000)	(35,000)	(30,000)	(15,000)	(15,000)	(15,000)
Transfer to ERF		(100,000)	(100,000)	(50,000)	(50,000)	(50,000)	(50,000)
Interest Income*		6,831					
Ending Balance \$		83,886	50,556	81,097	128,853	178,868	231,177

Assumptions/Background:

Maintain fund at level required under long term capital plan considered sufficient. Level to resume life cycle funding after ERF replenished

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

For replacement of firefighting equipment and vehicles
ERF Group: NPENDFIRE.ERF & SPENDFIRE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101433	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		129,069	158,756	243,830	229,440	372,196	437,211
Expenditures (Based on Capital Plan)		(61,975)	(5,000)	(80,000)	(20,000)	(100,000)	(162,000)
Transfer from Ops Budget		95,711	101,670	110,541	112,756	115,015	117,309
Transfer from Capital Reserve Fund		100,000	100,000	50,000	50,000	50,000	50,000
Transfer to OPEX to pay ST Loan		(111,596)	(111,596)	(94,931)	-	-	-
Proceeds from Equipment Disposal		6,801					
Interest Income		746					
Ending Balance \$		158,756	243,830	229,440	372,196	437,211	442,520

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

North Galiano Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.359 North Galiano Fire

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection Services for North Galiano Island. Establishment Bylaw No. 1852 (November 17, 1990). Amended by Bylaw No. 2989 (November 27, 2002) to increase the levy rate to \$1.60. Amended by Bylaw No. 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005). Amended by Bylaw No. 3843 (December 12, 2012).

MAXIMUM LEVY:

Greater of \$267,000 or \$1.60 / \$1,000 of actual assessment.

COMMISSION:

North Galiano Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3844 (Dec/12)	670,000
Borrowed:	SI Bylaw No. 3910 (July/13)	(290,000)
	SI Bylaw No. 3936 (Feb/14)	(280,000)
Remaining:	Expired	<u><u>\$100,000</u></u>

FUNDING:

Requisition and parcel tax.

1.359 - North Galiano Fire Protection

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Honoraria	164,420	132,431	169,360	-	-	169,360	172,740	176,190	179,710	183,300
Travel - Vehicles	19,490	19,590	20,080	-	-	20,080	20,480	20,890	21,310	21,730
Insurance	16,637	5,904	7,612	-	-	7,612	8,127	8,688	9,299	9,965
Maintenance	4,670	4,369	4,810	-	-	4,810	4,900	5,000	5,100	5,210
Staff Training & Development	13,260	12,350	13,660	-	-	13,660	13,930	14,210	14,490	14,780
Internal Allocations	8,988	8,988	13,615	-	-	13,615	14,023	14,303	14,590	14,881
Operating - Supplies	27,177	24,647	15,040	-	10,000	25,040	15,340	15,640	15,960	16,280
Operating - Other	17,530	16,261	18,010	-	-	18,010	18,340	18,680	19,020	19,380
TOTAL OPERATING COSTS	272,172	224,540	262,187	-	10,000	272,187	267,880	273,601	279,479	285,526
*Percentage Increase over prior year			-3.7%		3.7%	0.0%	-1.6%	2.1%	2.1%	2.2%
<u>DEBT / CAPITAL / RESERVES</u>										
Capital Equipment Purchases	5,000	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	-	23,332	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	10,069	33,401	5,000	-	-	5,000	5,000	5,000	5,000	40,000
MFA Debt Reserve Fund	120	(2,399)	220	-	-	220	220	220	220	220
MFA Debt Principal	29,552	29,551	30,599	-	-	30,599	30,599	30,599	30,599	15,031
MFA Debt Interest	24,056	24,056	25,764	-	-	25,764	25,764	25,764	25,764	6,328
TOTAL DEBT / RESERVES	68,797	107,941	66,583	-	-	66,583	66,583	66,583	66,583	66,579
TOTAL COSTS	340,969	332,481	328,770	-	10,000	338,770	334,463	340,184	346,062	352,105
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	10,000	-	-	(10,000)	(10,000)	-	-	-	-
Balance c/fwd from 2023 to 2024	(24,520)	(24,520)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	(24,440)
Grants in lieu of Taxes	(608)	(608)	(785)	-	-	(785)	(640)	(650)	(660)	(670)
Other Income	(380)	(1,892)	(490)	-	-	(490)	(500)	(510)	(520)	(530)
TOTAL REVENUE	(49,948)	(41,460)	(25,715)	-	(10,000)	(35,715)	(25,580)	(25,600)	(25,620)	(25,640)
REQUISITION	(291,021)	(291,021)	(303,055)	-	-	(303,055)	(308,883)	(314,584)	(320,442)	(326,465)
*Percentage increase over prior year Requisition			4.1%			4.1%	1.9%	1.8%	1.9%	1.9%

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service:

1.359

North Galiano Fire

Project Number

25-01

Capital Project Title

SCBA Replacement

Capital Project Description

NGVFD SCBA Replacement

Project Rationale

Project Number

25-02

Capital Project Title

#1 Hall Cook Road Improvements

Capital Project Description

Feasibility and design project - mezzanine and gear room updates

Project Rationale

Compliance with Worksafe BC - Vehicle Exhaust and separation of work spaces from apparatus floor

Project Number

25-03

Capital Project Title

Safety Equipment

Capital Project Description

Safety Equipment

Project Rationale

North Galiano Fire Protection
 Reserve Summary Schedule
 2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	113,920	93,920	93,920	93,920	93,920	93,920
Equipment Replacement Fund	228,380	53,380	58,380	63,380	68,380	108,380
Total	342,300	147,300	152,300	157,300	162,300	202,300

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3995

Reserve established to provide for capital expenditures for or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund:	1085	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102137						
Beginning Balance		86,556	113,920	93,920	93,920	93,920	93,920
Transfer from Ops Budget		23,332	-	-	-	-	-
Transfer to Cap Fund		-	(20,000)	-	-	-	-
Interest Income*		4,032					
Ending Balance \$		113,920	93,920	93,920	93,920	93,920	93,920

Assumptions/Background:

Gradual increase in fund as per long term plan

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Equipment Replacement Fund

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

Fund:	1022	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101435						
Beginning Balance		193,898	228,380	53,380	58,380	63,380	68,380
Transfer from Ops Budget		33,401	5,000	5,000	5,000	5,000	40,000
Planned Purchase		-	(180,000)	-	-	-	-
Interest Income		1,081					
Ending Balance \$		228,380	53,380	58,380	63,380	68,380	108,380

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.363 Saturna Fire Protection

Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999). Amendment Bylaw No.4534 was adopted on Feb 8th, 2023 to enable the service to provide medical patient transportation as part of its response service.

MAXIMUM LEVY:

Greater of \$73,500 or \$0.85 / \$1,000 of actual assessment.

FUNDING:

Requisition

1.363 - Saturna Fire Protection	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payment - Fire Protection Society	310,000	310,000	319,300	10,700	-	330,000	336,600	343,330	346,808	346,836
Operating - Other	6,453	6,453	7,571	-	-	7,571	7,885	8,151	8,434	8,736
TOTAL COSTS	316,453	316,453	326,871	10,700	-	337,571	344,485	351,481	355,242	355,572
*Percentage Increase over prior year			3.3%	3.4%		6.7%	2.0%	2.0%	1.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	313	(313)	-	-	(313)	-	-	-	-
Balance c/fwd from 2023 to 2024	(1,596)	(1,596)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(12,376)	(12,376)	(15,329)	-	-	(15,329)	(15,640)	(15,950)	(16,270)	(16,600)
Interest Income	(20)	(333)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(13,992)	(13,992)	(15,662)	-	-	(15,662)	(15,660)	(15,970)	(16,290)	(16,620)
REQUISITION	(302,461)	(302,461)	(311,209)	(10,700)	-	(321,909)	(328,825)	(335,511)	(338,952)	(338,952)
*Percentage increase over prior year Requisition			2.9%	3.5%		6.4%	2.1%	2.0%	1.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Electoral Area Fire Services

FINAL BUDGET

MARCH 2025

Service: 1.369 Electoral Area Fire Services

Committee: Electoral Area

DEFINITION:

Service may undertake or cause to be undertaken for one or more electoral areas or defined areas thereof a program of fire regulation and may fix the terms and conditions under which the program will be provided, and, without limiting the generality of the foregoing, may, by bylaw, undertake different programs for different electoral areas or defined areas thereof (Juan de Fuca and Southern Gulf Islands).

PARTICIPATION:

Fire Service Areas within Juan de Fuca and Southern Gulf Islands Electoral Areas

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

1.369 - Electoral Area Fire Services

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Fire Services Compliance and Coordination	45,000	37,100	-	35,000	45,000	80,000	35,700	36,410	37,140	37,880
Wages & Salaries	194,602	187,750	230,877	29,433	-	260,310	276,599	283,229	290,013	296,956
Contract for Service	27,430	7,300	30,250	-	-	30,250	30,860	31,480	32,110	32,750
Staff Training & Development	5,560	1,275	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Software Licenses	2,070	410	2,130	-	-	2,130	2,170	2,210	2,250	2,300
Allocations	90,712	90,712	104,248	-	3,604	107,852	110,126	108,658	110,823	113,045
Operating - Other	10,190	5,967	2,950	-	-	2,950	3,000	3,050	3,100	3,150
TOTAL OPERATING COSTS	375,564	330,514	375,955	64,433	48,604	488,992	464,065	470,757	481,266	492,031
*Percentage Increase over prior year			0.1%	17.2%	12.9%	30.2%	-5.1%	1.4%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	49,500	-	-	-	-	14,475	31,835	31,420	30,960
TOTAL CAPITAL / RESERVE	2,500	49,500	2,500	-	-	2,500	16,975	34,335	33,920	33,460
TOTAL COSTS	378,064	380,014	378,455	64,433	48,604	491,492	481,040	505,092	515,186	525,491
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(171,704)	(171,704)	(42,000)	-	(48,604)	(90,604)	-	-	-	-
Interest Income	(120)	(2,070)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(171,824)	(173,774)	(42,120)	-	(48,604)	(90,724)	(120)	(120)	(120)	(120)
REQUISITION	(206,240)	(206,240)	(336,335)	(64,433)	-	(400,768)	(480,920)	(504,972)	(515,066)	(525,371)
*Percentage increase over prior year Requisition			63.1%	31.2%		94.3%	20.0%	5.0%	2.0%	2.0%
Salaried Positions FTE's	1.5		1.5	0.5		2.0	2.0	2.0	2.0	2.0

