# **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** 

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

				BUDGET R	EQUEST			FUTURE PRO	JECTIONS	
1.111 - Admin Expenditures (SSI)	20	124		202	5					
Director, Management & LCC	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
CAPITAL / RESERVES			2.5%		10.176	12.5%	-1.270	-1.5%	1.076	2.0%
Transfer to Equipment Replacement Fund Transfer to Operating Reserve Fund Capital Asset Purchase	30,000 5,000 20,000	30,000 5,000 4,010	30,000 43,000 -	-	(30,000) - -	43,000	36,000 50,000 -	36,000 35,095	34,000 35,180	31,000 35,250 -
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 Internal Allocations	(410,161) (273,685)	(235,614) (273,685)	(432,730) (281,910)	(6,000)	-	(432,730) (287,910)	(441,380) (293,660)	(450,230) (299,520)	(459,230) (305,470)	(468,390) (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%
FUNDING SOURCES (REVENUE)										
Surplus c/fwd to 2025 (Management Component) Surplus c/fwd to 2025 (Director Component) Deficit c/fwd to 2025 (LCC Component) Surplus c/fwd from 2023 to 2024	- - - (48,579)	49,050 4,214 (44,196) (48,579)	- - -	- - -	(49,050) (4,214) 44,196	(49,050) (4,214) 44,196	- - - -	- - -	- - -	- - -
Transfer from Operating Reserve Fund Grants in Lieu of Taxes	(390)	(391)	(404)	-	(7,208)	(7,208) (404)	(77,208) (410)	(15,000) (420)	(430)	(440)
Provincial Grant Other Income	(5,000) (340)	(5,000) (292)	(5,000) (582)	-	-	(5,000) (582)	(5,000) (510)	(5,000) (520)	(5,000) (530)	(5,000) (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

			BUDGET REQUEST				FUTURE PRO	JECTIONS		
1.111 - Admin Expenditures (SSI) Management Services	20 BOARD BUDGET	24 ESTIMATED ACTUAL	CORE BUDGET	202 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages Allocations Vehicles & Travel Legal Expenses Staff Training, Moving & Dues Contingency Operating - Other	910,673 69,421 9,830 10,000 16,030 15,640 129,040	761,529 69,421 4,896 - 4,730 - 112,450	946,059 81,500 8,730 10,000 14,600 - 129,670	- - - - - -	96,715 7,208 - - - - -	1,042,774 88,708 8,730 10,000 14,600	973,424 94,706 8,900 10,200 14,890	1,001,565 92,112 9,080 10,400 15,190 - 149,970	1,030,502 94,071 9,260 10,610 15,490 - 137,716	1,060,268 96,182 9,450 10,820 15,810 - 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%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund Transfer to Operating Reserve Fund Capital Asset Purchase	25,000 - 20,000	25,000 - 4,010	25,000 10,000 -	-	(25,000) - -	- 10,000 -	25,000 10,000 -	25,000 10,000 -	25,000 10,000 -	25,000 10,000 -
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 Internal Allocations	(410,161) (273,685)	(235,614) (273,685)	(432,730) (281,910)	(6,000)	- -	(432,730) (287,910)	(441,380) (293,660)	(450,230) (299,520)	(459,230) (305,470)	(468,390) (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%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025 Balance c/fwd from 2023 to 2024	(35,640)	49,050 (35,640)	-	-	(49,050)	(49,050)	-	-	-	-
Transfer from Operating Reserve Fund Grants in Lieu of Taxes	(330)	(329)	(358)	-	(7,208) -	(7,208) (358)	(7,208) (350)	(15,000) (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

				BUDGET R	EQUEST			FUTURE PRO	JECTIONS	
1.111 - Admin Expenditures (SSI) Director Admin	20) BOARD BUDGET	24 ESTIMATED ACTUAL	CORE BUDGET	202 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Remunerations SSI EA Management Allocation Allocations Travel & Training Operating - Other	49,586 6,700 11,349 2,070 5,590	47,400 6,700 11,349 1,583 4,003	50,825 6,900 3,742 1,000 4,160	(10,000) - - - -	- - - -	40,825 6,900 3,742 1,000 4,160	41,640 7,040 3,854 1,020 4,226	42,470 7,180 3,931 1,040 4,293	43,320 7,320 4,010 1,060 4,360	44,190 7,470 4,090 1,080 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%
CAPITAL / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	- (40.020)	4,214	-	-	(4,214)	(4,214)	-	-	-	-
Balance c/fwd from 2023 to 2024 Grants in Lieu of Taxes Other Income	(12,939) (60) (340)	(12,939) (62) (292)	(46) (500)	- - -	- - -	(46) (500)	(60) (510)	(60) (520)	(60) (530)	(60) (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%

202									
BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	20: ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
43,844 48,585 6,000 2,195 - 6,200	86,012 48,585 1,927 2,195 6,375 5,926	48,263 50,040 6,180 5,345 - 8,700	10,000	31,500 - - - - -	89,763 50,040 6,180 5,345 - 8,700	59,430 51,040 6,300 5,506 70,000 8,870	60,620 52,060 6,430 5,616 - 9,040	61,830 53,100 6,560 5,728 - 9,220	63,070 54,160 6,690 5,843 - 9,410
106,824	151,020	118,528	10,000	31,500	160,028	201,146	133,766	136,438	139,173
		11.0%	9.4%	29.5%	49.8%	25.7%	-33.5%	2.0%	2.0%
5,000 5,000	5,000 5,000	33,000 5,000	-	(5,000)	33,000	40,000 5,000	25,095 5,000	25,180 5,000	25,250 5,000
10,000	10,000	38,000	-	(5,000)	33,000	45,000	30,095	30,180	30,250
116,824	161,020	156,528	10,000	26,500	193,028	246,146	163,861	166,618	169,423
		34.0%	8.6%	22.7%	65.2%	27.5%	-33.4%	1.7%	1.7%
- (5,000) -	(44,196) - (5,000) -	- (5,000) (82)	- - - -	44,196 - - -	44,196 - (5,000) (82)	(70,000) (5,000)	- - (5,000) -	- (5,000) -	- (5,000) -
(5,000)	(49,196)	(5,082)	-	44,196	39,114	(75,000)	(5,000)	(5,000)	(5,000)
(111,824)	(111,824)	(151,446)	(10,000)	(70,696)	(232,142)	(171,146)	(158,861)	(161,618)	(164,423)
		35.4%	8.9%	63.2%	107.6%	-26.3%	-7.2%	1.7%	1.7%
	43,844 48,585 6,000 2,195 - 6,200 106,824  5,000 5,000 10,000 116,824	### ACTUAL  ### 43,844 ## 86,012  ### 48,585 ## 48,585  ### 6,000 1,927  2,195 2,195  - 6,375  ### 6,200 5,926  ### 151,020    5,000 5,000  5,000 5,000  10,000 10,000    116,824 161,020    - (44,196)   - (5,000)   - (5,000)   - (5,000)   - (5,000)   (49,196)	BUDGET         ACTUAL         BUDGET           43,844         86,012         48,263           48,585         48,585         50,040           6,000         1,927         6,180           2,195         2,195         5,345           -         6,375         -           6,200         5,926         8,700           106,824         151,020         118,528           11.0%         11.0%           5,000         5,000         5,000           5,000         5,000         5,000           10,000         10,000         38,000           116,824         161,020         156,528           34.0%         -         -           (5,000)         (5,000)         (5,000)           (5,000)         (5,000)         (5,000)           (5,000)         (49,196)         (5,082)           (111,824)         (111,824)         (151,446)	BUDGET         ACTUAL         BUDGET         ONGOING           43,844         86,012         48,263         10,000           48,585         48,585         50,040         -           6,000         1,927         6,180         -           2,195         2,195         5,345         -           6,200         5,926         8,700         -           106,824         151,020         118,528         10,000           5,000         5,000         33,000         -           5,000         5,000         5,000         -           5,000         5,000         5,000         -           10,000         10,000         38,000         -           116,824         161,020         156,528         10,000           34.0%         8.6%           (5,000)         (5,000)         -           (5,000)         (5,000)         -           (5,000)         (49,196)         (5,082)         -           (111,824)         (111,824)         (151,446)         (10,000)	BUDGET         ACTUAL         BUDGET         ONGOING         ONE-TIME           43,844         86,012 48,585         48,585 50,040         10,000         31,500           6,000         1,927 2,195         6,180 2,195 5,345         -         -           - 6,200         5,926         8,700         -         -           6,200         5,926         8,700         -         -           106,824         151,020         118,528         10,000         31,500           5,000         5,000         33,000         -         -           5,000         5,000         5,000         -         (5,000)           10,000         10,000         38,000         -         (5,000)           116,824         161,020         156,528         10,000         26,500           - (44,196)	BUDGET         ACTUAL         BUDGET         ONGOING         ONE-TIME         TOTAL           43,844         86,012 48,585 6,000         48,263 1,927 6,180         10,000 -         31,500 -         89,763 80,040           2,195 6,000         2,195 5,345 -         -         -         6,180 -         -         -         6,180 -         -         5,345 -         -         -         5,345 -         -         -         -         5,345 -         -         -         -         8,700 -         -         -         -         8,700 -         - <td< td=""><td>### BUDGET ### ACTUAL ### BUDGET ONGOING ONE-TIME TOTAL ### 2026  #### 43,844</td><td>BUDGET ACTUAL BUDGET ONGOING ONE-TIME TOTAL 2026 2027  43,844 86,012 48,263 10,000 31,500 89,763 59,430 60,620 64,000 1,927 6,180 50,040 51,040 52,060 6,300 5,206 5,345 - 5,506 5,616 - 6,375 5,345 5,506 5,616 6,200 5,926 8,700 8,700 8,870 9,040 1106,824 151,020 118,528 10,000 31,500 160,028 201,146 133,766 110,000 10,000 38,000 - (5,000) 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 10,000 10,000 10,000 38,000 - (5,000) 33,000 45,000 30,095 116,824 161,020 156,528 10,000 26,500 193,028 246,146 163,861 1- (44,196) 444,196 44,196 (70,000) - (82) (82) (5,000) (5,00</td><td>  BUDGET</td></td<>	### BUDGET ### ACTUAL ### BUDGET ONGOING ONE-TIME TOTAL ### 2026  #### 43,844	BUDGET ACTUAL BUDGET ONGOING ONE-TIME TOTAL 2026 2027  43,844 86,012 48,263 10,000 31,500 89,763 59,430 60,620 64,000 1,927 6,180 50,040 51,040 52,060 6,300 5,206 5,345 - 5,506 5,616 - 6,375 5,345 5,506 5,616 6,200 5,926 8,700 8,700 8,870 9,040 1106,824 151,020 118,528 10,000 31,500 160,028 201,146 133,766 110,000 10,000 38,000 - (5,000) 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 10,000 10,000 10,000 38,000 - (5,000) 33,000 45,000 30,095 116,824 161,020 156,528 10,000 26,500 193,028 246,146 163,861 1- (44,196) 444,196 44,196 (70,000) - (82) (82) (5,000) (5,00	BUDGET

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.111	Carry			-	-	-	
	SSI Admin. Expenditures	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$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
	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	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

#### **CAPITAL REGIONAL DISTRICT**

#### **5 YEAR CAPITAL PLAN**

2025 - 2029

Service #:	1.111
Service Name:	SSI Admin. Expenditures

			PROJECT DESC	RIPTION	PROJECT BUDGET & SCHEDULE																
Project N	Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		al Project Budget	Asset Class	Source	Carr	yforward from 2024		2025		2026		2027	2	028	2029	5 - Y	'ear Total
24-01		Replacement	Computer	Computer Replacement - SSI Admin	\$	43,900	E	ERF	\$	-	\$	4,900	\$	14,250	\$	10,900	\$	6,100	\$ 6,000	\$	42,150
24-01		Replacement	Computer	Computer Replacement - Director				ERF	\$	-	\$	-	\$	1,650	\$	-	\$	-	\$ -	\$	1,650
25-01		New	Vehicle	Electric vehicle	\$	65,000	V	ERF	\$	-			\$	-	\$	-	\$	-	\$ 65,000	\$	65,000
24-02		Replacement	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)	\$	95,000	Е	ERF	\$	40,000	\$	20,000	\$	-	\$	75,000	\$	-	\$ -	\$	95,000
																				\$	-
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				Grand Total	\$	203,900	<u> </u>				\$	24,900	\$	15,900	\$	85,900	\$	6,100	\$ 71,000	\$	203,800

Service:	1.111	SSI Admin. Expenditures	
Project Number	24-01	Capital Project Title Computer	Capital Project Description Computer Replacement - SSI Admin
Project Rationale	Equipment replacement / lifecycle		

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

	Project Number	24-02	Capital Project Title	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)
- 1					

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

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

Bylaw No. 4584 Created in 2023

#### **Reserve Cash Flow**

Fund:	1500	Actual		Budget									
Fund Centre:	105558	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:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

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

Bylaw No. 4584 Created in 2023

## **Reserve Cash Flow**

Fund:	1500	Actual			Budget		
Fund Centre:	105559	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 Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Management

ERF Group: EASSIMGMT.ERF

## **Reserve Cash Flow**

Fund:	1022	Actual	Budget								
Fund Centre:	102119	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 Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Director

ERF Group: SSIADMIN.ERF

## **Reserve Cash Flow**

Fund:	1022	Actual	Budget									
Fund Centre:	101837	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 Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - LCC

ERF Group: EASSILCC.ERF

## **Reserve Cash Flow**

Fund:	1022	Actual			Budget		
Fund Centre:	102275	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** 

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

				BUDGET I	REQUEST			FUTURE PRO	JECTIONS	
1.316 - SSI Building Numbering	20 BOARD	24 ESTIMATED	CORE	20	25					
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Building Inspection Allocations	9,690 493	9,690 493	9,985 510	-	-	9,985 510	10,180 525	10,390 536	10,600 547	10,810 558
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%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	(59)	59	-	-	59	-	-	-	-
Balance c/fwd from 2023 to 2024 Other Revenue	82 (20)	82 (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** 

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

				BUDGET	REQUEST			FUTURE PRO	JECTIONS	
1.371 - SSI Emergency Program	20	24		20	25					
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Travel Expense	1,500	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Contract for Services	52,100	52,100	63,500	-	-	63,500	64,770	66,070	67,390	68,740
Building Rent	14,000	12,680	12,680	-	-	12,680	12,680	12,680	12,680	12,680
Staff Training & Development	2,000	1,500	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,900	5,500	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Allocations	7,146	7,146	6,709	-	-	6,709	6,910	7,049	7,189	7,333
Other Operating Expenses	51,535	50,100	47,740	-	-	47,740	48,837	49,963	51,130	52,329
TOTAL OPERATING COSTS	134,181	130,526	136,329	-	-	136,329	139,007	141,682	144,429	147,242
*Percentage Increase over prior year			1.6%			1.6%	2.0%	1.9%	1.9%	1.9%
CAPITAL / RESERVES										
Equipment Purchases	10,000	8,000	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	-	-	-	-	-	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
FUNDING SOURCES (REVENUE)										
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
	Equipment	\$0	\$31,700	\$18,000	\$10,900	\$14,500	\$5,800	\$80,900
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$31,700	\$18,000	\$10,900	\$14,500	\$5,800	\$80,900
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$1,700	\$1,000	\$6,900	\$2,500	\$1,800	\$13,900
	Grants (Federal, Provincial)	\$0	\$10,000	\$12,000	\$4,000	\$2,000	\$4,000	\$32,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$0	\$20,000	\$5,000	\$0	\$10,000	\$0	\$35,000
		<b>\$0</b>	\$31,700	\$18,000	\$10,900	\$14,500	\$5,800	\$80,900

## Definitions for the 5-year Capital Plan

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

#### **CAPITAL REGIONAL DISTRICT**

#### **5 YEAR CAPITAL PLAN**

Service #:	1.371
Service Name	SSI Emergency Program

									PRO	JECT	T BUDGET	& SC	HEDULE				
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Proje Budget	t Asset Class	Funding Source	Carryforward		2025		2026	:	2027	2	2028	2029	ear Total populates
24-01	New	EOC upgrades	Upgrades to electrical and IT in new EOC location	\$ 25,0	00 E	Res		\$	20,000	\$	5,000	\$		\$	,	\$ -	\$ 25,000
25-01	Replacement	IT Equipment	replace IT equipment - lifecycle	\$ 13,9	00 E	ERF		\$	1,700	\$	1,000	\$	6,900	\$	2,500	\$ 1,800	\$ 13,900
25-02	New	ESS/BOC Equipment	misc. new equipment	\$ 32,0	00 E	Grant		\$	10,000	\$	12,000	\$	4,000	\$	2,000	\$ 4,000	\$ 32,000
28-01	New	Sea container	new cache at North End	\$ 10,0	00 E	Res		\$	-	\$	-	\$	-	\$	10,000	\$ -	\$ 10,000
																	\$ -
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			Grand Total	\$ 80,9	00			\$	31,700	\$	18,000	\$	10,900	\$	14,500	\$ 5,800	\$ 80,900

Service:	1.371	SSI Emergency Program	
Project Number		EOC upgrades  Capital Project Title	Upgrades to electrical and IT in new EOC location  Capital Project Description
Project Rationale			
Project Number	25-01	IT Equipment  Capital Project Title	replace IT equipment - lifecycle  Capital Project Description
Project Rationale			
Project Number	25-02	Capital Project Title ESS/BOC Equipment	Capital Project Description misc. new equipment
Project Rationale			
Project Number	28-01	Sea container  Capital Project Title	new cache at North End  Capital Project Description
Project Rationale			

## **Reserve/Fund Summary**

Γ	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 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						
Fund Centre:	101949	2024	2025	2026	2027	2028	2029		
Beginning Balance		33,426	34,983	14,983	11,983	16,323	15,303		
Transfer from Ops Budg	get	-	-	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 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		
Fund Centre:	105402	2024	2025	2026	2027	2028	2029
Beginning Balance		66,733	58,766	46,717	44,690	44,690	44,690
Transfer from Ops Budget		4,701	-	-	-	-	-
Transfer to Ops Budget		(15,421)	(12,049)	(2,027)	-	-	-
Interest Income*		2,753					
Ending Balance \$		58,766	46,717	44,690	44,690	44,690	44,690

## Assumptions/Background:

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

Reser	ve S	che	dule

## Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

## **Reserve Cash Flow**

Fund:	1022	Actual	Budget					
Fund Centre:	101437	2024	2025	2026	2027	2028	2029	
Beginning Balance		11,295	11,358	9,658	10,658	5,758	5,258	
Transfer from Ops Budg	et	-	-	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	

<u>Assum</u>	ptions/	<u>Backg</u>	<u>round:</u>

# CAPITAL REGIONAL DISTRICT 2025 Budget

**Storm Water Quality Management (SSI)** 

**FINAL BUDGET** 

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

			BUDGET REQUEST					FUTURE PRO	IECTIONS	
1.535 - Storm Water Quality Management (SSI)	BOARD BUDGET	024 ESTIMATED ACTUAL	CORE BUDGET	202 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Contract for Services & Consulting Contribution Projects Allocations Other Operating Expenses	30,000 25,000 10,864 170	14,000 9,490 70	15,000 12,402 180	- - -	30,000 - - -	30,000 15,000 12,402 180	15,000 12,700 188	15,000 12,979 197	15,000 13,262 207	15,000 13,549 218
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%
CAPITAL/RESERVE										
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%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025 Balance c/fwd from 2023 to 2024 Transfer from Operating Reserve Fund Grants in Lieu of Taxes Other Revenue	(30,000) (11,394) (20) (10)	15,000 (30,000) (1,394) (21) (1,326)	(2,112) (20) (100)	- - - -	(15,000) - (25,000) - -	(15,000) - (27,112) (20) (100)	(1,910) (21) (100)	(1,680) (22) (100)	- (1,445) (22) (100)	- (1,205) (22) (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 Fund: Storm Water Quality Management (SSI) - Operating Reserve Fund

