Appendix D-6: SGI Service Budgets

SOUTHERN GULF ISLANDS - EA WIDE

LOCAL/SPECIFIED/DEFINED SERVICES

Appendix D-6: SGI Service Budgets

CAPITAL REGIONAL DISTRICT

2025 Budget

Admin Expenditures (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.110 **SGI Admin. Expenditures** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

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

1.110 - Admin Expenditures (SGI)
Director Admin

	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Director's Remuneration	53,026	52,757	54,265	-	-	54,265	55,350	56,460	57,590	58,740
Contract for Services	21,920	20,646	22,580	-	-	22,580	23,030	23,490	23,960	24,440
Travel	4,400	283	4,530	-	-	4,530	4,620	4,710	4,800	4,900
Allocations	14,675	13,585	14,025	-	-	14,025	14,432	14,719	15,009	15,306
Other Operating Expenses	26,814	24,074	23,724	-	-	23,724	24,279	24,834	25,409	26,003
TOTAL OPERATING COSTS	**120,835**	**111,345**	**119,124**	**-**	**-**	**119,124**	**121,711**	**124,213**	**126,768**	**129,389**
*Percentage Increase over prior year			-1.4%			-1.4%	2.2%	2.1%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	12,492	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,100	1,100	1,130	-	-	1,130	1,150	1,170	1,190	1,210
TOTAL CAPITAL / RESERVES	**1,100**	**13,592**	**1,130**	**-**	**-**	**1,130**	**1,150**	**1,170**	**1,190**	**1,210**
TOTAL COSTS	**121,935**	**124,937**	**120,254**	**-**	**-**	**120,254**	**122,861**	**125,383**	**127,958**	**130,599**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(1,862)	(1,862)	(460)	-	-	(460)	(593)	(591)	(602)	(610)
Cost Recovery	(11,584)	(11,890)	(8,044)	-	-	(8,044)	(8,288)	(8,532)	(8,776)	(9,039)
Grants in Lieu of Taxes	(1,059)	(1,059)	(1,084)	-	-	(1,084)	(1,110)	(1,130)	(1,150)	(1,170)
Interest Income	(500)	(3,196)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	**(15,005)**	**(18,007)**	**(10,108)**	**-**	**-**	**(10,108)**	**(10,521)**	**(10,793)**	**(11,078)**	**(11,379)**
REQUISITION	**(106,930)**	**(106,930)**	**(110,146)**	**-**	**-**	**(110,146)**	**(112,340)**	**(114,590)**	**(116,880)**	**(119,220)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

1.110 - Admin Expenditures (SGI)
Management Services

	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	173,734	170,668	179,469	-	-	179,469	184,669	190,016	195,516	201,172
Contract for Services	158,847	57,747	74,140	-	50,000	124,140	75,620	77,130	78,670	80,240
Travel	4,660	2,815	4,800	-	-	4,800	4,900	5,000	5,100	5,200
Memberships & Professional Dues	880	275	910	-	-	910	930	950	970	990
Allocations	45,620	43,446	47,457	-	5,405	52,862	55,337	51,962	53,166	54,267
Referendum Costs to establish new SGI Service-Connectivity	20,000	-	-	-	-	-	-	-	-	-
Other Operating Expenses	46,960	22,867	33,200	-	-	33,200	33,870	34,550	35,230	35,930
TOTAL OPERATING COSTS	**450,701**	**297,818**	**339,976**	**-**	**55,405**	**395,381**	**355,326**	**359,608**	**368,652**	**377,799**
*Percentage Increase over prior year			-24.6%		12.3%	-12.3%	-10.1%	1.2%	2.5%	2.5%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	72,583	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**-**	**72,583**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**450,701**	**370,401**	**339,976**	**-**	**55,405**	**395,381**	**355,326**	**359,608**	**368,652**	**377,799**
*Percentage Increase over prior year			-24.6%		12.3%	-12.3%	-10.1%	1.2%	2.5%	2.5%
Labour Recovery	(86,867)	(86,867)	-	-	-	-	-	-	-	-
TOTAL RECOVERIES	**(86,867)**	**(86,867)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
COSTS LESS INTERNAL RECOVERIES	**363,834**	**283,534**	**339,976**	**-**	**55,405**	**395,381**	**355,326**	**359,608**	**368,652**	**377,799**
*Percentage Increase over prior year			-6.6%		15.2%	8.7%	-10.1%	1.2%	2.5%	2.5%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	50,000		-	(50,000)	(50,000)	-	-	-	-
Transfer from Operating Reserve Fund	(50,826)	(20,826)	(16,756)	-	(5,405)	(22,161)	(22,506)	(18,528)	(19,102)	(19,569)
Sub-lease Recovery	(2,700)	(2,400)	(3,600)	-	-	(3,600)	(3,650)	(3,700)	(3,750)	(3,800)
Grants in Lieu of Taxes	(3,078)	(3,078)	(3,114)	-	-	(3,114)	(3,230)	(3,290)	(3,360)	(3,430)
Other revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(56,604)**	**23,696**	**(23,470)**	**-**	**(55,405)**	**(78,875)**	**(29,386)**	**(25,518)**	**(26,212)**	**(26,799)**
REQUISITION	**(307,230)**	**(307,230)**	**(316,506)**	**-**	**-**	**(316,506)**	**(325,940)**	**(334,090)**	**(342,440)**	**(351,000)**
*Percentage increase over prior year Requisition			3.0%			3.0%	3.0%	2.5%	2.5%	2.5%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.110 SGI Admin. Expenditures	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$2,800	$0	$5,000	$0	$7,800
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$2,800**	**$0**	**$5,000**	**$0**	**$7,800**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$2,800	$0	$5,000	$0	$7,800
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$2,800**	**$0**	**$5,000**	**$0**	**$7,800**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.110

Service Name: SGI Admin. Expenditures

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	Replacement	Computer & laptop	Phone & Computer Replacements for Director and Manager	$ 14,400	E	ERF	$ -	$ -	$ 2,800	$ -	$ 5,000	$ -	$ 7,800
													$ -
													$ -
													$ -
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			Grand Total	**$ 14,400**				**$ -**	**$ 2,800**	**$ -**	**$ 5,000**	**$ -**	**$ 7,800**

Service:	**1.110**	**SGI Admin. Expenditures**

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Grants in Aid

FINAL BUDGET

MARCH 2025

Service: 1.117 **SGI Grants in Aid** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

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

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.117 - SGI Grants in Aid

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Economic Development

FINAL BUDGET

MARCH 2025

Service: 1.125 SGI Economic Development **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

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

FUNDING:

Requisition

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:
*IInterest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Regional Library

FINAL BUDGET

MARCH 2025

Service: **1.138** **SGI Regional Library** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Requisition

1.138 - SGI Regional Library

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Small Craft Harbour Facilities

FINAL BUDGET

MARCH 2025

Service: 1.235 **SGI Small Craft Harbour Facilities** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Parcel Tax
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Management Expenditures:										
Contract for Services	11,050	7,800	11,380	-	-	11,380	11,610	11,840	12,080	12,320
Supplies, Advertising	1,180	1,180	1,220	-	-	1,220	1,240	1,260	1,280	1,300
Travel and Training	8,060	3,650	8,300	-	-	8,300	8,460	8,630	8,800	8,970
Allocations	39,355	37,055	40,943	-	-	40,943	41,885	42,728	43,585	44,448
Insurance	12,360	12,360	19,630	-	-	19,630	21,593	23,753	26,128	28,742
Other Operating Expenses	1,620	2,660	1,980	-	-	1,980	2,019	2,022	2,039	2,061
TOTAL MANAGEMENT EXPENDITURES	**73,625**	**64,705**	**83,453**	**-**	**-**	**83,453**	**86,807**	**90,233**	**93,912**	**97,841**
*Percentage Increase over prior year			13.3%			13.3%	4.0%	3.9%	4.1%	4.2%
Dock Expenditures:										
Repairs and Maintenance	71,700	46,950	66,670	-	-	66,670	67,950	69,260	70,690	72,140
Wharfinger Compensation and Travel	65,230	65,345	76,680	-	-	76,680	78,230	79,800	81,390	83,020
Insurance	31,080	31,080	42,718	-	-	42,718	46,730	51,144	55,990	61,316
Electricity	3,050	1,860	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	5,120	4,710	5,460	-	-	5,460	5,590	5,720	5,850	5,980
Other Operating Expenses	4,870	360	4,940	-	-	4,940	5,070	5,200	5,330	5,460
TOTAL DOCK EXPENDITURES	**181,050**	**150,305**	**198,468**	**-**	**-**	**198,468**	**205,610**	**213,204**	**221,370**	**230,076**
*Percentage Increase over prior year			9.6%			9.6%	3.6%	3.7%	3.8%	3.9%
TOTAL OPERATING COSTS	**254,675**	**215,010**	**281,921**	**-**	**-**	**281,921**	**292,417**	**303,437**	**315,282**	**327,917**
*Percentage Increase over prior year			10.7%			10.7%	3.7%	3.8%	3.9%	4.0%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	-	-	5,605	-	-	5,605	5,000	5,000	5,000	5,000
Transfer to Capital Reserve Fund	141,412	166,957	137,670	-	-	137,670	146,660	146,270	145,275	143,750
MFA Debt Reserve Fund	180	180	370	-	-	370	370	370	370	370
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	**229,085**	**254,630**	**231,138**	**-**	**-**	**231,138**	**239,523**	**239,133**	**238,138**	**236,613**
TOTAL COSTS	**483,760**	**469,640**	**513,059**	**-**	**-**	**513,059**	**531,940**	**542,570**	**553,420**	**564,530**
*Percentage Increase over prior year			6.1%			6.1%	3.7%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Revenue- Fees	(151,150)	(137,030)	(160,360)	-	-	(160,360)	(163,590)	(166,860)	(170,200)	(173,610)
Grants in Lieu of Taxes	(7,049)	(7,049)	(7,330)	-	-	(7,330)	(7,400)	(7,550)	(7,700)	(7,850)
Other Income	(400)	(400)	(770)	-	-	(770)	(770)	(770)	(770)	(770)
TOTAL REVENUE	**(158,599)**	**(144,479)**	**(168,460)**	**-**	**-**	**(168,460)**	**(171,760)**	**(175,180)**	**(178,670)**	**(182,230)**
REQUISITION - PARCEL TAX	**(325,161)**	**(325,161)**	**(344,599)**	**-**	**-**	**(344,599)**	**(360,180)**	**(367,390)**	**(374,750)**	**(382,300)**
*Percentage increase over prior year Requisition			6.0%			6.0%	4.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.235 SGI Small Craft Harbour Facilities	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$40,000	$0	$0	$0	$0	$40,000
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$327,000	$623,000	$360,000	$239,000	$100,000	$100,000	$1,422,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$327,000	**$663,000**	**$360,000**	**$239,000**	**$100,000**	**$100,000**	**$1,462,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$327,000	$327,000	$50,000	$0	$0	$0	$377,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$40,000	$35,000	$0	$0	$0	$75,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$296,000	$275,000	$239,000	$100,000	$100,000	$1,010,000
	$327,000	**$663,000**	**$360,000**	**$239,000**	**$100,000**	**$100,000**	**$1,462,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.235

Service Nam SGI Small Craft Harbour Facilities

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

Service:	1.235	SGI Small Craft Harbour Facilities

Project Number	17-01	**Capital Project Title**	Piers Island Additional Float	**Capital Project Description**	Installation of additional float at the Piers Island dock.
Project Rationale	Project for additional float and single pile.				

Project Number	19-02	**Capital Project Title**	Retreat Cove upgrades	**Capital Project Description**	Upgrades to the Retreat Cove Dock Facility to maintain level of service.
Project Rationale	This project originated in previous dock inspections, and was deferred when conditions were reviewed and considered adequate and the priority of completing the works was reduced. Further works are awaiting updates from the 2023-2024 inspections. Recommended works previously included repairs to the approach piles, and repairs to the floats. Further improvements are required.				

Project Number	21-03	**Capital Project Title**	ANNUAL PROVISIONAL: Dock Improvements	**Capital Project Description**	An annual provisional fund is required to address unplanned dock safety issues.
Project Rationale	These funds are not allocated to any specific dock. They are required to completed unplanned repairs and replacement to the facilities to address unplanned dock safety and operational issues.				

Project Number	26-02	**Capital Project Title**	Swartz Bay Improvements & Dock Replacement	**Capital Project Description**	Dock improvements
Project Rationale	Funds are required for staff to retain a contractor to carry out the works identified during the 2023 dock inspections, or that have subsquently developed.				

Project Number	25-01	**Capital Project Title**	Miners Bay improvements	**Capital Project Description**	Completing improvements consistent with 2024 inspections
Project Rationale	Funds are required for staff to retain a contractor to carry out the works identified during the 2024 dock inspections, or that have subsquently developed. These will be completed on the Fixed and floating portion of the dock.				

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.235 SGI Harbour Facilities - Operating Reserve Fund

Newly created in 2024
The operating reserve for Southern Gulf Islands Small Craft Harbour Facilities service will be used to stabilize future requisition over time as revenue fluctuates based on moorage fees collected.