Reserve Schedule

Reserve Fund: 1.369 Electoral Area Fire Services - Operating Reserve Fund

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: Fund Centre:	1500 105404	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		219,930	121,461	30,857	45,332	77,167	108,587
Transfer from Ops Budget		49,508	-	14,475	31,835	31,420	30,960
Return of Project Surplus		18,684					
Transfer to Ops Budget		(171,704)	(90,604)	-	-	-	-
Interest Income*		5,044					
Ending Balance \$		121,461	30,857	45,332	77,167	108,587	139,547

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Parks

FINAL BUDGET

MARCH 2025

Service: 1.465 Saturna Island Community Parks

Committee: Saturna Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Saturna Island (Bylaw No. 2080, December 16, 1992).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Saturna Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4088 - Amends 2080 - March, 2016)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.465 - Saturna Island Comm. Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	1,980	1,250	2,400	-	-	2,400	2,450	2,500	2,550	2,600
Supplies	220	45	200	-	-	200	200	200	200	200
Repairs & Maintenance	18,258	12,642	17,000	-	-	17,000	17,340	17,690	18,040	18,400
Allocations	1,112	1,112	1,416	-	-	1,416	1,458	1,487	1,517	1,547
Contingency	3,100	-	1,550	-	-	1,550	1,580	1,610	1,640	1,670
Other Operating Expenses	3,640	2,646	3,950	-	-	3,950	4,055	4,163	4,275	4,401
TOTAL OPERATING COSTS	28,310	17,695	26,516	-	-	26,516	27,083	27,650	28,222	28,818
*Percentage Increase over prior year			-6.3%			-6.3%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	5,157	14,725	4,893	-	-	4,893	4,990	5,090	5,190	5,290
TOTAL CAPITAL / RESERVE	5,157	14,725	4,893	-	-	4,893	4,990	5,090	5,190	5,290
TOTAL COSTS	33,467	32,420	31,409	-	-	31,409	32,073	32,740	33,412	34,108
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	1,299	-	-	(1,299)	(1,299)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,268)	(3,268)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,240)	(1,240)	(1,466)	-	-	(1,466)	(1,310)	(1,340)	(1,370)	(1,400)
Revenue - Other	(50)	(302)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(4,558)	(3,511)	(1,516)	-	(1,299)	(2,815)	(1,360)	(1,390)	(1,420)	(1,450)
REQUISITION	(28,909)	(28,909)	(29,893)	-	1,299	(28,594)	(30,713)	(31,350)	(31,992)	(32,658)
*Percentage increase over prior year Requisition			3.4%		-4.5%	-1.1%	7.4%	2.1%	2.0%	2.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.465	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Saturna Island Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$53,000	\$52,000	\$8,225	\$7,502	\$4,000	\$0	\$0	\$71,727
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$53,000	\$52,000	\$8,225	\$7,502	\$4,000	\$0	\$0	\$71,727

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$2,000	\$2,000	\$1,727	\$0	\$0	\$0	\$5,727
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$53,000	\$50,000	\$6,225	\$5,775	\$4,000	\$0	\$0	\$66,000
	\$53,000	\$52,000	\$8,225	\$7,502	\$4,000	\$0	\$0	\$71,727

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service:

1.465

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 (Lyll Creek Park)
-----------------------	-------	------------------------------	---------------	------------------------------------	--

Project Rationale

Project Number	24-01	Capital Project Title	Park upgrades	Capital Project Description	Replace Saturna Parks Picnic Tables and Benches
-----------------------	-------	------------------------------	---------------	------------------------------------	---

Project Rationale

**Saturna Island Comm. Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	105,540	60,433	59,198	58,513	59,703	64,993
Land Reserve Fund	3,658	3,658	3,658	3,658	3,658	3,658
Total	109,198	64,091	62,856	62,171	63,361	68,651

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1036 101380	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		86,689	105,540	60,433	59,198	58,513	59,703
Transfer from Ops Budget		14,725	4,893	4,990	5,090	5,190	5,290
Transfer from CAP Fund		-					
Transfer to Cap Fund		-	(50,000)	(6,225)	(5,775)	(4,000)	-
Interest Income*		4,126					
Ending Balance \$		105,540	60,433	59,198	58,513	59,703	64,993

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: Fund Centre:	1018 101361	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,495	3,658	3,658	3,658	3,658	3,658
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		163					
Ending Balance \$		3,658	3,658	3,658	3,658	3,658	3,658

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Recreation

FINAL BUDGET

MARCH 2025

Service: 1.468 Saturna Island Community Recreation

Committee: Saturna Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Saturna Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$17,237 or \$0.079 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	14,518	12,807	16,664	-	-	16,664	13,329	13,600	13,870	14,130
Special Events	2,430	983	1,200	-	-	1,200	1,220	1,240	1,260	1,290
Allocations	949	949	1,009	-	-	1,009	1,039	1,060	1,081	1,103
Other Operating Expenses	2,280	1,972	2,005	-	-	2,005	2,052	2,095	2,139	2,195
TOTAL OPERATING COSTS	20,177	16,711	20,878	-	-	20,878	17,640	17,995	18,350	18,718
*Percentage Increase over prior year			3.5%			3.5%	-15.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	3,576	(3,576)	-	-	(3,576)	-	-	-	-
Balance c/fwd from 2023 to 2024	(4,347)	(4,347)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(661)	(661)	(768)	-	-	(768)	(690)	(700)	(710)	(720)
Revenue - Other	(20)	(130)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(5,028)	(1,562)	(4,364)	-	-	(4,364)	(710)	(720)	(730)	(740)
REQUISITION	(15,149)	(15,149)	(16,514)	-	-	(16,514)	(16,930)	(17,275)	(17,620)	(17,978)
*Percentage increase over prior year Requisition			9.0%			9.0%	2.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks

FINAL BUDGET

MARCH 2025

Service: 1.475 Mayne Island Community Parks

Committee: Mayne Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Mayne Island (Bylaw No. 1602, January 13, 1988).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Mayne Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds, a Japanese Garden and sports fields.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4089 - Amends 1602 - March 2016)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Supplies	2,950	1,792	3,040	-	-	3,040	3,110	3,180	3,250	3,320
Repairs, Maintenance, & Improvements	47,750	46,483	50,960	-	-	50,960	51,983	53,015	54,076	55,157
Allocations	6,079	5,165	6,143	-	-	6,143	6,301	6,431	6,563	6,697
First Nations Cultural Monitor Contingency	5,290	-	5,450	-	-	5,450	5,560	5,670	5,780	5,900
Other Operating Expenses	16,000	15,846	15,900	-	-	15,900	16,515	17,170	17,888	18,664
TOTAL OPERATING COSTS	78,069	69,286	81,493	-	-	81,493	83,469	85,466	87,557	89,738
*Percentage Increase over prior year			4.4%			4.4%	2.4%	2.4%	2.4%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	18,500	33,374	19,060	-	-	19,060	19,440	19,830	20,230	20,630
TOTAL COSTS	96,569	102,660	100,553	-	-	100,553	102,909	105,296	107,787	110,368
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(68)	(68)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(220)	(6,311)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(288)	(6,379)	(300)	-	-	(300)	(300)	(300)	(300)	(300)
REQUISITION	(96,281)	(96,281)	(100,253)	-	-	(100,253)	(102,609)	(104,996)	(107,487)	(110,068)
*Percentage increase over prior year Requisition			4.1%			4.1%	2.4%	2.3%	2.4%	2.4%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.475	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Mayne Island Community Parks							

EXPENDITURE

Buildings	\$49,734	\$92,734	\$18,000	\$0	\$0	\$0	\$110,734
Equipment	\$0	\$9,500	\$9,000	\$0	\$0	\$0	\$18,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$31,000	\$0	\$0	\$0	\$0	\$31,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$54,734	\$133,234	\$27,000	\$0	\$0	\$0	\$160,234

SOURCE OF FUNDS

Capital Funds on Hand	\$19,734	\$26,734	\$0	\$0	\$0	\$0	\$26,734
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$30,000	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$61,500	\$27,000	\$0	\$0	\$0	\$88,500
	\$54,734	\$133,234	\$27,000	\$0	\$0	\$0	\$160,234

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.475
 Service Name: Mayne Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping	\$ 123,000	B	Grant	\$ 30,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
22-02	New	Fitness Circuit & Putting Green	Fitness Circuit -Phase 3 (additional \$20K)		B	Cap	\$ 19,734	\$ 19,734	\$ -	\$ -	\$ -	\$ -	\$ 19,734
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping		B	Res	\$ -	\$ 25,000	\$ 18,000				\$ 43,000
23-01	Renewal	Dinner Bay water, pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	\$ 5,000	S	Res	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	\$ 3,000	B	Cap	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	\$ 2,000	S	Cap	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
24-02	Renewal	Miners Bay parking wall	Instal a retaining wall in front of the street parking	\$ 2,000	S	Cap	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-04	New	Miners Bay bike repair station	Install bike repair station	\$ 2,500	E	Res	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
25-05	New	Miners Bay bike rack	Install additional bike rack	\$ 2,000	E	Res	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-06	New	Miners Bay art installation	Install log art structure	\$ 5,000	E	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-07	Replacement	Adachi Pavilion roof	Replace Adachi Pavilion roof	\$ 7,000	S	Res	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	\$ 4,000	E	Res	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
26-02	New	Sandy Hook Park fencing	Install deer proof fencing to recover native plants	\$ 5,000	E	Res	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
26-03	Replacement	Henderson Hill signage	Replace and update sign/interpretive nature trail	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
													\$ -
			Grand Total	\$ 175,500				\$ 133,234	\$ 27,000	\$ -	\$ -	\$ -	\$ 160,234

Service:

1.475

Mayne Island Community Parks

Project Number	22-02	Capital Project Title	Fitness Circuit & Putting Green	Capital Project Description	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping
Project Rationale	Complete fitness circuit at Dinner Bay				

Project Number	23-01	Capital Project Title	Dinner Bay water; pumphouse upgrade	Capital Project Description	Upgrade water system; insulate and redo pumphouse
Project Rationale	The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion (\$8,000) Also the water line between the Japanese Garden and the park				

Project Number	23-02	Capital Project Title	Dinner Bay washrooms	Capital Project Description	Upgrade washroom facilities; flush valves
Project Rationale	The washroom facilities need to be upgraded with new fixtures and valves (9@\$300)				