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

## **Reserve Cash Flow**

Fund:	1500	Actual		Budget					
Fund Centre:	105529	2024	2025	2026	2027	2028	2029		
Beginning Balance		57,227	77,274	50,162	48,252	46,572	45,127		
Transfer from Ops I	Budget	18,791	-	-	-	-	-		
Transfer to Ops Bud	dget	(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** 

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

			BUDGET REQUEST			FUTURE PROJECTIONS				
1.925 - Emergency Comm - CREST (SSI)	20. BOARD	24 ESTIMATED	CORE	20:	25					
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Payments to CREST Allocations	147,460 2,902	147,459 2,902	152,517 3,017	-	-	152,517 3,017	155,570 3,108	158,680 3,170	161,850 3,233	165,090 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%
FUNDING SOURCES (REVENUE)										
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%
	L									

# CAPITAL REGIONAL DISTRICT 2025 Budget

**Highland Water System (SSI)** 

**FINAL BUDGET** 

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

# **DEFINITION:**

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

### PARTICIPATION:

Local Service Area #13, H(764)

### MAXIMUM LEVY:

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

# **MAXIMUM CAPITAL DEBT:**

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

### COMMISSION:

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

# **FUNDING:**

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

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

# **RESERVE FUND:**

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

				BUDGET	REQUEST		FUTURE PROJECTIONS			
2.620 - Highland Water System (SSI) - Debt Only	2024			20	25					
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Allocations	27	27	23	-	-	23	24	25	-	-
TOTAL OPERATING COSTS	27	27	23	-	-	23	24	25	-	-
*Percentage Increase over prior year						-14.8%	4.3%	4.2%	NA	NA
<u>DEBT</u>										
MFA Debt Principal MFA Debt Interest	21,138 10,733	21,138 10,733	8,653 5,108	-	-	8,653 5,108	8,653 5,108	8,653 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
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	5,240	(5,240)	-	-	(5,240)	-	-	-	-
Balance c/fwd from 2023 to 2024 MFA Debt Reserve Earnings	(172) (90)		(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%			-73.1%	61.3%	-18.5%	NA	NA

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.620 Highland Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$10,000	\$10,000	\$0	\$0	<b>\$0</b>	<b>\$0</b>	\$10,000

# **Definitions for the 5-year Capital Plan**

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

# CAPITAL REGIONAL DISTRICT

# **5 YEAR CAPITAL PLAN**

Service #:	2.620
Service Name:	Highland Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE										
Project Nun	per Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	1	· Year Total o-populates
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle and Upper Reservoir Repairs	\$ 126,973	s	Сар	\$ 10,000	\$ 10,000	s -	\$ -	\$ -	s -	\$	10,000
													\$	-
													\$	-
													\$	-
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													+ ·	
			Grand Total	\$ 126,973			\$ 10,000	\$ 10,000	\$ .	\$ .	\$	- \$ -	\$	10,000.00

Service:	2.620	Highland Water (SSI)			
Project Number	16-01	Capital Project Title	Infrastructure Upgrades (Valve Distribution)	Capital Project Description	Middle and Upper Reservoir Repairs
			ddle reservoir needs an access hatch and a re repair of Middle reservoir and the planning, o		it has also recently starts to leak. The upper Reservoir replacement.

# CAPITAL REGIONAL DISTRICT 2025 Budget

Highland/Fernwood Water (SSI)

**FINAL BUDGET** 

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)

				BUDGET F	REQUEST		FUTURE PROJECTIONS				
2.621 - Highland/Fernwood Water (SSI)	20			202	25						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029	
	BUDGET	ACTUAL	BUDGET	UNGUING	ONE-I IME	IUIAL	2026	2027	2028	2029	
OPERATING COSTS											
Sludge Hauling Contract	9,950	8,800	10,250	-	-	10,250	10,460	10,670	10,880	11,100	
Waste Sludge Disposal	15,460	15,700	15,920	-	-	15,920	16,240	16,560	16,890	17,230	
Repairs & Maintenance	29,440	30,500	9,720	-	-	9,720	29,910	10,100	10,300	10,500	
Allocations	24,436	24,436	26,577	-	-	26,577	27,304	27,844	28,393	28,962	
Water Testing	19,750	19,745	20,380	-	-	20,380	20,790	21,210	21,630	22,060	
Electricity	22,000	23,350	22,660	-	-	22,660	23,110	23,570	24,040	24,520	
Supplies	24,700	24,700	25,420	-	-	25,420	25,920	26,430	26,940	27,470	
Labour Charges	212,906	240,000	222,730	-	-	222,730	227,190	231,740	236,370	241,100	
Other Operating Expenses	19,370	16,180	21,030	-	-	21,030	41,758	42,945	44,187	65,487	
TOTAL OPERATING COSTS	378,012	403,411	374,687	-	_	374,687	422,682	411,069	419,630	448,429	
*Percentage Increase over prior year			-0.9%			-0.9%	12.8%	-2.7%	2.1%	6.9%	
DEBT / RESERVES											
Transfer to Capital Reserve Fund	76.076	76.076	128,340			128,340	75,810	71.000	32,450	108,275	
·	65,000	51,482	30,000	-	-	30,000	30,000	10,000	10,000	100,275	
Transfer to Operating Reserve Fund MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	46,855	65,615	160,618	228,133	
MFA Debt Interest	,			9.096	-						
	17,393	7,350	7,350	8,986		16,336	63,095	156,395	309,460	426,720	
MFA Debt Reserve Fund	9,280	150	210	7,900	-	8,110	18,210	37,500	26,650	26,650	
TOTAL DEBT / RESERVES	194,590	161,899	192,741	16,886	-	209,627	233,970	340,510	539,178	799,778	
TOTAL COSTS	572,602	565,310	567,428	16,886	-	584,314	656,652	751,579	958,808	1,248,207	
*Percentage Increase over prior year			-0.9%	2.9%		2.0%	12.4%	14.5%	27.6%	30.2%	
FUNDING SOURCES (REVENUE)											
Transfer from Operating Reserve Fund	(20,000)	(20,000)	_	_	_		(20,000)	_	_	(20,000)	
Sales - Water	(60,000)	(54,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	
User Charges	(414,032)	(412,740)	(426,448)	(9,090)	_	(435,538)	(479,090)	(574,910)	(747,380)	(971,590)	
Other Revenue	(940)	(940)	(1,020)	(5,050)	-	(1,020)	(1,030)	(830)	(840)	(860)	
TOTAL BEVENUE	, ,	` 1		(0.000)	_			, ,	, ,	` '	
TOTAL REVENUE	(494,972)	(487,680)	(487,468)	(9,090)	<u>-</u>	(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	Carry						
	Highland & Fernwood Water (SSI)	Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$1,066,500	\$1,119,000	\$1,945,000	\$3,801,000	\$2,715,000	\$2,665,000	\$12,245,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,066,500	\$1,119,000	\$1,945,000	\$3,801,000	\$2,715,000	\$2,665,000	\$12,245,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$170,500	\$170,500	\$0	\$0	\$0	\$0	\$170,500
	Debenture Debt (New Debt Only)	\$790,000	\$790,000	\$1,800,000	\$3,750,000	\$2,665,000	\$2,665,000	\$11,670,000
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$40,000	\$40,000	\$0	\$0	\$40,000	\$0	\$80,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$66,000	\$118,500	\$145,000	\$51,000	\$10,000	\$0	\$324,500
		\$1,066,500	\$1,119,000	\$1,945,000	\$3,801,000	\$2,715,000	\$2,665,000	\$12,245,000

# **Definitions for the 5-year Capital Plan**

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

# **CAPITAL REGIONAL DISTRICT**

# **5 YEAR CAPITAL PLAN**

Service #:	2.621	
Service Na	Highland & Fernwood Water (SSI)	

		PROJECT DES	CRIPTION	PROJECT BUDGET & SCHEDULE																
Project Number	Capita <b>l</b> Expenditure Type	Capital Project Title		Total Projec		Asset Class	Funding Source	Car	ryforward		2025	2026		2027		2028		2029		- Year Total to-populates
19-05	New	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the intake, DAF, back up power and upper reservoir projects.	\$	40,000	S	Сар	\$	40,000	\$	40,000	\$ -	\$	-	\$	-	\$	-	\$	40,000
21-01	New	Public Engagement for Future Projects	Public engagement for the intake, DAF, back up power and upper reservoir projects.	\$	10,000	s	Cap	\$	10,000	\$	10,000	\$ -	\$	-	\$	-	\$	-	\$	10,000
22-01	New	Back up Power	Construction of back up power system. Includes CRD project management.	\$	470,000	S	Debt	\$	470,000	\$	470,000	\$ -	\$	-	\$	-	\$	-	\$	470,000
21-03	New	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir. Includes CRD project	s	1,330,000	s	Debt	s	_	s	- 5	\$ 1,330,000	s	_	s	-	s		s	1,330,000
21-04	New	Water main AC replacement strategy and preliminary design	management.  Conduct water main replacement assessment and develop a phased replacement strategy (13 km).	\$	115,000	S	Debt	\$	-	\$	- \$	\$ 100,000	\$	-	\$	-	\$	-	\$	100,000
21-04	New	Water main AC replacement strategy and preliminary design	CRD Project Management			s	Res	\$	-	\$	- :	\$ 15,000	\$	-	\$	-	\$	-	\$	15,000
21-05	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	\$	230,000	s	Debt	\$	-	\$	- \$	\$ 230,000	\$	-	\$	-	\$	-	\$	230,000
23-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/m over 5 years). Includes construction services and CRD project management.	\$ 1	13,000,000	s	Debt	\$	-	\$	- \$	\$ -	\$	2,665,000	\$	2,665,000	\$	2,665,000	\$	7,995,000
24-01	New	Fernwood PS Hazard Assess and Demolition	Assessment of hazard and demolition. Includes CRD project management.	\$	60,000	S	Res	\$	-	\$	60,000	\$ -	\$		\$	-			\$	60,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP. Includes CRD project management.	\$	140,000	s	Debt	\$	-	\$	- \$	\$ 140,000	\$	-	\$	-			\$	140,000
23-07	Renewal	Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$	220,000	s	Debt	\$	220,000	\$	220,000	\$ -	s	-	\$	-	\$	-	\$	220,000
24-02	New	Highlands Middle Reservoir Repair	Install new manway in Reservoir, replace temporary piping with permanent, possible power line relocation.	\$	115,000	S	Debt	\$	100,000	\$	100,000	\$ -	\$	-	\$	-	\$		\$	100,000
24-02	New	Highlands Middle Reservoir Repair	CRD Project Management			S	Res	\$	15,000	\$	15,000	\$ -	\$	-	\$	-	\$	-	\$	15,000
24-03	New		Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.	\$	35,000	s	Res	\$	35,000	\$	-	\$ 35,000	\$	-	\$	-	\$	-	\$	35,000
24-04	Replacemen	WTP Bring safety chain to specification.	Removable chain requires replacement with a code compliant removable portion of pipe railing. Retrofit with removable railing. Includes CRD project management.	\$	13,000	s	Сар	\$	12,500	\$	12,500	\$ -	\$	-	\$	-	\$	-	\$	12,500
24-05	Replacemen	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair	Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management.	\$	15,500	s	Cap	\$	15,500	\$	15,500	\$ -	\$	-	\$	-	\$	-	\$	15,500
24-06	New	Critical Spares; Chlorine pump and coagulant pump	Purchase spares. Includes CRD project management.	\$	12,000	S	Cap	\$	11,500	\$	11,500	\$ -	\$	-	\$	-	\$	-	\$	11,500
24-08	Replacemen	WTP, replace Miltronics FLT Ultrasonic Probe	Miltronics unit not supported replace with Siemens. Includes CRD project management.	\$	11,500	s	Res	\$	-	\$	11,500	\$ -	\$	-	\$	-	\$	-	\$	11,500
24-09	New	Addition of another tank is required for backwashing of two filters in sequence.	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.	\$	16,000	S	Res	\$	16,000	\$	- 5	\$ -	\$	16,000	\$	-	\$	-	\$	16,000
24-10	New	Replace or re-line Middle Reservoir - Design	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.	\$	95,000	s	Res	\$	-	\$	- :	\$ 95,000	\$	-	\$	-	\$	-	\$	95,000
24-11	New	Replace or re-line Middle Reservoir - Construction	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.		1,085,000	S	Debt	\$	-	\$	- 8	\$ -	\$	1,085,000	\$	-	\$	-	\$	1,085,000
24-12	New	Replace Upper Reservoir Pumphouse - Design and Construction	Replace Upper Reservoir Pumphouse - Design. Includes construction and CRD project management.	\$	35,000	s	Res	\$	-	\$	- 5	\$ -	\$	35,000	\$	-	\$	-	\$	35,000
24-13	New	Install Strainer upstream of North End Road PRV	Install Strainer upstream of North End Road PRV. Includes CRD project management.	\$	17,000	S	Res	\$	-	\$	17,000	<u> </u>	\$	-	\$		\$		\$	17,000
27-01 27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$	50,000	S	Grant Res	\$		\$	- 5		\$   \$		\$	40,000 10.000			\$	40,000 10.000
19-01	-	Update Asset Management Plan Replace intake	CRD Project Management  Construct new intake and screen	\$	267,000	S	Cap	S S	5,000	\$	5,000	Ψ	\$		\$		\$		\$	5,000
19-01		Replace intake	Construct new intake and screen  Construct new intake and screen	-	201,000	S	Grant	\$	40,000	\$	40,000	+	\$		\$		\$		\$	40,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$	5,000		Res	\$	-	\$	5,000	\$ -	\$	-	\$	-	\$		\$	5,000
19-03	New	Safe Work Procedures	Safe Work Procedures	\$	17,000		Сар	\$	13,000		13,000	\$ -	\$	-		-			\$	13,000
19-02	New	Waste Pump Design and Construct	Waste Pump Design and Construct	\$	80,000		Cap	\$	38,000	\$	38,000 S	\$ -	\$	-	\$	-	\$		\$	38,000 10.000
21-02 22-03	New	Power Generation Equipment (early approval)  Safety Improvements for WTP	Detailed design of back-up power generation equipment.  Design and installation of lifting apparatus over saturator vessel and rescue apparatus	\$	59,000 40,000		Res Cap	\$	25,000	\$	25,000	\$ - \$ -	\$	-	\$	-	\$		\$	25,000
			over DAF tank.				. ,	Ė	.,				Ť	0.004.05		0 242 07-		0.005.00-	\$	-
			Grand Total	\$ 1	17,583,000					١ ٦	1,119,000	\$ 1,945,000	13	3,801,000	<b>3</b>	2,715,000	<b>3</b>	2,665,000	<u> </u>	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	<b>Capital Project Description</b>	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 bo	orrow 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		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 appr	oval and borrowing	
Project Number	22-01	Capital Project Title	Back up Power		Construction of back up power system. Includes CRD project management.
Project Rationale	Design and construction of a backup p	power system needed in the event of a powe	r failure to continue to provide water to the c	community.	
Project Number	21-03	Capital Project Title	Highland Upper Reservoir Replacement		Construction to replace existing leaking upper reservoir. Includes CRD project management.
Project Rationale	Upper reservoir is leaking and wasting	g water. Needs to be replaced.			

г

vice:	2.621	Highland & Fernwood Water (SSI)			
Project Number Project Rationale		<b>Capital Project Title</b> stem needs to be replaced so this will assess tl	preliminary design		иечеюр а риазеи геріасетіені знацеду (15 кті).
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 repla	acement of the asbestos cement water distrib	ution piping system based on the strategy de	eveloped 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 sys	stem needs to be replaced. This project is for	the engineering and construction of replace	ment/renewal of failing water main for	high priority areas (\$1000/meter over 10 years).
			Fernwood PS Hazard Assess and		Assessment of hazard and demolition. Includes CRD
Project Number	24-01	Capital Project Title	Demolition	Capital Project Description	project management.

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 a	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	ne AMP and by Operations including upgrade	RTU programming software to Workbench.	Replace the RTU and PLC controller du	e 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 ove	rhead power line and requires scaffolding ac	cess for cleaning. A manway on the side of t	he tank will provide safer access. Temp	orary 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 poth	noles 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 requi	irements.		
-					

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	o be relaces as it does not meet O H & S requ	uirements.		
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 re	eplacement 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	d 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 p	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	I needs to be re-line or ideally, replaced. Thi	is 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		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	d needs to be re-line or ideally, replaced. Thi	is 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	d needs to be re-line or ideally, replaced. Thi	is 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 P	RV 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	y 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 inta	ke 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 dispo	sal 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 incorpor	ate 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 eq	uipment 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:	1500	Actual			Budget		
Fund Centre:	105205	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 Mai	ntenance Activity	Reservoir cleaning & inspection		Reservoir cleaning & inspection			Reservior cleaning & inspection
Interest Income*		4,662					
Ending Balance \$		141,568	171,568	181,568	191,568	201,568	191,568

# Assumptions/Background:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

# **Reserve Cash Flow**

Fund:	1088	Actual			Budget		
Fund Centre:	102156	2024	2025	2026	2027	2028	2029
Beginning Balance		111,444	116,563	126,403	57,213	77,213	99,663
Transfer from Ops E	Budget	76,076	128,340	75,810	71,000	32,450	108,275
Transfer from Cap F	und	43,356					
Transfer to Cap Fun	d	(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:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# CAPITAL REGIONAL DISTRICT 2025 Budget

**Cedars of Tuam Water (SSI)** 

**FINAL BUDGET** 

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).