Reserve Cash Flow

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

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

Reserve Schedule (Revised)

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI House Numbering

FINAL BUDGET

MARCH 2025

Service: 1.314 SGI Building Numbering **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Livestock Injury Compensation

FINAL BUDGET

MARCH 2025

Service: 1.341 SGI Livestock Injury Compensation **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Emergency Program (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.373 SGI Emergency Program **Committee: Electoral Area**

DEFINITION:

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.
Establishment Bylaw No. 2656 (November, 1998).
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

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

FUNDING:

Requisition

1.373 - Emergency Program (SGI)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Travel Expense	7,475	8,155	6,960	-	-	6,960	7,090	7,230	7,370	7,530
Contract for Services	63,021	60,000	65,910	-	-	65,910	67,230	68,570	69,940	71,340
Staff Training & Development	6,845	3,833	4,280	-	-	4,280	4,370	4,460	4,550	4,640
Grant Programs	54,394	53,394	30,280	-	25,000	55,280	55,890	31,510	32,140	32,780
Payments to 3rd Parties	2,210	2,167	2,100	-	-	2,100	2,140	2,180	2,230	2,280
Supplies	19,026	22,186	21,210	-	-	21,210	21,630	22,060	22,490	22,940
Allocations	11,899	11,899	12,736	-	-	12,736	13,118	13,380	13,648	13,921
Other Operating Expenses	89,848	93,084	99,630	-	50,000	149,630	101,962	104,344	106,797	109,426
TOTAL OPERATING COSTS	**254,718**	**254,718**	**243,106**	**-**	**75,000**	**318,106**	**273,430**	**253,734**	**259,165**	**264,857**
*Percentage Increase over prior year			-4.6%		29.5%	24.9%	-14.0%	-7.2%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,100	5,200	5,300	5,300
Transfer to Operating Reserve Fund	15,500	15,500	9,600	-	-	9,600	9,320	9,180	9,015	8,795
TOTAL CAPITAL / RESERVES	**20,500**	**20,500**	**14,600**	**-**	**-**	**14,600**	**14,420**	**14,380**	**14,315**	**14,095**
TOTAL COSTS	**275,218**	**275,218**	**257,706**	**-**	**75,000**	**332,706**	**287,850**	**268,114**	**273,480**	**278,952**
FUNDING SOURCES (REVENUE)										
Transfer From Operating Reserve	(25,000)	(25,000)	-	-	(75,000)	(75,000)	(25,000)	-	-	-
Grants in Lieu of Taxes	(2,635)	(2,635)	(2,508)	-	-	(2,508)	(2,760)	(2,820)	(2,880)	(2,940)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(27,735)**	**(27,735)**	**(2,608)**	**-**	**(75,000)**	**(77,608)**	**(27,860)**	**(2,920)**	**(2,980)**	**(3,040)**
REQUISITION	**(247,483)**	**(247,483)**	**(255,098)**	**-**	**-**	**(255,098)**	**(259,990)**	**(265,194)**	**(270,500)**	**(275,912)**
*Percentage increase over prior year Requisition			3.1%			3.1%	1.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.373 SGI Emergency Program	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$78,000	$78,000	$0	$0	$0	$0	$78,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$78,000	**$78,000**	**$0**	**$0**	**$0**	**$0**	**$78,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$53,000	$53,000	$0	$0	$0	$0	$53,000
	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	$25,000	$25,000	$0	$0	$0	$0	$25,000
		$78,000	**$78,000**	**$0**	**$0**	**$0**	**$0**	**$78,000**

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 #: 1.373

Service Name: SGI Emergency Program

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	New	Shipping Containers	Shipping Container storage for emergency program	$ 60,000	E	Cap	$ 53,000	$ 53,000	$ -	$ -	$ -	$ -	$ 53,000
24-01	New	Island Emergency Equipment	Island Emergency Equipment	$ 25,000	E	Res	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 85,000**				**$ 78,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 78,000**

Service: **1.373** **SGI Emergency Program**

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Storm Water Quality Management (SGI)

FINAL BUDGET

MARCH 2025

Service: 1.533 SGI Stormwater Quality Management **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.533 - Storm Water Quality Management (SGI)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Contract for Services & Consulting	5,132	10,262	5,286	-	-	5,286	5,391	5,500	5,610	5,721
Allocations	36,241	23,826	37,432	-	-	37,432	38,535	39,648	40,794	41,972
Other Operating Expenses	107	152	110	-	-	110	115	121	127	134
TOTAL OPERATING COSTS	**41,480**	**34,240**	**42,828**	**-**	**-**	**42,828**	**44,041**	**45,269**	**46,531**	**47,827**
*Percentage Increase over prior year			3.2%			3.2%	2.8%	2.8%	2.8%	2.8%
CAPITAL/RESERVE										
Transfer to Operating Reserve Fund	-	7,467	-	-	-	-	-	-	-	-
TOTAL COSTS	**41,480**	**41,707**	**42,828**	**-**	**-**	**42,828**	**44,041**	**45,269**	**46,531**	**47,827**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(430)	(412)	(416)	-	-	(416)	(450)	(460)	(470)	(480)
Other Revenue	(50)	(295)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(480)**	**(707)**	**(576)**	**-**	**-**	**(576)**	**(610)**	**(620)**	**(630)**	**(640)**
REQUISITION	**(41,000)**	**(41,000)**	**(42,252)**	**-**	**-**	**(42,252)**	**(43,431)**	**(44,649)**	**(45,901)**	**(47,187)**
*Percentage increase over prior year Requisition			3.1%			3.1%	2.8%	2.8%	2.8%	2.8%

Reserve Schedule

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

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

Reserve Cash Flow

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SGI Emergency Comm. - CREST

FINAL BUDGET

MARCH 2025

923 SGI EMERGENCY COMMUNICATIONS CREST

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

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Use Building

FINAL BUDGET

MARCH 2025

Service: 1.137 Galiano Island Community Use Building | **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisiton

1.137 - Galiano Island Community Use Building	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Allocations	21,132	17,518	21,743	-	-	21,743	22,197	22,641	23,094	23,556
Insurance	1,320	1,320	2,110	-	-	2,110	2,321	2,553	2,809	3,090
Building Maintenance	5,330	4,020	5,490	-	-	5,490	5,599	5,710	5,830	5,950
Utilities	4,020	3,688	4,130	-	-	4,130	4,213	4,300	4,390	4,480
Contingency	1,600	-	1,650	-	-	1,650	1,683	1,720	1,750	1,790
Other Operating Expenses	5,370	2,852	5,540	-	-	5,540	5,651	5,760	5,870	5,990
TOTAL OPERATING COSTS	**38,772**	**29,398**	**40,663**	**-**	**-**	**40,663**	**41,664**	**42,684**	**43,743**	**44,856**
*Percentage Increase over prior year			4.9%			4.9%	2.5%	2.4%	2.5%	2.5%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	1,075	4,712	1,500	-	-	1,500	1,530	1,993	2,434	33,504
MFA Debt Reserve Fund	90	3,588	120	-	-	120	120	120	120	-
MFA Principal Payment	16,641	16,641	16,641	-	-	16,641	16,641	16,641	16,641	-
MFA Interest Payment	14,012	14,012	14,012	-	-	14,012	14,012	14,012	14,012	-
TOTAL DEBT / RESERVE	**31,818**	**38,953**	**32,273**	**-**	**-**	**32,273**	**32,303**	**32,766**	**33,207**	**33,504**
TOTAL COSTS	**70,590**	**68,351**	**72,936**	**-**	**-**	**72,936**	**73,967**	**75,450**	**76,950**	**78,360**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	2,500	(2,500)	-	-	(2,500)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,236)	(3,236)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(48)	(48)	(50)	-	-	(50)	(51)	(50)	(50)	(50)
Other Income	(160)	(371)	(160)	-	-	(160)	(163)	(170)	(170)	(170)
MFA Debt Resv FundEearnings	(90)	(140)	(120)	-	-	(120)	(120)	(120)	(120)	-
TOTAL REVENUE	**(3,534)**	**(1,295)**	**(2,830)**	**-**	**-**	**(2,830)**	**(334)**	**(340)**	**(340)**	**(220)**
REQUISITION	**(67,056)**	**(67,056)**	**(70,106)**	**-**	**-**	**(70,106)**	**(73,633)**	**(75,110)**	**(76,610)**	**(78,140)**
*Percentage increase over prior year Requisition			4.5%			4.5%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.137 Galiano Island Community Use Building	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$12,000	$42,000	$0	$0	$0	$0	$42,000
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$12,000	**$42,000**	**$0**	**$0**	**$0**	**$0**	**$42,000**
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$12,000	$42,000	$0	$0	$0	$0	$42,000
	$12,000	**$42,000**	**$0**	**$0**	**$0**	**$0**	**$42,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.137

Service Na Galiano Island Community Use Building

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

Service:	1.137	Galiano Island Community Use Building

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

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Gossip Island Electric Power Supply - Debt

FINAL BUDGET

MARCH 2025

Service: 1.170 **Gossip Island Electric Power Supply** **Committee: Electoral Area**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Parcel tax

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Health Service

FINAL BUDGET

MARCH 2025

Service: 1.227 **Saturna Health Service** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Health Service

FINAL BUDGET

MARCH 2025

Service: 1.228 Galiano Health Service **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.228 - Galiano Health Service

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Health Care Service

FINAL BUDGET

MARCH 2025

Service: 1.229 Pender Islands Health Care Service	**Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.229 - Pender Island Health Care Service

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

CAPITAL REGIONAL DISTRICT

2025 Budget

South Galiano Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.352 **South Galiano Fire** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.352 - South Galiano Fire Protection

1.352 - South Galiano Fire Protection	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Honorarium and Call Out Pay	200,820	190,832	206,840	-	-	206,840	210,980	215,200	219,500	223,890
Travel - Vehicles	28,640	22,141	29,500	-	-	29,500	30,090	30,690	31,300	31,930
Insurance	16,200	16,916	17,662	-	-	17,662	18,609	19,631	20,734	21,936
Staff Development	31,100	28,777	32,030	-	-	32,030	32,670	33,320	33,990	34,670
Maintenance	19,460	27,813	20,040	-	-	20,040	20,440	20,850	21,260	21,690
Internal Allocations	17,460	17,460	17,754	-	-	17,754	18,287	18,652	19,025	19,406
Operating Supplies and Other	40,980	44,049	46,650	-	-	46,650	47,460	48,270	49,120	49,970
TOTAL OPERATING COSTS	**354,660**	**347,988**	**370,476**	**-**	**-**	**370,476**	**378,536**	**386,613**	**394,929**	**403,492**
*Percentage Increase over prior year			4.5%			4.5%	2.2%	2.1%	2.2%	2.2%
CAPITAL / RESERVE										
Capital Equipment Purchases	10,190	3,790	10,500	-	-	10,500	10,710	10,920	11,140	11,360
Transfer to Capital Reserve Fund	33,500	33,500	34,510	-	-	34,510	35,000	35,500	36,000	36,500
Transfer to Equipment Replacement Fund	66,790	80,197	68,790	-	10,000	78,790	70,000	71,200	72,400	73,500
TOTAL CAPITAL / RESERVE	**110,480**	**117,487**	**113,800**	**-**	**10,000**	**123,800**	**115,710**	**117,620**	**119,540**	**121,360**
MFA DEBT										
MFA Debt Reserve Fund	420	817	700	-	-	700	700	700	700	700
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	**141,447**	**141,844**	**141,727**	**-**	**-**	**141,727**	**141,727**	**141,727**	**141,727**	**141,727**
TOTAL COSTS	**606,587**	**607,319**	**626,003**	**-**	**10,000**	**636,003**	**635,973**	**645,960**	**656,196**	**666,579**
*Percentage Increase over prior year			3.2%		1.6%	4.8%	0.0%	1.6%	1.6%	1.6%
FUNDING SOURCES (REVENUE)										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,120)	(1,852)	(1,420)	-	-	(1,420)	(1,420)	(1,420)	(1,420)	(1,420)
TOTAL REVENUE	**(142,147)**	**(142,879)**	**(142,447)**	**-**	**-**	**(142,447)**	**(142,447)**	**(142,447)**	**(142,447)**	**(142,447)**
REQUISITION	**(464,440)**	**(464,440)**	**(483,556)**	**-**	**(10,000)**	**(493,556)**	**(493,526)**	**(503,513)**	**(513,749)**	**(524,132)**
*Percentage increase over prior year										
Requisition			4.1%		2.2%	6.3%	0.0%	2.0%	2.0%	2.0%
Parcel Tax			0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Combined			**3.1%**		**1.7%**	**4.8%**	**0.0%**	**1.6%**	**1.6%**	**1.6%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.352 South Galiano Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$45,200	$45,800	$44,700	$10,000	$10,000	$155,700
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$5,000	$120,000	$0	$0	$0	$0	$120,000
		$5,000	**$165,200**	**$45,800**	**$44,700**	**$10,000**	**$10,000**	**$275,700**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$5,000	$5,000	$0	$0	$0	$0	$5,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$125,200	$10,800	$9,700	$10,000	$10,000	$165,700
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$35,000	$35,000	$35,000	$0	$0	$105,000
		$5,000	**$165,200**	**$45,800**	**$44,700**	**$10,000**	**$10,000**	**$275,700**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.352

Service Name: South Galiano Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	Replacement	Turn out Gear	Turn out gear	$ 30,700	E	ERF	$ -	$ 5,200	$ 10,800	$ 4,700	$ 5,000	$ 5,000	$ 30,700
23-02	Replacement	Replace firehose	To replace existing firehose	$ 20,000	E	ERF	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 20,000
24-02	New	Structure Protection Unit	Trailer for WUI Sprinkler kits (Firesmart Structure Protection Trailer)	$ 20,000	V	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	New	Water Storage	Water Storage Phases 1, 2 and 3	$ 105,000	E	Res	$ -	$ 35,000	$ 35,000	$ 35,000	$ -	$ -	$ 105,000
25-03	Replacement	Command Unit	Replacement of Command Unit (2004 GMC)	$ 115,000	V	ERF	$ -	$ 115,000	$ -	$ -	$ -	$ -	$ 115,000
													$ -
													$ -
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													$ -
			Grand Total	**$ 290,700**				**$ 165,200**	**$ 45,800**	**$ 44,700**	**$ 10,000**	**$ 10,000**	**$ 275,700**

Service:	1.352	South Galiano Fire

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

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

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

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

Service:	**1.352**	**South Galiano Fire**	

Project Number	24-02	**Capital Project Title**	Structure Protection Unit	**Capital Project Description**	Trailer for WUI Sprinkler kits (Firesmart Structure Protection Trailer)
Project Rationale					

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

Reserve/Fund Summary

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

Reserve Schedule

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

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.356 **Pender Island Fire** **Committee: Electoral Area**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.356 Pender Island Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$35,000	$30,000	$15,000	$15,000	$15,000	$110,000
	Equipment	$0	$5,000	$80,000	$20,000	$100,000	$162,000	$367,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$40,000**	**$110,000**	**$35,000**	**$115,000**	**$177,000**	**$477,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$5,000	$80,000	$20,000	$100,000	$162,000	$367,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$35,000	$30,000	$15,000	$15,000	$15,000	$110,000
		$0	**$40,000**	**$110,000**	**$35,000**	**$115,000**	**$177,000**	**$477,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.356

Service Na Pender Island Fire

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

Service: **1.356** **Pender Island Fire**

Project Number	Capital Project Title	Capital Project Description	Project Rationale
20-01	Gas Detectors -replace-ERF13	Replacement of ancillary equipment	
20-12	Hall 2 Upgrades-CCF10	Hall 2 Improvements and Upgrades	
20-13	Hall 1 Upgrades-CCF13	Hall 1 Improvements and Upgrades	
21-01	Hall 3 Upgrades-CCF11	Hall 3 Improvements and Upgrades	

Service: **1.356** **Pender Island Fire**

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

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

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

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

Service:	**1.356**	**Pender Island Fire**

Project Number	28-01	**Capital Project Title**	Replace Utility 1 Unit 18007-ERF10	**Capital Project Description**	Replace Utility 1 Unit 18007
Project Rationale					

Pender Fire Protection
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

North Galiano Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.359 North Galiano Fire	**Committee: Electoral Area**

DEFINITION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition and parcel tax.