Project Number	23-06	Capital Project Title	Vulture Ridge Summit	Capital Project Description	Safety and landscaping improvement at Vulture Ridge Summit
Project Rationale					

Service:

1.475

Mayne Island Community Parks

Project Number 24-02

Capital Project Title Miners Bay parking wall

Capital Project Description Instal a retaining wall in front of the street parking

Project Rationale

Project Number 25-01

Capital Project Title Dinner Bay well pumps

Capital Project Description Replace two well pumps

Project Rationale

Project Number 25-02

Capital Project Title Kippen Road staircase

Capital Project Description Replace heavy wooden staircase with lighter

Project Rationale

Project Number 25-04

Capital Project Title Miners Bay bike repair station

Capital Project Description Install bike repair station

Project Rationale

Service:

1.475

Mayne Island Community Parks

Project Number 25-05

Capital Project Title Miners Bay bike rack

Capital Project Description Install additional bike rack

Project Rationale

Project Number 25-06

Capital Project Title Miners Bay art installation

Capital Project Description Install log art structure

Project Rationale

Project Number 25-07

Capital Project Title Adachi Pavilion roof

Capital Project Description Replace Adachi Pavilion roof

Project Rationale

Project Number 26-01

Capital Project Title Adachi Pavilion kitchen

Capital Project Description Replace fridges and stove

Project Rationale

Service:

1.475

Mayne Island Community Parks

Project Number 26-02

Capital Project Title Sandy Hook Park fencing

Capital Project Description Install deer proof fencing to recover native

Project Rationale

Project Number 26-03

Capital Project Title Henderson Hill signage

Capital Project Description Replace and update sign/interpretive nature

Project Rationale

Project Number 26-03

Capital Project Title Henderson Hill signage

Capital Project Description Replace and update sign/interpretive nature

Project Rationale

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1061	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101611						
Beginning Balance		129,117	161,682	119,242	111,682	131,512	151,742
Transfer from Ops Budget		33,374	19,060	19,440	19,830	20,230	20,630
Transfer from Cap Fund		2					
Transfer to Cap Fund		(7,000)	(61,500)	(27,000)	-	-	-
Interest Income*		6,189					
Ending Balance \$		161,682	119,242	111,682	131,512	151,742	172,372

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks Donations

FINAL BUDGET

MARCH 2025

1.476 - Mayne Island Community Parks Donations	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Japanese Garden	29,341	16,361	34,449	-	-	34,449	10,650	10,860	11,070	11,290
Dinner Bay	430	-	440	-	-	440	450	460	470	480
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	29,771	16,361	34,889	-	-	34,889	11,100	11,320	11,540	11,770
*Percentage Increase over prior year			17.2%			17.2%	-68.2%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	23,999	(23,999)	-	-	(23,999)	-	-	-	-
Balance c/fwd from 2023 to 2024	(19,191)	(19,191)	-	-	-	-	-	-	-	-
Donations & Fees	(10,460)	(20,183)	(10,770)	-	-	(10,770)	(10,980)	(11,200)	(11,420)	(11,650)
Other Income	(120)	(986)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(29,771)	(16,361)	(34,889)	-	-	(34,889)	(11,100)	(11,320)	(11,540)	(11,770)
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Rec.

FINAL BUDGET

MARCH 2025

Service: 1.478 Mayne Island Community Recreation

Committee: Mayne Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Mayne Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$46,532 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	48,035	40,990	35,417	-	-	35,417	27,863	28,416	28,988	29,559
Special Events	3,020	3,504	3,110	-	-	3,110	3,170	3,230	3,290	3,360
Allocations	2,647	2,647	2,409	-	-	2,409	2,481	2,531	2,582	2,633
Other Operating Expenses	4,980	3,903	5,120	-	-	5,120	5,226	5,333	5,440	5,548
TOTAL OPERATING COSTS	58,682	51,044	46,056	-	-	46,056	38,740	39,510	40,300	41,100
*Percentage Increase over prior year			-21.5%			-21.5%	-15.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	8,076	(8,076)	-	-	(8,076)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,310)	(11,310)	-	-	-	-	-	-	-	-
Revenue - Other	(10,530)	(10,918)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(26)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	(21,866)	(14,178)	(8,136)	-	-	(8,136)	(60)	(60)	(60)	(60)
REQUISITION	(36,816)	(36,866)	(37,920)	-	-	(37,920)	(38,680)	(39,450)	(40,240)	(41,040)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Parks

FINAL BUDGET

MARCH 2025

Service: 1.485 Pender Island Community Parks

Committee: Pender Islands Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Pender Island (Bylaw No. 1601, January 13, 1988)

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Pender Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds a disc park and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4091 - Amends 1601 - March, 2016)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.485 - Pender Island Community Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contract for Services	59,500	55,330	63,963	-	-	63,963	68,760	73,920	75,400	76,910
Supplies	16,750	9,409	16,750	-	-	16,750	17,970	19,260	19,650	20,040
Repairs, Maintenance, & Improvements	45,000	27,094	42,000	-	-	42,000	45,150	48,540	49,510	50,500
Allocations	11,803	7,003	12,860	-	-	12,860	13,197	13,460	13,727	13,996
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	25,338	19,647	24,995	-	3,450	28,445	25,850	26,853	27,530	28,263
TOTAL OPERATING COSTS	158,391	118,483	160,568	-	3,450	164,018	170,927	182,033	185,817	189,709
*Percentage Increase over prior year			1.4%		2.2%	3.6%	4.2%	6.5%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	17,079	59,005	25,000	-	-	25,000	32,000	35,740	48,250	61,920
TOTAL CAPITAL / RESERVE	17,079	59,005	25,000	-	-	25,000	32,000	35,740	48,250	61,920
TOTAL COSTS	175,470	177,488	185,568	-	3,450	189,018	202,927	217,773	234,067	251,629
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(1,415)	(1,415)	(1,507)	-	-	(1,507)	(1,490)	(1,520)	(1,550)	(1,580)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(720)	(2,738)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	(2,135)	(4,153)	(2,257)	-	-	(2,257)	(2,250)	(2,290)	(2,330)	(2,370)
REQUISITION	(173,335)	(173,335)	(183,311)	-	(3,450)	(186,761)	(200,677)	(215,483)	(231,737)	(249,259)
*Percentage increase over prior year Requisition			5.8%		1.9%	7.7%	7.5%	7.4%	7.5%	7.6%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.485	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Pender Island Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$7,000	\$25,000	\$0	\$25,000	\$0	\$57,000	\$57,000
Land	\$30,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Engineered Structures	\$521,211	\$2,234,101	\$120,000	\$25,000	\$10,000	\$20,000	\$2,409,101	\$2,409,101
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$551,211	\$2,291,101	\$145,000	\$25,000	\$35,000	\$20,000	\$2,516,101	\$2,516,101

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$548,834	\$2,100	\$0	\$0	\$0	\$550,934	\$550,934
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$250,000	\$1,015,000	\$0	\$0	\$0	\$0	\$1,015,000	\$1,015,000
Donations / Third Party Funding	\$72,267	\$352,267	\$50,000	\$0	\$0	\$0	\$402,267	\$402,267
Reserve Fund	\$228,944	\$375,000	\$92,900	\$25,000	\$35,000	\$20,000	\$547,900	\$547,900
	\$551,211	\$2,291,101	\$145,000	\$25,000	\$35,000	\$20,000	\$2,516,101	\$2,516,101

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.485
 Service Name: Pender Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements	\$ 65,000	S	Res	\$ 19,400	\$ 15,000	\$ 15,000	\$ 5,000	\$ 5,000	\$ -	\$ 40,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ 3,800
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility	\$ 98,400	S	Cap	\$ -	\$ 15,000	\$ 1,600	\$ -	\$ -	\$ -	\$ 16,600
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Res	\$ -	\$ -	\$ 48,400	\$ -	\$ -	\$ -	\$ 48,400
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Other	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
22-05	New	Trail Development	Schooner Way Trail	\$ 2,295,000	S	Res	\$ 179,544	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
22-05	New	Trail Development	Schooner Way Trail		S	Cap	\$ -	\$ 507,034	\$ -	\$ -	\$ -	\$ -	\$ 507,034
22-05	New	Trail Development	Schooner Way Trail		S	Grant	\$ 250,000	\$ 1,015,000	\$ -	\$ -	\$ -	\$ -	\$ 1,015,000
22-05	New	Trail Development	Schooner Way Trail		S	Other	\$ 72,267	\$ 352,267	\$ -	\$ -	\$ -	\$ -	\$ 352,267
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake	\$ 55,000	S	Cap	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake		S	Res	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 30,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	\$ 25,000	S	Res	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
24-03	New	Ball Park Improvements	Pump track, playground equipment	\$ 102,000	E	Res	\$ -	\$ -	\$ 24,500	\$ -	\$ 25,000	\$ -	\$ 49,500
24-03	New	Ball Park Improvements	Pump track, playground equipment		E	Cap	\$ -	\$ 7,000	\$ 500	\$ -	\$ -	\$ -	\$ 7,500
24-04	New	Land Acquisition	Schooner Way Trail	\$ 50,000	L	Res	\$ 30,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-02	New	Dog Park	Site development, fencing	\$ 50,000	S	Res	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
25-02	New	Dog Park	Site development, fencing		S	Other	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
			Grand Total	\$ 2,740,400				\$ 2,291,101	\$ 145,000	\$ 25,000	\$ 35,000	\$ 20,000	\$ 2,616,101

Service:

1.485

Pender Island Community Parks

Project Number 22-01 **Capital Project Title** Shingle Bay Improvements **Capital Project Description** Shingle Bay Improvements

Project Rationale Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).

Project Number 22-03 **Capital Project Title** Thieves Bay Improvements **Capital Project Description** Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility

Project Rationale Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).