				BUDGET F	REQUEST		FUTURE PROJECTIONS					
2.622 - Cedars of Tuam Water (SSI)	202	24		20:	25							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029		
OPERATING COSTS												
Repairs & Maintenance	580	300	590	-	-	590	590	590	590	20,590		
Allocations	5,253	5,253	5,043	-	-	5,043	5,163	5,260	5,358	5,456		
Water Testing	2,610	2,605	2,660	-	-	2,660	2,720	2,780	2,840	2,900		
Electricity	920	1,020	950	-	-	950	970	990	1,010	1,030		
Supplies	770	570	790	-	-	790	800	810	820	830		
Labour Charges	24,049	27,600	25,160	-	-	25,160	25,660	26,170	26,690	27,220		
Other Operating Expenses	1,800	1,700	1,723	-	-	1,723	1,778	1,827	1,879	1,936		
TOTAL OPERATING COSTS	35,982	39,048	36,916	-	-	36,916	37,681	38,427	39,187	59,962		
*Percentage Increase over prior year			2.6%			2.6%	2.1%	2.0%	2.0%	53.0%		
DEBT / RESERVES												
Transfer to Capital Reserve Fund	8,915	8,503	13,440	_	_	13,440	32,160	31,140	39,600	38,810		
Transfer to Operating Reserve Fund	3,500	0,000	3,670	_	_	3,670	4,000	4,000	4,000	12,000		
MFA Debt Reserve Fund	0,000	_	0,070			- 0,070	8,350	4,350	4,350	12,000		
MFA Debt Principal	-	-	·	-	-	-1	0,330	21,154	32,174	43,194		
MFA Debt Interest			]	_	-	- 1	9,185	41,525	60,665	75,020		
WII / Debt interest							3,100	41,020	00,000	70,020		
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%		
FUNDING SOURCES (REVENUE)												
Transfer from Operating Reserve Fund	_	_	_	_	_	_ [	_	_	_	(20,000)		
Sales - Water	(9,246)	(8,400)	(9,246)	_	_	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)		
User Charges	(39,061)	(39,061)	(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 Cedars of Tuam Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$55,000	\$116,000	\$885,000	\$470,000	\$460,000	\$0	\$1,931,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$70,000	\$131,000	\$885,000	\$470,000	\$460,000	\$0	\$1,946,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$20,000	\$15,000	\$5,000	\$0	\$0	\$0	\$20,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$835,000	\$435,000	\$435,000	\$0	\$1,705,000
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$42,000	\$92,000	\$10,000	\$0	\$20,000	\$0	\$122,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$8,000	\$24,000	\$35,000	\$35,000	\$5,000	\$0	\$99,000
		\$70,000	\$131,000	\$885,000	\$470,000	\$460,000	\$0	\$1,946,000

# Definitions for the 5-year Capital Plan

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

# CAPITAL REGIONAL DISTRICT

# **5 YEAR CAPITAL PLAN**

Service #:	2.622
Service Name:	Cedars of Tuam Water (SSI)

PROJECT DESCRIPTION PROJECT BUDGET & SCHEDULE						<u> </u>													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description			Asset Class			yforward	2025		2026	2026 2027		2028		2029		ear Total populates
18-01	Decommission	Abandon unused wells	Decommission wells.	\$	5,000	S	Res	\$	-	\$ -	\$	-	\$ 5,0	00 \$	-	\$	-	\$	5,000
21-03	New	Design and construct new well and dist. system	Detailed designs, IHA application, construction documents. Includes construction, construction administration and CRD PM.	\$	\$ 835,000 S Debt		\$	-	\$ -	\$	835,000	\$	. \$	-	\$	-	\$	835,000	
22-02	New	Power generation equipment	Back up power construction (only required if new well does not go ahead).	\$	35,000	S	Res	\$	-	\$ -	\$	25,000	\$	. \$	-	\$	-	\$	25,000
22-02	New	Power generation equipment				S	Grant	\$	-	\$ -	\$	10,000	\$	. \$	-	\$	-	\$	10,000
23-01	New	Electrical Service Replacement	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system. (only required if new yell does not go ahead).	\$	50,000	s	Grant	\$	42,000	\$ 42,00	0 \$	-	\$	. \$	-	\$	-	\$	42,000
23-01	New	Electrical Service Replacement				S	Res	\$	8,000	\$ 8,00	0 \$	-		. \$	-	\$	-	\$	8,000
24-02	New	Referendum or Alternative Approval Process - Funding f	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	\$	-	\$ -	\$	-	\$ 30,0	00 \$	-	\$	-	\$	30,000
26-02	New	New pipeline construction	New pipeline construction to replace AC pipe.	\$	870,000		Debt	\$	-	\$ -	\$	-	\$ 435,0	00 \$	435,000		-	\$	870,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$	25,000	S	Grant	\$	-	\$ -	\$	-	\$	. \$	20,000		-	\$	20,000
27-01	Study	Update Asset Management Plan	CRD Project Management			S	Res	\$	-	\$ -	\$	-	\$	- \$	5,000	J \$	-	\$	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	\$	-		0 \$	-	\$	. \$		\$	-	\$	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	\$	-	\$ 50,00	0 \$	-	\$	. \$		\$	-	\$	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	\$	-	\$ 8,00	0 \$	-	\$	. \$		\$	. !	\$	8,000
21-05	New	Cholorinator, level transducer and flow meter replacement	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter	\$	36,000	E	Сар	\$	15,000	\$ 15,00	0 \$	-	\$	\$		\$	-	\$	15,000
											$\perp$					$\bot$		\$	-
								1						_				\$	
			Grand Total	\$	1,967,000					\$ 131,00	0   \$	885,000	\$ 470,0	00   \$	460,000	J   \$		\$ 1	1,946,000

Service:	2.622	Cedars of Tuam Water (SSI)
Project Number		Capital Project Title Abandon unused wells Capital Project Description Decommission wells.
Project Rationale	Abandon unused wells to prevent gro	oundwater contamination.
Project Number	21-03	Capital Project Title Design and construct new well and dist. system Capital Project Description Capital Project Description Detailed designs, IHA application, construction documents. Includes construction, construction and CRD PM.
Project Rationale	Detailed design and construction for I	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 con	tingent on the new well project not proceeding. Construction \$30K. CRD PM - \$5K.
Project Number	23-01	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse  Capital Project Title Electrical Service Replacement  Capital Project Description 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).
		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 system. (only required if new well does not go ahead).

Service: 2.622 Cedars of Tuam Water (SSI) Capital Project Title Referendum or Alternative Approval Process - Funding for Future Projects Project Number 24-02 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. Capital Project Title Analysis and Design of AC pipe replacement Project Number 26-01 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

ervice:	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 ch	ges to facility.
Project Number	25-01	Capital Project Title Approval)  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 we	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 an	yzer to improve process performance of WTP.
Project Number	21-05	Capital Project Title  Cholorinator, level transducer and flow meter replacement  Capital Project Description replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter
Project Rationale	replace chlorinator and chlorine analy	er, install well level transducer and replace raw water flow meter

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

# **Reserve/Fund Summary**

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

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

## **Reserve Cash Flow**

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

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

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

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

## **Reserve Cash Flow**

Fund:	1057	Actual			Budget		
Fund Centre:	101843	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 Fu	nd	-	(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.

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

2025 Budget

**Beddis Water** 

**FINAL BUDGET** 

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

#### **DEFINITION:**

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

#### PARTICIPATION:

Order in Council No 176, February 24, 2005.

#### MAXIMUM LEVY:

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

#### MAXIMUM CAPITAL DEBT:

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

#### COMMISSION:

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

#### **FUNDING:**

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

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

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

**User Charge:** - Annual Fixed Fee per per single family dwelling unit or equivalent.

- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (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)

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
2.624 - Beddis Water	202	4		202	25					
	BOARD	ESTIMATED	CORE							
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Cott 9 Waste Clades Diseased	40.040	0.700	40.500			40.500	40.000	42.000	40.050	40.000
Grit & Waste Sludge Disposal Repairs & Maintenance	12,210 6,150	6,700 21,110	12,580 6,330		-	12,580 6,330	12,830 6,460	13,090 6,590	13,350 26,720	13,620 27,250
Allocations	15,147	15,147	15,301	-	-	15,301	15,698	16,014	16,336	16,663
Water Testing	11,750	11,830	12,070	_	-	12,070	12,310	12,550	12,800	13,060
Electricity	11,200	9,060	11,540	-	-	11,540	11,770	12,010	12,250	12,500
Supplies	11,470	12,870	13,200	-	-	13,200	13,460	13,720	13,990	14,260
Labour Charges	106,640	110,700	111,560	-	-	111,560	113,790	116,070	118,390	120,760
Other Operating Expenses	12,310	6,890	13,940	-	-	13,940	14,490	15,087	15,725	16,417
TOTAL OPERATING COSTS	186,877	194,307	196,521	-	-	196,521	200,808	205,131	229,561	234,530
*Percentage Increase over prior year			5.2%			5.2%	2.2%	2.2%	11.9%	2.2%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	11,910	6,910	11,000	_	_	11,000	11,220	18,000	20,000	20,000
Transfer to Capital Reserve Fund	88,000	75,803	104,470	-	-	104,470	131,650	119,305	77,430	77,135
MFA Debt Reserve Fund	3,400	-	-	2,200	-	2,200	3,400	21,170	27,800	27,800
MFA Debt Principal	-	-	-	-	-	-	5,573	14,187	67,819	138,248
MFA Debt Interest	3,740	-	-	2,503	-	2,503	13,750	48,257	148,698	271,018
TOTAL DEBT / RESERVES	107,050	82,713	115,470	4,703		120,173	165,593	220,919	341,747	534,201
TOTAL COSTS	293,927	277,020	311,991	4,703	-	316,694	366,401	426,050	571,308	768,731
*Percentage Increase over prior year			6.1%	1.6%		7.7%	15.7%	16.3%	34.1%	34.6%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	_	_	_	_	_	_	_	_	(20,000)	_
Sales - Water	(68,000)	(50,000)	(68,000)	_	-	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)
User Charges	(139,837)	(140,930)	(151,020)	(3,000)	-	(154,020)	(184,820)	(221,780)	(299,400)	(434,130)
Other Revenue	(150)	(150)	(151)	-	-	(151)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(207,987)	(191,080)	(219,171)	(3,000)	-	(222,171)	(252,970)	(289,930)	(387,550)	(502,280)
REQUISITION - PARCEL TAX	(85,940)	(85,940)	(92,820)	(1,703)	<u>-</u>	(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						
	Beddis Water (SSI)	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$19,000	\$19,000	\$0	\$0	\$0	\$0	\$19,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$313,000	\$400,000	\$393,000	\$2,117,000	\$2,830,000	\$2,780,000	\$8,520,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$332,000	\$419,000	\$393,000	\$2,117,000	\$2,830,000	\$2,780,000	\$8,539,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$54,000	\$54,000	\$0	\$0	\$0	\$0	\$54,000
	Debenture Debt (New Debt Only)	\$220,000	\$220,000	\$340,000	\$2,117,000	\$2,780,000	\$2,780,000	\$8,237,000
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$58,000	\$145,000	\$53,000	\$0	\$10,000	\$0	\$208,000
		\$332,000	\$419,000	\$393,000	\$2,117,000	\$2,830,000	\$2,780,000	\$8,539,000

## **Definitions for the 5-year Capital Plan**

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

#### **5 YEAR CAPITAL PLAN**

Service #:	2.624
Service Na	Beddis Water (SSI)

		PRO	JECT DESCRIPTION	PROJECT BUDGET & SCHEDULE														
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		otal Project Budget	Asset Class	Funding Source	Ca	rryforward	20	)25	2026		2027	2028	2029	1	- Year Total to-populates
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$	20,000	s	Сар	\$	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	0,000	\$ 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	\$	-	\$ 50	3,000	\$ -	s -	\$ -	\$	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	\$	-	\$ -	s -	\$ -	\$	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	0,000	\$ 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.	<u> </u>	5,560,000	s	Debt	\$	-	\$	-	\$	-	\$ -	\$ 2,780,000	, ,		5,560,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	\$	50,000	S	Grant	\$		\$	_	\$	_	\$ -	\$ 40,000		\$	40,000
27-01	Study	Update Asset Management Plan	CRD Project Management	-		S	Res	\$	-	\$	-	\$	-	\$ -	\$ 10,000	\$ -	\$	10,000
25-07	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	\$	5,000	s	Res	\$		\$	5,000	\$		\$ -	\$ -	\$ -	\$	5,000
25-08	Study	Review of Sky Valley Reservoir	Review configuration and develop cost estimate for Sky Valley Reservoir.	\$	15,000	S	Res	\$		\$	15,000	\$		\$ -	\$ -	\$ -	\$	15,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$	238,725	E	Cap	\$	10,000	\$	10,000	\$	-	\$ -	\$ -	\$ -	\$	10,000
23-02	New	Design and install support for lifting apparatus WTP	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system.	\$	55,000	s	Сар	\$	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	Сар	\$	9,000	\$	9,000	\$	-	\$ -	\$ -	\$ -	\$	9,000
																	\$	-
			Grand Total	\$	8,852,725					\$	419,000	\$ 39	3,000	\$ 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  Capital Project Description
Project Rationale	Need to obtain approval from the are	a 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 se	rvice in the event of an extended power outage, back up power is required.
Project Number		Capital Project Title Public Engagement for Future Projects  Capital Project Description Undertake a referendum or AAP to borrow funds  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	Design of booster pump and second Preliminary and detailed design of booster pump and second reservoir Capital Project Title reservoir at Sky Valley lower reservoir and decommission of upper reservoir.  Capital Project Description 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 a	bandoned 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 for ultra-sonic probe.  Capital Project Description for ultra-sonic probe.
Project Rationale	Various changes, modifications and u	pgrades required for the control panel for the DAF unit.

vice:	2.624	Beddis Water (SSI)
Project Number	24-05	Ventilation for WTP and Pump Building  Capital Project Title  Capital Project Description  Capital Project Description  Relocate vent from chlorine room directly outside. Includes CRD project management.
Project Rationale	E H & S issue. A mechanical exhaust	ystem 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. Replacement of flocculator mixer motors at WTP. Replacement of flocculator mixer motors at WTP. Includes CRD project management.
Project Rationale	Replacement of aging flocculator mix	er motors at WTP.
Project Number	24-07	Capital Project Title WTP Demolish old chlorine/pump building Capital Project Description assessment and CRD project management.
Project Rationale	WTP Demolish old chlorine/pump bu	lding - 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  Capital Project Description  Capital Project Description
Project Rationale	Replace the RTU and PLC controller d management.	ue 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
Project Number	25-01	Capital Project Title Reservoir Capital Project Description Reservoir Capital Project Description Decommission and removal of Sky Valley Upper Reservoir Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale	The Sky Valley Upper Reservoir is no l	onger 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	Booster pump and second reservoir at Sky Valley lower reservoir -  Capital Project Title Valley lower reservoir Capital Project Description 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	WTP Electrical Upgrades from 2020 AMP  Capital Project Title	Various electrical upgrades from the 2020 AMP - design. Includes  Capital Project Description construction, construction services and CRD project management.
Project Rationale	Various electrical upgrades and repla	rements for aging and obsolete E I & C equipment.	
Project Number	25-06	AC Water main Assessment and Capital Project Title Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement  Capital Project Description and first stage design. Includes CRD project management.
Project Rationale	Develop a strategy and phased progra	m 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		Capital Project Title Update Asset Management Plan	Capital Project Description Revise McElhanney Condition Assessment to SAMP.
	·		
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 dispos	al of DAF residuals in order to reduce disposal costs.	

**Beddis Water (SSI)** Service: 2.624 Capital Project Title Review of Sky Valley Reservoir Capital Project Description Review configuration and develop cost estimate for Sky Valley Reservoir. Project Number 25-08 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. 23-02 Design and install support for lifting Support for a lifting apparatus is required at ceiling level to lift the 80lb Capital Project Title apparatus WTP Project Number Capital Project Description 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. Capital Project Title Install Inline Strainers Install inline strainer Stewart Rd PRS and Creekside Road PRS. 26-01 Project Number **Capital Project Description** 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	ctual 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 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 E	Budget	-	11,000	11,220	18,000	20,000	20,000
Expenditures Planned Mainte	enance Activity	-	-	-	-	(20,000) Reservoir cleaning and inspection	-
Interest Income*		242					
Ending Balance \$		4,258	15,258	26,478	44,478	44,478	64,478

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

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

For capital repairs, additions and improvements to water system infrastructure

## **Reserve Cash Flow**

Fund:	1069	Actual			Budget		
Fund Centre:	101894	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 I	Fund	10,829					
Transfer to Cap Fur	nd	(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

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

2025 Budget

**Fulford Water (SSI)** 

**FINAL BUDGET** 

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)

				BUDGET I	REQUEST		FUTURE PROJECTIONS				
2.626 - Fulford Water (SSI)	20	24		20	25						
2.020 - 1 unoru Water (001)	BOARD	ESTIMATED	CORE	20.	23						
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029	
OPERATING COSTS											
Grit & Waste Sludge Disposal	14,120	9,900	14,550	_	_	14,550	14,840	15,140	15,450	15,760	
Repairs & Maintenance	28,710	27,830	8,970	_	_	8,970	9,150	9,330	9,520	29,710	
Allocations	10,688	10,808	12,355	-	-	12,355	12,693	12,941	13,192	13,447	
Water Testing	6,930	6,920	7,050	-	-	7,050	4,866	4,960	5,055	5,152	
Electricity	9,100	9,550	9,370	-	-	9,370	9,560	9,750	9,950	10,150	
Supplies	9,310	9,310	9,600	-	-	9,600	9,780	9,970	10,160	10,350	
Labour Charges	89,947	90,947	94,100	-	-	94,100	95,990	97,910	99,870	101,870	
Other Operating Expenses	10,950	10,080	12,600	-	-	12,600	13,098	13,627	14,200	14,810	
TOTAL OPERATING COSTS	179,755	175,345	168,595	-	-	168,595	169,977	173,628	177,397	201,249	
*Percentage Increase over prior year			-6.2%			-6.2%	0.8%	2.1%	2.2%	13.4%	
DEBT / RESERVES											
Transfer to Operating Reserve Fund	8,000	11,000	8,260	_	_	8,260	8,500	9,000	9,500	10,000	
Transfer to Capital Reserve Fund	51,374	63,204	54,500	-	-	54,500	67,320	65,040	59,305	67,372	
MFA Debt ReserveFund	2,250	50	70	-	-	70	3,970	15,070	15,070	15,070	
MFA Debt Principal	9,669	9,669	9,669	-	-	9,669	9,669	19,550	47,881	85,882	
MFA Debt Interest	8,183	5,763	5,764	-	-	5,764	10,053	36,965	99,660	165,660	
TOTAL DEBT / RESERVES	79,476	89,686	78,263	-	-	78,263	99,512	145,625	231,416	343,984	
TOTAL COSTS	259,231	265,031	246,858	_		246,858	269,489	319,253	408,813	545,233	
*Percentage Increase over prior year			-4.8%			-4.8%	9.2%	18.5%	28.1%	33.4%	
FUNDING SOURCES (REVENUE)											
Transfer from Operating Reserve Fund	(20,000)	(20,000)	_	_	_	_	_	_	_	(20,000)	
Sales - Water	(19,000)	(25,000)	(20,000)	-	_	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	
User Charges	(164,291)	(164,291)	(169,220)	-	_	(169,220)	(186,140)	(223,370)	(290,380)	(377,490)	
Other Revenue	(710)	(510)	(750)	-	-	(750)	(770)	(790)	(810)	(830)	
TOTAL REVENUE	(204,001)	(209,801)	(189,970)	-	-	(189,970)	(206,910)	(244,160)	(311,190)	(418,320)	
REQUISITION - PARCEL TAX	(55,230)	(55,230)	(56,888)	-	-	(56,888)	(62,579)	(75,093)	(97,623)	(126,913)	
*Percentage increase over prior year											
Sales			5.3%			5.3%	0.0%	0.0%	0.0%	0.0%	
User Fee			3.0%			3.0%	10.0%	20.0%	30.0%	30.0%	
Requisition			3.0%			3.0%	10.0%	20.0%	30.0%	30.0%	
Combined			3.2%			3.2%	9.2%	18.5%	28.1%	28.5%	

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.626 Fulford Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$151,000	\$161,000	\$0	\$0	\$0	\$0	\$161,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$291,000	\$86,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$5,051,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$442,000	\$247,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$5,212,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$98,000	\$98,000	\$0	\$0	\$0	\$0	\$98,000
	Debenture Debt (New Debt Only)	\$220,000	\$0	\$390,000	\$1,500,000	\$1,500,000	\$1,500,000	\$4,890,000
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$80,000	\$90,000	\$0	\$40,000	\$0	\$0	\$130,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$44,000	\$59,000	\$25,000	\$10,000	\$0	\$0	\$94,000
		\$442,000	\$247,000	\$415,000	\$1,550,000	\$1,500,000	\$1,500,000	\$5,212,000