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

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.359 North Galiano Fire	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$20,000	$0	$0	$0	$0	$20,000
	Equipment	$0	$180,000	$0	$0	$0	$0	$180,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$180,000	$0	$0	$0	$0	$180,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$20,000	$0	$0	$0	$0	$20,000
		$0	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.359

Service Name: North Galiano Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
25-01	Replacement	SCBA Replacement	NGVFD SCBA Replacement	$ 170,000	E	ERF	$ -	$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
25-02	New	#1 Hall Cook Road Improvements	Feasibility and design project - mezzanine and gear room updates	$ 20,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-03	New	Safety Equipment	Safety Equipment	$ 10,000	E	ERF	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
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													$ -
			Grand Total	**$ 200,000**				**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Service: **1.359** **North Galiano Fire**

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

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

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

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

Gradual increase in fund as per long term plan

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

Reserve Schedule

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

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Fire Protection

FINAL BUDGET

MARCH 2025

Service: 1.363 Saturna Fire Protection **Committee: Electoral Area**

DEFINITION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Electoral Area Fire Services

FINAL BUDGET

MARCH 2025

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

DEFINITION:

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

PARTICIPATION:

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

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

1.369 - Electoral Area Fire Services	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Fire Services Compliance and Coordination	45,000	37,100	-	35,000	45,000	80,000	35,700	36,410	37,140	37,880
Wages & Salaries	194,602	187,750	230,877	29,433	-	260,310	276,599	283,229	290,013	296,956
Contract for Service	27,430	7,300	30,250	-	-	30,250	30,860	31,480	32,110	32,750
Staff Training & Development	5,560	1,275	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Software Licenses	2,070	410	2,130	-	-	2,130	2,170	2,210	2,250	2,300
Allocations	90,712	90,712	104,248	-	3,604	107,852	110,126	108,658	110,823	113,045
Operating - Other	10,190	5,967	2,950	-	-	2,950	3,000	3,050	3,100	3,150
TOTAL OPERATING COSTS	**375,564**	**330,514**	**375,955**	**64,433**	**48,604**	**488,992**	**464,065**	**470,757**	**481,266**	**492,031**
*Percentage Increase over prior year			0.1%	17.2%	12.9%	30.2%	-5.1%	1.4%	2.2%	2.2%
CAPITAL / RESERVE										
Equipment Purchases	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	49,500	-	-	-	-	14,475	31,835	31,420	30,960
TOTAL CAPITAL / RESERVE	**2,500**	**49,500**	**2,500**	**-**	**-**	**2,500**	**16,975**	**34,335**	**33,920**	**33,460**
TOTAL COSTS	**378,064**	**380,014**	**378,455**	**64,433**	**48,604**	**491,492**	**481,040**	**505,092**	**515,186**	**525,491**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(171,704)	(171,704)	(42,000)	-	(48,604)	(90,604)	-	-	-	-
Interest Income	(120)	(2,070)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(171,824)**	**(173,774)**	**(42,120)**	**-**	**(48,604)**	**(90,724)**	**(120)**	**(120)**	**(120)**	**(120)**
REQUISITION	**(206,240)**	**(206,240)**	**(336,335)**	**(64,433)**	**-**	**(400,768)**	**(480,920)**	**(504,972)**	**(515,066)**	**(525,371)**
*Percentage increase over prior year Requisition			63.1%	31.2%		94.3%	20.0%	5.0%	2.0%	2.0%
Salaried Positions FTE's	1.5		1.5	0.5		2.0	2.0	2.0	2.0	2.0

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Parks

FINAL BUDGET

MARCH 2025

Service: 1.465 Saturna Island Community Parks **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Saturna Island (Bylaw No. 2080, December 16, 1992).

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.465 Saturna Island Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$53,000	$52,000	$8,225	$7,502	$4,000	$0	$71,727
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$53,000	**$52,000**	**$8,225**	**$7,502**	**$4,000**	**$0**	**$71,727**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$2,000	$2,000	$1,727	$0	$0	$5,727
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$53,000	$50,000	$6,225	$5,775	$4,000	$0	$66,000
		$53,000	**$52,000**	**$8,225**	**$7,502**	**$4,000**	**$0**	**$71,727**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.465

Service Name: Saturna Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	Renewal	Park upgrades	Improvements to Saturna's 70 acre "Money Watershed and New Park"	$ 16,000	S	Res	$ 8,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -	$ 16,000
21-02	Renewal	Park upgrades	Replacement of Thomson Park Outhouse + Archeological Assessment	$ 40,000	S	Res	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
21-03	Renewal	Park upgrades	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)	$ 7,500	S	Cap	$ -	$ 2,000	$ 2,000	$ 1,727	$ -	$ -	$ 5,727
24-01	Renewal	Park upgrades	Replace Saturna Parks Picnic Tables and Benches	$ 10,000	S	Res	$ 5,000	$ 6,000	$ 2,225	$ 1,775	$ -	$ -	$ 10,000
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 73,500**				**$ 52,000**	**$ 8,225**	**$ 7,502**	**$ 4,000**	**$ -**	**$ 71,727**

Service: **1.465** **Saturna Island Community Parks**

Project Number	21-01	**Capital Project Title**	Park upgrades	**Capital Project Description**	Improvements to Saturna's 70 acre "Money Watershed and New Park"
Project Rationale	Development of trails and related infrastructure for the John Money and "NewPark" 70 acre land newly acquired and to be managed by Saturna Island Parks and Recreation.				

Project Number	21-02	**Capital Project Title**	Park upgrades	**Capital Project Description**	Replacement of Thomson Park Outhouse + Archeological Assessment
Project Rationale					

Project Number	21-03	**Capital Project Title**	Park upgrades	**Capital Project Description**	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)
Project Rationale					

Project Number	24-01	**Capital Project Title**	Park upgrades	**Capital Project Description**	Replace Saturna Parks Picnic Tables and Benches
Project Rationale					

Saturna Island Comm. Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	105,540	60,433	59,198	58,513	59,703	64,993
Land Reserve Fund	3,658	3,658	3,658	3,658	3,658	3,658
Total	**109,198**	**64,091**	**62,856**	**62,171**	**63,361**	**68,651**

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1036	Actual	Budget				
Fund Centre: 101380	2024	2025	2026	2027	2028	2029
Beginning Balance	86,689	105,540	60,433	59,198	58,513	59,703
Transfer from Ops Budget	14,725	4,893	4,990	5,090	5,190	5,290
Transfer from CAP Fund	-					
Transfer to Cap Fund	-	(50,000)	(6,225)	(5,775)	(4,000)	-
Interest Income*	4,126					
Ending Balance $	**105,540**	**60,433**	**59,198**	**58,513**	**59,703**	**64,993**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: 1018	Actual	Budget				
Fund Centre: 101361	2024	2025	2026	2027	2028	2029
Beginning Balance	3,495	3,658	3,658	3,658	3,658	3,658
Transfer from Ops Budget	-	-	-	-	-	-
Interest Income*	163					
Ending Balance $	**3,658**	**3,658**	**3,658**	**3,658**	**3,658**	**3,658**

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Saturna Island Comm. Recreation

FINAL BUDGET

MARCH 2025

Service: 1.468 **Saturna Island Community Recreation** **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Saturna Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $17,237 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

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

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Recreation Programs	14,518	12,807	16,664	-	-	16,664	13,329	13,600	13,870	14,130
Special Events	2,430	983	1,200	-	-	1,200	1,220	1,240	1,260	1,290
Allocations	949	949	1,009	-	-	1,009	1,039	1,060	1,081	1,103
Other Operating Expenses	2,280	1,972	2,005	-	-	2,005	2,052	2,095	2,139	2,195
TOTAL OPERATING COSTS	**20,177**	**16,711**	**20,878**	**-**	**-**	**20,878**	**17,640**	**17,995**	**18,350**	**18,718**
*Percentage Increase over prior year			3.5%			3.5%	-15.5%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	3,576	(3,576)	-	-	(3,576)	-	-	-	-
Balance c/fwd from 2023 to 2024	(4,347)	(4,347)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(661)	(661)	(768)	-	-	(768)	(690)	(700)	(710)	(720)
Revenue - Other	(20)	(130)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(5,028)**	**(1,562)**	**(4,364)**	**-**	**-**	**(4,364)**	**(710)**	**(720)**	**(730)**	**(740)**
REQUISITION	**(15,149)**	**(15,149)**	**(16,514)**	**-**	**-**	**(16,514)**	**(16,930)**	**(17,275)**	**(17,620)**	**(17,978)**
*Percentage increase over prior year Requisition			9.0%			9.0%	2.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks

FINAL BUDGET

MARCH 2025

Service: 1.475 **Mayne Island Community Parks** **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Mayne Island (Bylaw No. 1602, January 13, 1988).

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4089 - Amends 1602 - March 2016)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Supplies	2,950	1,792	3,040	-	-	3,040	3,110	3,180	3,250	3,320
Repairs, Maintenance, & Improvements	47,750	46,483	50,960	-	-	50,960	51,983	53,015	54,076	55,157
Allocations	6,079	5,165	6,143	-	-	6,143	6,301	6,431	6,563	6,697
First Nations Cultural Monitor Contingency	5,290	-	5,450	-	-	5,450	5,560	5,670	5,780	5,900
Other Operating Expenses	16,000	15,846	15,900	-	-	15,900	16,515	17,170	17,888	18,664
TOTAL OPERATING COSTS	**78,069**	**69,286**	**81,493**	**-**	**-**	**81,493**	**83,469**	**85,466**	**87,557**	**89,738**
*Percentage Increase over prior year			4.4%			4.4%	2.4%	2.4%	2.4%	2.5%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	18,500	33,374	19,060	-	-	19,060	19,440	19,830	20,230	20,630
TOTAL COSTS	**96,569**	**102,660**	**100,553**	**-**	**-**	**100,553**	**102,909**	**105,296**	**107,787**	**110,368**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(68)	(68)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(220)	(6,311)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(288)**	**(6,379)**	**(300)**	**-**	**-**	**(300)**	**(300)**	**(300)**	**(300)**	**(300)**
REQUISITION	**(96,281)**	**(96,281)**	**(100,253)**	**-**	**-**	**(100,253)**	**(102,609)**	**(104,996)**	**(107,487)**	**(110,068)**
*Percentage increase over prior year Requisition			4.1%			4.1%	2.4%	2.3%	2.4%	2.4%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.475 Mayne Island Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$49,734	$92,734	$18,000	$0	$0	$0	$110,734
	Equipment	$0	$9,500	$9,000	$0	$0	$0	$18,500
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$5,000	$31,000	$0	$0	$0	$0	$31,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$54,734	**$133,234**	**$27,000**	**$0**	**$0**	**$0**	**$160,234**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$19,734	$26,734	$0	$0	$0	$0	$26,734
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$30,000	$45,000	$0	$0	$0	$0	$45,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$5,000	$61,500	$27,000	$0	$0	$0	$88,500
		$54,734	**$133,234**	**$27,000**	**$0**	**$0**	**$0**	**$160,234**

Definitions for the 5-year Capital Plan

Asset Class	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 #: 1.475

Service Name: Mayne Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping	$ 123,000	B	Grant	$ 30,000	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
22-02	New	Fitness Circuit & Putting Green	Fitness Circuit -Phase 3 (additional $20K)		B	Cap	$ 19,734	$ 19,734	$ -	$ -	$ -	$ -	$ 19,734
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping		B	Res	$ -	$ 25,000	$ 18,000				$ 43,000
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	$ 3,000	B	Cap	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	$ 2,000	S	Cap	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
24-02	Renewal	Miners Bay parking wall	Instal a retaining wall in front of the street parking	$ 2,000	S	Cap	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-04	New	Miners Bay bike repair station	Install bike repair station	$ 2,500	E	Res	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500
25-05	New	Miners Bay bike rack	Install additional bike rack	$ 2,000	E	Res	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
25-06	New	Miners Bay art installation	Install log art structure	$ 5,000	E	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-07	Replacement	Adachi Pavilion roof	Replace Adachi Pavilion roof	$ 7,000	S	Res	$ -	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	$ 4,000	E	Res	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ 4,000
26-02	New	Sandy Hook Park fencing	Install deer proof fencing to recover native plants	$ 5,000	E	Res	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
26-03	Replacement	Henderson Hill signage	Replace and update sign/interpretive nature trail	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
													$ -
			Grand Total	**$ 175,500**				**$ 133,234**	**$ 27,000**	**$ -**	**$ -**	**$ -**	**$ 160,234**

Service: **1.475** **Mayne Island Community Parks**

Project Number	22-02	**Capital Project Title**	Fitness Circuit & Putting Green	**Capital Project Description**	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping
Project Rationale	Complete fitness circuit at Dinner Bay				

Project Number	23-01	**Capital Project Title**	Dinner Bay water; pumphouse upgrade	**Capital Project Description**	Upgrade water system; insulate and redo pumphouse
Project Rationale	The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion ($8,000) Also the water line between the Japanese Garden and the park				

Project Number	23-02	**Capital Project Title**	Dinner Bay washrooms	**Capital Project Description**	Upgrade washroom facilities; flush valves
Project Rationale	The washroom facilities need to be upgraded with new fixtures and valves (9@$300)				

Project Number	23-06	**Capital Project Title**	Vulture Ridge Summit	**Capital Project Description**	Safety and landscaping improvement at Vulture Ridge Summit
Project Rationale					

Service:	1.475	Mayne Island Community Parks

Project Number	24-02	**Capital Project Title**	Miners Bay parking wall	**Capital Project Description**	Instal a retaining wall in front of the street parking
Project Rationale					

Project Number	25-01	**Capital Project Title**	Dinner Bay well pumps	**Capital Project Description**	Replace two well pumps
Project Rationale					

Project Number	25-02	**Capital Project Title**	Kippen Road staircase	**Capital Project Description**	Replace heavy wooden staircase with lighter
Project Rationale					

Project Number	25-04	**Capital Project Title**	Miners Bay bike repair station	**Capital Project Description**	Install bike repair station
Project Rationale					

Service: **1.475** **Mayne Island Community Parks**

Project Number	25-05	**Capital Project Title**	Miners Bay bike rack	**Capital Project Description**	Install additional bike rack
Project Rationale					

Project Number	25-06	**Capital Project Title**	Miners Bay art installation	**Capital Project Description**	Install log art structure
Project Rationale					

Project Number	25-07	**Capital Project Title**	Adachi Pavilion roof	**Capital Project Description**	Replace Adachi Pavilion roof
Project Rationale					

Project Number	26-01	**Capital Project Title**	Adachi Pavilion kitchen	**Capital Project Description**	Replace fridges and stove
Project Rationale					

Service: **1.475** **Mayne Island Community Parks**

Project Number	26-02	**Capital Project Title**	Sandy Hook Park fencing	**Capital Project Description**	Install deer proof fencing to recover native
Project Rationale					

Project Number	26-03	**Capital Project Title**	Henderson Hill signage	**Capital Project Description**	Replace and update sign/interpretive nature
Project Rationale					

Project Number	26-03	**Capital Project Title**	Henderson Hill signage	**Capital Project Description**	Replace and update sign/interpretive nature
Project Rationale					

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1061	**Actual**	**Budget**				
Fund Centre: 101611	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	129,117	161,682	119,242	111,682	131,512	151,742
Transfer from Ops Budget	33,374	19,060	19,440	19,830	20,230	20,630
Transfer from Cap Fund	2					
Transfer to Cap Fund	(7,000)	(61,500)	(27,000)	-	-	-
Interest Income*	6,189					
Ending Balance $	**161,682**	**119,242**	**111,682**	**131,512**	**151,742**	**172,372**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Parks Donations

FINAL BUDGET

MARCH 2025

1.476 - Mayne Island Community Parks Donations	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Japanese Garden	29,341	16,361	34,449	-	-	34,449	10,650	10,860	11,070	11,290
Dinner Bay	430	-	440	-	-	440	450	460	470	480
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**29,771**	**16,361**	**34,889**	**-**	**-**	**34,889**	**11,100**	**11,320**	**11,540**	**11,770**
*Percentage Increase over prior year			17.2%			17.2%	-68.2%	2.0%	1.9%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	23,999	(23,999)	-	-	(23,999)	-	-	-	-
Balance c/fwd from 2023 to 2024	(19,191)	(19,191)	-	-	-	-	-	-	-	-
Donations & Fees	(10,460)	(20,183)	(10,770)	-	-	(10,770)	(10,980)	(11,200)	(11,420)	(11,650)
Other Income	(120)	(986)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(29,771)**	**(16,361)**	**(34,889)**	**-**	**-**	**(34,889)**	**(11,100)**	**(11,320)**	**(11,540)**	**(11,770)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Mayne Island Community Rec.