Project Number 22-05 **Capital Project Title** Trail Development **Capital Project Description** Schooner Way Trail

Project Rationale Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail

Project Number 23-01 **Capital Project Title** Magic Lake Park Upgrades **Capital Project Description** Dock at west end of Magic Lake

Project Rationale Install floating dock ; Agreements, licenses, rezoning;

Service:

1.485

Pender Island Community Parks

Project Number 24-02

Capital Project Title

Disc Park Improvements

Capital Project Description

Improve visibility of tee boxes

Project Rationale

Project Number 24-03

Capital Project Title

Ball Park Improvements

Capital Project Description

Pump track, playground equipment

Project Rationale

Project Number 24-04

Capital Project Title

Land Acquisition

Capital Project Description

Schooner Way Trail

Project Rationale

Project Number 25-02

Capital Project Title

Dog Park

Capital Project Description

Site development, fencing

Project Rationale

**Pender Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	440,286	131,685	70,785	81,525	94,775	136,695
Land Reserve Fund	41,399	-	-	-	-	-
Total	481,685	131,685	70,785	81,525	94,775	136,695

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund:	1038	Actual	Budget				
Fund Centre:	101382	2024	2025	2026	2027	2028	2029
Beginning Balance		432,882	440,286	131,685	70,785	81,525	94,775
Transfer from Ops Budget		59,005	25,000	32,000	35,740	48,250	61,920
Transfer from Cap Fund		-					
Transfer to Cap Fund		(70,000)	(333,601)	(92,900)	(25,000)	(35,000)	(20,000)
Interest Income*		18,399					
Ending Balance \$		440,286	131,685	70,785	81,525	94,775	136,695

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund:	1019	Actual	Budget				
Fund Centre:	101362	2024	2025	2026	2027	2028	2029
Beginning Balance		39,557	41,399	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Fund		-	(41,399)	-	-	-	-
Interest Income*		1,842					
Ending Balance \$		41,399	-	-	-	-	-

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Rec

FINAL BUDGET

MARCH 2025

Service: 1.488 Pender Island Community Rec

Committee: Pender Islands Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Pender Island (Bylaw No. 1360, June 26, 1985).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$71,560 or \$0.079 / \$1,000 on actual assessed value of land and improvements.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	67,127	67,126	72,057	-	-	72,057	75,705	79,573	83,629	87,902
Allocations	3,569	3,569	3,541	-	-	3,541	3,647	3,720	3,794	3,870
Other Operating Expenses	120	96	110	-	-	110	118	127	137	148
TOTAL OPERATING COSTS	70,816	70,791	75,708	-	-	75,708	79,470	83,420	87,560	91,920
*Percentage Increase over prior year			6.9%			6.9%	5.0%	5.0%	5.0%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	4	(4)	-	-	(4)	-	-	-	-
Balance c/fwd from 2023 to 2024	(366)	(366)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(568)	(568)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Revenue - Other	(250)	(229)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	(1,184)	(1,159)	(854)	-	-	(854)	(870)	(890)	(910)	(930)
REQUISITION	(69,632)	(69,632)	(74,854)	-	-	(74,854)	(78,600)	(82,530)	(86,650)	(90,990)
*Percentage increase over prior year Requisition			7.5%			7.5%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Parks

FINAL BUDGET

MARCH 2025

Service: 1.495 Galiano Community Parks

Committee: Galiano Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).

A defined area for the purpose of participating in community parks on Galiano Island (Bylaw No. 2294, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Galiano Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

\$0.15 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4090 - Amends 1601 - March 2016)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.495 - Galiano Island Community Parks

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs, Maintenance, & Improvements	85,280	58,847	82,450	-	-	82,450	84,100	85,780	87,490	89,240
Allocations	5,849	5,849	5,915	-	-	5,915	6,093	6,215	6,339	6,466
Contingency	-	-	4,390	-	-	4,390	4,480	4,570	4,660	4,750
Other Operating Expenses	6,490	9,330	8,820	-	20,000	28,820	9,274	9,765	10,303	10,884
Active Pass Property-Total Expenditure	20,690	34,123	34,750	-	-	34,750	35,450	36,160	36,880	37,620
TOTAL OPERATING COSTS	118,309	108,149	136,325	-	20,000	156,325	139,397	142,490	145,672	148,960
*Percentage Increase over prior year			15.2%		16.9%	32.1%	-10.8%	2.2%	2.2%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	8,000	14,585	7,215	-	-	7,215	9,233	11,420	13,708	16,100
Transfer to Operating Reserve Fund	-	2,677	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,000	2,000	2,060	-	-	2,060	2,100	2,140	2,180	2,220
TOTAL CAPITAL / RESERVE	10,000	19,262	9,275	-	-	9,275	11,333	13,560	15,888	18,320
TOTAL COSTS	128,309	127,411	145,600	-	20,000	165,600	150,730	156,050	161,560	167,280
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	20,000	-	-	(20,000)	(20,000)	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(19,152)	(23,450)	-	-	(23,450)	(23,920)	(24,400)	(50)	(50)
Active Pass Property-Donation Revenue Stream	(20,690)	(20,690)	(11,350)	-	-	(11,350)	(11,580)	(11,810)	(36,880)	(37,620)
TOTAL REVENUE	(20,827)	(19,929)	(34,890)	-	(20,000)	(54,890)	(35,590)	(36,300)	(37,020)	(37,760)
REQUISITION	(107,482)	(107,482)	(110,710)	-	-	(110,710)	(115,140)	(119,750)	(124,540)	(129,520)
*Percentage increase over prior year Requisition			3.0%			3.0%	4.0%	4.0%	4.0%	4.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.495	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Galiano Community Parks							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$2,616	\$2,616	\$2,000	\$1,000	\$0	\$0	\$0	\$5,616
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$7,000	\$91,037	\$10,000	\$3,000	\$35,900	\$3,000	\$3,000	\$142,937
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$9,616	\$93,653	\$12,000	\$4,000	\$35,900	\$3,000	\$3,000	\$148,553

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$31,037	\$0	\$0	\$0	\$0	\$0	\$31,037
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$2,616	\$2,616	\$2,000	\$1,000	\$0	\$0	\$0	\$5,616
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$7,000	\$60,000	\$10,000	\$3,000	\$35,900	\$3,000	\$3,000	\$111,900
	\$9,616	\$93,653	\$12,000	\$4,000	\$35,900	\$3,000	\$3,000	\$148,553

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 1.495 Galiano Community Parks

Project Number 18-02

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Wesley Road Shore Access

Project Rationale New shore Access requested by public

Project Number 19-02

Capital Project Title Study Bay Trail Extension

Capital Project Description Study to Assess feasibility and cost to extend trail to BC Ferries

Project Rationale This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.

Project Number 19-03

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Asset Management-Inventory Study/Replacement Program

Project Rationale Timely replacement of worn assets.

Project Number 21-03

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore

Project Rationale This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive

Service: 1.495 Galiano Community Parks

Project Number 21-05

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Engineering for Mobility Impaired Beach Accesses

Project Rationale A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Project Number 22-01

Capital Project Title Galiano Island Park Upgrades

Capital Project Description Study to construct Viewpoint at Graham

Project Rationale Requested by Public at consultation forum.

Project Number 23-01

Capital Project Title GIPRC Equipment and Tools Purchase

Capital Project Description Equipment and Tools Purchase

Project Rationale

Project Number 25-01

Capital Project Title Install Gulf Toilet at Gulfside

Capital Project Description Replace Porta Potti with Vault toilet at popular beach access

Project Rationale Heavily visited beach access on East coast of the island serviced by aging porta-potti bathroom facility. Needs to be replaced with vault toilet.

Service:

1.495

Galiano Community Parks

Project Number 25-02

Capital Project Title Morning Beach trail improvement

Capital Project Description Improve trail for safety and mobility access

Project Rationale

Project Number 25-03

Capital Project Title Zuker trail improvement

Capital Project Description Improve trail for safety

Project Rationale

Galiano Island Community Parks
 Reserve Summary Schedule
 2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	76,521	23,736	22,969	31,389	9,197	22,297
Equipment Replacement Fund	5,364	4,808	4,908	6,048	8,228	10,448
Capital Reserve Fund-Active Pass	-	-	-	-	-	-
Operating Reserve Fund-Active Pass	253,710	242,360	230,780	218,970	182,090	144,470
Total	335,595	270,904	258,657	256,407	199,515	177,215

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1058 101604	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		66,965	76,521	23,736	22,969	31,389	9,197
Transfer from Ops Budget		14,585	7,215	9,233	11,420	13,708	16,100
Transfer from Cap Fund		2,880					
Transfer to Cap Fund		(11,114)	(60,000)	(10,000)	(3,000)	(35,900)	(3,000)
Interest Income*		3,205					
Ending Balance \$		76,521	23,736	22,969	31,389	9,197	22,297

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund

GALIANOPRK.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102267	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		3,339	5,364	4,808	4,908	6,048	8,228
Transfer from Ops Budget		2,000	2,060	2,100	2,140	2,180	2,220
Planned Expenditure		-	(2,616)	(2,000)	(1,000)	-	-
Interest Income*		25					
Ending Balance \$		5,364	4,808	4,908	6,048	8,228	10,448

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust

Reserve Cash Flow

Fund:	1058	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102263						
Beginning Balance		-	-	-	-	-	-
Donations		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to OPEX		-	-	-	-	-	-
Transfer to ORF		-					
Interest Income*		-					
Ending Balance \$		-	-	-	-	-	-

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Operating Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust
Bylaw No. 4584

Reserve Cash Flow

Fund: Fund Centre:	1500 105560	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		242,445	253,710	242,360	230,780	218,970	182,090
Donations		17,923	-	-	-	-	-
Transfer from CRF		-	-	-	-	-	-
Transfer from Ops Budget		2,677					
Transfer to Ops Budget		(20,690)	(11,350)	(11,580)	(11,810)	(36,880)	(37,620)
Interest Income*		11,354					
Ending Balance \$		253,710	242,360	230,780	218,970	182,090	144,470

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Community Recreation

FINAL BUDGET

MARCH 2025

Service: 1.498 Galiano Community Recreation

Committee: Galiano Island Parks & Recreation

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).

A defined area for the purpose of participating in community recreation on Galiano Island (Bylaw No. 2295, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of \$41,624 or \$0.079 / \$1,000 on actual assessed value of land and improvements.

(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	41,237	41,237	45,000	-	-	45,000	45,865	46,774	47,702	48,648
Allocations	1,919	1,919	2,194	-	-	2,194	2,260	2,305	2,351	2,398
Other Operating Expenses	720	581	740	-	-	740	765	791	817	844
TOTAL OPERATING COSTS	43,876	43,737	47,934	-	-	47,934	48,890	49,870	50,870	51,890
*Percentage Increase over prior year			9.2%			9.2%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	140	(140)	-	-	(140)	-	-	-	-
Balance c/fwd from 2023 to 2024	4	4	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(31)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(26)	113	(170)	-	-	(170)	(30)	(30)	(30)	(30)
REQUISITION	(43,850)	(43,850)	(47,764)	-	-	(47,764)	(48,860)	(49,840)	(50,840)	(51,860)
*Percentage increase over prior year Requisition			8.9%			8.9%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Water

FINAL BUDGET

MARCH 2025

Service: 2.630 Magic Lake Estates Water

Committee: Electoral Area

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System. Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of \$160,000 or \$3.50 / \$1,000 of actual assessed value of land and improvements.