## Definitions for the 5-year Capital Plan

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

#### **5 YEAR CAPITAL PLAN**

Service #:	2.626
Service Name:	Fulford Water (SSI)

		PROJECT DESC	RIPTION								PF	ROJECT BU	DGET & SC	HEDL	JLE		
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		l Project udget	Asset Class	Funding Source	Carryfor	vard	2025		2026	2027		2028	2029	rear Total 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	\$		\$ -	. 5	-	\$ -	\$ 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	Сар	\$ 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	\$		\$ -	. 5	-	\$ -	\$ 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	Сар	\$ 3	000 \$	3,000	\$		\$ -		-	\$ -	\$ 3,000
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	\$	220,000	s	Debt	\$ 220	000 \$	-	\$	220,000	\$ -		-	\$ -	\$ 220,000
25-01	New	Water main replacement program - construction.	Water main replacement and construction - phased program. Based on \$1000/m and includes water meters and service connections. Includes construction services and CRD project management.	\$ 4	1,500,000	s	Debt	\$	- \$	-	\$	-	\$ 1,500,0	100	1,500,000	\$ 1,500,000	\$ 4,500,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan	\$	50,000	S	Grant	\$	- \$		\$	-		00 8			\$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management			S	Res	\$	- \$		\$			00 8			\$ 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	-	\$ -	\$ 5,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a stragey and phased program to replace aging AC water mains in the system and perform detailed design for initial phase	\$	90,000	E	Сар	\$ 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	Сар	\$ 40	000 \$	40,000	\$	-	\$ -	. (	-	\$ -	\$ 40,000
																\$ -	\$ -
																\$ -	\$ -
			Grand Total	\$ 5	5,312,000				\$	247,000	\$	415,000	\$ 1,550,0	00	1,500,000	\$ 1,500,000	\$ 5,212,000

ervice:	2.626	Fulford Water (SSI)
Project Number Project Rationale		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 Number	21-03	Capital Project Title Referendum or Alternative Approval Process - Funding for Future Projects Referendum or Alternative Approval Process - Funding for Future Projects Capital Project Description replacement of the asbestos cement water main lines and SCADA upgrades.
Project Rationale	Undertake a referendum or AAP to bo	rrow 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 qua	lity.
Project Number	22-04	Fulford AC Water Main Renewal Program and Detailed Design  Capital Project Title  Capital Project Title  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.

vice:	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 eno	ugh throughput capacity.
Project Number	24-01	Capital Project Title    Capital Project Title   Capital Project Description   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	ulford Water (SSI)
Project Number	24-04	Capital Project Title Install In-Line Strainers upstream of PRVs Capital Project Description management.
Project Rationale	In order to prevent malfunction of PR\	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 Capital Project Description Sunnyside Capital Project Description Capital Projec
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	nsure worker safety.
Project Number	24-07	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD Capital Project Title 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 (April 2014) (1/0 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 replacem	it of aging and obsolete equipment to ensure maintenance free operation.

vice:	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 I	Plan to reflect recent modifications to facility.		
Project Number	25-02	Capital Project Title Investigate DAF Residual Disposal Alternatives	Capital Project Description	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigation of alternative methods	to dispose of DAF residuals in order to reduce disposal costs.		
Project Number	22-03	Capital Project Title Water main assessment and replacement strategy and initial phase detailed design	Capital Project Description	Develop a stragey and phased program to replace aging AC water mains in the system and perform detailed design for initial phase
Project Rationale	Develop a strategy and phased prog	ram to replace aging AC water mains in the system and perform detailed design for initial pha	ase	
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 i	ssue for the maintenance of this equipment and require lifting apparatus at height in order to	make the maintenance tasks for the I	DAF unit safe.

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

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

## **Reserve Cash Flow**

Fund:	1500	Actual			Budget		
Fund Centre:	105207	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	,500 9,000 9		10,000
Expenditures Planned Maint	enance Activity	(20,000) Reservoir cleaning and inspection	-	-	-	-	(20,000) Reservoir cleaning and inspection
Interest Income*		871					
Ending Balance \$		12,774	21,034	29,534	38,534	48,034	38,034

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

## 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	54,500 67,320 6		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					

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

2025 Budget

**Cedar Lane Water (SSI)** 

**FINAL BUDGET** 

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: \$0

#### 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).

				BUDGET F	REQUEST			FUTURE PRO	IECTIONS	
2.628 - Cedar Lane Water (SSI)	202	, <sub>4</sub>		202	25					
2.020 - Octual Lane Water (001)	BOARD	ESTIMATED	CORE	202	.0					
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
<u> </u>										
Contract for Services	2,150	160	2,210	-	-	2,210	2,250	2,300	2,350	2,400
Repairs & Maintenance	6,710	6,210	1,760	-	-	1,760	21,800	1,840	1,880	1,920
Allocations	5,825	5,825	6,542	-	-	6,542	6,704	6,834	6,965	7,098
Water Testing	3,360	3,340	3,420	-	-	3,420	3,489	3,559	3,630	3,702
Electricity	4,810	4,400 3,580	4,950 1,710	-	-	4,950	5,050 1,740	5,150	5,250	5,360
Supplies Labour Charges	1,660 35,565	39,000	37,210	-	-	1,710 37,210	37,960	1,770 38,720	1,810 39,500	1,850 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%
	L		L				L			

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.628 Cedar Lane Water (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$383,000	\$343,000	\$189,000	\$340,000	\$680,000	\$645,000	\$2,197,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$383,000	\$343,000	\$189,000	\$340,000	\$680,000	\$645,000	\$2,197,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$80,000
	Debenture Debt (New Debt Only)	\$228,000	\$143,000	\$124,000	\$250,000	\$645,000	\$645,000	\$1,807,000
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$110,000	\$15,000	\$0	\$0	\$0	\$125,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$75,000	\$10,000	\$50,000	\$90,000	\$35,000	\$0	\$185,000
		\$383,000	\$343,000	\$189,000	\$340,000	\$680,000	\$645,000	\$2,197,000

## Definitions for the 5-year Capital Plan

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

#### **5 YEAR CAPITAL PLAN**

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

		PROJECT DE	SCRIPTION	PROJECT BUDGET & SCHEDULE													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	1	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	\$ -	\$ -	\$		\$ 10,00	) \$	-	\$ -	\$	10,00
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		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	\$ -	\$ -	\$	-	\$ 250,00	0 \$	-	\$ -	\$	250,000
21-01	New	Power generation equipment design and construction				S	Grant	\$ -	\$ -	\$	15,000	\$ -	\$	-	\$ -	\$	15,00
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			Т		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	Ι.		\$ -	\$	-	\$ -	\$	10,000
24-04	New					S	Cap	\$ 5,000				\$ -	\$	-	\$ -	\$	5,000
21-04	New	Public Engagement	Public Engagment for debt funded projects	\$	5,000	S	Cap	\$ 5,000	\$ 5,000	\$	-	\$ -	\$		\$ -	\$	5,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan.	\$	35,000	S	Res	\$ -	\$ -	\$		\$ -		30,000	\$ -	\$	30,000
27-01	Study	Update Asset Management Plan	CRD project management	$\perp$		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	\$ -	\$ -	\$	-	\$ 24,00		-	\$ -	\$	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	\$ -	\$ -	\$		\$ 56,00	\$ 0	-	\$ -	\$	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	\$ 645,00	0 \$	1,290,000
																\$	-
			GRAND TOTAL	\$	2,283,500				\$ 343,000	0 \$	189,000	\$ 340,00	0 \$	680,000	\$ 645,0	00 \$	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 Power generation equipment design and construction Capital Project Description 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 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 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
WTP Manganese treatment construction / chlorine exhaust
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		WTP provide spare pressure pump and sub- drive unit. Includes CRD project management.				
Project Rationale	This is a critical component of the WT	P 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. Incudes hazard assessment and CRD project management.				
Project Rationale	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 fut	ure projects and authorize borrowing.							
Project Number Project Rationale		Capital Project Title t Plan to include modification to WTP.	Update Asset Management Plan	Capital Project Description	Update Asset Management Plan.				
Project Number	25-01	Capital Project Title	Water main AC replacement strategy and preliminary design	<b>Capital Project Description</b>	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.				
Project Rationale	Analysis and design to replace the ask	pestos cement piping distribution system. Al	such piping systems need to be replaced on SSI.						

2.628 Cedar Lane Water (SSI) Service:

Project Number 25-02

Capital Project Title Water Main AC replacement detailed design

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

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

Engineering and construction of replacement/renewal of failing water main Capital Project Description 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 Engagment for debt funded projects

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

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

# **Reserve/Fund Summary**

	Actual			Budget		
	2024	2025	2026	2027	2028	2029
	10.005	00.005	0.005	40.005	40.005	00.005
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 Fund: 2.628 Cedar Lane Water (SSI) - Operating Reserve Fund - Bylaw 4144

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

### **Reserve Cash Flow**

Fund:	1500	Actual			Budget		
Fund Centre:	105208	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 Planned Maint	enance Activity	(5,000) Building/Facility Maintenance/ Security	-	(20,000) Reservoir cleaning & inspection	-	-	-
Interest Income*		452					
Ending Balance \$		12,385	20,385	8,385	13,385	18,385	23,385

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

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

Bylaw 3582

# **Reserve Cash Flow**

Fund:	1076	Actual			Budget		
Fund Centre:	102020	2024	2025	2026	2027	2028	2029
Beginning Balance	e	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 Fu	ınd	-	(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.

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# CAPITAL REGIONAL DISTRICT 2025 Budget

Fernwood Water (SSI)

**FINAL BUDGET** 

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.

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
2.660 - Fernwood Water (SSI) - Debt Only	20: BOARD	24 ESTIMATED	CORE	202	25					
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Allocations	13	13	11	-	-	11	11	11	-	-
TOTAL OPERATING COSTS	13	13	11	-	-	11	11	11	-	-
*Percentage Increase over prior year						-15.4%	0.0%	0.0%	NA	NA
<u>DEBT</u>										
MFA Debt Principal	10,262	10,262	5,268	-	-	5,268	2,584	2,584	-	-
MFA Debt Interest MFA Debt Reserve Fund	4,416 40	4,416 90	1,846 40	-	-	1,846 40	1,526 40	763 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	-	-
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	- (=0)	2,091	(2,091)	-	-	(2,091)	-	-	-	-
Balance c/fwd from 2023 to 2024 MFA Debt Reserve Earnings	(70) (40)	(70) (2,140)	(40)	-	-	(40)	(40)	(40)	-	-
Othere Revenue	- (40)	(41)	- (40)	-	-	-	(40)	(40)	-	-
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** 

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)

				BUDGET I	REQUEST			FUTURE PRO	JECTIONS	
3.810 - Ganges Sewer (SSI)	202	1		20	25					
	BOARD	ESTIMATED	CORE	on come	ONE TIME		2222	222	0000	2000
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Sludge Hauling Contracts	54,000	48,500	55,620	-	-	55,620	56,730	57,860	59,020	60,200
Screenings, Grit & Waste Sludge Disposal	132,980	200,950	221,050	-	-	221,050	225,470	229,980	234,580	239,270
Repairs & Maintenance	95,300	67,660	15,760	-	-	15,760	46,070	41,390	96,730	17,070
Allocations	56,902	56,902	61,033	-	-	61,033	62,694	63,943	65,221	66,518
Electricity	59,700	52,350	54,750	-	-	54,750	55,850	56,970	58,110	59,270
Water	3,370	4,000	3,470	-	-	3,470	3,540	3,610	3,680	3,750
Supplies	17,290	17,290	17,810	-	-	17,810	18,170	18,530	18,900	19,280
Labour Charges	432,833	472,353	452,508	-	-	452,508	461,559	470,800	480,220	489,819
Other Operating Expenses	39,560	38,620	44,550	-	-	44,550	46,426	48,426	50,592	52,907
TOTAL OPERATING COSTS	891,935	958,625	926,551	-	-	926,551	976,509	991,509	1,067,053	1,008,084
*Percentage Increase over prior year			3.9%			3.9%	5.4%	1.5%	7.6%	-5.5%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	35,000	35,000	35,000	-	_	35,000	40,000	40,000	40,000	40,000
Transfer to Capital Reserve Fund	41,083	24,393	39,870	-	-	39,870	42,595	43,340	28,580	49,450
Transfer to Equipment Replacement Fund	50,000	-	50,000	_	-	50,000	80,000	70,000	50,000	50,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	167,914	213,687	216,692
MFA Interest Payment	117,800	117,800	117,800	_	-	117,800	135,125	206,975	267,904	271,817
MFA Debt Reserve Fund	950	950	1,330	-	-	1,330	17,080	19,398	2,516	1,330
TOTAL DEBT / RESERVES	372,846	306,156	372,013	-	<u>-</u>	372,013	442,813	547,627	602,687	629,289
TOTAL COSTS	1,264,781	1,264,781	1,298,564	_	-	1,298,564	1,419,322	1,539,136	1,669,740	1,637,373
*Percentage Increase over prior year			2.7%			2.7%	9.3%	8.4%	8.5%	-1.9%
FUNDING SOURCES (REVENUE)										
· · · · · · · · · · · · · · · · · · ·										
Transfer from Operating Reserve Fund	(80,000)	(80,000)	-	-	-	- [	(30,000)	(25,000)	(80,000)	-
User Charges	(1,120,290)	(1,120,290)	(1,231,784)	-	-	(1,231,784)	(1,318,010)	(1,436,630)	(1,508,460)	(1,553,710)
Other Revenue	(2,357)	(2,357)	(2,780)	-	-	(2,780)	(2,832)	(2,872)	(2,910)	(2,943)
TOTAL REVENUE	(1,202,647)	(1,202,647)	(1,234,564)	-	-	(1,234,564)	(1,350,842)	(1,464,502)	(1,591,370)	(1,556,653)
REQUISITION - PARCEL TAX	(62,134)	(62,134)	(64,000)	-	-	(64,000)	(68,480)	(74,634)	(78,370)	(80,720)
*Percentage increase over prior year										
User Fee			10.0%			10.0%	7.0%	9.0%	5.0%	3.0%
Requisition			3.0%			3.0%	7.0%	9.0%	5.0%	3.0%
Combined			9.6%			9.6%	7.0%	9.0%	5.0%	3.0%
	L									

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	3.810	Carry						
	Ganges Sewer Utility (SSI)	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$525,000	\$525,000	\$0	\$0	\$0	\$0	\$525,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$395,000	\$310,000	\$1,980,000	\$2,552,186	\$474,375	\$0	\$5,316,561
	Vehicles	\$77,000	\$77,000	\$0	\$0	\$0	\$0	\$77,000
		\$997,000	\$912,000	\$1,980,000	\$2,552,186	\$474,375	\$0	\$5,918,561
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$869,000	\$764,000	\$105,000	\$0	\$0	\$0	\$869,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$1,575,000	\$1,806,796	\$118,594	\$0	\$3,500,390
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$75,000	\$75,000	\$300,000	\$735,390	\$355,781	\$0	\$1,466,171
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$53,000	\$73,000	\$0	\$10,000	\$0	\$0	\$83,000
		\$997,000	\$912,000	\$1,980,000	\$2,552,186	\$474,375	\$0	\$5,918,561

#### **Definitions for the 5-year Capital Plan**

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

#### **CAPITAL REGIONAL DISTRICT**

#### **5 YEAR CAPITAL PLAN**

Service #:	3.810	
Service Nan	Ganges Sewer Utility (SSI)	

									PROJECT BUI	DGET & SCHED	ULE		
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement.	\$ 50,000	s	Grant	\$ -	s -	\$ -	\$ 40,000	\$ -	s -	\$ 40,000
21-01	New	Strategic Asset Management Plan			s	Res	\$ -	s -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
22-01	Replacement	Electorate Assent for Borrowing	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities	\$ 30,000	s	Res	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
22-02	Replacement	Public Engagement	Inform and engage public within service area on upcoming works required for borrowing to fund.	\$ 20,000	s	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-01	Replacement	Replace Generator Trailer	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Built Generator Trailer	\$ 82,000	V	Cap	\$ 77,000	\$ 77,000	\$ -	S -	\$ -	\$ -	\$ 77,000
23-03	New	Key components and spares replacement schedule	Provisional allowance for the supply and installation of key components and critical spares.	\$ 50,000	S	Grant	\$ 50,000	\$ 50,000	\$ -	S -	\$ -	\$ -	\$ 50,000
24-01	New	Electrical upgrades	Installation of additional lighting and HMI upgrade.	\$ 28,000	S	Grant	\$ 25,000	\$ 25,000	\$ -	S -	\$ -	\$ -	\$ 25,000
24-01	New	Electrical upgrades	CRD Project Management		S	Res	\$ 3,000	\$ 3,000	\$ -	S -	\$ -	\$ -	\$ 3,000
24-02	Replacement	Replace sludge thickener membranes.	Replacement of failing sludge thickening membrane.	\$ 27.00	s	Cap	\$ 27,000	\$ 27,000	\$ -	S -	\$ -	\$ -	\$ 27,000
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 3578 Series PLCs and add equipment feedack wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75% has been received)	\$ 575,000	DΕ	Сар	\$ 475,000	\$ 475,000	\$ -	s -	\$ -	s -	\$ 475,000
24-04	Study	Ganges Service Area System Modelling	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)	\$ 57,50	S	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-05	Study	Ganges WWTP Performance Improvement Study	Ganges WWTP Performance Improvement Study. Study and CRD Project Management (GCFC - 75% received)	\$ 115,000	s	Сар	\$ 110,000	\$ 110,000	\$ -	s -	\$ -	s -	\$ 110,000
24-06		Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 from the 2024 Capital Plan)	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.	\$ 3,450,000	s	Debt	\$ -	\$ -	\$ 1,575,000	\$ 1,575,000	\$ -	\$ -	\$ 3,150,000
24-06		Ganges WWTP Construction of Performance Improvements (This negates the requirement for 21-04 and 22-03 from the 2024 Capital Plan)	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management. (GCFC has been received)		s	Grant	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)	\$ 927,186	6 S	Grant	\$ -	\$ -	\$ -	\$ 695,390	\$ -	\$ -	\$ 695,390
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	25% of total cost obligation for GCF Grant		S	Debt	\$ -	\$ -	\$ -	\$ 231,796	\$ -	\$ -	\$ 231,796
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction and CRD Project Management.	\$ 474,37	5 S	Grant	s -	\$ -	\$ -	s -	\$ 355,781	\$ -	\$ 355,781
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	25% of total costs		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 118,594	\$ -	\$ 118,594
25-03	New	Ganges Pump Station Fall Protection (Early Approval)	Design and Install Fall Protection at Manson and Harbour House Pump Stations	\$ 20,000	) S	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-02	New	Reclaimed Water Study	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.	\$ 57,500	s	Сар	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000
21-03	New	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	\$ 50,000	o s	Cap	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
21-06	New	Aeration system improvement detailed design	Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.	\$ 130,000	E	Сар	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
23-02	New	MBR Cassette lifting brackets	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.	\$ 65,000	s	Сар	\$ 15,000	\$ 15,000	\$ -	s -	\$ -	\$ -	\$ 15,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 6.208.56°	1			\$ 912,000	\$ 1,980,000	\$ 2,552,186	\$ 474,375	S .	\$ 5,918,561

Service:	3.810	Ganges Sewer Utility (SSI)			
Project Number	21-01	Capital Project Title	Strategic Asset Management Plan	Capital Project Description	Identify condition of assets, develop prioritized list of infrastructure replacement.
Project Rationale	Identify condition of assets, develop p	rioritized 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 P	rocess - 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 servi	ce area on upcoming works required for bor	rowing 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 Gener	rator Trailer. Existing unit has reached the e	nd of its service life.	
Project Number	23-03		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 a	nd installation of key components and critica	al 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 h	HMI upgrade.			

ice:	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 faili	ing and require replacement in order to avoi	d 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			U programming software to Workbench. Repor valve position, motor speed etc. Design, Cor		o age and criticality to current CRD I/O standards. At end of int (GCFC - 75%)
During Museling	24.04	Conital During Title	Construction And Control Madelline	Coults   Don't at Don't bloom	Ganges Service Area System Modelling and CRD Project
Project Number			Ganges Service Area System Modelling	Capital Project Description	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)
•	24-04 Ganges Service Area System Modelling		Ganges Service Area System Modelling	Capital Project Description	
-	Ganges Service Area System Modelling	g and CRD Project Management	Ganges WWTP Performance Improvement		
Project Rationale	Ganges Service Area System Modelling 24-05	g and CRD Project Management	Ganges WWTP Performance Improvement Study		Management (GCFC - 75% received)  Ganges WWTP Performance Improvement Study. Study
Project Rationale	Ganges Service Area System Modelling 24-05 Holistic review of Ganges WWTP to de	g and CRD Project Management  Capital Project Title  etermine areas for efficiency improvements a	Ganges WWTP Performance Improvement Study	Capital Project Description  Capital Project Description	Management (GCFC - 75% received)  Ganges WWTP Performance Improvement Study. Study and CRD Project Management (GCFC - 75% received)  Construction of performance improvements (from study 24-05, incl. chemical storage and agration system.