FINAL BUDGET

MARCH 2025

Service: 1.478 Mayne Island Community Recreation **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Mayne Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $46,532 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Recreation Programs	48,035	40,990	35,417	-	-	35,417	27,863	28,416	28,988	29,559
Special Events	3,020	3,504	3,110	-	-	3,110	3,170	3,230	3,290	3,360
Allocations	2,647	2,647	2,409	-	-	2,409	2,481	2,531	2,582	2,633
Other Operating Expenses	4,980	3,903	5,120	-	-	5,120	5,226	5,333	5,440	5,548
TOTAL OPERATING COSTS	**58,682**	**51,044**	**46,056**	**-**	**-**	**46,056**	**38,740**	**39,510**	**40,300**	**41,100**
*Percentage Increase over prior year			-21.5%			-21.5%	-15.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	8,076	(8,076)	-	-	(8,076)	-	-	-	-
Balance c/fwd from 2023 to 2024	(11,310)	(11,310)	-	-	-	-	-	-	-	-
Revenue - Other	(10,530)	(10,918)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(26)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	**(21,866)**	**(14,178)**	**(8,136)**	**-**	**-**	**(8,136)**	**(60)**	**(60)**	**(60)**	**(60)**
REQUISITION	**(36,816)**	**(36,866)**	**(37,920)**	**-**	**-**	**(37,920)**	**(38,680)**	**(39,450)**	**(40,240)**	**(41,040)**
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Parks

FINAL BUDGET

MARCH 2025

Service: 1.485 Pender Island Community Parks **Committee: Pender Islands Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Pender Island (Bylaw No. 1601, January 13, 1988)

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4091 - Amends 1601 - March, 2016)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.485 - Pender Island Community Parks	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Contract for Services	59,500	55,330	63,963	-	-	63,963	68,760	73,920	75,400	76,910
Supplies	16,750	9,409	16,750	-	-	16,750	17,970	19,260	19,650	20,040
Repairs, Maintenance, & Improvements	45,000	27,094	42,000	-	-	42,000	45,150	48,540	49,510	50,500
Allocations	11,803	7,003	12,860	-	-	12,860	13,197	13,460	13,727	13,996
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	25,338	19,647	24,995	-	3,450	28,445	25,850	26,853	27,530	28,263
TOTAL OPERATING COSTS	**158,391**	**118,483**	**160,568**	**-**	**3,450**	**164,018**	**170,927**	**182,033**	**185,817**	**189,709**
*Percentage Increase over prior year			1.4%		2.2%	3.6%	4.2%	6.5%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	17,079	59,005	25,000	-	-	25,000	32,000	35,740	48,250	61,920
TOTAL CAPITAL / RESERVE	**17,079**	**59,005**	**25,000**	**-**	**-**	**25,000**	**32,000**	**35,740**	**48,250**	**61,920**
TOTAL COSTS	**175,470**	**177,488**	**185,568**	**-**	**3,450**	**189,018**	**202,927**	**217,773**	**234,067**	**251,629**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(1,415)	(1,415)	(1,507)	-	-	(1,507)	(1,490)	(1,520)	(1,550)	(1,580)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(720)	(2,738)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	**(2,135)**	**(4,153)**	**(2,257)**	**-**	**-**	**(2,257)**	**(2,250)**	**(2,290)**	**(2,330)**	**(2,370)**
REQUISITION	**(173,335)**	**(173,335)**	**(183,311)**	**-**	**(3,450)**	**(186,761)**	**(200,677)**	**(215,483)**	**(231,737)**	**(249,259)**
*Percentage increase over prior year Requisition			5.8%		1.9%	7.7%	7.5%	7.4%	7.5%	7.6%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.485 Pender Island Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$7,000	$25,000	$0	$25,000	$0	$57,000
	Land	$30,000	$50,000	$0	$0	$0	$0	$50,000
	Engineered Structures	$521,211	$2,234,101	$120,000	$25,000	$10,000	$20,000	$2,409,101
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$551,211	**$2,291,101**	**$145,000**	**$25,000**	**$35,000**	**$20,000**	**$2,516,101**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$548,834	$2,100	$0	$0	$0	$550,934
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$250,000	$1,015,000	$0	$0	$0	$0	$1,015,000
	Donations / Third Party Funding	$72,267	$352,267	$50,000	$0	$0	$0	$402,267
	Reserve Fund	$228,944	$375,000	$92,900	$25,000	$35,000	$20,000	$547,900
		$551,211	**$2,291,101**	**$145,000**	**$25,000**	**$35,000**	**$20,000**	**$2,516,101**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

Service #: 1.485

Service Name: Pender Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements	$ 65,000	S	Res	$ 19,400	$ 15,000	$ 15,000	$ 5,000	$ 5,000	$ -	$ 40,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	$ -	$ 3,800	$ -	$ -	$ -	$ -	$ 3,800
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility	$ 98,400	S	Cap	$ -	$ 15,000	$ 1,600	$ -	$ -	$ -	$ 16,600
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Res	$ -	$ -	$ 48,400	$ -	$ -	$ -	$ 48,400
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Other	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
22-05	New	Trail Development	Schooner Way Trail	$ 2,295,000	S	Res	$ 179,544	$ 280,000	$ -	$ -	$ -	$ -	$ 280,000
22-05	New	Trail Development	Schooner Way Trail		S	Cap	$ -	$ 507,034	$ -	$ -	$ -	$ -	$ 507,034
22-05	New	Trail Development	Schooner Way Trail		S	Grant	$ 250,000	$ 1,015,000	$ -	$ -	$ -	$ -	$ 1,015,000
22-05	New	Trail Development	Schooner Way Trail		S	Other	$ 72,267	$ 352,267	$ -	$ -	$ -	$ -	$ 352,267
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake	$ 55,000	S	Cap	$ -	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake		S	Res	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000	$ 30,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	$ 25,000	S	Res	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
24-03	New	Ball Park Improvements	Pump track, playground equipment	$ 102,000	E	Res	$ -	$ -	$ 24,500	$ -	$ 25,000	$ -	$ 49,500
24-03	New	Ball Park Improvements	Pump track, playground equipment		E	Cap	$ -	$ 7,000	$ 500	$ -	$ -	$ -	$ 7,500
24-04	New	Land Acquisition	Schooner Way Trail	$ 50,000	L	Res	$ 30,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
25-02	New	Dog Park	Site development, fencing	$ 50,000	S	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
25-02	New	Dog Park	Site development, fencing		S	Other	$ -		$ 25,000	$ -	$ -	$ -	$ 25,000
													$ -
			Grand Total	**$ 2,740,400**				**$ 2,291,101**	**$ 145,000**	**$ 25,000**	**$ 35,000**	**$ 20,000**	**$ 2,516,101**

Service:	**1.485**	**Pender Island Community Parks**

Project Number	22-01	**Capital Project Title**	Shingle Bay Improvements	**Capital Project Description**	Shingle Bay Improvements
Project Rationale	Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).				

Project Number	22-03	**Capital Project Title**	Thieves Bay Improvements	**Capital Project Description**	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility
Project Rationale	Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).				

Project Number	22-05	**Capital Project Title**	Trail Development	**Capital Project Description**	Schooner Way Trail
Project Rationale	Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail				

Project Number	23-01	**Capital Project Title**	Magic Lake Park Upgrades	**Capital Project Description**	Dock at west end of Magic Lake
Project Rationale	Install floating dock ; Agreements, licenses, rezoning;				

Service: **1.485** **Pender Island Community Parks**

Project Number	24-02	**Capital Project Title**	Disc Park Improvements	**Capital Project Description**	Improve visibility of tee boxes
Project Rationale					

Project Number	24-03	**Capital Project Title**	Ball Park Improvements	**Capital Project Description**	Pump track, playground equipment
Project Rationale					

Project Number	24-04	**Capital Project Title**	Land Acquisition	**Capital Project Description**	Schooner Way Trail
Project Rationale					

Project Number	25-02	**Capital Project Title**	Dog Park	**Capital Project Description**	Site development, fencing
Project Rationale					

Pender Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	440,286	131,685	70,785	81,525	94,775	136,695
Land Reserve Fund	41,399	-	-	-	-	-
Total	**481,685**	**131,685**	**70,785**	**81,525**	**94,775**	**136,695**

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: 1038	Actual	Budget				
Fund Centre: 101382	2024	2025	2026	2027	2028	2029
Beginning Balance	432,882	440,286	131,685	70,785	81,525	94,775
Transfer from Ops Budget	59,005	25,000	32,000	35,740	48,250	61,920
Transfer from Cap Fund	-					
Transfer to Cap Fund	(70,000)	(333,601)	(92,900)	(25,000)	(35,000)	(20,000)
Interest Income*	18,399					
Ending Balance $	**440,286**	**131,685**	**70,785**	**81,525**	**94,775**	**136,695**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: 1019	**Actual**	**Budget**				
Fund Centre: 101362	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	39,557	41,399	-	-	-	-
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Cap Fund	-	(41,399)	-	-	-	-
Interest Income*	1,842					
Ending Balance $	**41,399**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Pender Island Community Rec

FINAL BUDGET

MARCH 2025

Service: 1.488 Pender Island Community Rec | **Committee: Pender Islands Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Pender Island (Bylaw No. 1360, June 26, 1985).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $71,560 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Recreation Programs	67,127	67,126	72,057	-	-	72,057	75,705	79,573	83,629	87,902
Allocations	3,569	3,569	3,541	-	-	3,541	3,647	3,720	3,794	3,870
Other Operating Expenses	120	96	110	-	-	110	118	127	137	148
			-	-	-	-				
TOTAL OPERATING COSTS	**70,816**	**70,791**	**75,708**	**-**	**-**	**75,708**	**79,470**	**83,420**	**87,560**	**91,920**
*Percentage Increase over prior year			6.9%			6.9%	5.0%	5.0%	5.0%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	4	(4)	-	-	(4)	-	-	-	-
Balance c/fwd from 2023 to 2024	(366)	(366)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(568)	(568)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Revenue - Other	(250)	(229)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	**(1,184)**	**(1,159)**	**(854)**	**-**	**-**	**(854)**	**(870)**	**(890)**	**(910)**	**(930)**
REQUISITION	**(69,632)**	**(69,632)**	**(74,854)**	**-**	**-**	**(74,854)**	**(78,600)**	**(82,530)**	**(86,650)**	**(90,990)**
*Percentage increase over prior year Requisition			7.5%			7.5%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Island Community Parks

FINAL BUDGET

MARCH 2025

Service: 1.495 **Galiano Community Parks** **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Galiano Island (Bylaw No. 2294, February 22, 1995).

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4090 - Amends 1601 - March 2016)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.495 - Galiano Island Community Parks	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Repairs, Maintenance, & Improvements	85,280	58,847	82,450	-	-	82,450	84,100	85,780	87,490	89,240
Allocations	5,849	5,849	5,915	-	-	5,915	6,093	6,215	6,339	6,466
Contingency	-	-	4,390	-	-	4,390	4,480	4,570	4,660	4,750
Other Operating Expenses	6,490	9,330	8,820	-	20,000	28,820	9,274	9,765	10,303	10,884
Active Pass Property-Total Expenditure	20,690	34,123	34,750	-	-	34,750	35,450	36,160	36,880	37,620
TOTAL OPERATING COSTS	**118,309**	**108,149**	**136,325**	**-**	**20,000**	**156,325**	**139,397**	**142,490**	**145,672**	**148,960**
*Percentage Increase over prior year			15.2%		16.9%	32.1%	-10.8%	2.2%	2.2%	2.3%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	8,000	14,585	7,215	-	-	7,215	9,233	11,420	13,708	16,100
Transfer to Operating Reserve Fund	-	2,677	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,000	2,000	2,060	-	-	2,060	2,100	2,140	2,180	2,220
TOTAL CAPITAL / RESERVE	**10,000**	**19,262**	**9,275**	**-**	**-**	**9,275**	**11,333**	**13,560**	**15,888**	**18,320**
TOTAL COSTS	**128,309**	**127,411**	**145,600**	**-**	**20,000**	**165,600**	**150,730**	**156,050**	**161,560**	**167,280**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	20,000	-	-	(20,000)	(20,000)	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(19,152)	(23,450)	-	-	(23,450)	(23,920)	(24,400)	(50)	(50)
Active Pass Property-Donation Revenue Stream	(20,690)	(20,690)	(11,350)	-	-	(11,350)	(11,580)	(11,810)	(36,880)	(37,620)
TOTAL REVENUE	**(20,827)**	**(19,929)**	**(34,890)**	**-**	**(20,000)**	**(54,890)**	**(35,590)**	**(36,300)**	**(37,020)**	**(37,760)**
REQUISITION	**(107,482)**	**(107,482)**	**(110,710)**	**-**	**-**	**(110,710)**	**(115,140)**	**(119,750)**	**(124,540)**	**(129,520)**
*Percentage increase over prior year Requisition			3.0%			3.0%	4.0%	4.0%	4.0%	4.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.495 Galiano Community Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$2,616	$2,616	$2,000	$1,000	$0	$0	$5,616
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$7,000	$91,037	$10,000	$3,000	$35,900	$3,000	$142,937
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$9,616	**$93,653**	**$12,000**	**$4,000**	**$35,900**	**$3,000**	**$148,553**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$31,037	$0	$0	$0	$0	$31,037
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$2,616	$2,616	$2,000	$1,000	$0	$0	$5,616
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$7,000	$60,000	$10,000	$3,000	$35,900	$3,000	$111,900
		$9,616	**$93,653**	**$12,000**	**$4,000**	**$35,900**	**$3,000**	**$148,553**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 1.495

Service Name: Galiano Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
18-02	New	Galiano Island Park Upgrades	Wesley Road Shore Access	$ 3,900	S	Res	$ -	$ -	$ -	$ 1,000	$ 2,900	$ -	$ 3,900
19-02	Study	Study Bay Trail Extension	Study to Assess feasibility and cost to extend trail to BC Ferries	$ 2,000	S	Res	$ 2,000	$ 10,000	$ 2,000	$ -	$ -	$ -	$ 12,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program	$ 22,839	S	Res	$ -	$ -	$ 2,000	$ 2,000	$ 3,000	$ 3,000	$ 10,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program		S	Cap	$ -	$ 9,678	$ -	$ -	$ -	$ -	$ 9,678
21-03	Renewal	Galiano Island Park Upgrades	Zuker-Georgeson Shore Access Restoration- Remove Invasives and Restore	$ 38,275	S	Cap	$ -	$ 21,359	$ -	$ -	$ -	$ -	$ 21,359
21-05	Study	Galiano Island Park Upgrades	Engineering for Mobility Impaired Beach Accesses	$ 5,000	S	Res	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
22-01	Study	Galiano Island Park Upgrades	Study to construct Viewpoint at Graham	$ 1,000	S	Res	$ -	$ -	$ 1,000	$ -	$ -	$ -	$ 1,000
23-01	Replacement	GIPRC Equipment and Tools Purchase	Equipment and Tools Purchase	$ 7,000	E	ERF	$ 2,616	$ 2,616	$ 2,000	$ 1,000	$ -	$ -	$ 5,616
25-01	Renewal	Install Gulf Toilet at Gulfside	Replace Porta Potti with Vault toilet at popular beach access	$ 30,000	S	Res	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
25-02	Renewal	Morning Beach trail improvement	Improve trail for safety and mobility access	$ 35,000	S	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
25-03	Renewal	Zuker trail improvement	Improve trail for safety	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 160,014**				**$ 93,653**	**$ 12,000**	**$ 4,000**	**$ 35,900**	**$ 3,000**	**$ 148,553**

Service:	1.495	Galiano Community Parks

Project Number	18-02	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Wesley Road Shore Access
Project Rationale	New shore Access requested by public				

Project Number	19-02	**Capital Project Title**	Study Bay Trail Extension	**Capital Project Description**	Study to Assess feasibility and cost to extend trail to BC Ferries
Project Rationale	This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.				