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments.

User Charge:

Annual charge per single family equivalency unit connected to the system.

The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- Greater than 50 cubic metres - \$0.50 / cubic metre
- Greater than 80 cubic metres - \$1.50 / cubic metre

Parcel Tax:

LSA-1 Annual charge only on properties capable of being connected to the system.

Turn on/Turn Off Fee:

\$0 during normal working hours; \$25 outside of normal working hours

Connection Charges:

Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500

RESERVE FUND:

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498

Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

2.630 - Magic Lake Water	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	25,710	45,040	26,470	-	45,000	71,470	67,000	27,540	28,080	28,650
Allocations	57,263	57,263	59,519	-	-	59,519	61,090	62,314	63,566	64,845
Water Testing	21,643	23,800	22,060	-	-	22,060	15,715	16,029	16,350	16,677
Electricity	52,480	53,300	54,050	-	-	54,050	55,130	56,230	57,350	58,500
Supplies	58,800	54,290	64,450	-	-	64,450	65,740	67,060	68,400	69,770
Labour Charges	466,700	485,000	488,120	-	-	488,120	497,878	507,837	517,997	528,359
Other Operating Expenses	58,210	67,080	65,050	-	-	65,050	67,608	70,276	73,152	76,229
TOTAL OPERATING COSTS	740,806	785,773	779,719	-	45,000	824,719	830,161	807,286	824,895	843,030
*Percentage Increase over prior year			5.3%		6.0%	11.3%	0.7%	-2.8%	2.2%	2.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	10,000	4,083	26,885	-	-	26,885	60,000	60,000	60,000	60,000
Transfer to Capital Reserve Fund	42,060	-	40,000	-	-	40,000	72,585	98,250	158,520	193,335
MFA Debt Reserve Fund	740	740	1,070	-	-	1,070	1,070	3,070	9,070	11,070
MFA Debt Principal	137,425	137,425	137,425	-	-	137,425	98,613	85,193	60,225	25,334
MFA Debt Interest	78,339	78,339	73,712	-	-	73,712	67,248	67,610	41,387	55,000
TOTAL DEBT / RESERVES	268,564	220,587	279,092	-	-	279,092	299,516	314,123	329,202	344,739
TOTAL COSTS	1,009,370	1,006,360	1,058,811	-	45,000	1,103,811	1,129,677	1,121,409	1,154,097	1,187,769
*Percentage Increase over prior year			4.9%		4.5%	9.4%	2.3%	-0.7%	2.9%	2.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(45,000)	(45,000)	(40,000)	-	-	-
Sales - Water	(22,000)	(16,400)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(396,230)	(398,820)	(427,931)	-	-	(427,931)	(440,767)	(453,989)	(467,607)	(481,639)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Other Revenue	(2,980)	(2,980)	(3,320)	-	-	(3,320)	(3,430)	(3,480)	(3,530)	(3,580)
TOTAL REVENUE	(429,310)	(426,300)	(461,351)	-	(45,000)	(506,351)	(514,297)	(487,569)	(501,237)	(515,319)
REQUISITION - PARCEL TAX	(580,060)	(580,060)	(597,460)	-	-	(597,460)	(615,380)	(633,840)	(652,860)	(672,450)
*Percentage increase over prior year			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
Sales - Water			8.0%			8.0%	3.0%	3.0%	3.0%	3.0%
User Fees			3.0%			3.0%	3.0%	3.0%	3.0%	3.0%
Requisition			3.0%			3.0%	3.0%	3.0%	3.0%	3.0%
Combined			4.9%			4.9%	2.9%	2.9%	2.9%	2.9%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.630	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Magic Lake Estates Water (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	\$2,707,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	\$2,707,000

SOURCE OF FUNDS

Capital Funds on Hand	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$0	\$120,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$200,000	\$800,000	\$1,000,000	\$2,000,000	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$35,000	\$150,000	\$222,000	\$75,000	\$60,000	\$80,000	\$587,000	\$587,000
	\$155,000	\$270,000	\$222,000	\$275,000	\$860,000	\$1,080,000	\$2,707,000	\$2,707,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 2.630 Magic Lake Estates Water (Pender)

Project Number	21-04	Capital Project Title	Buck Lake Dam Repairs - Phase 1	Capital Project Description	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.				

Project Number	23-01	Capital Project Title	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Capital Project Description	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.
Project Rationale	The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.				

Project Number	23-02	Capital Project Title	ISOPAC Permanent Handling & Storage	Capital Project Description	Permenant solution to reduce drum waste and reduce handing is required.
Project Rationale	Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.				

Project Number	26-01	Capital Project Title	Buck Lake Dam Repairs - Phase 2	Capital Project Description	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).				

Service: **2.630** **Magic Lake Estates Water (Pender)**

Project Number 25-01 **Capital Project Title** Captains Tank Upgrade - Concept Design **Capital Project Description** Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.

Project Rationale Captains Tank is beyond it's service life. This initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.

Project Number 26-02 **Capital Project Title** WTP Process Pipe Condition Assessment **Capital Project Description** Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance.

Project Rationale Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.

Project Number 26-03 **Capital Project Title** Alternative Approval Process **Capital Project Description** Conduct public consultation to inform strategies to borrow necessary future capital funds.

Project Rationale Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.

Project Number 27-01 **Capital Project Title** Water Main Replacement **Capital Project Description** Replacement of select 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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	22,911	4,796	24,796	84,796	144,796	204,796
Capital Reserve Fund	448,592	438,592	289,177	312,427	410,947	524,282
Capital Reserve Fund - Settlement Fund	674,487	574,487	574,487	574,487	574,487	574,487
Total	1,145,989	1,017,874	888,459	971,709	1,130,229	1,303,564

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105212	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		47,811	22,911	4,796	24,796	84,796	144,796
Transfer from Ops Budget		-	26,885	60,000	60,000	60,000	60,000
Transfer to Ops Budget		-	(45,000)	(40,000)	-	-	-
Planned Maintenance Activity			Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Reservoir clean & inspection			
Deficit Recovery		(27,172)					
Interest Income*		2,271					
Ending Balance \$		22,911	4,796	24,796	84,796	144,796	204,796

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund:	1024	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	101368						
Beginning Balance		531,782	448,592	438,592	289,177	312,427	410,947
Transfer from Ops Budget		-	40,000	72,585	98,250	158,520	193,335
Transfer to Cap Fund		(105,000)	(50,000)	(222,000)	(75,000)	(60,000)	(80,000)
Transfer from Cap Fund		17					
Interest Income*		21,793					
Ending Balance \$		448,592	438,592	289,177	312,427	410,947	524,282

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund: Fund Centre:	1024 102245	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		644,468	674,487	574,487	574,487	574,487	574,487
Transfer to Cap Fund		-	(100,000)	-	-	-	-
Interest Income*		30,018					
Ending Balance \$		674,487	574,487	574,487	574,487	574,487	574,487

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Lyall Harbour Water

FINAL BUDGET

MARCH 2025

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna)

Committee: Electoral Area

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of \$150,000 or \$6.90 / \$1,000 on actual assessed value of land and improvements.

COMMITTEE:

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982

Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.

Parcel Tax: Annual charge levied only on properties capable of being connected to the system.

Connection Charges: Actual Cost + 15% Admin Fee (Minimum Connection \$400)

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025		TOTAL	2026	2027	2028	2029
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
Repairs & Maintenance	25,660	12,000	5,830	-	16,500	22,330	5,950	6,070	6,200	6,330
Allocations	14,360	14,363	14,901	-	-	14,901	15,302	15,614	15,932	16,255
Water Testing	11,300	11,280	11,620	-	-	11,620	8,068	8,229	8,391	8,557
Electricity	3,760	3,760	3,870	-	-	3,870	3,950	4,030	4,110	4,190
Supplies	6,180	6,180	6,370	-	-	6,370	6,490	6,620	6,750	6,880
Labour Charges	130,580	163,000	136,580	-	-	136,580	139,310	142,100	144,940	147,840
Other Operating Expenses	13,018	17,858	18,760	-	-	18,760	19,453	20,187	20,975	21,811
TOTAL OPERATING COSTS	204,858	228,441	197,931	-	16,500	214,431	198,523	202,850	207,298	211,863
*Percentage Increase over prior year			-3.4%		8.1%	4.7%	-7.4%	2.2%	2.2%	2.2%
	184,858									
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	27,460	10,000	25,000	-	-	25,000	25,000	22,000	22,000	20,000
Transfer to Capital Reserve Fund	25,680	8,097	40,000	-	-	40,000	39,880	48,350	51,840	43,080
MFA Debt Reserve Fund	1,020	140	80	4,600	-	4,680	910	580	2,580	5,080
MFA Debt Principal	22,148	22,148	9,663	-	-	9,663	11,654	13,756	15,023	21,357
MFA Debt Interest	8,853	7,929	1,152	5,233	-	6,385	21,843	25,132	29,532	43,282
TOTAL DEBT / RESERVES	85,161	48,314	75,895	9,833	-	85,728	99,287	109,818	120,975	132,799
TOTAL COSTS	290,019	276,755	273,826	9,833	16,500	300,159	297,810	312,668	328,273	344,662
*Percentage Increase over prior year			-5.6%	3.4%	5.7%	3.5%	-0.8%	5.0%	5.0%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(3,500)	-	-	(16,500)	(16,500)	-	-	-	-
User Charges	(128,315)	(131,410)	(134,860)	-	-	(134,860)	(141,600)	(148,680)	(156,110)	(163,920)
Grants in Lieu of Taxes	(768)	(769)	(790)	-	-	(790)	(810)	(830)	(850)	(870)
Other Revenue	(240)	(380)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(149,323)	(136,059)	(135,830)	-	(16,500)	(152,330)	(142,590)	(149,690)	(157,140)	(164,970)
REQUISITION - PARCEL TAX	(140,696)	(140,696)	(137,996)	(9,833)	-	(147,829)	(155,220)	(162,978)	(171,133)	(179,692)
*Percentage increase over prior year										
User Fees			5.1%			5.1%	5.0%	5.0%	5.0%	5.0%
Requisition			-1.9%	7.0%		5.1%	5.0%	5.0%	5.0%	5.0%
Combined			1.4%	3.7%		5.1%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.640	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Lyall Harbour Boot Cove Water (Sa							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$58,000	\$0	\$58,000	\$0	\$0	\$0	\$0	\$58,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$315,000	\$780,000	\$25,000	\$50,000	\$270,000	\$500,000	\$1,625,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$373,000	\$780,000	\$83,000	\$50,000	\$270,000	\$500,000	\$1,683,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$270,000	\$270,000	\$0	\$0	\$0	\$0	\$270,000
Debenture Debt (New Debt Only)	\$58,000	\$460,000	\$83,000	\$50,000	\$250,000	\$500,000	\$1,343,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$20,000	\$0	\$0	\$20,000	\$0	\$40,000
	\$373,000	\$780,000	\$83,000	\$50,000	\$270,000	\$500,000	\$1,683,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.640