Service:	3.810	Ganges Sewer Utility (SSI)		
Project Number	25-02	Ganges Replace 100% Surcharged Sewer  Capital Project Title Pipelines		Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)
Project Rationale	Replacement of undersized lines to in	nprove system performance and avoid overloading the piping capacity.		
Project Number	26-01	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 in	nprove system performance and avoid overloading the piping capacity.		
Project Number	25-03	Ganges Pump Station Fall Protection (Early  Capital Project Title Approval)	Capital Project Description	Design and Install Fall Protection at Manson and Harbour House Pump Stations
Project Rationale	Design and Install Fall Protection at M	anson and Harbour House Pump Stations EH & S issue.		
Project Number	21-02	Reclaimed Water Study  Capital Project Title	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 infrastructu	re and regulatory requirements and develop conceptual plan and cost estimated for use re	claimed water.	
Project Number	21-03	VFD installation for EQ Tank  Capital Project Title		Installation of VFD for EQ pumps to equalize feed rate for the plant
			capital	
Project Rationale	Installation of VFD for EQ pumps to e	qualize feed rate for the plant		

ce:	3.810	Ganges Sewer Utility (SSI)			
Project Number	21-06		Aeration system improvement detailed design	Capital Project Description	Conduct detailed design for aeration system improvements including blowers, diffusers and piping systems.
roject Rationale	Conduct detailed design for aeration	system improvements including blowers, diff	fusers 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.

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

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

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

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

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

GANGESSWR.ERF

# **Reserve Cash Flow**

Fund:	1022	Actual			Budget		
Fund Centre:	101458	2024	2025 2026		2027	2028	2029
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** 

Service: 3.820 Maliview Sewer Utility (SSI) Committee: Electoral Area

#### **DEFINITION:**

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

#### **PARTICIPATION:**

Maliview Estates - G(764) LSA#12

#### MAXIMUM LEVY:

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

#### **MAXIMUM CAPITAL DEBT:**

AUTHORIZED: LA Bylaw No. 2991 65,500

BORROWED: Bylaw No. 3196 (Aug 2004) (40,982) Retired in 2019

Bylaw No. 3364 (Aug 2006) (24,000) Retired in 2021

REMAINING: Expired \$518

#### **COMMISSION:**

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

#### **FUNDING:**

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

**User Charge:** Annual Fixed Fee per water service connection

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

**Consumption Charge:** \$1.75 per cubic meter of total water provided or delivered to the building

served by the sewer connection to the CRD Highland Water System

Connection Charge: Actual cost to connect

#### **RESERVE FUND:**

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

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
	20:	24		202	25					
	BOARD	ESTIMATED	CORE	202	25					
3.820 - Maliview Estates Sewer System	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS	_									
Sludge Hauling Contracts	25,010	22,000	25,760	-	-	25,760	26,280	26,810	27,350	27,900
Screenings, Grit & Waste Sludge Disposal	39,140	46,000	48,116	-	-	48,116	49,080	50,060	51,060	52,080
Repairs & Maintenance	44,090	3,130	4,220	-	-	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 Water	3,450 1,470	3,620 1,600	3,540 1,510	-	-	3,540 1,510	3,610 1,540	3,680 1,570	3,750 1,600	3,830 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%
DEBT / RESERVES										
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%
FUNDING SOURCES (REVENUE)										
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						
	Maliview Sewer Utility (SSI)	Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$1,906,000	\$1,713,000	\$1,019,000	\$0	\$0	\$0	\$2,732,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,906,000	\$1,713,000	\$1,019,000	\$0	\$0	\$0	\$2,732,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$102,000
	Debenture Debt (New Debt Only)	\$100,000	\$601,000	\$230,000	\$0	\$0	\$0	\$831,000
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$1,684,000	\$950,000	\$779,000	\$0	\$0	\$0	\$1,729,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$20,000	\$60,000	\$10,000	\$0	\$0	\$0	\$70,000
		\$1,906,000	\$1,713,000	\$1,019,000	<b>\$</b> 0	<b>\$0</b>	<b>\$</b> 0	\$2,732,000

# Definitions for the 5-year Capital Plan

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

# CAPITAL REGIONAL DISTRICT 5 YEAR CAPITAL PLAN

_	
Service #:	3.820
Service Name:	Maliview Sewer Utility (SSI)

											I	PRO	JECT BUD	GET	& SCHEDU	ULE																
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Pro	tal Project Budget		Total Project Budget Class		Total Project Budget		Total Project Budget		Total Project Budget		Total Project Budget		Total Project Budget		Funding Source	Ca	arryforward		2025		2026		2027		2028	2029		- Year Total to-populates
21-01	Replacement		Referendum or Alternative Approval Process - Funding for Future Projects	\$	35,000	S	Сар	\$	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	Сар	\$	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		Maliview Resident's 10% Share. Includes CRD project management.			s	Debt	\$	-	\$	271,000	\$	-	\$	-	\$	-	\$ -	\$	271,000												
22-02	Renewal	Collection system repairs and/or renewal	Replacement/repair of collection pipe and manholes. Includes CRD project management.	\$	460,000	s	Debt	\$	-	\$	230,000	\$	230,000	\$	-	\$	-	\$ -	\$	460,000												
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$	55,000	s	Grant	\$	-	\$	-	\$	45,000	\$	-	\$	-	\$ -	\$	45,000												
23-01	New		CRD Project Management			s	Res	\$	-	\$	-	\$	10,000	\$	-	\$	-	\$ -	\$	10,000												
23-02	Study	I&I program (MOE Requirement)	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.	\$	120,000	S	Debt	\$	100,000	\$	100,000	\$	-	\$	-	\$	-	\$ -	\$	100,000												
23-02	Study	I&I program (MOE Requirement)	CRD Project Management			S	Res	\$	20,000	\$	20,000	\$	-	\$	-	\$	-	\$ -	\$	20,000												
24-01	New		Public Education Program Sewers	\$	15,000	S	Res	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$ -	\$	15,000												
24-02	New		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	Сар	\$	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												
	1																		\$	-												
																_			S													
										-									\$													
			Grand Total	s	3,429,041			<u> </u>		\$	1.713.000	s	1.019.000	s		\$		\$ 	\$	2.732.000												

vice:	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 consisten	itly meet regulatory requirement and have b	een warned by both federal and provincial re	gulators in 2019 regarding effluent nor	ncompliance.
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 ag	ed 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 n	nanagement 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.

Service:	3.820	Maliview Sewer Utility (SSI)			
Project Number	21-01	Capital Project Title	Referendum for Borrowing		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	<b>Capital Project Description</b>	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 abou	t proper sewer system operation to prevent	facility upsets and reduce maintenance costs	i.	
Project Number	24-02	Capital Project Title	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.
Project Rationale	Given the age and condition of the fac	illity, 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		Review and develop safe work procedures for operational and maintenance tasks.
Project Rationale	This was included in response to safet	y and operational concerns. Will need to de	velop additional SWPs for the upgraded facili	ty and its new equipment.	

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# 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 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	Actual	Budget							
Fund Centre: 105211	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			

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 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			

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

2025 Budget

**SSI Grants in Aid** 

**FINAL BUDGET** 

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

202 OARD UDGET	24 ESTIMATED		202	ne					
	ESTIMATED			2025					
	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
53,986 4,799	53,986 4,799 30	53,986 5,009	15,000 - -	- - -	68,986 5,009	73,986 5,137	78,986 5,238	83,986 5,340	88,986 5,443
58,785	58,815	58,995	15,000		73,995	79,123	84,224	89,326	94,429
		0.4%	25.5%		25.9%	6.9%	6.4%	6.1%	5.7%
-	147	(147)	-	-	(147)	-	-	-	-
,			-	-		-	-	-	-
			-	<u>-</u>		, ,			(50) (230)
(220)	(333)	(02)	_	_	(02)	(230)	(230)	(230)	(230)
(15,033)	(15,063)	(270)	-	-	(270)	(280)	(280)	(280)	(280)
(43,752)	(43,752)	(58,725)	(15,000)	-	(73,725)	(78,843)	(83,944)	(89,046)	(94,149)
		34.2%	34.3%		68.5%	6.9%	6.5%	6.1%	5.7%
	53,986 4,799 - 58,785 (14,773) (40) (220) (15,033)	53,986 53,986 4,799 4,799 - 30 58,785 58,815 - 147 (14,773) (14,773) (40) (38) (220) (399) (15,033) (15,063)	53,986 53,986 53,986 4,799 4,799 5,009 - 30 -  58,785 58,815 58,995	53,986       53,986       53,986       15,000         4,799       4,799       5,009       -         -       30       -       -         58,785       58,815       58,995       15,000         -       147       (147)       -         (14,773)       (14,773)       -       -         (40)       (38)       (41)       -         (220)       (399)       (82)       -         (15,033)       (15,063)       (270)       -         (43,752)       (43,752)       (58,725)       (15,000)	53,986       53,986       15,000       -         4,799       4,799       5,009       -       -         -       30       -       -       -         58,785       58,815       58,995       15,000       -         -       147       (147)       -       -         (14,773)       (14,773)       -       -       -         (40)       (38)       (41)       -       -         (220)       (399)       (82)       -       -         (15,033)       (15,063)       (270)       -       -         (43,752)       (58,725)       (15,000)       -	53,986       53,986       53,986       15,000       -       68,986         4,799       4,799       5,009       -       -       5,009         -       30       -       -       -       -       -         58,785       58,815       58,995       15,000       -       73,995         -       147       (147)       -       -       (147)         (14,773)       (14,773)       -       -       -       -       -         (40)       (38)       (41)       -       -       (41)         (220)       (399)       (82)       -       -       (82)         (15,033)       (15,063)       (270)       -       -       (270)         (43,752)       (43,752)       (58,725)       (15,000)       -       (73,725)	53,986       53,986       53,986       15,000       -       68,986       73,986         4,799       4,799       -       -       5,009       -       -       5,137         -       30       -       -       -       -       -       -       -         58,785       58,815       58,995       15,000       -       73,995       79,123         -       0.4%       25.5%       25.9%       6.9%         -       14,773       - <td>53,986       53,986       53,986       15,000       -       68,986       73,986       78,986         4,799       4,799       5,009       -       -       5,009       5,137       5,238         -       30       -       -       -       -       -       -       -         58,785       58,815       58,995       15,000       -       73,995       79,123       84,224         -       0.4%       25.5%       25.9%       6.9%       6.4%         -       147       (147)       -       -       (147)       -       -         (40)       (38)       (41)       -       -       (41)       (50)       (50)         (220)       (399)       (82)       -       -       (82)       (230)       (230)         (15,033)       (15,063)       (270)       -       -       (270)       (280)       (280)         (43,752)       (43,752)       (58,725)       (15,000)       -       (73,725)       (78,843)       (83,944)</td> <td>53,986       53,986       53,986       15,000       -       68,986       73,986       78,986       83,986         4,799       4,799       5,009       -       -       5,009       5,340       -       <t< td=""></t<></td>	53,986       53,986       53,986       15,000       -       68,986       73,986       78,986         4,799       4,799       5,009       -       -       5,009       5,137       5,238         -       30       -       -       -       -       -       -       -         58,785       58,815       58,995       15,000       -       73,995       79,123       84,224         -       0.4%       25.5%       25.9%       6.9%       6.4%         -       147       (147)       -       -       (147)       -       -         (40)       (38)       (41)       -       -       (41)       (50)       (50)         (220)       (399)       (82)       -       -       (82)       (230)       (230)         (15,033)       (15,063)       (270)       -       -       (270)       (280)       (280)         (43,752)       (43,752)       (58,725)       (15,000)       -       (73,725)       (78,843)       (83,944)	53,986       53,986       53,986       15,000       -       68,986       73,986       78,986       83,986         4,799       4,799       5,009       -       -       5,009       5,340       - <t< td=""></t<>

# CAPITAL REGIONAL DISTRICT 2025 Budget

**SSI Economic Development** 

**FINAL BUDGET** 

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

				BUDGET	REQUEST			FUTURE PRO	JECTIONS	
1.124 - SSI Economic Development	2024 BOARD ESTIMATED BUDGET ACTUAL		CORE BUDGET			TOTAL	2026	2027	2028	2029
OPERATING COSTS Project Costs Third Party Payments Allocations Operating - Other  TOTAL OPERATING COSTS	100,000 10,000 13,239 6,110 129,349	38,349 32,830 13,239 2,898	40,000 10,000 12,127 6,310 <b>68,437</b>		51,652 - - - 51,652	91,652 10,000 12,127 6,310 <b>120,089</b>	40,000 10,000 12,401 6,338 <b>68,739</b>	40,000 10,000 12,653 6,367 <b>69,020</b>	40,000 10,000 12,906 6,397 <b>69,303</b>	40,000 10,000 13,160 6,428 <b>69,588</b>
*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 Balance CFW from 2023 to 2024	(15,000)	51,652 (15,000)	-	-	(51,652)	(51,652)	-	-	-	-
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 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		
Fund Centre:	105534	2024	2025	2026	2027	2028	2029
Beginning Balance		79,988	13,495	10,150	11,020	13,000	16,115
Transfer from Ops I	Budget	-	-	870	1,980	3,115	4,270
Deficit Recovery		(9,186)					
Transfer to Ops Bu	dget	(60,000)	(3,345)	-	-	-	-
Interest Income*		2,693					
Ending Balance \$		13,495	10,150	11,020	13,000	16,115	20,385

# Assumptions/Background:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

2025 Budget

**SSI Public Library** 

**FINAL BUDGET** 

Commission: Salt Spring Island Local Community Commission

Service: 1.141 SSI Public Library

### **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: AUTHORIZED:	LA Bylaw No. 3308 (2005) LA Bylaw No. 3613 (2006)	\$ 600,000 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	DN	\$ -

### **FUNDING:**

Requisition

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
1.141 - SSI Public Library	202		0005	202	25					
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Contribution to Library	512,440	512,440	527,810	35,870	-	563,680	574,950	586,450	598,180	610,140
Allocations	25,419	25,419	27,952	2,000	-	29,952	30,831	31,447	32,074	32,713
Insurance	8,250	8,250	13,130	-	-	13,130	14,443	15,887	17,476	19,224
Other Operating Expenses	9,815	8,940	10,120	-	-	10,120	10,320	10,530	10,740	10,950
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	558,424	555,049	581,512	37,870	-	619,382	633,044	646,814	660,970	675,527
*Percentage Increase over prior year			4.1%	6.8%		10.9%	2.2%	2.2%	2.2%	2.2%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	13,255	16,925	11,715	_	(10,000)	1,715	13,605	152,460	154,350	166,185
MFA Debt Reserve Fund	620	620	870	-	-	870	870	870	870	´ -
MFA Principal Payment	112,731	112,731	112,731	-	-	112,731	112,731	5,368	5,368	-
MFA Interest Payment	33,920	33,920	33,920	-	-	33,920	33,920	4,520	4,520	-
TOTAL DEBT / RESERVE	160,526	164,196	159,236	-	(10,000)	149,236	161,126	163,218	165,108	166,185
TOTAL COSTS	718,950	719,245	740,748	37,870	(10,000)	768,618	794,170	810,032	826,078	841,712
*Percentage Increase over prior year			3.0%	5.3%	-1.4%	6.9%	3.3%	2.0%	2.0%	1.9%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(512)	(501)	(530)	_	-	(530)	(540)	(550)	(560)	(570)
MFA Debt reserve fund earnings	(620)	(620)	(870)	-	-	(870)	(870)	(870)	(870)	` -
Other Income	(524)	(830)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
TOTAL REVENUE	(1,656)	(1,951)	(1,940)	<u> </u>	-	(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%

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CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.141	Carry						
	SSI Public Library	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$10,000	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$10,000	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$110,000	\$0	\$0	\$0	\$0	\$110,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$10,000	\$30,000	\$10,000	\$10,000	\$25,000	\$6,000	\$81,000
		\$10,000	\$140,000	\$10,000	\$10,000	\$25,000	\$6,000	\$191,000

### **Definitions for the 5-year Capital Plan**

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

# CAPITAL REGIONAL DISTRICT

### **5 YEAR CAPITAL PLAN**

Service #:	1.141
Service Name:	SSI Public Library

			PROJECT BUDGET & SCHEDULE														
Capital er Expenditur Type	e Capital Project Title	Capital Project Description		1	Asset Class	Funding Source	Carı	ryforward		2025	2026		2027	2028	2029		5 - Year Total auto-populates
New	Emergency Repairs	Unforeseen Emergency Repairs	\$	10,000	В	Res	\$	10,000	\$	10,000	\$ -	\$	-	\$ -	\$ -	\$	10,000
New	Roof Repairs	Repair Roof	\$	15,000	В	Res	\$	-	\$	-	\$ -	\$	-	\$ 15,000	\$ -	\$	15,000
New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan	\$	40,000	В	Res	\$		\$	-	\$ 10,00	0 \$	10,000	\$ 10,000	\$ -	\$	30,000
New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan			В	Grant	\$	-	\$	10,000	\$ -	\$	-	\$ -	\$ -	\$	10,000
New	HVAC and Central Heating Repair Allowance	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment	\$	26,000	В	Res	\$		\$	20,000	\$ -	\$	-	\$ -	\$ 6,00	0 \$	26,000
New	Washroom Upgrade Project	Upgrade existing washroom and implement accessibility recommendations	\$	100,000	В	Grant	\$	-	\$	100,000	\$ -	\$	-	\$ -	\$ -	\$	100,000
																\$	-
																\$	-
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nb	New New New New	New Emergency Repairs New Roof Repairs New Accessibility Projects New Accessibility Projects New HVAC and Central Heating Repair Allowance	New   Emergency Repairs   Unforeseen Emergency Repairs	New Emergency Repairs Unforeseen Emergency Repairs S New Roof Repairs Projects Repair Repair Repair Roof S New Accessibility Projects Various accessibility projects stemming from the September 2023 Accessibility Plan New Accessibility Projects Various accessibility projects stemming from the September 2023 Accessibility Plan New HVAC and Central Heating Repair Allowance Upgrade Project Upgrade existing washroom and implement accessibility S New Washroom Upgrade Project Upgrade existing washroom and implement accessibility recommendations	New   Emergency Repairs   Unforeseen Emergency Repairs   \$ 10,000	New   Emergency Repairs   Unforeseen Emergency Repairs   S   10,000   B	Expenditure Type    Capital Project Title   Capital Project Description   Source	Expenditure   Capital Project Title   Capital Project Description   Sudget   Capital Project Description   Capital Project   Capital Pro	Expenditure Type  New Emergency Repairs Unforeseen Emergency Repairs S 10,000 B Res S 10,000 B R	Expenditure   Type   Capital Project Title   Capital Project Description   Expenditure   Type   Capital Project Title   Capital Project Description   Expenditure   Capital Project Description   Capital Project   Asset   Funding Source   Carryforward   Capital Project   Capital Pr	New   Emergency Repairs   Unforeseen Emergency Repairs   \$ 10,000   B   Res   \$ 10,000   \$ 10,000	Capital Expenditure Type   Capital Project Title   Capital Project Description   Total Project Budget   Carry forward   Carr	Capital Expenditure Type   Capital Project Title   Capital Project Description   Capital Proje	Capital Expenditure Type   Capital Project Title   Capital Project Description   Capital Proje	Capital Expenditure Type   Capital Project Title   Capital Project Description   Capital Proje	Capital Expenditure   Capital Project Title   Capital Project Description   Capital Project De	Capital Expenditure   Capital Project   Capita