Project Number	19-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Asset Management-Inventory Study/Replacement Program
Project Rationale	Timely replacement of worn assets.				

Project Number	21-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore
Project Rationale	This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive				

Service:	1.495	Galiano Community Parks

Project Number	21-05	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Engineering for Mobility Impaired Beach Accesses
Project Rationale	A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.				

Project Number	22-01	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Study to construct Viewpoint at Graham
Project Rationale	Requested by Public at consultation forum.				

Project Number	23-01	**Capital Project Title**	GIPRC Equipment and Tools Purchase	**Capital Project Description**	Equipment and Tools Purchase
Project Rationale					

Project Number	25-01	**Capital Project Title**	Install Gulf Toilet at Gulfside	**Capital Project Description**	Replace Porta Potti with Vault toilet at popular beach access
Project Rationale	Heavily visited beach access on East coast of the island serviced by aging porta-potti bathroom facility. Needs to be replaced with vault toilet.				

Service: **1.495** **Galiano Community Parks**

Project Number	25-02	**Capital Project Title**	Morning Beach trail improvement	**Capital Project Description**	Improve trail for safety and mobility access
Project Rationale					

Project Number	25-03	**Capital Project Title**	Zuker trail improvement	**Capital Project Description**	Improve trail for safety
Project Rationale					

Galiano Island Community Parks
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Fund	76,521	23,736	22,969	31,389	9,197	22,297
Equipment Replacement Fund	5,364	4,808	4,908	6,048	8,228	10,448
Capital Reserve Fund-Active Pass	-	-	-	-	-	-
Operating Reserve Fund-Active Pass	253,710	242,360	230,780	218,970	182,090	144,470
Total	**335,595**	**270,904**	**258,657**	**256,407**	**199,515**	**177,215**

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1058	Actual	Budget				
Fund Centre: 101604	2024	2025	2026	2027	2028	2029
Beginning Balance	66,965	76,521	23,736	22,969	31,389	9,197
Transfer from Ops Budget	14,585	7,215	9,233	11,420	13,708	16,100
Transfer from Cap Fund	2,880					
Transfer to Cap Fund	(11,114)	(60,000)	(10,000)	(3,000)	(35,900)	(3,000)
Interest Income*	3,205					
Ending Balance $	**76,521**	**23,736**	**22,969**	**31,389**	**9,197**	**22,297**

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

Reserve Schedule

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund

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Reserve Cash Flow

Fund:	**1022**	**Actual**	**Budget**				
Fund Centre:	**102267**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		3,339	5,364	4,808	4,908	6,048	8,228
Transfer from Ops Budget		2,000	2,060	2,100	2,140	2,180	2,220
Planned Expenditure		-	(2,616)	(2,000)	(1,000)	-	-
Interest Income*		25					
Ending Balance $		**5,364**	**4,808**	**4,908**	**6,048**	**8,228**	**10,448**

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

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust

Reserve Cash Flow

Fund:	**1058**	**Actual**	**Budget**				
Fund Centre:	**102263**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		-	-	-	-	-	-
Donations		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to OPEX		-	-	-	-	-	-
Transfer to ORF		-					
Interest Income*		-					
Ending Balance $		**-**	**-**	**-**	**-**	**-**	**-**

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

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Operating Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust
Bylaw No. 4584

Reserve Cash Flow

Fund: **1500**	**Actual**	**Budget**				
Fund Centre: **105560**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	242,445	253,710	242,360	230,780	218,970	182,090
Donations	17,923	-	-	-	-	-
Transfer from CRF	-	-	-	-	-	-
Transfer from Ops Budget	2,677					
Transfer to Ops Budget	(20,690)	(11,350)	(11,580)	(11,810)	(36,880)	(37,620)
Interest Income*	11,354					
Ending Balance $	**253,710**	**242,360**	**230,780**	**218,970**	**182,090**	**144,470**

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Galiano Community Recreation

FINAL BUDGET

MARCH 2025

Service: 1.498 Galiano Community Recreation **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Galiano Island (Bylaw No. 2295, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of $41,624 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Recreation Programs	41,237	41,237	45,000	-	-	45,000	45,865	46,774	47,702	48,648
Allocations	1,919	1,919	2,194	-	-	2,194	2,260	2,305	2,351	2,398
Other Operating Expenses	720	581	740	-	-	740	765	791	817	844
TOTAL OPERATING COSTS	**43,876**	**43,737**	**47,934**	**-**	**-**	**47,934**	**48,890**	**49,870**	**50,870**	**51,890**
*Percentage Increase over prior year			9.2%			9.2%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	-	140	(140)	-	-	(140)	-	-	-	-
Balance c/fwd from 2023 to 2024	4	4	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(31)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(26)**	**113**	**(170)**	**-**	**-**	**(170)**	**(30)**	**(30)**	**(30)**	**(30)**
REQUISITION	**(43,850)**	**(43,850)**	**(47,764)**	**-**	**-**	**(47,764)**	**(48,860)**	**(49,840)**	**(50,840)**	**(51,860)**
*Percentage increase over prior year Requisition			8.9%			8.9%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Water

FINAL BUDGET

MARCH 2025

Service: 2.630 **Magic Lake Estates Water** **Committee: Electoral Area**

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System.
Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of $160,000 or $3.50 / $1,000 of actual assessed value of land and improvements.

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

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

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

- Greater than 50 cubic metres - $0.50 / cubic metre
- Greater than 80 cubic metres - $1.50 / cubic metre

Parcel Tax: LSA-1 Annual charge only on properties capable of being connected to the system.

Turn on/Turn Off Fee: $0 during normal working hours; $25 outside of normal working hours

Connection Charges: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500

RESERVE FUND:

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498
Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

2.630 - Magic Lake Water	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	25,710	45,040	26,470	-	45,000	71,470	67,000	27,540	28,080	28,650
Allocations	57,263	57,263	59,519	-	-	59,519	61,090	62,314	63,566	64,845
Water Testing	21,643	23,800	22,060	-	-	22,060	15,715	16,029	16,350	16,677
Electricity	52,480	53,300	54,050	-	-	54,050	55,130	56,230	57,350	58,500
Supplies	58,800	54,290	64,450	-	-	64,450	65,740	67,060	68,400	69,770
Labour Charges	466,700	485,000	488,120	-	-	488,120	497,878	507,837	517,997	528,359
Other Operating Expenses	58,210	67,080	65,050	-	-	65,050	67,608	70,276	73,152	76,229
TOTAL OPERATING COSTS	**740,806**	**785,773**	**779,719**	**-**	**45,000**	**824,719**	**830,161**	**807,286**	**824,895**	**843,030**
*Percentage Increase over prior year			5.3%		6.0%	11.3%	0.7%	-2.8%	2.2%	2.2%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	10,000	4,083	26,885	-	-	26,885	60,000	60,000	60,000	60,000
Transfer to Capital Reserve Fund	42,060	-	40,000	-	-	40,000	72,585	98,250	158,520	193,335
MFA Debt Reserve Fund	740	740	1,070	-	-	1,070	1,070	3,070	9,070	11,070
MFA Debt Principal	137,425	137,425	137,425	-	-	137,425	98,613	85,193	60,225	25,334
MFA Debt Interest	78,339	78,339	73,712	-	-	73,712	67,248	67,610	41,387	55,000
TOTAL DEBT / RESERVES	**268,564**	**220,587**	**279,092**	**-**	**-**	**279,092**	**299,516**	**314,123**	**329,202**	**344,739**
TOTAL COSTS	**1,009,370**	**1,006,360**	**1,058,811**	**-**	**45,000**	**1,103,811**	**1,129,677**	**1,121,409**	**1,154,097**	**1,187,769**
*Percentage Increase over prior year			4.9%		4.5%	9.4%	2.3%	-0.7%	2.9%	2.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(45,000)	(45,000)	(40,000)	-	-	-
Sales - Water	(22,000)	(16,400)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(396,230)	(398,820)	(427,931)	-	-	(427,931)	(440,767)	(453,989)	(467,607)	(481,639)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Other Revenue	(2,980)	(2,980)	(3,320)	-	-	(3,320)	(3,430)	(3,480)	(3,530)	(3,580)
TOTAL REVENUE	**(429,310)**	**(426,300)**	**(461,351)**	**-**	**(45,000)**	**(506,351)**	**(514,297)**	**(487,569)**	**(501,237)**	**(515,319)**
REQUISITION - PARCEL TAX	**(580,060)**	**(580,060)**	**(597,460)**	**-**	**-**	**(597,460)**	**(615,380)**	**(633,840)**	**(652,860)**	**(672,450)**
*Percentage increase over prior year										
Sales - Water			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			8.0%			8.0%	3.0%	3.0%	3.0%	3.0%
Requisition			3.0%			3.0%	3.0%	3.0%	3.0%	3.0%
Combined			**4.9%**			**4.9%**	**2.9%**	**2.9%**	**2.9%**	**2.9%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 2.630 Magic Lake Estates Water (Pender)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$155,000	$270,000	$222,000	$275,000	$860,000	$1,080,000	$2,707,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$155,000	**$270,000**	**$222,000**	**$275,000**	**$860,000**	**$1,080,000**	**$2,707,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$120,000	$120,000	$0	$0	$0	$0	$120,000
Debenture Debt (New Debt Only)	$0	$0	$0	$200,000	$800,000	$1,000,000	$2,000,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$35,000	$150,000	$222,000	$75,000	$60,000	$80,000	$587,000
	$155,000	**$270,000**	**$222,000**	**$275,000**	**$860,000**	**$1,080,000**	**$2,707,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.630

Service Name: Magic Lake Estates Water (Pender)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-04	Renewal	Buck Lake Dam Repairs - Phase 1	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.	$ 202,000	S	Res	$ -	$ -	$ 22,000	$ -	$ -	$ -	$ 22,000
21-04	Renewal				S	Cap	$ 70,000	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
23-01	Renewal	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.	$ 35,000	S	Res	$ 35,000	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
23-02	New	ISOPAC Permanent Handling & Storage	Permenant solution to reduce drum waste and reduce handing is required.	$ 80,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
23-02	New				S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-01	Renewal	Buck Lake Dam Repairs - Phase 2	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).	$ 360,000	S	Res	$ -	$ -	$ 145,000	$ 75,000	$ 60,000	$ 80,000	$ 360,000
25-01	Study	Captains Tank Upgrade - Concept Design	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.	$ 30,000	S	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-02	Replacement	WTP Process Pipe Condition Assessment	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance.	$ 100,000	S	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-03	Study	Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	$ 20,000	S	Res	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
27-01	Replacement	Water Main Replacement	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 2,000,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ 800,000	$ 1,000,000	$ 2,000,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,827,000**				**$ 270,000**	**$ 222,000**	**$ 275,000**	**$ 860,000**	**$ 1,080,000**	**$ 2,707,000**

Service:	**2.630**	**Magic Lake Estates Water (Pender)**	

Project Number	21-04	**Capital Project Title**	Buck Lake Dam Repairs - Phase 1	**Capital Project Description**	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.				

Project Number	23-01	**Capital Project Title**	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	**Capital Project Description**	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.
Project Rationale	The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.				

Project Number	23-02	**Capital Project Title**	ISOPAC Permanent Handling & Storage	**Capital Project Description**	Permenant solution to reduce drum waste and reduce handing is required.
Project Rationale	Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.				

Project Number	26-01	**Capital Project Title**	Buck Lake Dam Repairs - Phase 2	**Capital Project Description**	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).				

Service:	**2.630**	**Magic Lake Estates Water (Pender)**			

Project Number	25-01	**Capital Project Title**	Captains Tank Upgrade - Concept Design	**Capital Project Description**	Initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.
Project Rationale	Captains Tank is beyond it's service life. This initial budget is to conduct site reviews, options assessment, concept design and cost estimate for the replacement of Captains Tank.				

Project Number	26-02	**Capital Project Title**	WTP Process Pipe Condition Assessment	**Capital Project Description**	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance.
Project Rationale	Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.				