Service Name Lyall Harbour Boot Cove Water (Saturna)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	\$ 20,000	E	Debt	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
19-03	Replacement	Standpipe and Valve Replacement	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable	\$ 8,000	E	Debt	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
19-04	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.	\$ 20,000	S	Res	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	\$ 20,000	E	Debt	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
20-02	New	Raw Water Turbidity Meter	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.	\$ 10,000	E	Debt	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	\$ 300,000	S	Debt	\$ -	\$ -	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ 300,000
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.	\$ 750,000	S	Cap	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
22-02	Renewal		Currently unfunded portion of dam safety improvements (budget estimate to be further refined).		S	Debt	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	\$ 30,000	S	Grant	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	\$ 100,000	S	Debt	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-01	Study	Storage Tank condition assessment and repair details	Assess leaks in storage tank and develop a repair detail.	\$ 25,000	S	Debt	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
28-01	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)	\$ 20,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	\$ 500,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 1,803,000			\$ 373,000	\$ 780,000	\$ 83,000	\$ 50,000	\$ 270,000	\$ 500,000	\$ 1,683,000

Service: **2.640** **Lyll Harbour Boot Cove Water (Saturna)**

Project Number 19-01

Capital Project Title Air Valve Replacement - Ph 2

Capital Project Description

Replace aging air valves that are a safety concern.

Project Rationale The air valves are 35 years old and are corroded, giving rise to safety concerns.

Project Number 19-03

Capital Project Title Standpipe and Valve Replacement

Capital Project Description

Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable

Project Rationale The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from \$5,000 to \$8,000 to accommodate the required works.

Project Number 19-04

Capital Project Title Alternative Approval Process

Capital Project Description

Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.

Project Rationale Future required projects to maintain public safety and level of service require funding in excess of current projected reserve balance. Future funding will be for improvements the Water Treatment Plant to increase reliability and optimize for improved operations, conducting a regulatory requirement for a dam safety review and construct a larger supply line to the storage tank. Funding is required to undertake public consultation to inform borrow strategies and conduct a referendum.

Project Number 19-05

Capital Project Title Autoflush Installation

Capital Project Description

Install 3 autoflushes within the water distribution system to maintain distribution water quality.

Project Rationale Three water mains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.

Service:

2.640

Lyall Harbour Boot Cove Water (Saturna)

Project Number 20-02

Capital Project Title Raw Water Turbidity Meter

Capital Project Description

Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Rationale Install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Number 22-01

Capital Project Title Install Larger Supply Line to Tank

Capital Project Description

Construct a larger supply line to the tank to improve system reliability and operation.

Project Rationale The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.

Project Number 22-02

Capital Project Title Dam Improvement and Regulatory Requirements

Capital Project Description

Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.

Project Rationale Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements.

Project Number 24-01

Capital Project Title Culvert Replacement for the Water Service

Capital Project Description

Saturna Island - Harris Road - Culvert Replacement for the Water Service

Project Rationale Culvert replacement through coordination with Ministry of Transportation.

Service: **2.640** **Lyll Harbour Boot Cove Water (Saturna)**

Project Number 25-01

Capital Project Title New Ground Water Well Assessment

Capital Project Description Groundwater quantity and quality testing for feasibility to incorporate into the water system.

Project Rationale Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.

Project Number 26-01

Capital Project Title Storage Tank condition assessment and repair details

Capital Project Description Assess leaks in storage tank and develop a repair detail.

Project Rationale Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.

Project Number 28-01

Capital Project Title Alternative Approval Process

Capital Project Description Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)

Project Rationale AAP for future projects.

Project Number 29-01

Capital Project Title Water System Improvements

Capital Project Description Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.

Project Rationale Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.

Lyall Harbour Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	15,576	24,076	49,076	71,076	93,076	113,076
Capital Reserve Fund	44,645	64,645	104,525	152,875	184,715	227,795
Total	60,221	88,721	153,601	223,951	277,791	340,871

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105213	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		6,497	15,576	24,076	49,076	71,076	93,076
Transfer from Ops Budget		12,166	25,000	25,000	22,000	22,000	20,000
Transfer to Ops Budget		(3,500)	(16,500)	-	-	-	-
Planned Maintenance Activity		Replace filtration Media	Replace Filtration Media				
Interest Income*		413					
Ending Balance \$		15,576	24,076	49,076	71,076	93,076	113,076

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

Surplus money from the operation of the water system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: Fund Centre:	1025 101369	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		34,808	44,645	64,645	104,525	152,875	184,715
Transfer from Ops Budget		8,097	40,000	39,880	48,350	51,840	43,080
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(20,000)	-	-	(20,000)	-
Interest Income*		1,740					
Ending Balance \$		44,645	64,645	104,525	152,875	184,715	227,795

Assumptions/Background:

To fully fund capital expenditure plan

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Skana Water (Mayne)

FINAL BUDGET

MARCH 2025

Service: 2.642 Skana Water (Mayne)

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of \$54,100 or \$9.65 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.

Parcel Tax: Annual charge only on properties capable of being connected to the system.

Connection Charges: At cost or minimum of \$1,000.

RESERVE FUND:

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operations Service Contract	12,240	4,785	19,700	-	-	19,700	20,090	20,490	20,900	21,320
Repairs & Maintenance	7,290	7,290	1,330	-	10,000	11,330	1,360	7,510	1,550	11,790
Allocations	6,405	6,405	6,747	-	-	6,747	6,910	7,047	7,189	7,332
Water Testing	3,510	3,510	3,600	-	-	3,600	3,289	3,357	3,426	3,495
Electricity	3,300	4,030	3,400	-	-	3,400	3,470	3,540	3,610	3,680
Supplies	780	2,220	810	-	-	810	820	830	840	850
Labour Charges	25,540	36,600	26,710	-	-	26,710	27,240	27,780	28,340	28,910
Other Operating Expenses	3,450	3,390	3,510	-	-	3,510	3,637	3,772	3,917	4,083
TOTAL OPERATING COSTS	62,515	68,230	65,807	-	10,000	75,807	66,816	74,326	69,772	81,460
*Percentage Increase over prior year			5.3%		16.0%	21.3%	-11.9%	11.2%	-6.1%	16.8%
<u>DEBT / CAPITAL /RESERVES</u>										
Transfer to Operating Reserve Fund	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
Transfer to Capital Reserve Fund	25,325	20,844	26,445	-	-	26,445	27,285	28,550	32,790	34,980
MFA Debt Principal	-	-	-	-	-	-	1,750	27,824	28,874	30,624
MFA Debt Interest	-	-	-	569	-	569	10,470	35,385	36,925	39,675
MFA Debt Reserve Fund	-	-	-	500	-	500	7,450	300	500	1,000
TOTAL DEBT / RESERVES	34,325	29,844	35,445	1,069	-	36,514	55,955	101,059	108,089	115,279
TOTAL COSTS	96,840	98,074	101,252	1,069	10,000	112,321	122,771	175,385	177,861	196,739
*Percentage Increase over prior year			4.6%	1.1%	10.3%	16.0%	9.3%	42.9%	1.4%	10.6%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(6,000)	(6,000)	-	-	(10,000)	(10,000)	-	(6,000)	-	(10,000)
User Charges	(64,160)	(65,394)	(73,780)	-	-	(73,780)	(88,536)	(122,180)	(128,290)	(134,700)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(102)	(101)	(110)	(110)
TOTAL REVENUE	(70,260)	(71,494)	(73,880)	-	(10,000)	(83,880)	(88,638)	(128,281)	(128,400)	(144,810)
REQUISITION - PARCEL TAX	(26,580)	(26,580)	(27,372)	(1,069)	-	(28,441)	(34,133)	(47,104)	(49,461)	(51,929)
*Percentage increase over prior year										
User Fees			15.0%			15.0%	20.0%	38.0%	5.0%	5.0%
Requisition			3.0%	4.0%		7.0%	20.0%	38.0%	5.0%	5.0%
Combined			11.5%	1.2%		12.7%	20.0%	38.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.642	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Skana Water (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$60,000	\$740,000	\$0	\$0	\$0	\$0	\$800,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$27,000	\$42,000	\$35,000	\$30,000	\$65,000	\$100,000	\$100,000	\$272,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$37,000	\$102,000	\$775,000	\$30,000	\$65,000	\$100,000	\$100,000	\$1,072,000

SOURCE OF FUNDS

Capital Funds on Hand	\$27,000	\$27,000	\$0	\$0	\$0	\$0	\$0	\$27,000
Debenture Debt (New Debt Only)	\$0	\$50,000	\$745,000	\$30,000	\$50,000	\$100,000	\$100,000	\$975,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$25,000	\$30,000	\$0	\$15,000	\$0	\$0	\$70,000
	\$37,000	\$102,000	\$775,000	\$30,000	\$65,000	\$100,000	\$100,000	\$1,072,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 2.642
 Service Name: Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
17-03	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
17-04	Renewal	Well #8 Upgrade	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.	\$ 40,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
18-01	Replacement	Storage Tank Replacement	Replace the existing storage tanks subject to options assessment.	\$ 750,000	E	Debt	\$ -	\$ 50,000	\$ 700,000	\$ -	\$ -	\$ -	\$ 750,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	\$ 35,000	S	Debt	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ -	\$ -	\$ 35,000
24-01	New	Source Water Surveillance	Design and install new well surveillance and water monitoring hardware to record and predict water issues.	\$ 50,000	E	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-01	New				E	Debt		\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
24-02	Study	Storage Tank Options Assessment	Assess material options and cost estimate for storage tank replacements.	\$ 20,000	S	Cap	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	\$ 30,000	S	Res	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
28-01	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program.	\$ 15,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	\$ 3,000,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 150,000
													\$ -
													\$ -
			Grand Total	\$ 3,955,000				\$ 102,000	\$ 775,000	\$ 30,000	\$ 65,000	\$ 100,000	\$ 1,072,000

Service: 2.642 Skana Water (Mayne)

Project Number 17-03 **Capital Project Title** Alternative Approval Process **Capital Project Description** Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.