Service:	1.141	SSI Public Library			
Project Number Project Rationale	23-01 Unforeseen emergency repairs	Capital Project Title	Emergency Repairs	Capital Project Description	Unforeseen Emergency Repairs
Project Number	28-01 Repairing the roof	Capital Project Title	Roof Repairs	Capital Project Description	Repair 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 stem	nming from the September 2023 Accessib	ility 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 F	Repair Allowance as recommended in the	2022 WSP Building Condition Assessmen	nt.	
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 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		
Fund Centre:	102136	2024	2025	2026	2027	2028	2029
Beginning Balance		85,260	141,353	113,068	116,673	259,133	388,483
Transfer from Ops E	Budget	19,102	1,715	13,605	152,460	154,350	166,185
Transfer from Cap F	und	43,161					
Transfer to Cap Fun	d	(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** 

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

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
1.234 - SSI Street Lighting	202	4		20:	25					
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Electricity Allocations Contribution projects Other Operating Expenses	26,400 3,348 2,000 100	27,244 3,348 - 180	27,190 3,652 1,930 100	- - -	- - -	27,190 3,652 1,930 100	27,730 3,740 1,970 100	28,280 3,813 2,015 100	28,850 3,886 2,060 100	29,430 3,961 2,100 100
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%
CAPITAL / RESERVE										
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
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024 Grants in Lieu of Taxes Revenue - Other	61 (20) (20)	61 (20) (20)	(20) (20)	- - -	- - -	(20) (20)	(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 Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584 Created in 2023

# **Reserve Cash Flow**

Fund:	1500	Actual			Budget		
Fund Centre:	105557	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 Bu	dget	-	-	-	-	-	-
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** 

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

				BUDGET F	REQUEST			FUTURE PRO	IECTIONS	
1.236 - Fernwood Dock (SSI)	202	24		202	25					
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Repairs & Maintenance	6,410	2,670	5,500	-	-	5,500	5,614	5,730	5,847	5,965
Insurance	3,350	3,350	3,800	-	-	3,800	4,180	4,598	5,057	5,563
Supplies	820		590	-	-	590	600	610	620	630
Allocations	3,670	3,670	4,780	-	-	4,780	4,884	4,981	5,081	5,180
Other Operating Expenses	2,297	432	2,370	-	-	2,370	2,410	2,450	2,490	2,530
TOTAL OPERATING COSTS	16,547	10,122	17,040	-	-	17,040	17,688	18,369	19,095	19,868
*Percentage Increase over prior year			3.0%			3.0%	3.8%	3.9%	4.0%	4.0%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund Transfer to Operating Reserve Fund	-	6,433	5,000 -	-	(4,000) -	1,000	8,735 -	12,000 -	14,305 -	14,200
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%
FUNDING SOURCES (REVENUE)										
Interest Income	(130)	(145)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(37)	(30)	(40)	-	-	(40)	(50)	(60)	(70)	(80)
TOTAL REVENUE	(167)	(175)	(170)	-	-	(170)	(180)	(190)	(200)	(210)
REQUISITION - PARCEL TAX	(16,380)	(16,380)	(21,870)		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
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000
SOURCE OF FUNDS							
Capital Funds on Hand	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$95,000	\$0	\$0	\$0	\$0	\$95,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$60,000	\$125,000	\$60,000	\$10,000	\$10,000	\$10,000	\$215,000
	\$90,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000

# Definitions for the 5-year Capital Plan

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

# CAPITAL REGIONAL DISTRICT 5 YEAR CAPITAL PLAN

Service #:	1.236
Service Name:	SSI Small Craft Harbour (Fernwood Dock)

											PR	OJECT BUDG	ET & SCHEDUL	.E		
Proj	ect Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carry	forward	2025		2026	2027	2028	2029	5 - Year Total auto-populates
23-01		Renewal	Annual Preventative Maintenance and Repairs	Paint and replace rotten deck boards, float rail and antisplip gangway.	\$ 60,000	s	Res	\$	-	\$ 1	.0,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
24-02		Renewal	Anticipated work from 2023 inspection	Replace and repair damaged sections	\$ 260,000	S	Res	\$	60,000	\$ 11	5,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 165,000
24-02		Renewal	Anticipated work from 2023 inspection	CWF or Grant funding required to replace and repair damaged sections		s	Grant	\$	-	\$ 9	5,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000
21-02		Renewal	Painting and Repairs	Paint and replace rotten deck boards, float rail and antisplip gangway.	\$ 60,000	S	Сар	\$	30,000	\$ 3	0,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
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-				Grand Total	\$ 380,000					¢ 25	0,000	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	7

ervice:	1.236	SSI Small Craft Harbour (Fernwood Dock)	
Project Number	23-01	Capital Project Title Repairs	Capital Project Description Paint and replace rotten deck boards, float rail and antisplip gangway.
Project Rationale	Annual preventative maintenance	and repiars to extend useful life.	
Project Number	24-02	Capital Project Title Anticipated work from 2023 inspection	Capital Project Description Replace and repair damaged sections
Project Rationale	Lifecycle replacement		
Project Number	21-02	Capital Project Title Painting and Repairs	Capital Project Description Paint and replace rotten deck boards, float rail and antisplip gangway.
Project Rationale	Repairs as identified in the 2019	Supplimentary Condition Assessment Report	

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

# **Reserve/Fund Summary**

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

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

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

# **Reserve Cash Flow**

Fund:	1080	Actual			Budget		
Fund Centre:	102111	2024	2025	2026	2027	2028	2029
Beginning Balance		180,891	183,276	59,276	8,011	10,011	14,316
Transfer from Ops Bu	udget	4,006	1,000	8,735	12,000	14,305	14,200
Transfer from Cap Fu	ınd	-					
Transfer to Cap Fund	I	(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:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 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		
Fund Centre:	105563	2024	2025	2026	2027	2028	2029
Beginning Balance		-	-	-	-	-	-
Transfer from Op Bu	udget	-	-	-	-	-	-
Transfer to Op Budç	get	-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		-	-	-	-	-	-

# Assumptions/Background:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# CAPITAL REGIONAL DISTRICT 2025 Budget

**Community Transit (SSI)** 

**FINAL BUDGET** 

Service: 1.238 SSI Community Transit & Transportation Commission: Salt Spring Island Local Community Commission

1.238A Community Transit (SSI)

### **SERVICE DESCRIPTION:**

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

### PARTICIPATION:

The Electoral Area of Salt Spring Island

### **MAXIMUM LEVY:**

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

### **COMMISSION:**

Salt Spring Island Local Community Commission

### **FUNDING:**

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

				BUDGET I	REQUEST			FUTURE PRO	JECTIONS	
1.238A - Community Transit (SSI)	20	I		20	25					
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Gross Municipal Obligation Allocations Other Operating Expenses	600,009 30,084 2,580	534,133 30,084 3,550	592,612 33,534 3,166	-	- - -	592,612 33,534 3,166	621,257 34,523 3,315	666,306 35,214 3,474	679,632 35,919 3,647	693,225 36,637 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%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund Transfer to Operating Reserve Fund	-	12,343 40,000	20,000 23,070	-	-	20,000 23,070	21,235 29,400	8,000 17,745	16,055 -	8,000
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%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund Transit Pass Revenue Other Income Grants in Lieu of Taxes	(67,000) (211,324) (520) (150)	(67,000) (198,484) (800) (147)	(217,011) (540) (260)	- - -	- - -	(217,011) (540) (260)	(221,034) (550) (150)	(225,181) (560) (150)	(229,685) (570) (150)	(1,835) (234,278) (580) (150)
TOTAL REVENUE	(278,994)	(266,431)	(217,811)	-	-	(217,811)	(221,734)	(225,891)	(230,405)	(236,843)
REQUISITION	(353,679)	(353,679)	(454,571)		-	(454,571)	(487,996)	(504,848)	(504,848)	(504,848)
*Percentage increase over prior year Requisition			28.5%			28.5%	7.4%	3.5%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$105,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$55,000	\$60,000	\$55,000	\$55,000	\$55,000	\$55,000	\$280,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$0	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$70,000
		\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

# **Definitions for the 5-year Capital Plan**

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

### **CAPITAL REGIONAL DISTRICT**

### **5 YEAR CAPITAL PLAN**

-	
Service #:	1.238A
Service Name:	Community Transit (SSI)

					PROJECT BUDGET & SCHEDULE																	
Projec	t Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		al Project Budget	Asset Class	Funding Source	Cai	rryforward		2025		2026		2027		2028		2029		rear Total populates
23-01		New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	\$	345,000	s	Grant	\$	40,000	\$	40,000	\$	40,000	\$	40,000	\$	40,000	\$	40,000	\$	200,000
23-01		New	Bus Shelters	Bus Shelter program. Location TBA. Site and foundation design. (CWF Grant)			s	Grant	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	75,000
23-01		New	bus oneiters	Bus Shelter program. Location TBA. CRD Project Management.			s	Res	\$	-	\$	10,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	70,000
23-02			O & M Facility Plan	O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.	\$	50,000		Сар	\$	40,000	\$	,	\$	-	\$	-	\$	-	\$	-	\$	40,000
18-01		New	Bus Shelter	Bus shelter-Mobrae	\$	45,000	S	Сар	\$	30,000	\$		\$	-	\$	-	\$	-	\$	-	\$	30,000
18-01		New	Bus Shelter	Bus shelter-Mobrae			S	Grant	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	5,000
22-01		New	Bus Shelter	Bus shelter-Horel	\$	40,000	S	Сар	\$	35,000	\$	35,000	\$	-	\$	-	\$	-	\$	-	\$	35,000
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<u> </u>								<del>                                     </del>	-						-		├-		_		\$	-
<u> </u>					-			-	-						-		-		-		\$	-
<u> </u>				Grand Total	s	480,000		-	$\vdash$		•	175,000	•	70,000	e	70,000	s	70,000	•	70,000	_	455,000

Service:	1.238A	Community Transit (SSI)	
Project Number Project Rationale		<b>Capital Project Title</b> Bus Shelters  ogram. The plan is to design and build one bus shelter per year with the design o	Bus Shelter program. Location TBA.  Capital Project Description Construction. (MoTI Transit Minor Betterments Grant)  one year and the construction the next. Locations TBA.
Project Number	23-02	Capital Project Title O & M Facility Plan	O & M Facility Plan with secure vehicle parking Capital Project Description and battery electric bus (BEB) charging infrastructure.
Project Rationale	O & M Facility Plan with secure ve	hicle parking and battery electric bus (BEB) charging infrastructure.	
Project Number	18-01	Capital Project Title Bus Shelter	Capital Project Description Bus shelter-Mobrae
Project Rationale	Design build public art inpsired bu	s shelters	
Project Number	22-01	Capital Project Title Bus Shelter	Capital Project Description Bus shelter-Horel
Project Rationale	Design build public art inpsired bus sh	elters	

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 Fund: SSI Transit - Operating Reserve Fund - Bylaw 4146

# **Reserve Cash Flow**

Fund:	1500	Actual	Budget								
Fund Centre:	105409	2024	2025	2026	2027	2028	2029				
Beginning Balance		101,382	75,511	98,581	127,981	145,726	145,726				
Transfer from Ops Budge	t	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 Fund: SSI Transit - Capital Reserve Fund - Bylaw 4214

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

### **Reserve Cash Flow**

Fund:	1091	Actual	Budget									
Fund Centre:	102201	2024	2025	2026	2027	2028	2029					
Beginning Balance		8,583	19,220	29,220	35,455	28,455	29,510					
Transfer from Ops Budge	t	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 facilties, land acquisition as well as machinery or equipmnent necessary for capital works and related dept servicing.
\*Interest in planning years nets against inflation which is not included.

# CAPITAL REGIONAL DISTRICT 2025 Budget

**Community Transportation (SSI)** 

Service: 1.238 SSI Community Transit & Transportation Commission: Salt Spring Island Local Community Commission

**1.238B** Community Transportation (SSI)

#### **SERVICE DESCRIPTION:**

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

#### PARTICIPATION:

The Electoral Area of Salt Spring Island

#### MAXIMUM LEVY:

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

#### COMMISSION:

Salt Spring Island Local Community Commission

#### **FUNDING:**

				BUDGET I	REQUEST			FUTURE PRO	JECTIONS	
1.238B - Community Transportation (SSI)	20: BOARD	ESTIMATED	CORE	20						
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Pathway Maintenance	2,000	3,000	3,000	-	-	3,000	3,060	3,120	3,180	3,240
Allocations	21,809	21,809	18,969	-	-	18,969	19,394	19,784	20,176	20,580
Labour Cost	23,130	23,130	23,971	-	-	23,971	24,447	24,941	25,442	25,950
Other Operating Expenses	1,550	8,107	1,450	-	-	1,450	1,490	1,531	1,573	1,616
TOTAL OPERATING COSTS	48,489	56,046	47,390	-		47,390	48,391	49,376	50,371	51,386
*Percentage Increase over prior year			-2.3%			-2.3%	2.1%	2.0%	2.0%	2.0%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	40,000	40,000	70,000	-	(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%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	(7,558)	_	_	-	-	_	-	_	-
Other Income	(300)	(300)	(310)	-	_	(310)	(320)	(330)	(340)	(350)
Grants in Lieu of Taxes	(130)	(129)	(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
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$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
		\$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	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

#### **5 YEAR CAPITAL PLAN**

2025	-	2029	

1.238B

Service Name: Community Transportation (SSI)

										PROJ	ECT BUDGET	SCHEDULE				
Project Number	Capital Expenditure Type	Capital Project Trile	Capital Project Description		ıl Project udget	Asset Class	Funding Source	Carry	forward	2025	2026	2027	2028		2029	5 - Year Total auto-populates
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)	\$	177,000	S	Grant	\$	56,000	\$ 56,000	s -	\$ -	\$ -	\$	-	\$ 56,000
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	CRD Project Management			s	Cap	\$	30,000	\$ 30,000	s -	s -	\$ -	\$	-	\$ 30,000
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)			s	Grant	s	35,000	\$ 35,000	s -	s -	s -	\$	-	\$ 35,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.	\$	55,000	s	Grant	\$	-	\$ -	\$ 40,000	s -	\$ -	\$	-	\$ 40,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	CRD Project Management			S	Res	\$	-	\$ -	\$ 15,000	S -	\$ -	\$	-	\$ 15,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road.  Includes construction administration and CRD project management. (70% BCAT)	\$	450,000	s	Grant	\$	-	\$ 315,000	\$ -	s -	s -	\$	-	\$ 315,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road.  Includes construction administration and CRD project management. (70% BCAT)			s	Grant	s	-	\$ 50,000	s -	s -	s -	\$	-	\$ 50,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct a sidewalk and cycling lane along the south side of Rainbow Road from Lower Ganges Road. Includes construction administration and CRD project management. (70% BCAT)			s	Res	s	-	\$ 85,000	\$ -	s -	s -	\$	-	\$ 85,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.	\$	485,000	s	Res	\$	-	s -	\$ -	\$ 30,000	s -	\$	-	\$ 30,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Alklins to end of Lakeview Crescent. Includes construction administration and CRD project management. (70% BCAT)			s	Grant	s	-	s -	s -	s -	\$ 320,0	00 \$	-	\$ 320,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (30%)	,		s	Debt	s	-	\$ -	s -	s -	\$ 135,0	00 \$	-	\$ 135,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.	\$	1,120,000	s	Сар	\$	40,000	\$ 40,000	s -	s -	s -	\$	-	\$ 40,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (70% BCAT)			s	Grant	s	-	s -	\$ 750,000	s -	s -	\$	-	\$ 750,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (30%)			s	Debt	\$	-	\$ -	\$ 320,000	s -	s -	\$	-	\$ 320,000
22-09	New	Pathway Standards and Maintenance Development	Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.	\$	20,000	s	Сар	\$	20,000	\$ 20,000	s -	s -	s -	\$	-	\$ 20,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.	\$	230,000	s	Res	\$	-	s -	\$ 90,000	s -	s -	\$	-	\$ 90,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. (70% BCAT)			s	Grant	\$	-	s -	\$ 140,000	s -	s -	\$	-	\$ 140,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road	\$	485,000	s	Res	s	-	\$ -	s -	\$ -	\$ 30,0	00 \$	-	\$ 30,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management. (70% BCAT)			s	Grant	s	-	\$ -	s -	\$ -	\$ -	\$	320,000	\$ 320,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management.			s	Debt	\$	-	s -	s -	s -	\$ -	\$	135,000	\$ 135,000
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$	35,000	s	Res	\$	-	s -	\$ 35,000	s -	\$ -	\$	-	\$ 35,000
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management. (70% BCAT)	\$	225,000	s	Grant	\$	-	s -	\$ 140,000	s -	\$ -	\$	-	\$ 140,000
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management.			s	Res	\$	-	s -	\$ 85,000	s -	\$ -	\$	-	\$ 85,000
25-02	New	Legal Survey of Drake Road proposed pathway	Legal survey of Drake Road proposed pathway to better understand pedestrian and cycling options. Includes CRD PM time.	\$	15,000	s	Res	\$	-	\$ 15,000	s -	s -	\$	\$	-	\$ 15,000
26-02	New	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue, Jackson Avenue and South Rainbow Road.	\$	\$ 130,000 S Cap		\$	100,000	\$ 100,000	s -	s -	\$ -	\$	-	\$ 100,000	
22-13	New	Design and Permitting Swanson, Kanaka Pathways and other small pathways	Design and Permitting Swanson, Kanaka Pathways and other small pathways	\$ 25,000 S		Сар	\$	20,000	\$ 20,000	s -	\$ -	\$ -	\$	-	\$ 20,000	
22-11	New	Design and Permitting Rainbow Road Pathway	Design and Permitting Rainbow Road Pathway	s		s	Сар	\$	25,000	\$ 25,000	s -	s -	s -	\$	-	\$ 25,000
	New	Design and Construction of small pathway projects	Design and Construction of small pathway projects	\$		s	Grant	\$	-	\$ 50,000		s -	\$ -	\$	-	\$ 50,000
	New	Speed Reader Boards	Speed Reader Boards	\$		S	Grant	S	-	\$ -	\$ 25,000		1.	\$	-	\$ 25,000
25-04	New	Ganges Crosswalk study	Ganges Cross Walk Study with Grant funding from ICBC	\$	30,000	IS	Grant	\$	-	\$ 30,000	s -	\$ -	\$ -	\$	-	\$ 30,000
																\$ -
				-											455.000	\$ -
			Grand Total	\$	3,587,000		1			\$ 871,000	\$ 1,640,000	\$ 30,000	ə 485,0	00 \$	455,000	\$ 3,481,000

Service:	1.238B	Community Transportation (SSI)			
Project Number	22-04	Capital Project Title	Construction Program for Pathway Network Merchant Mews (300 m)		Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)
Project Rationale	This is a pathway to benefit users to	from a safety and access perspective fro	m the Merchant Mews commercial area c	onnecting it to pathways that lead to	Ganges.
Project Number	24-01	Capital Project Title	Strategic Asset Management Plan & Accessibility Assessment	<b>Capital Project Description</b>	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.