Project Number	26-03	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Conduct public consultation to inform strategies to borrow necessary future capital funds.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Project Number	27-01	**Capital Project Title**	Water Main Replacement	**Capital Project Description**	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Magic Lake Water

Reserve Summary Schedule

2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	22,911	4,796	24,796	84,796	144,796	204,796
Capital Reserve Fund	448,592	438,592	289,177	312,427	410,947	524,282
Capital Reserve Fund - Settlement Fund	674,487	574,487	574,487	574,487	574,487	574,487
Total	**1,145,989**	**1,017,874**	**888,459**	**971,709**	**1,130,229**	**1,303,564**

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

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

Reserve Cash Flow

Fund:	**1500**	**Actual**	**Budget**				
Fund Centre:	**105212**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		47,811	22,911	4,796	24,796	84,796	144,796
Transfer from Ops Budget		-	26,885	60,000	60,000	60,000	60,000
Transfer to Ops Budget		-	(45,000)	(40,000)	-	-	-
Planned Maintenance Activity			Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Reservoir clean & inspection			
Deficit Recovery		(27,172)					
Interest Income*		2,271					
Ending Balance $		**22,911**	**4,796**	**24,796**	**84,796**	**144,796**	**204,796**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

		Actual	Budget				
Fund:	**1024**						
Fund Centre:	**101368**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		531,782	448,592	438,592	289,177	312,427	410,947
Transfer from Ops Budget		-	40,000	72,585	98,250	158,520	193,335
Transfer to Cap Fund		(105,000)	(50,000)	(222,000)	(75,000)	(60,000)	(80,000)
Transfer from Cap Fund		17					
Interest Income*		21,793					
Ending Balance $		**448,592**	**438,592**	**289,177**	**312,427**	**410,947**	**524,282**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

		Actual	Budget				
Fund:	**1024**						
Fund Centre:	**102245**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		644,468	674,487	574,487	574,487	574,487	574,487
Transfer to Cap Fund		-	(100,000)	-	-	-	-
Interest Income*		30,018					
Ending Balance $		**674,487**	**574,487**	**574,487**	**574,487**	**574,487**	**574,487**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Lyall Harbour Water

FINAL BUDGET

MARCH 2025

Service: 2.640 Lyall Harbour Boot Cove Water (Saturna) **Committee: Electoral Area**

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of $150,000 or $6.90 / $1,000 on actual assessed value of land and improvements.

COMMITTEE:

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982
Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge levied only on properties capable of being connected to the system.
Connection Charges:	Actual Cost + 15% Admin Fee (Minimum Connection $400)

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water

	2024		BUDGET REQUEST 2025				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Repairs & Maintenance	25,660	12,000	5,830	-	16,500	22,330	5,950	6,070	6,200	6,330
Allocations	14,360	14,363	14,901	-	-	14,901	15,302	15,614	15,932	16,255
Water Testing	11,300	11,280	11,620	-	-	11,620	8,068	8,229	8,391	8,557
Electricity	3,760	3,760	3,870	-	-	3,870	3,950	4,030	4,110	4,190
Supplies	6,180	6,180	6,370	-	-	6,370	6,490	6,620	6,750	6,880
Labour Charges	130,580	163,000	136,580	-	-	136,580	139,310	142,100	144,940	147,840
Other Operating Expenses	13,018	17,858	18,760	-	-	18,760	19,453	20,187	20,975	21,811
TOTAL OPERATING COSTS	**204,858**	**228,441**	**197,931**	**-**	**16,500**	**214,431**	**198,523**	**202,850**	**207,298**	**211,863**
*Percentage Increase over prior year			-3.4%		8.1%	4.7%	-7.4%	2.2%	2.2%	2.2%
	184,858									
DEBT / RESERVES										
Transfer to Operating Reserve Fund	27,460	10,000	25,000	-	-	25,000	25,000	22,000	22,000	20,000
Transfer to Capital Reserve Fund	25,680	8,097	40,000	-	-	40,000	39,880	48,350	51,840	43,080
MFA Debt Reserve Fund	1,020	140	80	4,600	-	4,680	910	580	2,580	5,080
MFA Debt Principal	22,148	22,148	9,663	-	-	9,663	11,654	13,756	15,023	21,357
MFA Debt Interest	8,853	7,929	1,152	5,233	-	6,385	21,843	25,132	29,532	43,282
TOTAL DEBT / RESERVES	**85,161**	**48,314**	**75,895**	**9,833**	**-**	**85,728**	**99,287**	**109,818**	**120,975**	**132,799**
TOTAL COSTS	**290,019**	**276,755**	**273,826**	**9,833**	**16,500**	**300,159**	**297,810**	**312,668**	**328,273**	**344,662**
*Percentage Increase over prior year			-5.6%	3.4%	5.7%	3.5%	-0.8%	5.0%	5.0%	5.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(20,000)	(3,500)	-	-	(16,500)	(16,500)	-	-	-	-
User Charges	(128,315)	(131,410)	(134,860)	-	-	(134,860)	(141,600)	(148,680)	(156,110)	(163,920)
Grants in Lieu of Taxes	(768)	(769)	(790)	-	-	(790)	(810)	(830)	(850)	(870)
Other Revenue	(240)	(380)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	**(149,323)**	**(136,059)**	**(135,830)**	**-**	**(16,500)**	**(152,330)**	**(142,590)**	**(149,690)**	**(157,140)**	**(164,970)**
REQUISITION - PARCEL TAX	**(140,696)**	**(140,696)**	**(137,996)**	**(9,833)**	**-**	**(147,829)**	**(155,220)**	**(162,978)**	**(171,133)**	**(179,692)**
*Percentage increase over prior year										
User Fees			5.1%			5.1%	5.0%	5.0%	5.0%	5.0%
Requisition			-1.9%	7.0%		5.1%	5.0%	5.0%	5.0%	5.0%
Combined			**1.4%**	**3.7%**		**5.1%**	**5.0%**	**5.0%**	**5.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.640 Lyall Harbour Boot Cove Water (Sa	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$58,000	$0	$58,000	$0	$0	$0	$58,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$315,000	$780,000	$25,000	$50,000	$270,000	$500,000	$1,625,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$373,000	**$780,000**	**$83,000**	**$50,000**	**$270,000**	**$500,000**	**$1,683,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$270,000	$270,000	$0	$0	$0	$0	$270,000
	Debenture Debt (New Debt Only)	$58,000	$460,000	$83,000	$50,000	$250,000	$500,000	$1,343,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$30,000	$30,000	$0	$0	$0	$0	$30,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$15,000	$20,000	$0	$0	$20,000	$0	$40,000
		$373,000	**$780,000**	**$83,000**	**$50,000**	**$270,000**	**$500,000**	**$1,683,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.640

Service Name Lyall Harbour Boot Cove Water (Saturna)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	$ 20,000	E	Debt	$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
19-03	Replacement	Standpipe and Valve Replacement	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable	$ 8,000	E	Debt	$ 8,000	$ -	$ 8,000	$ -	$ -	$ -	$ 8,000
19-04	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.	$ 20,000	S	Res	$ 15,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	$ 20,000	E	Debt	$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
20-02	New	Raw Water Turbidity Meter	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.	$ 10,000	E	Debt	$ 10,000	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	$ 300,000	S	Debt	$ -	$ -	$ -	$ 50,000	$ 250,000	$ -	$ 300,000
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the reseults of the DSR report.	$ 750,000	S	Cap	$ 270,000	$ 270,000	$ -	$ -	$ -	$ -	$ 270,000
22-02	Renewal		Currently unfunded portion of dam safety improvements (budget estimate to be further refined).		S	Debt	$ -	$ 360,000	$ -	$ -	$ -	$ -	$ 360,000
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	$ 30,000	S	Grant	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	$ 100,000	S	Debt	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	Study	Storage Tank condition assessment and repair details	Assess leaks in storage tank and develop a repair detail.	$ 25,000	S	Debt	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
28-01	New	Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)	$ 20,000	S	Res	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	$ 500,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
													$ -
													$ -
													$ -
			Grand Total	**$ 1,803,000**			**$ 373,000**	**$ 780,000**	**$ 83,000**	**$ 50,000**	**$ 270,000**	**$ 500,000**	**$ 1,683,000**

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

Project Number	19-01	**Capital Project Title**	Air Valve Replacement - Ph 2	**Capital Project Description**	Replace aging air valves that are a safety concern.
Project Rationale	The air valves are 35 years old and are corroded, giving rise to safety concerns.				

Project Number	19-03	**Capital Project Title**	Standpipe and Valve Replacement	**Capital Project Description**	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable
Project Rationale	The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from $5,000 to $8,000 to accommodate the required works.				

Project Number	19-04	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds. If the grant is not successful.
Project Rationale	Future required projects to maintain public safety and level of service require funding in excess of current projected reserve balance. Future funding will be for improvements the Water Treatment Plant to increase reliability and optimize for improved operations, conducting a regulatory requirement for a dam safety review and construct a larger supply line to the storage tank.Funding is required to undertake public consultation to inform borrow strategies and conduct a referendum.				

Project Number	19-05	**Capital Project Title**	Autoflush Installation	**Capital Project Description**	Install 3 autoflushes within the water distribution system to maintain distribution water quality.
Project Rationale	Three watermains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.				

Service:	2.640	**Lyall Harbour Boot Cove Water (Saturna)**

Project Number	20-02
Capital Project Title	Raw Water Turbidity Meter
Capital Project Description	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.
Project Rationale	Install a new turbidity meter in the raw water line to aid in operation of the WTP.

Project Number	22-01
Capital Project Title	Install Larger Supply Line to Tank
Capital Project Description	Construct a larger supply line to the tank to improve system reliability and operation.
Project Rationale	The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.

Project Number	22-02
Capital Project Title	Dam Improvement and Regulatory Requirements
Capital Project Description	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the reseults of the DSR report.
Project Rationale	Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements.

Project Number	24-01
Capital Project Title	Culvert Replacement for the Water Service
Capital Project Description	Saturna Island - Harris Road - Culvert Replacement for the Water Service
Project Rationale	Culvert replacement through coordination with Ministry of Transportation.

Service:	**2.640**	**Lyall Harbour Boot Cove Water (Saturna)**

Project Number	25-01	**Capital Project Title**	New Ground Water Well Assessment	**Capital Project Description**	Groundwater quantity and quality testing for feasibility to incorporate into the water system.
Project Rationale	Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.				

Project Number	26-01	**Capital Project Title**	Storage Tank condition assessment and repair details	**Capital Project Description**	Assess leaks in storage tank and develop a repair detail.
Project Rationale	Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.				

Project Number	28-01	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds (29-01)
Project Rationale	AAP for future projects.				

Project Number	29-01	**Capital Project Title**	Water System Improvements	**Capital Project Description**	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.
Project Rationale	Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.				

Lyall Harbour Water
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	15,576	24,076	49,076	71,076	93,076	113,076
Capital Reserve Fund	44,645	64,645	104,525	152,875	184,715	227,795
Total	**60,221**	**88,721**	**153,601**	**223,951**	**277,791**	**340,871**

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

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

Reserve Cash Flow

Fund: 1500	Actual	Budget				
Fund Centre: 105213	2024	2025	2026	2027	2028	2029
Beginning Balance	6,497	15,576	24,076	49,076	71,076	93,076
Transfer from Ops Budget	12,166	25,000	25,000	22,000	22,000	20,000
Transfer to Ops Budget	(3,500)	(16,500)	-	-	-	-
Planned Maintenance Activity	Replace filtration Media	Replace Filtration Media				
Interest Income*	413					
Ending Balance $	**15,576**	**24,076**	**49,076**	**71,076**	**93,076**	**113,076**

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

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

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

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

Reserve Cash Flow

Fund: 1025	Actual	Budget				
Fund Centre: 101369	2024	2025	2026	2027	2028	2029
Beginning Balance	34,808	44,645	64,645	104,525	152,875	184,715
Transfer from Ops Budget	8,097	40,000	39,880	48,350	51,840	43,080
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(20,000)	-	-	(20,000)	-
Interest Income*	1,740					
Ending Balance $	**44,645**	**64,645**	**104,525**	**152,875**	**184,715**	**227,795**

Assumptions/Background:
To fully fund capital expenditure plan
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Skana Water (Mayne)

FINAL BUDGET

MARCH 2025

Service:	**2.642 Skana Water (Mayne)**	**Committee: Electoral Area**

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of $54,100 or $9.65 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge only on properties capable of being connected to the system.
Connection Charges:	At cost or minimum of $1,000.

RESERVE FUND:

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Operations Service Contract	12,240	4,785	19,700	-	-	19,700	20,090	20,490	20,900	21,320
Repairs & Maintenance	7,290	7,290	1,330	-	10,000	11,330	1,360	7,510	1,550	11,790
Allocations	6,405	6,405	6,747	-	-	6,747	6,910	7,047	7,189	7,332
Water Testing	3,510	3,510	3,600	-	-	3,600	3,289	3,357	3,426	3,495
Electricity	3,300	4,030	3,400	-	-	3,400	3,470	3,540	3,610	3,680
Supplies	780	2,220	810	-	-	810	820	830	840	850
Labour Charges	25,540	36,600	26,710	-	-	26,710	27,240	27,780	28,340	28,910
Other Operating Expenses	3,450	3,390	3,510	-	-	3,510	3,637	3,772	3,917	4,083
TOTAL OPERATING COSTS	**62,515**	**68,230**	**65,807**	**-**	**10,000**	**75,807**	**66,816**	**74,326**	**69,772**	**81,460**
*Percentage Increase over prior year			5.3%		16.0%	21.3%	-11.9%	11.2%	-6.1%	16.8%
DEBT / CAPITAL /RESERVES										
Transfer to Operating Reserve Fund	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
Transfer to Capital Reserve Fund	25,325	20,844	26,445	-	-	26,445	27,285	28,550	32,790	34,980
MFA Debt Principal	-	-	-	-	-	-	1,750	27,824	28,874	30,624
MFA Debt Interest	-	-	-	569	-	569	10,470	35,385	36,925	39,675
MFA Debt Reserve Fund	-	-	-	500	-	500	7,450	300	500	1,000
TOTAL DEBT / RESERVES	**34,325**	**29,844**	**35,445**	**1,069**	**-**	**36,514**	**55,955**	**101,059**	**108,089**	**115,279**
TOTAL COSTS	**96,840**	**98,074**	**101,252**	**1,069**	**10,000**	**112,321**	**122,771**	**175,385**	**177,861**	**196,739**
*Percentage Increase over prior year			4.6%	1.1%	10.3%	16.0%	9.3%	42.9%	1.4%	10.6%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(6,000)	(6,000)	-	-	(10,000)	(10,000)	-	(6,000)	-	(10,000)
User Charges	(64,160)	(65,394)	(73,780)	-	-	(73,780)	(88,536)	(122,180)	(128,290)	(134,700)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(102)	(101)	(110)	(110)
TOTAL REVENUE	**(70,260)**	**(71,494)**	**(73,880)**	**-**	**(10,000)**	**(83,880)**	**(88,638)**	**(128,281)**	**(128,400)**	**(144,810)**
REQUISITION - PARCEL TAX	**(26,580)**	**(26,580)**	**(27,372)**	**(1,069)**	**-**	**(28,441)**	**(34,133)**	**(47,104)**	**(49,461)**	**(51,929)**
*Percentage increase over prior year										
User Fees			15.0%			15.0%	20.0%	38.0%	5.0%	5.0%
Requisition			3.0%	4.0%		7.0%	20.0%	38.0%	5.0%	5.0%
Combined			**11.5%**	**1.2%**		**12.7%**	**20.0%**	**38.0%**	**5.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 2.642 Skana Water (Mayne)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$10,000	$60,000	$740,000	$0	$0	$0	$800,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$27,000	$42,000	$35,000	$30,000	$65,000	$100,000	$272,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$37,000	**$102,000**	**$775,000**	**$30,000**	**$65,000**	**$100,000**	**$1,072,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$27,000	$27,000	$0	$0	$0	$0	$27,000
Debenture Debt (New Debt Only)	$0	$50,000	$745,000	$30,000	$50,000	$100,000	$975,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$10,000	$25,000	$30,000	$0	$15,000	$0	$70,000
	$37,000	**$102,000**	**$775,000**	**$30,000**	**$65,000**	**$100,000**	**$1,072,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.642

Service Name: Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
17-03	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
17-04	Renewal	Well #8 Upgrade	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.	$ 40,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
18-01	Replacement	Storage Tank Replacement	Replace the existing storage tanks subject to options assessment.	$ 750,000	E	Debt	$ -	$ 50,000	$ 700,000	$ -	$ -	$ -	$ 750,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	$ 35,000	S	Debt	$ -	$ -	$ 5,000	$ 30,000	$ -	$ -	$ 35,000
24-01	New	Source Water Surveillance	Design and install new well surveillance and water monitoring hardware to record and predict water issues.	$ 50,000	E	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-01	New				E	Debt		$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
24-02	Study	Storage Tank Options Assessment	Assess material options and cost estimate for storage tank replacements.	$ 20,000	S	Cap	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	$ 30,000	S	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
28-01	New	Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program	$ 15,000	S	Res	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	$ 3,000,000	S	Debt	$ -	$ -	$ -	$ -	$ 50,000	$ 100,000	$ 150,000
													$ -
													$ -
			Grand Total	**$ 3,955,000**				**$ 102,000**	**$ 775,000**	**$ 30,000**	**$ 65,000**	**$ 100,000**	**$ 1,072,000**

Service:	2.642	Skana Water (Mayne)

Project Number	17-03
Capital Project Title	Alternative Approval Process
Capital Project Description	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for storage tank replacement and well protection upgrades.
Project Rationale	A loan will be required to fund the storage tank replacement any other capital work which will cannot be included under the capital reserve fund. The proposed loan will required public engagement for authorization.