Project Rationale A loan will be required to fund the storage tank replacement any other capital work which will cannot be included under the capital reserve fund. The proposed loan will required public engagement for authorization.

Project Number 17-04 **Capital Project Title** Well #8 Upgrade **Capital Project Description** Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.

Project Rationale A recent inspection of Well #8 identified a number of deficiencies. Recommended improvements include the installation of new well liner, replacement of the well seal, and other associated minor improvements to protect it from surface runoff.

Project Number 18-01 **Capital Project Title** Storage Tank Replacement **Capital Project Description** Replace the existing storage tanks subject to options assessment.

Project Rationale The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.

Project Number 23-01 **Capital Project Title** Well Protection Upgrades **Capital Project Description** Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

Project Rationale Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

Service: 2.642 Skana Water (Mayne)

Project Number	24-01	Capital Project Title	Source Water Surveillance	Capital Project Description	Design and install new well surveillance and water monitoring hardware to record and predict water issues.
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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	10,311	9,311	18,311	21,311	30,311	29,311
Capital Reserve Fund	30,151	31,596	28,881	57,431	75,221	110,201
Total	40,462	40,907	47,192	78,742	105,532	139,512

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund

Bylaw 4144

Reserve Cash Flow

Fund: Fund Centre:	1500 105214	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,572	10,311	9,311	18,311	21,311	30,311
Transfer from Ops Budget		-	9,000	9,000	9,000	9,000	9,000
Expenditures		(6,000)	(10,000)	-	(6,000)	-	(10,000)
Planned Maintenance Activity		Reservoir cleaning and inspection	Water System Flushing Program		Reservoir cleaning and inspection		Water System Flushing Program
Interest Income*		738					
Ending Balance \$		10,311	9,311	18,311	21,311	30,311	29,311

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067 Fund Centre: 101849	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	30,088	30,151	31,596	28,881	57,431	75,221
Transfer from Ops Budget	17,637	26,445	27,285	28,550	32,790	34,980
Transfer to Cap Fund	(20,000)	(25,000)	(30,000)	-	(15,000)	-
Transfer from Cap Fund	1,185					
Interest Income*	1,241					
Ending Balance \$	30,151	31,596	28,881	57,431	75,221	110,201

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Sticks Allison Water

FINAL BUDGET

MARCH 2025

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of \$18,700 or \$2.27 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.
Excess Consumption Fee-for metered water use per service connection in excess of 90 cubic metres per three months: \$5.00 per cubic metre

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of \$400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 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	4,130	4,088	-	-	4,088	4,209	4,331	4,463	4,597
TOTAL OPERATING COSTS	62,277	62,773	57,125	-	10,000	67,125	57,850	59,027	60,246	68,478
*Percentage Increase over prior year			-8.3%		16.1%	7.8%	-13.8%	2.0%	2.1%	13.7%
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	15,315	17,980
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	500
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	550
TOTAL DEBT / RESERVES	13,500	15,325	17,775	-	-	17,775	19,275	20,390	22,315	26,030
TOTAL COSTS	75,777	78,098	74,900	-	10,000	84,900	77,125	79,417	82,561	94,508
*Percentage Increase over prior year			-1.2%		13.2%	12.0%	-9.2%	3.0%	4.0%	14.5%
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)	(2,421)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(70,677)	(72,998)	(69,340)	-	(10,000)	(79,340)	(71,400)	(73,520)	(76,430)	(88,010)
REQUISITION - PARCEL TAX	(5,100)	(5,100)	(5,560)	-	-	(5,560)	(5,725)	(5,897)	(6,131)	(6,498)
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Requisition			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Combined			8.9%			8.9%	3.0%	3.0%	4.0%	6.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.665	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Sticks Allison Water (Galiano)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$5,000	\$30,000	\$30,000	\$20,000	\$50,000	\$135,000	\$135,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$5,000	\$5,000	\$30,000	\$30,000	\$20,000	\$50,000	\$135,000	\$135,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$30,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$5,000	\$0	\$30,000	\$20,000	\$0	\$55,000	\$55,000
	\$5,000	\$5,000	\$30,000	\$30,000	\$20,000	\$50,000	\$135,000	\$135,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 2.665 Sticks Allison Water (Galiano)

Project Number 22-01

Capital Project Title Service Line Replacement (Provisional)

Capital Project Description Replace failed/leaking service lines when required

Project Rationale Budget available as required to replace failed/leaking service lines that may arise.

Project Number 25-01

Capital Project Title Source Water Protection

Capital Project Description Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.

Project Rationale Better monitoring and resiliency against drought and other water quantity concerns.

Project Number 27-01

Capital Project Title Minor Site Improvements

Capital Project Description Smaller scale improvements as identified for replacement by operations.

Project Rationale Small scale improvements including, replacement of existing 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.

Project Number 27-02

Capital Project Title Alternative Approval Process

Capital Project Description Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.

Project Rationale Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.

Service: 2.665 Sticks Allison Water (Galiano)

Project Number 28-01

Capital Project Title Watermain Replacement Program

Capital Project Description Initial budget to commence the watermain replacement program.

Project Rationale Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

**Sticks Allison Reserves
 Summary Schedule
 2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	19,053	15,828	22,623	29,623	36,623	36,623
Capital Reserve Fund	34,508	40,508	52,988	36,378	31,693	49,673
Total	53,561	56,336	75,611	66,001	68,316	86,296

Reserve Schedule

Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and well inspections.

Reserve Cash Flow

Fund: Fund Centre:	1500 105215	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,443	19,053	15,828	22,623	29,623	36,623
Transfer from Ops Budget		9,987	6,775	6,795	7,000	7,000	7,000
Expenditures		(7,000)	(10,000)	-	-	-	(7,000)
Planned Maintenance Activity		Reservoir cleaning & inspection	Leak risk investigation & provisional repairs				Water Tank cleaning & inspection
Interest Income*		623					
Ending Balance \$		19,053	15,828	22,623	29,623	36,623	36,623

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund: Fund Centre:	1068 101890	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		25,053	34,508	40,508	52,988	36,378	31,693
Transfer from Ops Budget		8,250	11,000	12,480	13,390	15,315	17,980
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(5,000)	-	(30,000)	(20,000)	-
Interest Income*		1,205					
Ending Balance \$		34,508	40,508	52,988	36,378	31,693	49,673

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Surfside Park Estates (Mayne)

FINAL BUDGET

MARCH 2025

Service: 2.667 Surfside Park Estates (Mayne)

Committee: Electoral Area

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area.
Bylaw No. 3087 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of \$79,500 or \$13.97 / \$1,000 on actual assessed value of land and improvements.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004)

FUNDING:

User charge: Annual charge per single family equivalency unit connected to the system.

Parcel Tax: Annual charge only on properties capable of being connected to the system.

Connection Charge: Actual Cost + 15% Admin fee (minimum connection \$400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.667 - Surfside Park Estates (Mayne)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operations Services Contract	20,630	6,000	24,700	-	-	24,700	25,190	25,690	26,200	26,720
Repairs & Maintenance	6,030	7,400	6,210	-	5,000	11,210	6,330	6,450	13,570	6,700
Allocations	8,906	8,906	9,319	-	-	9,319	9,571	9,770	9,973	10,179
Water Testing	4,336	5,370	4,540	-	-	4,540	4,002	4,080	4,158	4,237
Electricity	4,330	6,000	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Supplies	20,240	29,700	26,130	-	-	26,130	26,660	27,200	27,750	28,310
Labour Charges	37,100	79,000	38,810	-	-	38,810	39,590	40,380	41,190	42,010
Other Operating Expenses	11,000	13,740	12,181	-	-	12,181	12,530	12,896	13,287	13,706
TOTAL OPERATING COSTS	112,572	156,116	127,390	-	5,000	132,390	129,483	132,186	141,958	137,812
*Percentage Increase over prior year			13.2%		4.4%	17.6%	-2.2%	2.1%	7.4%	-2.9%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	2,000	-	3,250	-	-	3,250	7,000	7,000	9,000	9,000
Transfer to Capital Reserve Fund	15,000	-	15,000	-	-	15,000	20,235	20,890	23,665	24,310
MFA Debt Principal	-	-	-	-	-	-	1,267	40,534	50,668	51,935
MFA Debt Interest	-	-	-	569	-	569	19,325	74,875	88,625	95,225
MFA Debt Reserve Fund	-	-	-	500	-	500	15,500	4,000	500	4,500
TOTAL DEBT / RESERVES	17,000	-	18,250	1,069	-	19,319	63,327	147,299	172,458	184,970
TOTAL COSTS	129,572	156,116	145,640	1,069	5,000	151,709	192,810	279,485	314,416	322,782
*Percentage Increase over prior year			12.4%	0.8%	3.9%	17.1%	27.1%	45.0%	12.5%	2.7%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2024 to 2025	-	(14,000)	-	-	14,000	14,000	-	-	-	-
Transfer from Operating Reserve Fund	-	(10,660)	-	-	(5,000)	(5,000)	-	-	(7,000)	-
User Charges	(104,852)	(104,852)	(118,480)	-	(11,500)	(129,980)	(155,980)	(226,171)	(248,789)	(261,231)
Other Revenue	(100)	(1,984)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(104,952)	(131,496)	(118,680)	-	(2,500)	(121,180)	(156,180)	(226,371)	(255,989)	(261,431)
REQUISITION - PARCEL TAX	(24,620)	(24,620)	(26,960)	(1,069)	(2,500)	(30,529)	(36,630)	(53,114)	(58,427)	(61,351)
*Percentage increase over prior year										
User Fee			13.0%	0.0%	11.0%	24.0%	20.0%	45.0%	10.0%	5.0%
Requisition			9.5%	4.3%	10.2%	24.0%	20.0%	45.0%	10.0%	5.0%
Combined			12.3%	0.9%	10.8%	24.0%	20.0%	45.0%	10.0%	5.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.667	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Surfside Park Estates (Mayne)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$15,000	\$72,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$450,000	\$2,522,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$15,000	\$92,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$450,000	\$2,542,500