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)
•	This project is part of the Active Tra	ansportation network. Design and constr	ruct an sidewalk and cycling path along th	e south side of Rainbow Road from	Lower Ganges Road to 100-167 Rainbow

Project Rationale Develop Asset Management Plan and Accessibility Assessment to facilitate long term planning and maintenance of assets included in the portfolio.

Project Number	22-14	Capital Project Title	Design and Construction of Pathway - Swanson Road (600 m)		Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.
Project Rationale	This project is part of the Active train	nsportation. Design and construction of	pathway network sections that have beer	n designed in the previous year - Sw	vanson 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)		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 Tr Road.	ansportation network. Design and engine	ering for a pathway along Lower Ganges Roa	ad on the harbour side from Upp	per Ganges Road to the intersection at Rainbow
Project Number	22-09	Capital Project Title	Pathway Standards and Maintenance Development	<b>Capital Project Description</b>	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 sp	ecifications for pathway design, construct	ion and maintenance.		
Project Number	24-03	Capital Project Title	McPhillips Avenue Pedestrian Facilities	<b>Capital Project Description</b>	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.
Project Rationale	This project is part of the Active Tr	ansportation network. Design and engine	ering for a pathway and pedestrian amenities	along McPhillips Avenue.	
Project Number	28-01		Design and Construction of Pathway - Drake Road (650 m)	<b>Capital Project Description</b>	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 path	way along Drake Road from Lower Gange	es Road to 221 Drake Road.		

rvice:	1.238B	Community Transportation (SSI)			
Project Number	24-04	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	<b>Capital Project Description</b>	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		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 Tr	ansportation network. Design and enginee	ering for a pathway along Jackson Avenue	e from Rainbow Road to Seaview A	Avenue.
Project Number	25-02	Capital Project Little	Legal Survey of Drake Road proposed pathway	<b>Capital Project Description</b>	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 un	derstand property lines and RoW available	e for a future pathway.		
Project Number	26-02	Capital Project Title f	Prepare designs in support of application for the BC Active Transportation nfrastructure 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		

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

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

For non-recurring repairs and maintenance on paths and trails

#### **Reserve Cash Flow**

Fund:	1500	Actual			Budget		
Fund Centre:	105539	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 Fund: 1.238B Transportation (SSI) - Capital Reserve Fund - Bylaw 3943

For Pathway and Bike Lane infrastructure

#### **Reserve Cash Flow**

Fund:	1086	Actual			Budget		
Fund Centre:	102142	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 servoing 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 Fund: 1.238B Transportation (SSI) - Capital Reserve Fund

Bylaw 3943 Sidewalks

#### **Reserve Cash Flow**

Fund:	1086	Actual			Budget		
Fund Centre:	102147	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 infront of their properties

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

2025 Budget

**Salt Spring Island 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:**

Service:

1.299

**SSI Arts** 

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:**

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
1.299 - Salt Spring Island Arts	202 BOARD BUDGET	4 ESTIMATED ACTUAL	CORE BUDGET	202 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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%
CAPITAL / RESERVE										
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
FUNDING SOURCES (REVENUE)										
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 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		
Fund Centre:	105561	2024	2025	2026	2027	2028	2029
Beginning Balance		-	1,036	1,036	1,036	1,036	1,036
Transfer from Op Buc	dget	1,036	-	-	-	-	-
Transfer to Op Budge	et	-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		1,036	1,036	1,036	1,036	1,036	1,036

#### Assumptions/Background:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

## CAPITAL REGIONAL DISTRICT 2025 Budget

**SSI Livestock Injury Compensation** 

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:**

				BUDGET I	REQUEST			FUTURE PRO	JECTIONS	
1.342 - SSI Livestock Injury Compensation	20:			20	25					
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Allocations	158	158	158	-	-	158	163	166	169	173
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158		-	3,158	3,163	3,166	3,169	3,173
*Percentage Increase over prior year						0.0%	0.2%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
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%

2025 Budget

**SSI Search and Rescue** 

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:**

				BUDGET	REQUEST			FUTURE PRO	JECTIONS	
1.378 - SSI Search and Rescue	20 BOARD	24 ESTIMATED	CORE	20	25					
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Contribution to SSI SAR Society Allocations Other Expenses	24,222 1,252 330	23,287 1,252 309	24,950 1,290 340	- - -	945 - -	25,895 1,290 340	25,450 1,329 350	25,960 1,355 360	26,480 1,383 370	27,010 1,410 380
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%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	945	-	-	(945)	(945)	-	-	-	-
Balance c/fwd from 2023 to 2024 Grants in Lieu of Taxes	(2,787) (20)	(2,787) (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%

2025 Budget

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

				BUDGET F	REQUEST		FUTURE PROJECTIONS			
1.455 / 1.458 / 1.459	202	4		202	25					
Salt Spring Island Parks & Rec -	BOARD	ESTIMATED	CORE							
All Service Areas	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Swimming Pool Park Land Community Recreation Community Parks	1,066,447 1,223,265 384,702 962,085	1,076,575 1,177,985 374,575 909,296	1,168,516 1,250,297 399,878 990,001	17,491 54,650 - 17,525	15,000 49,415 - 14,600	1,201,007 1,354,362 399,878 1,022,126	1,239,495 1,394,059 410,171 1,043,178	1,202,810 1,423,341 420,274 1,064,083	1,230,850 1,459,516 430,100 1,098,509	1,259,610 1,497,064 440,193 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 Park Land Community Recreation Community Parks	65,000 25,000 5,000 28,000	68,372 77,000 - 27,200	95,000 93,000 2,500 28,000	- - - -	- (30,000) - -	95,000 63,000 2,500 28,000	138,845 225,740 6,800 25,500	139,525 223,505 8,000 29,255	140,850 220,015 8,100 20,060	142,040 215,800 8,120 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 Park Land Community Recreation Community Parks	(230,143) (173,136) (270,727) 3,012	(243,643) (179,856) (255,600) 10,886	(331,262) (168,383) (267,318) (24,723)	(8,700) (8,000) - -	(15,000) (20,000) - -	(354,962) (196,383) (267,318) (24,723)	(351,145) (174,480) (272,410) (25,130)	(358,160) (177,720) (277,660) (25,610)	(365,320) (181,030) (283,000) (26,100)	(372,620) (184,390) (288,450) (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%
AUTHORIZIED POSITIONS: Salaried	11.93		11.93	0.30		12.23	13.03	13.03	13.03	13.03

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

#### Reserve/Fund Summary

Reserve/Fund Summary	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	Π					
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** 

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:**

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
	20	24		202	25					
1.455 - Salt Spring Island -	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Community Parks	BODGET	ACTUAL	BODGET	ONGOING	OI4L-TIML	TOTAL	2020	2021	2020	2023
OPERATING COSTS										
Salaries	452,437	382,914	466,086	-	-	466,086	478,944	492,156	505,733	519,693
Maintenance, Security & Insurance	36,520	27,222	40,760	3,875	9,600	54,235	46,357	48,188	50,133	52,213
Internal Allocations Utilities & Operating - Supplies	131,200 39,928	131,200 40,540	130,286 41,300	7,000	-	130,286 48,300	135,141 49,170	139,134 50,050	141,969 50,950	144,913 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%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	5,500	5,500	5,500	_	_	5,500	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	15,000	15,000	15,000	-	-	15,000	15,000	18,755	9,560	8,490
Transfer to Operating Reserve Fund	7,500	6,700	7,500	-	-	7,500	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	28,000	27,200	28,000	-	-	28,000	25,500	29,255	20,060	18,990
TOTAL COST	990,085	936,496	1,018,001	17,525	14,600	1,050,126	1,068,678	1,093,338	1,118,569	1,144,389
*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%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	35,212	35,212	_	_	_	_	_	_	_	_
Rental Income	(20,760)	(22,980)	(21,790)	-	-	(21,790)	(22,230)	(22,670)	(23,120)	(23,590)
Grants in Lieu of Taxes	(350)	(346)	(433)	-	-	(433)	(370)	(380)	(390)	(400)
Revenue-Other	(11,090)	(1,000)	(2,500)	-	-	(2,500)	(2,530)	(2,560)	(2,590)	(2,620)
TOTAL REVENUE	3,012	10,886	(24,723)	-	-	(24,723)	(25,130)	(25,610)	(26,100)	(26,610)
REQUISITION	(588,527)	(588,527)	(575,716)	(63,220)	(14,600)	(653,536)	(664,244)	(680,837)	(697,840)	(715,258)
*Percentage increase over prior year requisition AUTHORIZED POSITIONS:			-2.2%	10.7%	2.5%	11.0%	1.6%	2.5%	2.5%	2.5%
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%
										l l

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

Service No.	1.455 SSI Community Parks	Carry Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$50,000	\$15,000	\$35,000	\$15,000	\$15,000	\$130,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$185,000	\$305,000	\$30,000	\$30,000	\$30,000	\$20,000	\$415,000
	Vehicles	\$90,000	\$90,000	\$0	\$90,000	\$0	\$0	\$180,000
		\$275,000	\$445,000	\$45,000	\$155,000	\$45,000	\$35,000	\$725,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$155,000	\$155,000	\$0	\$0	\$0	\$0	\$155,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$15,000	\$45,000	\$15,000	\$30,000	\$15,000	\$15,000	\$120,000
	Grants (Federal, Provincial)	\$105,000	\$200,000	\$0	\$75,000	\$0	\$0	\$275,000
	Donations / Third Party Funding	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
	Reserve Fund	\$0	\$40,000	\$30,000	\$50,000	\$30,000	\$20,000	\$170,000
		\$275,000	\$445,000	\$45,000	\$155,000	\$45,000	\$35,000	\$725,000

#### **Definitions for the 5-year Capital Plan**

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

#### **5 YEAR CAPITAL PLAN**

7075 - 7079 Service #:	1.455
Service Name:	SSI Community Parks

										Р	ROJ	ECT BUDG	ET &	SCHEDULI	E					
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	tal Project Budget	Asset Class	Funding Source	Car	rryforward		2025		2026		2027	2	028	i	2029		ear Total oopulates
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	s	445,000	s	45,000	\$	155,000	\$	45,000	\$	35,000	S	

725,000

Project Number 2	21-01	Capital Project Title Linear Park Development	Capital Project Description Trial and parking upgrades or development
Project Rationale U	Jpgrade existing trail network, dev	elop new trails, improve or expand parking	
Project Number 2	21-05	<b>Capital Project Title</b> ERF Park Maintenance Vehicle Replacement	Capital Project Description Replace park maintenance truck with EV
Project Rationale V	/ehicle replacement		
Project Number 2	23-01	Capital Project Title New Maintenance Machinery	Capital Project Description New mower, gator, tractor, skid steer
Project Rationale			
Project Number 2	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	Replace maintenance equipment (Floor Capital Project Description scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
Project Rationale Replacement of equipment that h	as reached its end of life.	
Project Number 25-01	Capital Project Title Cushion Lake Beach Access Upgrades	Upgrades and improvements required for Capital Project Description existing beach accesses on MOTI right of ways.
Project Rationale Upgrades required for existing be	ach accesses	
Project Number 25-02	Capital Project Title Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point  Capital Project Description 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			

# 1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

# Reserve Cash Flow

Fund: 1500	Actual			Budget		
Fund Centre: 105548	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:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

# Reserve Cash Flow

Fund: 1064	Actual			Budget		
Fund Centre: 101792	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 Pa Transfer from Ops Budget - 1.459 ParkLand	15,000 5,000	15,000 -	15,000 15,000	18,755 15,000	9,560 15,000	8,490 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.

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

# **Reserve Cash Flow**

Fund: 1060	Actual			Budget		
Fund Centre: 102030	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.

# 1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

# Reserve Cash Flow

Fund: 1022	Actual			Budget		
Fund Centre: 101444	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** 

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

		BUDGET REQUEST				FUTURE PROJECTIONS					
202	4		20:	25							
BOARD	ESTIMATED	CORE	ONGOING	ONE TIME	TOTAL	2026	2027	2028	2029		
BODGET	ACTUAL	BODGET	ONGOING	ONE-THVIE	TOTAL	2020	2021	2020	2029		
200,767	203,835	221,548	-	-	221,548	227,283	233,157	239,195	245,389		
	,		-	-					120,070		
,	,		-	-	,		,		8,520		
			-	-			,		55,098 1,446		
			-	-					9,670		
9,005	10,412	9,030	-	-	9,030	9,190	9,340	9,500	9,070		
384,702	374,575	399,878	-	-	399,878	410,171	420,274	430,100	440,193		
		3.9%			3.9%	2.6%	2.5%	2.3%	2.3%		
5,000	-	2,500	-	-	2,500	6,800	8,000	8,100	8,120		
389,702	374,575	402,378		-	402,378	416,971	428,274	438,200	448,313		
		3.3%			3.3%	3.6%	2.7%	2.3%	2.3%		
9,533	9,533	-	-	-	-	-	-	-	-		
(270,220)	(249,602)	(257,230)	-	-	(257,230)	(262,370)	(267,620)	(272,960)	(278,410)		
(40)	(41)	(88)	-	-	(88)	(40)	(40)	(40)	(40)		
(10,000)	(15,490)	(10,000)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)		
(270,727)	(255,600)	(267,318)	-	-	(267,318)	(272,410)	(277,660)	(283,000)	(288,450)		
(118,975)	(118,975)	(135,060)	-	-	(135,060)	(144,561)	(150,614)	(155,200)	(159,863)		
		13.5%			13.5%	7.0%	4.2%	3.0%	3.0%		
1.48		1.48			1.48	1.48	1.48	1.48	1.48		
69.3%		63.9%			63.9%	62.9%	62.5%	62.3%	62.1%		
	\$00,767 117,505 13,470 41,585 2,370 9,005 384,702 5,000 389,702 9,533 (270,220) (40) (10,000) (270,727) (118,975)	### Suddent    ### Su	BOARD BUDGET ACTUAL CORE BUDGET  200,767 203,835 221,548 117,505 109,700 110,930 13,470 8,543 7,890 41,585 41,585 49,330 2,370 500 1,150 9,005 10,412 9,030  384,702 374,575 399,878  5,000 - 2,500 389,702 374,575 402,378  3,3%  9,533 9,533 (270,220) (249,602) (257,230) (40) (41) (88) (10,000) (15,490) (10,000) (270,727) (255,600) (267,318)  (118,975) (118,975) (135,060)  1.48 1.48	2024   BOARD   ESTIMATED   BUDGET   ACTUAL   CORE   BUDGET   ONGOING	2024   BOARD   ESTIMATED BUDGET   CORE BUDGET   ONGOING   ONE-TIME	2024   BOARD   ESTIMATED   BUDGET   ONGOING   ONE-TIME   TOTAL	2024   BOARD   ESTIMATED   BUDGET   ONGOING   ONE-TIME   TOTAL   2026	2024   BOARD   BUDGET   ACTUAL   CORE BUDGET   ONGOING   ONE-TIME   TOTAL   2026   2027	2024   BOARD   ESTIMATED BUDGET   ONGOING   ONE-TIME   TOTAL   2026   2027   2028		

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

Service No.	1.458	Carry						
		Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$20,000	\$30,000	\$10,000	\$10,000	\$10,000	\$5,000	\$65,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$202,500	\$260,000	\$2,500	\$2,500	\$2,500	\$2,500	\$270,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$222,500	\$290,000	\$12,500	\$12,500	\$12,500	\$7,500	\$335,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
	Grants (Federal, Provincial)	\$100,000	\$150,000	\$0	\$0	\$0	\$0	\$150,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$122,500	\$135,000	\$7,500	\$7,500	\$7,500	\$2,500	\$160,000
		\$222,500	\$290,000	\$12,500	\$12,500	\$12,500	\$7,500	\$335,000

# **Definitions for the 5-year Capital Plan**

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

### **CAPITAL REGIONAL DISTRICT**

### **5 YEAR CAPITAL PLAN**

2025 - 2029 Service #:	1.458
Consiso Name	

				PROJECT BUDGET & SCHEDULE																												
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget A:		Total Project Budget /		Total Project Budget A		Total Project Budget A		Total Project Budget /		Total Project Budget A		Total Project Budget A		Total Project Budget A		Asset Class	Funding Source	Carryfor	ward	2025	:	2026	1	2027	2028	2029		Year Total p-populates
24-01			Upgrade and replace office and computer equipment	\$	25,000		ERF	\$	-	\$ 5,000		5,000		5,000				25,000														
22-02			Uprades and repiars to Lions Bike Park	\$	20,000		Res	\$	2,500			2,500		2,500			J \$	15,000														
23-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	\$	40,000		Res	\$	-	\$ 5,000		5,000	\$	5,000	\$ 5,000	\$ -	\$	20,000														
24-04		Accessibility Assessments	Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plan	\$	20,000	E	Res	\$	20,000	\$ 20,000	\$	-	\$	-	\$ -	\$ -	\$	20,000														
24-02		Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future constructior	\$	360,000	s	Res	\$ 1	00,000	\$ 100,000	\$	-	\$	-	\$ -	\$ -	\$	100,000														
24-02	New		Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future constructior			s	Grant	\$ 1	00,000	\$ 100,000		-	\$	-	\$ -	\$ -	\$	100,000														
25-01	New	Skate Park Upgrades	Upgrades or expansion to Kanake Skate Park	\$	5,000	S	Res	\$	-	\$ 5,000	\$	-	\$	-	\$ -	\$ -	\$	5,000														
25-02	Renewal	Tennis Court Resurfacino	Tennis Court Resurfacing	\$	50,000	S	Grant	\$	-	\$ 50,000	\$	-	\$	-	\$ -	\$ -	\$	50,000														
		*					1										S	-														
							1										S	-														
							1										S	-														
							1										S	-														
							1										S	-														
							i e										\$	-														
		1					1										\$	-														
		1					1										\$	-														
		1					1										\$	-														
			Grand Total	\$	520,000					e 290.000	٠.	12,500	•	12,500	e 12.500	e 7.50	0 \$	335.000														

Service:	1.458	SSI Community Recreation	
Project Number	24-01	Capital Project Title Office and Computer Equipment	Capital Project Description Upgrade and replace office and computer equipment
Project Rationale	Equipment replacement to suppor	current service levels	
Project Number	22-02	Capital Project Title Bike Park Annual Repairs and Upgrades	Capital Project Description Uprades and repiars to Lions Bike Park
Project Rationale	Annual preventative maintenance		
Project Number	23-06	Capital Project Title Recreation Program Equipment	Purchase of large equipment for new  Capital Project Description programs i.e. mats, bars, foam, mirrors, equipment
Project Rationale	New Program Development		
Project Number	24-04	Accessibility Assessments  Capital Project Title	Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Capital Project Description Plans
Project Rationale	Assessment required to meet regulat	ory requirement	

Project Number	24-02		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 I	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 A	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 Equipment Replacement Fund	141,307 7,103	18,307 7,103	20,807 7,103	21,307 7,103	21,807 7,103	27,307 7,103				
Ending Balance \$	149,656	29,156	38,456	46,956	55,556	69,176				

# 1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

# Reserve Cash Flow

Fund: 1500	Δctual			Budget		
Fund Centre: 105549	Actual 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:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

# Reserve Cash Flow

Fund: 1060	Actual			Budget		
Fund Centre: 101786	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.