Project Number	17-04
Capital Project Title	Well #8 Upgrade
Capital Project Description	Conduct well improvements including new well liner, replacement of well seal and investigations into future SCADA automation; relocate first customer service line to achieve proper CT.
Project Rationale	A recent inspection of Well #8 identified a number of deficiencies. Recommended improvements include the installation of new well liner, replacement of the well seal, and other associated minor improvements to protect it from surface runoff.

Project Number	18-01
Capital Project Title	Storage Tank Replacement
Capital Project Description	Replace the existing storage tanks subject to options assessment.
Project Rationale	The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.

Project Number	23-01
Capital Project Title	Well Protection Upgrades
Capital Project Description	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.
Project Rationale	Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.

Service: **2.642** **Skana Water (Mayne)**

Project Number	24-01
Capital Project Title	Source Water Surveillance
Capital Project Description	Design and install new well surveillance and water monitoring hardware to record and predict water issues.
Project Rationale	Design and install new well surveillance and water monitoring hardware to record and predict water issues.

Project Number	24-02
Capital Project Title	Storage Tank Options Assessment
Capital Project Description	Assess material options and cost estimate for storage tank replacements.
Project Rationale	Initial budget to revisit previous correspondence regarding storage tank replacements, conduct options assessment on tank replacement options and prepare an updated Class D cost estimate.

Project Number	25-01
Capital Project Title	Water Sample Station Improvements
Capital Project Description	Replacement of the three dead end flush points with below grade flush points.
Project Rationale	Opportunity to improve Waugh Rd, Aya Reach and Skana Gate dead end points that are nearing end of life. The revised configuration should be designed to reduce the risk of groundwater intrusion with consideration for replacement to below grade flush points with separate sample ports.

Project Number	28-01
Capital Project Title	Alternative Approval Process
Capital Project Description	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program
Project Rationale	AAP for project 28-02

Service:	**2.642**	**Skana Water (Mayne)**			

Project Number	28-02	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Budget to initiate a watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Skana Water Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	10,311	9,311	18,311	21,311	30,311	29,311
Capital Reserve Fund	30,151	31,596	28,881	57,431	75,221	110,201
Total	**40,462**	**40,907**	**47,192**	**78,742**	**105,532**	**139,512**

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund

Bylaw 4144

Reserve Cash Flow

Fund: 1500	**Actual**	**Budget**				
Fund Centre: 105214	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	15,572	10,311	9,311	18,311	21,311	30,311
Transfer from Ops Budget	-	9,000	9,000	9,000	9,000	9,000
Expenditures	(6,000)	(10,000)	-	(6,000)	-	(10,000)
Planned Maintenance Activity	Reservoir cleaning and inspection	Water System Flushing Program		Reservoir cleaning and inspection		Water System Flushing Program
Interest Income*	738					
Ending Balance $	**10,311**	**9,311**	**18,311**	**21,311**	**30,311**	**29,311**

Assumptions/Backgrounds:

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

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067	Actual	Budget				
Fund Centre: 101849	2024	2025	2026	2027	2028	2029
Beginning Balance	30,088	30,151	31,596	28,881	57,431	75,221
Transfer from Ops Budget	17,637	26,445	27,285	28,550	32,790	34,980
Transfer to Cap Fund	(20,000)	(25,000)	(30,000)	-	(15,000)	-
Transfer from Cap Fund	1,185					
Interest Income*	1,241					
Ending Balance $	**30,151**	**31,596**	**28,881**	**57,431**	**75,221**	**110,201**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Sticks Allison Water

FINAL BUDGET

MARCH 2025

Service: 2.665 Sticks Allison Water (Galiano) **Committee: Electoral Area**

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of $18,700 or $2.27 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.
Exess Consumption Fee-for metered water use per service connection in excess of 90 cubic metres per three months: $5.00 per cubic metre

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of $400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water

	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026	2027	2028	2029
			BUDGET REQUEST				FUTURE PROJECTIONS			
OPERATING COSTS										
Repairs & Maintenance	8,060	9,380	1,090	-	10,000	11,090	1,100	1,110	1,120	8,130
Allocations	3,723	3,723	4,037	-	-	4,037	4,150	4,235	4,322	4,410
Water Testing	2,314	2,400	2,400	-	-	2,400	1,981	2,021	2,061	2,101
Electricity	2,500	1,600	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Supplies	730	850	750	-	-	750	760	770	780	790
Labour Charges	40,690	40,690	42,560	-	-	42,560	43,410	44,280	45,170	46,070
Other Operating Expenses	4,260	4,130	4,088	-	-	4,088	4,209	4,331	4,463	4,597
TOTAL OPERATING COSTS	**62,277**	**62,773**	**57,125**	**-**	**10,000**	**67,125**	**57,850**	**59,027**	**60,246**	**68,478**
*Percentage Increase over prior year			-8.3%		16.1%	7.8%	-13.8%	2.0%	2.1%	13.7%
DEBT/RESERVES										
Transfer to Operating Reserve Fund	5,250	7,075	6,775	-	-	6,775	6,795	7,000	7,000	7,000
Transfer to Capital Reserve Fund	8,250	8,250	11,000	-	-	11,000	12,480	13,390	15,315	17,980
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	500
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	550
TOTAL DEBT / RESERVES	**13,500**	**15,325**	**17,775**	**-**	**-**	**17,775**	**19,275**	**20,390**	**22,315**	**26,030**
TOTAL COSTS	**75,777**	**78,098**	**74,900**	**-**	**10,000**	**84,900**	**77,125**	**79,417**	**82,561**	**94,508**
*Percentage Increase over prior year			-1.2%		13.2%	12.0%	-9.2%	3.0%	4.0%	14.5%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(7,000)	(7,000)	-	-	(10,000)	(10,000)	-	-	-	(7,000)
Sales - Water	(600)	(600)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(62,977)	(62,977)	(68,640)	-	-	(68,640)	(70,700)	(72,820)	(75,730)	(80,310)
Other Revenue	(100)	(2,421)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(70,677)**	**(72,998)**	**(69,340)**	**-**	**(10,000)**	**(79,340)**	**(71,400)**	**(73,520)**	**(76,430)**	**(88,010)**
REQUISITION - PARCEL TAX	**(5,100)**	**(5,100)**	**(5,560)**	**-**	**-**	**(5,560)**	**(5,725)**	**(5,897)**	**(6,131)**	**(6,498)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Requisition			9.0%			9.0%	3.0%	3.0%	4.0%	6.0%
Combined			**8.9%**			**8.9%**	**3.0%**	**3.0%**	**4.0%**	**6.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.665 Sticks Allison Water (Galiano)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$5,000	$5,000	$30,000	$30,000	$20,000	$50,000	$135,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$5,000	**$5,000**	**$30,000**	**$30,000**	**$20,000**	**$50,000**	**$135,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$50,000	$50,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$30,000	$0	$0	$0	$30,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$5,000	$5,000	$0	$30,000	$20,000	$0	$55,000
		$5,000	**$5,000**	**$30,000**	**$30,000**	**$20,000**	**$50,000**	**$135,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.665

Service Name: Sticks Allison Water (Galiano)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-01	New	Service Line Replacement (Provisional)	Replace failed/leaking service lines when required	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	Replacement	Source Water Protection	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.	$ 30,000	S	Grant	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-01	Replacement	Minor Site Improvements	Smaller scale improvements as identified for replacement by operations.	$ 30,000	S	Res	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ 30,000
27-02	Study	Alternative Approval Process	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
28-01	Replacement	Watermain Replacement Program	Initial budget to commence the watermain replacement program.	$ 2,100,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,185,000**			**$ 5,000**	**$ 5,000**	**$ 30,000**	**$ 30,000**	**$ 20,000**	**$ 50,000**	**$ 135,000**

Service: **2.665** **Sticks Allison Water (Galiano)**

Project Number	22-01	**Capital Project Title**	Service Line Replacement (Provisional)	**Capital Project Description**	Replace failed/leaking service lines when required
Project Rationale	Budget available as required to replace failed/leaking service lines that may arise.				

Project Number	25-01	**Capital Project Title**	Source Water Protection	**Capital Project Description**	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.
Project Rationale	Better monitoring and resiliency against drought and other water quantity concerns.				

Project Number	27-01	**Capital Project Title**	Minor Site Improvements	**Capital Project Description**	Smaller scale improvements as identified for replacement by operations.
Project Rationale	Small scale improvements including, replacement of exisitng 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.				

Project Number	27-02	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.				

Service:	**2.665**	**Sticks Allison Water (Galiano)**

Project Number	28-01	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Initial budget to commence the watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Sticks Allison Reserves
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	19,053	15,828	22,623	29,623	36,623	36,623
Capital Reserve Fund	34,508	40,508	52,988	36,378	31,693	49,673
Total	**53,561**	**56,336**	**75,611**	**66,001**	**68,316**	**86,296**

Reserve Schedule

Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

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

Reserve Cash Flow

Fund: 1500	**Actual**	**Budget**				
Fund Centre: 105215	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	15,443	19,053	15,828	22,623	29,623	36,623
Transfer from Ops Budget	9,987	6,775	6,795	7,000	7,000	7,000
Expenditures	(7,000)	(10,000)	-	-	-	(7,000)
Planned Maintenance Activity	Reservoir cleaning & inspection	Leak risk investigation & provisional repairs				Water Tank cleaning & inspection
Interest Income*	623					
Ending Balance $	**19,053**	**15,828**	**22,623**	**29,623**	**36,623**	**36,623**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund: 1068	**Actual**	**Budget**				
Fund Centre: 101890	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	25,053	34,508	40,508	52,988	36,378	31,693
Transfer from Ops Budget	8,250	11,000	12,480	13,390	15,315	17,980
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(5,000)	-	(30,000)	(20,000)	-
Interest Income*	1,205					
Ending Balance $	**34,508**	**40,508**	**52,988**	**36,378**	**31,693**	**49,673**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Surfside Park Estates (Mayne)

FINAL BUDGET

MARCH 2025

Service: 2.667 Surfside Park Estates (Mayne) **Committee: Electoral Area**

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area.
Bylaw No. 3087 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of $79,500 or $13.97 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004)

FUNDING:

User charge: Annual charge per single family equivalency unit connected to the system.

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

Connection Charge: Actual Cost + 15% Admin fee (minimum connection $400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.667 - Surfside Park Estates (Mayne)	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Operations Services Contract	20,630	6,000	24,700	-	-	24,700	25,190	25,690	26,200	26,720
Repairs & Maintenance	6,030	7,400	6,210	-	5,000	11,210	6,330	6,450	13,570	6,700
Allocations	8,906	8,906	9,319	-	-	9,319	9,571	9,770	9,973	10,179
Water Testing	4,336	5,370	4,540	-	-	4,540	4,002	4,080	4,158	4,237
Electricity	4,330	6,000	5,500	-	-	5,500	5,610	5,720	5,830	5,950
Supplies	20,240	29,700	26,130	-	-	26,130	26,660	27,200	27,750	28,310
Labour Charges	37,100	79,000	38,810	-	-	38,810	39,590	40,380	41,190	42,010
Other Operating Expenses	11,000	13,740	12,181	-	-	12,181	12,530	12,896	13,287	13,706
TOTAL OPERATING COSTS	**112,572**	**156,116**	**127,390**	**-**	**5,000**	**132,390**	**129,483**	**132,186**	**141,958**	**137,812**
*Percentage Increase over prior year			13.2%		4.4%	17.6%	-2.2%	2.1%	7.4%	-2.9%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	2,000	-	3,250	-	-	3,250	7,000	7,000	9,000	9,000
Transfer to Capital Reserve Fund	15,000	-	15,000	-	-	15,000	20,235	20,890	23,665	24,310
MFA Debt Principal	-	-	-	-	-	-	1,267	40,534	50,668	51,935
MFA Debt Interest	-	-	-	569	-	569	19,325	74,875	88,625	95,225
MFA Debt Reserve Fund	-	-	-	500	-	500	15,500	4,000	500	4,500
TOTAL DEBT / RESERVES	**17,000**	**-**	**18,250**	**1,069**	**-**	**19,319**	**63,327**	**147,299**	**172,458**	**184,970**
TOTAL COSTS	**129,572**	**156,116**	**145,640**	**1,069**	**5,000**	**151,709**	**192,810**	**279,485**	**314,416**	**322,782**
*Percentage Increase over prior year			12.4%	0.8%	3.9%	17.1%	27.1%	45.0%	12.5%	2.7%
FUNDING SOURCES (REVENUE)										
Balance CFW from 2024 to 2025	-	(14,000)	-	-	14,000	14,000	-	-	-	-
Transfer from Operating Reserve Fund	-	(10,660)	-	-	(5,000)	(5,000)	-	-	(7,000)	-
User Charges	(104,852)	(104,852)	(118,480)	-	(11,500)	(129,980)	(155,980)	(226,171)	(248,789)	(261,231)
Other Revenue	(100)	(1,984)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	**(104,952)**	**(131,496)**	**(118,680)**	**-**	**(2,500)**	**(121,180)**	**(156,180)**	**(226,371)**	**(255,989)**	**(261,431)**
REQUISITION - PARCEL TAX	**(24,620)**	**(24,620)**	**(26,960)**	**(1,069)**	**(2,500)**	**(30,529)**	**(36,630)**	**(53,114)**	**(58,427)**	**(61,351)**
*Percentage increase over prior year										
User Fee			13.0%	0.0%	11.0%	24.0%	20.0%	45.0%	10.0%	5.0%
Requisition			9.5%	4.3%	10.2%	24.0%	20.0%	45.0%	10.0%	5.0%
Combined			**12.3%**	**0.9%**	**10.8%**	**24.0%**	**20.0%**	**45.0%**	**10.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	2.667 Surfside Park Estates (Mayne)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$20,000	$0	$0	$0	$0	$20,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$15,000	$72,500	$1,550,000	$400,000	$50,000	$450,000	$2,522,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$15,000	**$92,500**	**$1,550,000**	**$400,000**	**$50,000**	**$450,000**	**$2,542,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$50,000	$1,550,000	$400,000	$50,000	$450,000	$2,500,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$15,000	$42,500	$0	$0	$0	$0	$42,500
		$15,000	**$92,500**	**$1,550,000**	**$400,000**	**$50,000**	**$450,000**	**$2,542,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