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$50,000	\$1,550,000	\$400,000	\$50,000	\$450,000	\$450,000	\$2,500,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$15,000	\$42,500	\$0	\$0	\$0	\$0	\$0	\$42,500
	\$15,000	\$92,500	\$1,550,000	\$400,000	\$50,000	\$450,000	\$450,000	\$2,542,500

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service: 2.667 Surside 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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	6,816	5,066	12,066	19,066	21,066	30,066
Capital Reserve Fund	56,304	28,804	49,039	69,929	93,594	117,904
Total	63,120	33,870	61,105	88,995	114,660	147,970

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

Reserve Cash Flow

Fund: Fund Centre:	1500 105216	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		15,471	6,816	5,066	12,066	19,066	21,066
Transfer from Ops Budget		-	3,250	7,000	7,000	9,000	9,000
Expenditures		-	(5,000)	-	-	(7,000)	-
Planned Maintenance Activity			Prefilter media replacement			Reservoir cleaning & inspection	
Deficit Recovery		(9,384)					
Interest Income*		729					
Ending Balance \$		6,816	5,066	12,066	19,066	21,066	30,066

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: Fund Centre:	1066 101850	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		53,732	56,304	28,804	49,039	69,929	93,594
Transfer from Ops Budget		-	15,000	20,235	20,890	23,665	24,310
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(42,500)	-	-	-	-
Interest Income*		2,572					
Ending Balance \$		56,304	28,804	49,039	69,929	93,594	117,904

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Estates Sewer

FINAL BUDGET

MARCH 2025

Service: 3.830 Magic Lake Sewer Utility (Pender)

Committee: Electoral Area

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of \$200,000 or \$7.10 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing \$1,530,000 for 10 years

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

User Charge: Per single family equivalency unit to connected properties only

Parcel Tax: Only on properties capable of being connected to system.

Connection Charge: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is \$500.

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

3.830 - Magic Lake Estates Sewer	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	108,000	109,800	111,240	-	-	111,240	113,460	115,730	118,040	120,400
Grit & Waste Sludge Disposal	85,000	85,500	87,550	-	-	87,550	89,300	91,090	92,910	94,770
Screening Disposal	2,500	2,500	2,600	17,400	-	20,000	20,400	20,810	21,230	21,650
Repairs & Maintenance	24,460	23,210	25,200	-	-	25,200	65,700	41,210	26,730	27,270
Allocations	46,397	46,397	49,553	-	-	49,553	50,894	51,927	52,977	54,043
Electricity	25,030	23,200	25,780	-	-	25,780	26,300	26,830	27,370	27,920
Supplies	24,610	12,160	25,320	(7,100)	-	18,220	18,590	18,960	19,340	19,730
Labour Charges	323,715	380,500	338,283	-	-	338,283	345,048	351,952	358,994	366,176
Other Operating Expenses	39,890	50,620	44,641	2,950	-	47,591	49,205	50,905	52,716	54,649
TOTAL OPERATING COSTS	679,602	733,887	710,167	13,250	-	723,417	778,897	769,414	770,307	786,608
*Percentage Increase over prior year			4.5%	1.9%		6.4%	7.7%	-1.2%	0.1%	2.1%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	46,540	5,515	46,000	-	-	46,000	49,110	118,675	145,995	179,335
Transfer to Operating Reserve Fund	13,260	-	15,000	-	-	15,000	25,000	50,000	50,000	50,000
Debt Reserve Fund	380	380	530	-	-	530	530	530	8,530	13,000
MFA Principal Payment	133,463	133,463	133,463	-	-	133,463	133,463	68,476	46,668	20,267
MFA Interest Payment	40,640	40,640	40,640	-	-	40,640	40,640	24,995	25,920	49,500
TOTAL DEBT / RESERVES	234,283	179,998	235,633	-	-	235,633	248,743	262,676	277,113	312,102
TOTAL COSTS	913,885	913,885	945,800	13,250	-	959,050	1,027,640	1,032,090	1,047,420	1,098,710
Sludge Disposal Recovery	(11,590)	(11,590)	(11,940)	-	-	(11,940)	(12,180)	(12,420)	(12,670)	(12,920)
TOTAL COSTS NET OF RECOVERIES	902,295	902,295	933,860	13,250	-	947,110	1,015,460	1,019,670	1,034,750	1,085,790
*Percentage Increase over prior year			3.5%	1.5%		5.0%	7.2%	0.4%	1.5%	4.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(40,000)	(15,000)	-	-
User Charges	(291,047)	(291,047)	(304,140)	(13,250)	-	(317,390)	(326,910)	(336,720)	(346,820)	(364,160)
Grants in Lieu of Taxes	(3,333)	(3,333)	(3,430)	-	-	(3,430)	(3,500)	(3,570)	(3,640)	(3,710)
Other Revenue	(1,280)	(1,280)	(1,460)	-	-	(1,460)	(1,480)	(1,500)	(1,520)	(1,010)
TOTAL REVENUE	(295,660)	(295,660)	(309,030)	(13,250)	-	(322,280)	(371,890)	(356,790)	(351,980)	(368,880)
REQUISITION - PARCEL TAX	(606,635)	(606,635)	(624,830)	-	-	(624,830)	(643,570)	(662,880)	(682,770)	(716,910)
*Percentage increase over prior year			4.5%	4.6%		9.1%	3.0%	3.0%	3.0%	5.0%
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

DEBT

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
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)	(1,201)	-	-	(1,201)	(1,250)	(1,280)	(1,310)	(1,340)
REQUISITION - PARCEL TAX	(229,459)	(229,459)	(229,484)	-	-	(229,484)	(229,435)	(229,405)	(229,375)	(229,345)

*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
--	--	--	------	--	--	------	------	------	------	------

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	3.830	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Magic Lake Sewer Utility (Pender)							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$400,000	\$400,000	\$0	\$120,000	\$925,000	\$1,300,000	\$1,300,000	\$2,745,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$460,000	\$460,000	\$0	\$120,000	\$925,000	\$1,300,000	\$1,300,000	\$2,805,000

SOURCE OF FUNDS

Capital Funds on Hand	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$800,000	\$1,300,000	\$1,300,000	\$2,100,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$60,000	\$60,000	\$0	\$120,000	\$125,000	\$0	\$0	\$305,000
	\$460,000	\$460,000	\$0	\$120,000	\$925,000	\$1,300,000	\$1,300,000	\$2,805,000

Definitions for the 5-year Capital Plan

Asset Class	<p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p>
Capital Expenditure Type	<p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>
Carryforward	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
Funding Source	<p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p>

Service:

3.830

Magic Lake Sewer Utility (Pender)

Project Number 21-02

Capital Project Title Wastewater Improvements - Pump Station and Treatment Plant Upgrades

Capital Project Description
1. Renew Galleon and Schooner Pump Stations
2. Replace Cannon WWTP with a new pump station
3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)

Project Rationale Wastewater Improvements - Pump Station and Treatment Plant Upgrades

Project Number 24-01

Capital Project Title Towable Genset Replacement

Capital Project Description Replacement of the towable genset as it is nearing the end of life.

Project Rationale Replacement of the towable genset as it is nearing the end of life.

Project Number 28-01

Capital Project Title CCTV Inspection of AC Pipe

Capital Project Description Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.

Project Rationale CCTV inspections of AC sewer mains to prioritize replacement.

Project Number 27-02

Capital Project Title Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)

Capital Project Description Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns

Project Rationale Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).

Project Number 28-03

Capital Project Title AC Sewer Pipe Replacement

Capital Project Description Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.

Project Rationale Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.

Project Number 27-01

Capital Project Title Alternative Approval Process

Capital Project Description Conduct public consultation to inform strategies to borrow necessary future capital funds.

Project Rationale

**Magic Lake Estates Sewer
Reserve Summary Schedule
2025 - 2029 Financial Plan**

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	43,923	58,923	43,923	78,923	128,923	178,923
Capital Reserve Fund	425,103	411,103	460,213	458,888	479,883	659,218
Total	469,025	470,025	504,135	537,810	608,805	838,140

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

Reserve Cash Flow

Fund: Fund Centre:	1500 105217	Actual	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		29,241	43,923	58,923	43,923	78,923	128,923
Transfer from Ops Budget		13,260	15,000	25,000	50,000	50,000	50,000
Planned Expenditures		-	-	(40,000)	(15,000)	-	-
Planned Maintenance Activity				Sewer System Flushing	Outfall Inspection		
Interest Income*		1,422					
Ending Balance \$		43,923	58,923	43,923	78,923	128,923	178,923

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund: 1042 Fund Centre: 101386	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	393,385	425,103	411,103	460,213	458,888	479,883
Transfer from Ops Budget	13,163	46,000	49,110	118,675	145,995	179,335
Transfer to Cap Fund	-	(60,000)	-	(120,000)	(125,000)	-
Transfer from Cap Fund	-					
Interest Income*	18,555					
Ending Balance \$	425,103	411,103	460,213	458,888	479,883	659,218

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Electoral Areas Committee - March 2025
2025 Final Electoral Area Budget Review

Appendix E: Assessment Data - Electoral Area

Juan de Fuca	2025	2024	Change	% Change
Total Converted Assessment	382,685,786	369,767,091	12,918,695	3.5% *
Actual Residential Assessment	3,085,845,462	2,969,653,488	116,191,974	3.9%
Residential Folios	3,269	3,260	9	0.3%
Average Residential Assessment	943,972	910,937	33,035	3.6%

Salt Spring Island	2025	2024	Change	% Change
Total Converted Assessment	698,057,694	695,133,309	2,924,385	0.4% *
Actual Residential Assessment	6,454,919,699	6,427,302,846	27,616,853	0.4%
Residential Folios	6,135	6,130	5	0.1%
Average Residential Assessment	1,052,147	1,048,500	3,647	0.3%

Southern Gulf Island	2025	2024	Change	% Change
Total Converted Assessment	547,439,819	550,966,010	(3,526,191)	-0.6% *
Actual Residential Assessment	5,228,398,091	5,259,645,754	(31,247,663)	-0.6%
Residential Folios	6,542	6,557	(15)	-0.2%
Average Residential Assessment	799,205.00	802,142	(2,937)	-0.4%

*Regional - Average Change in Converted Assessment is **1.2%** 2025 over 2024

*Three EAs - Average Change in Converted Assessment is **0.8%** 2025 over 2024