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 1.458 SSI Recreation - Equipment Replacement Fund

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

# Reserve Cash Flow

Fund: 1022	Δctual			Budget		
Fund Centre: 101445	Actual 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** 

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

				BUDGET R	EQUEST			FUTURE PRO	JECTIONS	
	202	4		202	25					
1.459 - Salt Spring Island - Pool & Park Land	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Pool Park Land	1,066,447 1,223,265	1,076,575 1,177,985	1,168,516 1,250,297	17,491 54,650	15,000 49,415	1,201,007 1,354,362	1,239,495 1,394,059	1,202,810 1,423,341	1,230,850 1,459,516	1,259,610 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 Transfer to Pool ERF Transfer to Pool ORF Transfer to Park, Land & Recreation CRF Transfer to Park, Land & Recreation ERF Transfer to Park, Land & Recreation ORF	10,000 50,000 5,000 5,000 15,000 5,000	10,000 50,000 8,372 32,000 20,000 25,000	35,000 50,000 10,000 73,000 15,000 5,000	- - - -	- - (30,000) -	35,000 50,000 10,000 43,000 15,000 5,000	78,845 50,000 10,000 189,740 16,000 20,000	79,525 50,000 10,000 187,505 16,000 20,000	80,850 50,000 10,000 184,015 16,000 20,000	82,040 50,000 10,000 179,800 16,000 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) Surplus c/fwd 2023 to 2024 (Park Land) Transfer from Operating Reserve Pool Fees Provincial Grant Lease and Rental Income Payments in Lieu Revenue - Other	60,179 (8,059) - (282,800) - (164,430) (1,169) (7,000)	60,179 (8,059) - (293,300) (1,000) (161,150) (1,169) (19,000)	(321,615) - (167,640) (1,390) (9,000)	(8,700) - (8,000) - -	- (35,000) - - - - -	(35,000) (330,315) - (175,640) (1,390) (9,000)	(341,415) - (173,800) (1,230) (9,180)	(348,240) - (177,030) (1,250) (9,360)	(355,200) - (180,330) (1,270) (9,550)	(362,300) - (183,680) (1,290) (9,740)
TOTAL REVENUE	(403,279)	(423,499)	(499,645)	(16,700)	(35,000)	(551,345)	(525,625)	(535,880)	(546,350)	(557,010)
REQUISITION	(1,888,013)	(1,888,013)	(2,016,095)	(54,441)	585	(2,069,951)	(2,431,020)	(2,514,904)	(2,564,568)	(2,615,237)
*Percentage increase over prior year requisition AUTHORIZED POSITIONS: Salaried	6.35		6.8% 6.35	2.9% 0.30	0.0%	9.6% 6.65	17.4% 7.45	3.5% 7.45	2.0% 7.45	2.0%
User Funding %	11.9%		0.33	0.50		12.2%	11.2%	11.1%	11.1%	11.1%
g						/				

				BUDGET F	REQUEST			FUTURE PRO	DJECTIONS	
	202	24		20:	25					
1.459 - Salt Spring Island - Pool		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 Maintenance & Insurance	82,702 51,680	80,558 44,437	97,300 55,350	-	- 15,000	97,300 70,350	99,130 56,450	101,000 57,580	102,860 58,730	104,820 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 MFA Debt Principal	-	-	-	-	-	-	20,000	38,109	38,109	38,109
MFA Debt Interest	-	-	-	-	-	-	22,000	88,000	88,000	88,000
TOTAL CARITAL (RECEDUES (REPT	CE 000	CO 272	05.000			05.000				
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	- (000 000)	- (000 000)	- (004 045)	- (0.700)	(15,000)	(15,000)	- (044 445)	- (0.40, 0.40)	(055,000)	- (000 000)
Revenue - Fees Grants in Lieu of Taxes	(282,800) (522)	(293,300) (522)	(321,615) (647)	(8,700)	-	(330,315) (647)	(341,415) (550)	(348,240) (560)	(355,200) (570)	(362,300) (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%

			BUDGET REQUEST			FUTURE PRO	JECTIONS			
	202	4		202	.5					
1.459 - Salt Spring Island - Park Land	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 Utilities	45,100	51,609	53,094 109,345	-	20,000	73,094 109,345	54,174 111,540	55,284 113,770	56,404 116,050	57,543 118,380
Contract for Services, Rent & Legal	128,133 116,770	95,793 129,039	120,795	7,500	-	128,295	130,870	133,500	136,180	138,900
Program Development	1,000	1,000	2,500	-	_	2,500	2,550	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,220	13,242	14,340	-	-	14,340	14,630	14,920	15,220	15,540
Internal Allocations	179,362	151,291	196,417	-	3,604	200,021	208,932	212,458	216,827	221,405
Travel & Training	5,520	5,520	6,540	-	-	6,540	6,670	6,800	6,930	7,070
Licences, Fees & Insurance	39,970 31,807	56,277	57,860 30,950	-	-	57,860 30,950	62,443 36,570	67,466 32,190	72,960 32,810	78,984 33,450
Supplies & Other Parks Maintenance Labour	95,420	26,831 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 MFA Debt Reserve Fund	5,000	25,000	5,000	-	-	5,000	20,000 4,962	20,000	20,000	20,000
MFA Debt Reserve Fund  MFA Debt Principal	-		_	-	-	-	4,902	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)	- (0.000)	-	(17,680)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income Grants in Lieu of Taxes	(151,750) (647)	(142,650) (647)	(149,960) (743)	(8,000)	-	(157,960) (743)	(161,120) (680)	(164,350) (690)	(167,650) (700)	(171,000) (710)
Revenue - Other	- (047)	(10,000)	- (143)	-	-	- (743)	-	-	-	-
TOTAL REVENUE	(173,136)	(179,856)	(168,383)	(8,000)	(20,000)	(196,383)	(174,480)	(177,720)	(181,030)	(184,390)
REQUISITION	(1,008,719)	(1,008,719)	(1,106,511)	(45,650)	585	(1,151,576)	(1,384,948)	(1,428,205)	(1,456,136)	(1,484,636)
*Percentage increase over prior year requisition			9.7%	4.5%	-0.1%	14.2%	20.3%	3.1%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	2.25		2.25			2.25	2.75	2.75	2.75	2.75
User Funding %	12.2%					11.1%	9.9%	9.8%	9.8%	9.8%

CAPITAL REGIONAL DISTRIC1

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.459	Carry						
	SSI Park Land & Rec Programs	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$923,000	\$943,000	\$2,581,155	\$10,000	\$10,000	\$10,000	\$3,554,155
	Equipment	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$60,000	\$260,000
	Land	\$55,000	\$120,000	\$50,000	\$50,000	\$50,000	\$0	\$270,000
	Engineered Structures	\$460,000	\$570,000	\$0	\$0	\$85,000	\$0	\$655,000
	Vehicles	\$20,000	\$0	\$25,000	\$0	\$0	\$0	\$25,000
		\$1,458,000	\$1,683,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$4,764,155
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$805,000	\$805,000	\$0	\$0	\$0	\$0	\$805,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$2,496,155	\$0	\$0	\$0	\$2,496,155
	Equipment Replacement Fund	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$50,000	\$210,000
	Grants (Federal, Provincial)	\$210,000	\$325,000	\$70,000	\$0	\$0	\$0	\$395,000
	Donations / Third Party Funding	\$378,000	\$378,000	\$0	\$0	\$0	\$0	\$378,000
	Reserve Fund	\$65,000	\$135,000	\$100,000	\$70,000	\$155,000	\$20,000	\$480,000
		\$1,458,000	\$1,683,000	\$2,706,155	\$110,000	\$195,000	\$70,000	\$4,764,155

# **Definitions for the 5-year Capital Plan**

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

### **CAPITAL REGIONAL DISTRICT**

### **5 YEAR CAPITAL PLAN**

2025 - 2020

Service #: 1.459

Service Name: SSI Park Land & Rec Programs

									F	ROJECT BUD	GET & SCHE	DULE			
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	i	2026	2027	2028		2029	- Year Total o-populates
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	\$ 20,000	В	Res	\$ 20,000	\$ 2	0,000	\$ -	\$ -	\$	- \$	-	\$ 20,000
25-01	Renewal	Pool Building Structural Repairs	Repairs to pool structural and other capital funded by debt	\$ 2,060,000	В	Debt	\$ -	\$	-	\$ 2,000,000	\$ -	\$	- 9	-	\$ 2,000,000
25-01	Renewal		Repairs to pool structural and other capital funded by CRF		В	Res	\$ -	\$ 2	0,000	\$ -	\$ -	\$	- \$	-	\$ 20,000
25-01	Renewal		Repairs to pool structural and other capital-CWF funded		В	Grant	\$ 40,000	\$ 4	0,000	\$ -	\$ -	\$	- \$	-	\$ 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	\$ -	\$ 4	0,000	\$ 40,000	\$ 40,000	\$ 4	0,000 \$	50,000	\$ 210,000
26-01	Renewal	Pool Tile Grouting & Expansion Joints	Regrout pool bottom tiles and expansion joints	\$ 25,000		Res	\$ -	\$		\$ 25,000	\$ -	\$	- \$		\$ 25,000
24-03	New	Pool expansion (Design Phase)	Designs and costing for leisure pool expansion	\$ 85,000	S	Res	\$ -	\$	-	\$ -		\$ 8	5,000 \$	-	\$ 85,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	\$ 500,000	s	Res	\$ 20,000		0,000		\$ -	\$	- \$	•	\$ 20,000
20-10	New		Donation to SD64 for hydrofield upgrade		S	Other	\$ 300,000	\$ 30	0,000	\$ -	\$ -	\$	- \$	-	\$ 300,000
20-10	New		CWF/Grant required to complete sports field development and upgrades.		s	Grant	\$ 100,000		0,000	\$ -	\$ -	\$	- \$	-	\$ 130,000
20-10	New		Capital on hand		S	Cap	\$ 40,000	\$ 4	0,000	\$ -	\$ -	\$	- 9	- 8	\$ 40,000
20-14	New	Park Maintenance Facility	Fesability study, design and construction of a new park maintenance facility.	\$ 655,000	В	Сар	\$ 645,000		5,000	•	\$ -	\$	- \$	<u> </u>	\$ 645,000
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	\$ 230,000	L	Res	\$ 15,000		0,000		\$ 50,000	) \$ 5	0,000 \$	- 8	\$ 200,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Grant	\$ -		0,000		\$ -	\$	- \$		\$ 30,000
25-03	Replacement	New Benches, tables & Liferings	New benches, tables and liferings	\$ 50,000		Res	\$ -		0,000				0,000 \$		50,000
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	\$ 246,500	В	Res	\$ 10,000	\$ 1	0,000	\$ 10,000	\$ 10,000	) \$ 1	0,000 \$	10,000	\$ 50,000
23-06	Renewal		CWF/Grant required for capital improvements to the Salt Spring Island Multi Space (SIMS)		В	Grant	\$ 50,000	\$ 5	0,000	,		\$	- \$	-	\$ 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		Grant	\$ -		0,000		\$ -	\$	- \$		\$ 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	\$ -	\$ 2	0,000	\$ -	\$ -	\$	- \$	-	\$ 20,000
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement	\$ 231,046	В	Сар	\$ 80,000		0,000		\$ -	\$	- \$	-	\$ 80,000
24-05	New				В	Other	\$ 78,000	\$ 7	8,000	\$ -	\$ -	\$	- \$	-	\$ 78,000
25-06	New	Park Land Acquisition	Aquire additional parkland	\$ 50,000	L	Сар	\$ 40,000	\$ 4	0,000	\$ -	\$ -	\$	- \$	-	\$ 40,000
25-07	Renewal	Pool Safety and Security Improvements	Pool Safety and Security Improvements	\$ 25,000	s	Grant	\$ -	\$ 2	5,000	\$ -	\$ -	\$	- \$	-	\$ 25,000
25-08	Replacement	SIMS Roof Replacement Project	Replace SIMS roof shingles, vents drains and flashings	\$ 496,155	В	Debt	\$ -	\$	-	\$ 496,155	\$ -	\$	- \$	-	\$ 496,155
															\$ -
			Grand Total	\$ 4.963.701			\$ 1,458,000	\$ 1.68	3,000	\$ 2,706,155	\$ 110,000	) \$ 19	5.000 \$	70.000	\$ 4,764,155

rvice:	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 build	ing repairs
Project Number	25-01	Capital Project Title Pool Building Structural Repairs Capital Project Description funded by debt
Project Rationale	Building reparis identified in facili	ty condition assessment
Project Number	· 19-15	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator and program supplies
Project Rationale	Equipment replacement to suppo	rt 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 serv	ice 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 in	dentified 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 strat	egic 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 so	ervice 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 nev	vly 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 cu	rrent 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		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 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 re	oof 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

# 1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

# Reserve Cash Flow

Fund: 1500	Actual			Budget		
Fund Centre: 105550	Actual 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

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 1 459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

# Reserve Cash Flow

Fund: 1078	Actual			Budget		
Fund Centre: 102045	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.

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

# Reserve Cash Flow

Fund: 1060	Actual			Budget		
Fund Centre: 101603	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.

<sup>\*</sup> Interest in planning years nets against inflation which is not included.

# 1.459 - Parkland Acquisition

Bylaw 2110

# Reserve Cash Flow

Fund: 1035	Actual			Budget		
Fund Centre: 101379	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.

# 1.459 SSI Pool - Equipment Replacement Fund

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

# Reserve Cash Flow

Fund: 1022	Actual			Budget		
Fund Centre: 101412	Actual 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** 

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)

				BUDGET I	REQUEST			FUTURE PRO	JECTIONS	
3.705 - SSI Septage/Composting	202 BOARD	ESTIMATED	CORE	20						
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
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 Allocations	8,160 45,325	16,700 45,325	8,400 56,974	-	30,000	38,400 56,974	23,560 58,634	9,020 59,804	9,200 60,995	9,380 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%
DEBT / RESERVES										
MFA Debt Reserve	1,820	620	580	1,200	-	1,780	23,380	1,405	580	580
MFA Debt Principal	110,188	110,188	76,228		-	76,228	44,375	102,136	104,226	62,892
MFA Debt Interest	56,594	55,274	38,964	1,365	-	40,329	65,344	141,492	144,214	109,410
Transfer to Operating Reserve Fund	6,000	36,000	15,000	-	(05.000)	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%
FUNDING SOURCES (REVENUE)										
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						
	SSI Septage / Composting	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$2,731,696
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$2,731,696
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$75,000
	Debenture Debt (New Debt Only)	\$120,000	\$120,000	\$2,280,000	\$82,500	\$0	\$0	\$2,482,500
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$60,000	\$40,000	\$0	\$0	\$0	\$100,000
	Donations / Third Party Funding	\$33,196	\$33,196	\$0	\$0	\$0	\$0	\$33,196
	Reserve Fund	\$25,000	\$31,000	\$10,000	\$0	\$0	\$0	\$41,000
		\$253,196	\$319,196	\$2,330,000	\$82,500	\$0	\$0	\$2,731,696

# **Definitions for the 5-year Capital Plan**

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

# CAPITAL REGIONAL DISTRICT

### **5 YEAR CAPITAL PLAN**

Service #:	3.705	
Service Name:	SSI Septage / Composting	

				PROJECT BUDGET & SCHEDULE																	
Project Number	Capita <b>l</b> Expenditure Type	Capital Project Title	Capital Project Description		tal Project Budget	Asset C <b>l</b> ass	Funding Source	Car	ryforward		2025	2	2026	2027		2	028		2029		• Year Total to-populates
21-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$	50,000	s	Grant	\$	-	\$	-	\$	40,000	\$	-	\$	-	\$	-	\$	40,000
21-01	Study		CRD Project Management			s	Res	\$	-	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	10,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.	\$	26,000	s	Сар	\$	15,000	\$	15,000	\$	-	\$	-	\$	-	\$	-	\$	15,000
23-01	New	Grit Chamber (Early Approval)	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.			s	Res	\$	-	\$	6,000	\$	-	\$	-	\$	-	\$	-	\$	6,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$	25,000	s	Res	\$	25,000	\$	25,000	\$	-	\$	-	\$	-	\$	-	\$	25,000
25-01	New	Burgoyne Septage Treatment Facility	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.	\$	2,482,500	s	Debt	\$	120,000	\$	120,000	\$ 2	2,280,000	\$ 83	2,500	\$	-	\$	-	\$	2,482,500
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	\$	60,000	s	Сар	\$	60,000	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	60,000
22-01	New	Composting Facility	Composter and composting infrastructure - from Farmland Trust	\$	261,658	S	Other	\$	33,196	\$	33,196	\$	-	\$	-	\$	-	\$	-	\$	33,196
22-01	New	Composting Facility				s	Grant	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	60,000
															_	_		$\perp$		\$	-
															-			+-		\$	
																		$\perp$		\$	-
															=			$\perp$		\$	-
-			Grand Total	s	2.905.158					s	319,196	\$ 2	2.330.000	\$ 8:	2.500	s	_	- s	-	\$ \$	2,731,696

Service: 3.705 SSI Septage / Composting

Project Number 21-01 Capital Project Title Strategic Asset management plan Capital Project Title Strategic Asset management plan Capital Project Description 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 Management.

Design review, sizing, and installation of Grit Chamber to substantially Capital Project Description 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 Projects - Funding for Future Projects Capital Project Description Description Process - Funding for Future Projects Capital Project Description Description

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

Burgoyne Septage Treatment Facility - Design, Construction,

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

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

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

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

Project Number 22-01 Capital Project Title Composting Facility Capital Project Description Composter and composting infrastructure - from 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
Capital Neserve Fullu	114,451	100,001	104,501	104,500	210,071	313,010
Total	198,392	174,782	243,402	288,487	339,772	473,717

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

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

# **Reserve Cash Flow**

Fund:	1500	Actual			Budget		
Fund Centre:	105209	2024	2025	2026	2027	2028	2029
Beginning Balance		46,700	83,901	68,901	78,901	103,901	128,901
Transfer from Ops E	Budget	35,000	15,000	25,000	25,000	25,000	25,000
Expenditures  Planned Maintenance Activity		-	(30,000) Right of Way Maintenacnce	(15,000) 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 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		
Fund Centre:	102146	2024	2025	2026	2027	2028	2029
Beginning Balance		171,114	114,491	105,881	164,501	184,586	210,871
Transfer from Ops B	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:

<sup>\*</sup> Interest in planning years nets against inflation which is not included.