Service #: 2.667

Service Name: Surfside Park Estates (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	Replacement	Alternative Approval Process	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.	$ 15,000	S	Res	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-01	Replacement	Wood Dale Drive Water Main Replacement	Replace approximately 200 m of leaking water main along Wood Dale Drive.	$ 300,000	S	Debt	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
24-02	New	Source Water Surveillance	Construct source water surveillance for water quantity monitoring.	$ 20,000	E	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-01	Replacement	Water Storage Tank Replacement	Design and construction new water storage tank.	$ 1,700,000	S	Debt	$ -	$ 50,000	$ 1,250,000	$ 400,000	$ -	$ -	$ 1,700,000
25-02	Replacement	Replacement of UV Equipment	Existing UV equipment is at end of life and is needing repair parts which are no longer supported.	$ 7,500	S	Res	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500
28-01	Replacement	Watermain Replacement Program	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 5,600,000	S	Debt	$ -	$ -	$ -	$ -	$ 50,000	$ 450,000	$ 500,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 7,642,500**				**$ 92,500**	**$ 1,550,000**	**$ 400,000**	**$ 50,000**	**$ 450,000**	**$ 2,542,500**

Service: 2.667 **Surfside Park Estates (Mayne)**

Project Number	23-01	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	Undertake an alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Funds are required to conduct an alternative approval process for future funding of water system improvements including storage tank and water main replacement.				

Project Number	24-01	**Capital Project Title**	Wood Dale Drive Water Main Replacement	**Capital Project Description**	Replace approximately 200 m of leaking water main along Wood Dale Drive.
Project Rationale	Funds are required to replace approximately 200 m of 150 mm diameter PVC water main that is leaking along Wood Dale Drive.				

Project Number	24-02	**Capital Project Title**	Source Water Surveillance	**Capital Project Description**	Construct source water surveillance for water quantity monitoring.
Project Rationale	Construct source water surveillance for water quantity monitoring.				

Project Number	25-01	**Capital Project Title**	Water Storage Tank Replacement	**Capital Project Description**	Design and construction new water storage tank.
Project Rationale	Design and construction new water storage tank following the previously completed conceptual design.				

Service:	**2.667**	**Surfside Park Estates (Mayne)**

Project Number	25-02	**Capital Project Title**	Replacement of UV Equipment	**Capital Project Description**	Existing UV equipment is at end of life and is needing repair parts which are no longer supported.
Project Rationale	Replacement of UV Unit that is approaching end of life and is no longer supported by the supplier.				

Project Number	28-01	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Surfside Park Estates (Mayne)
Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	**2025**	**2026**	**2027**	**2028**	**2029**
Operating Reserve Fund	6,816	5,066	12,066	19,066	21,066	30,066
Capital Reserve Fund	56,304	28,804	49,039	69,929	93,594	117,904
Total	**63,120**	**33,870**	**61,105**	**88,995**	**114,660**	**147,970**

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

Reserve Cash Flow

Fund: 1500	**Actual**	**Budget**				
Fund Centre: 105216	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	15,471	6,816	5,066	12,066	19,066	21,066
Transfer from Ops Budget	-	3,250	7,000	7,000	9,000	9,000
Expenditures	-	(5,000)	-	-	(7,000)	-
Planned Maintenance Activity		Prefilter media replacement			Reservoir cleaning & inspection	
Deficit Recovery	(9,384)					
Interest Income*	729					
Ending Balance $	**6,816**	**5,066**	**12,066**	**19,066**	**21,066**	**30,066**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: 1066	Actual	Budget				
Fund Centre: 101850	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	53,732	56,304	28,804	49,039	69,929	93,594
Transfer from Ops Budget	-	15,000	20,235	20,890	23,665	24,310
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(42,500)	-	-	-	-
Interest Income*	2,572					
Ending Balance $	**56,304**	**28,804**	**49,039**	**69,929**	**93,594**	**117,904**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Magic Lake Estates Sewer

FINAL BUDGET

MARCH 2025

Service: **3.830 Magic Lake Sewer Utility (Pender)**	**Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of $200,000 or $7.10 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing $1,530,000 for 10 years

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

User Charge:	Per single family equivalency unit to connected properties only
Parcel Tax:	Only on properties capable of being connected to system.
Connection Charge:	Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500.

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

3.830 - Magic Lake Estates Sewer	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026	2027	2028	2029
OPERATING COSTS										
Sludge Hauling Contracts	108,000	109,800	111,240	-	-	111,240	113,460	115,730	118,040	120,400
Grit & Waste Sludge Disposal	85,000	85,500	87,550	-	-	87,550	89,300	91,090	92,910	94,770
Screening Disposal	2,500	2,500	2,600	17,400	-	20,000	20,400	20,810	21,230	21,650
Repairs & Maintenance	24,460	23,210	25,200	-	-	25,200	65,700	41,210	26,730	27,270
Allocations	46,397	46,397	49,553	-	-	49,553	50,894	51,927	52,977	54,043
Electricity	25,030	23,200	25,780	-	-	25,780	26,300	26,830	27,370	27,920
Supplies	24,610	12,160	25,320	(7,100)	-	18,220	18,590	18,960	19,340	19,730
Labour Charges	323,715	380,500	338,283	-	-	338,283	345,048	351,952	358,994	366,176
Other Operating Expenses	39,890	50,620	44,641	2,950	-	47,591	49,205	50,905	52,716	54,649
TOTAL OPERATING COSTS	**679,602**	**733,887**	**710,167**	**13,250**	**-**	**723,417**	**778,897**	**769,414**	**770,307**	**786,608**
*Percentage Increase over prior year			4.5%	1.9%		6.4%	7.7%	-1.2%	0.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	46,540	5,515	46,000	-	-	46,000	49,110	118,675	145,995	179,335
Transfer to Operating Reserve Fund	13,260	-	15,000	-	-	15,000	25,000	50,000	50,000	50,000
Debt Reserve Fund	380	380	530	-	-	530	530	530	8,530	13,000
MFA Principal Payment	133,463	133,463	133,463	-	-	133,463	133,463	68,476	46,668	20,267
MFA Interest Payment	40,640	40,640	40,640	-	-	40,640	40,640	24,995	25,920	49,500
TOTAL DEBT / RESERVES	**234,283**	**179,998**	**235,633**	**-**	**-**	**235,633**	**248,743**	**262,676**	**277,113**	**312,102**
TOTAL COSTS	**913,885**	**913,885**	**945,800**	**13,250**	**-**	**959,050**	**1,027,640**	**1,032,090**	**1,047,420**	**1,098,710**
Sludge Disposal Recovery	(11,590)	(11,590)	(11,940)	-	-	(11,940)	(12,180)	(12,420)	(12,670)	(12,920)
TOTAL COSTS NET OF RECOVERIES	**902,295**	**902,295**	**933,860**	**13,250**	**-**	**947,110**	**1,015,460**	**1,019,670**	**1,034,750**	**1,085,790**
*Percentage Increase over prior year			3.5%	1.5%		5.0%	7.2%	0.4%	1.5%	4.9%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(40,000)	(15,000)	-	-
User Charges	(291,047)	(291,047)	(304,140)	(13,250)	-	(317,390)	(326,910)	(336,720)	(346,820)	(364,160)
Grants in Lieu of Taxes	(3,333)	(3,333)	(3,430)	-	-	(3,430)	(3,500)	(3,570)	(3,640)	(3,710)
Other Revenue	(1,280)	(1,280)	(1,460)	-	-	(1,460)	(1,480)	(1,500)	(1,520)	(1,010)
TOTAL REVENUE	**(295,660)**	**(295,660)**	**(309,030)**	**(13,250)**	**-**	**(322,280)**	**(371,890)**	**(356,790)**	**(351,980)**	**(368,880)**
REQUISITION - PARCEL TAX	**(606,635)**	**(606,635)**	**(624,830)**	**-**	**-**	**(624,830)**	**(643,570)**	**(662,880)**	**(682,770)**	**(716,910)**
*Percentage increase over prior year										
User Fees			4.5%	4.6%		9.1%	3.0%	3.0%	3.0%	5.0%
Requisition			3.0%	0.0%		3.0%	3.0%	3.0%	3.0%	5.0%
Combined			**3.5%**	**1.5%**		**5.0%**	**3.0%**	**3.0%**	**3.0%**	**5.0%**

3.830D - Magic Lake Estates Sewer - Debt Only 6M Phase 1 Wastewater Treatment Plan Upgrade	2024 BOARD BUDGET	 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	 ONGOING	 ONE-TIME	 TOTAL	FUTURE PROJECTIONS 2026	 2027	 2028	 2029
DEBT										
Debt Reserve Fund	1,030	1,030	1,520	-	-	1,520	1,520	1,520	1,520	1,520
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
TOTAL DEBT	**231,715**	**231,715**	**232,205**	**-**	**-**	**232,205**	**232,205**	**232,205**	**232,205**	**232,205**
FUNDING SOURCES (REVENUE)										
MFA Debt Reserve Earning	(1,030)	(1,030)	(1,520)	-	-	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)
Grants in Lieu of Taxes	(1,226)	(1,226)	(1,201)	-	-	(1,201)	(1,250)	(1,280)	(1,310)	(1,340)
REQUISITION - PARCEL TAX	**(229,459)**	**(229,459)**	**(229,484)**	**-**	**-**	**(229,484)**	**(229,435)**	**(229,405)**	**(229,375)**	**(229,345)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 3.830 Magic Lake Sewer Utility (Pender)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$60,000	$60,000	$0	$0	$0	$0	$60,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$400,000	$400,000	$0	$120,000	$925,000	$1,300,000	$2,745,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$460,000	**$460,000**	**$0**	**$120,000**	**$925,000**	**$1,300,000**	**$2,805,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$200,000	$200,000	$0	$0	$0	$0	$200,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$800,000	$1,300,000	$2,100,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$200,000	$200,000	$0	$0	$0	$0	$200,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$60,000	$60,000	$0	$120,000	$125,000	$0	$305,000
	$460,000	**$460,000**	**$0**	**$120,000**	**$925,000**	**$1,300,000**	**$2,805,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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Service #: 3.830

Service Name: Magic Lake Sewer Utility (Pender)

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
				PROJECT BUDGET & SCHEDULE									
21-02	Renewal	Wastewater Improvements - Pump Station and Treatment Plant Upgrades	1. Renew Galleon and Schooner Pump Stations 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)	$ 11,653,266	S	Cap	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
21-02	Renewal				S	Grant	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.	$ 60,000	E	Res	$ 60,000	$ 60,000	$ -	$ -	$ -		$ 60,000
27-01	Study	Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	$ 20,000	S	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
28-01	Renewal	CCTV Inspection of AC Pipe	Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.	$ 125,000	S	Res	$ -	$ -	$ -	$ -	$ 125,000	$ -	$ 125,000
27-02	Renewal	Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns	$ 2,100,000	S	Res	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
27-02	Renewal				S	Debt	$ -	$ -	$ -	$ -	$ 800,000	$ 1,200,000	$ 2,000,000
28-03	Replacement	AC Sewer Pipe Replacement	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.	$ 2,000,000	S	Debt	$ -	$ -	$ -	$ -		$ 100,000	$ 100,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
				$ 15,958,266				**$ 460,000**	**$ -**	**$ 120,000**	**$ 925,000**	**$ 1,300,000**	**$ 2,805,000**

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

Project Number	21-02
Capital Project Title	Wastewater Improvements - Pump Station and Treatment Plant Upgrades
Capital Project Description	1. Renew Galleon and Schooner Pump Stations 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)
Project Rationale	Wastewater Improvements - Pump Station and Treatment Plant Upgrades

Project Number	24-01
Capital Project Title	Towable Genset Replacement
Capital Project Description	Replacement of the towable genset as it is nearing the end of life.
Project Rationale	Replacement of the towable genset as it is nearing the end of life.

Project Number	28-01
Capital Project Title	CCTV Inspection of AC Pipe
Capital Project Description	Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.
Project Rationale	CCTV inspections of AC sewer mains to prioritize replacement.

Project Number	27-02
Capital Project Title	Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)
Capital Project Description	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns
Project Rationale	Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).

Project Number	28-03
Capital Project Title	AC Sewer Pipe Replacement
Capital Project Description	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.
Project Rationale	Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.

Project Number	27-01
Capital Project Title	Alternative Approval Process
Capital Project Description	Conduct public consultation to inform strategies to borrow necessary future capital funds.
Project Rationale	

Magic Lake Estates Sewer
Reserve Summary Schedule
2025 - 2029 Financial Plan

Reserve/Fund Summary

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	43,923	58,923	43,923	78,923	128,923	178,923
Capital Reserve Fund	425,103	411,103	460,213	458,888	479,883	659,218
Total	**469,025**	**470,025**	**504,135**	**537,810**	**608,805**	**838,140**

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

Reserve Cash Flow

Fund: 1500	**Actual**	**Budget**				
Fund Centre: 105217	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	29,241	43,923	58,923	43,923	78,923	128,923
Transfer from Ops Budget	13,260	15,000	25,000	50,000	50,000	50,000
Planned Expenditures	-	-	(40,000)	(15,000)	-	-
Planned Maintenance Activity			Sewer System Flushing	Outfall Inspection		
Interest Income*	1,422					
Ending Balance $	**43,923**	**58,923**	**43,923**	**78,923**	**128,923**	**178,923**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund:	**1042**	**Actual**	**Budget**				
Fund Centre:	**101386**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance		393,385	425,103	411,103	460,213	458,888	479,883
Transfer from Ops Budget		13,163	46,000	49,110	118,675	145,995	179,335
Transfer to Cap Fund		-	(60,000)	-	(120,000)	(125,000)	-
Transfer from Cap Fund		-					
Interest Income*		18,555					
Ending Balance $		**425,103**	**411,103**	**460,213**	**458,888**	**479,883**	**659,218**

Assumptions/Background:

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