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**REPORT TO LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, SEPTEMBER 12, 2024**

SUBJECT **2025 Preliminary Local Community Commission Budget Review**

ISSUE SUMMARY

To present the 2025 Local Community Commission (LCC) budgets and obtain recommendations from the LCC to forward to the Capital Regional District Board (Board) for approval.

BACKGROUND

The Capital Regional District (CRD) provides a range of regional, sub-regional, and local services to the community. Regional services are provided to the entire region, sub-regional services are provided to groups of participating Municipalities, First Nations and Electoral Areas, and Local Services are provided to single Municipalities, Electoral Areas or to groups of residents within local service areas. The CRD provides services to approximately 11,635 Salt Spring Island residents.¹

Budgets for review are specific to LCC governed services. These services delivered are established by the *Local Government Act and Service Establishment Bylaws*, and guided by the Board strategic plan, and corporate service plans.

Budget Approval Process

Under budget direction provided by the Board, review and recommendation for approval of 14 Salt Spring Island service budgets are delegated to the LCC. These budgets are preliminary for review and it is expected the LCC will make recommended changes to the CRD Financial Plan. The CRD Preliminary Financial Plan will be presented to the CRD Board on October 30, 2024. Changes from the LCC budget review will be considered by the Board for final budget approval in March 2025.

Service Planning and Budget Development

The 2024 service planning process marks the second year of the four-year strategic and corporate planning cycle. The planning cycle is designed to ensure alignment and implementation of strategic objectives during the election term. A corporate plan was prepared to incorporate new and revised priorities following local government elections in the fall of 2022. Any changes to service levels and financial plans are brought forward in the annual planning cycle.

Similar to previous years, the Service and Financial Planning Guidelines were reviewed by the committee and approved by the Board. These guidelines help manage finances considering trends, assumptions, and factors affecting the organization. For 2025, staff attempted balance cost pressures with maintaining essential services within previously directed.

¹ 2021 Census Data

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

Budget development is based on resources required for the delivery of core services, impacts of new initiatives through service planning, proposed capital programming, and other cost pressures such as inflation and contractual agreements. Service budgets include operating and capital plans in addition to any changes in reserve funds. A detailed discussion of main budget drivers for each LCC service is included in this report supported by Appendix A.

ALTERNATIVES

Alternative 1

The Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2025 LCC Service Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix B for January 1, 2025, implementation be approved for expenditure.
3. That the new initiatives identified in Appendix C be included in the SSI Parks and Recreation Five Year Financial Plan.

Alternative 2

The Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2025 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
2. That the new initiatives identified in Appendix B for January 1, 2025, implementation be approved with specific direction on amendments.
3. That the new initiatives identified in Appendix C be included in the SSI Parks and Recreation Five Year Financial Plan with specific direction on amendments.

IMPLICATIONS

Financial Implications

Requisition

Table 1 summarizes the change in tax requisition from the 2024 final to 2025 provisional for each service.

Table 1: 2025 Provisional vs 2024 Final Requisition

Salt Spring Island LCC Services	Requisition/Parcel Tax			
	2025	2024	\$ Chg	% Chg
Grants-in-Aid	83,725	43,752	39,973	91.4%
Economic Development	64,442	53,699	10,743	20.0%
Library	776,678	717,294	59,384	8.3%
Street Lighting	32,832	31,869	963	3.0%
Fernwood Dock*	21,870	16,380	5,490	33.5%
Community Transit	495,151	353,679	141,472	40.0%
Community Transportation	121,950	88,059	33,891	38.5%
Arts	160,393	133,716	26,677	20.0%
Livestock Injury Comp.	13	13	-	0.0%
Search and Rescue	26,480	22,917	3,563	15.5%
Community Parks	638,484	588,527	49,957	8.5%
Community Rec	135,108	118,975	16,133	13.6%
Pool & Park Land	2,148,691	1,888,013	260,678	13.8%
Septage/Composting*	431,177	416,125	15,052	3.6%
	5,136,994	4,473,018	663,976	14.8%

*Services funded by Parcel Tax

The actual tax rates impact to residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2024 property assessment values. The 2025 preliminary requisition impact shown in Table 1 (above) reflects the 2024 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments in early February 2025.

Operating Budget Overview

Table 2 summarizes the change in expenditures from 2024 final budget to the 2025 provisional budget.

Table 2: Summary of Operating Budget (2025 Provisional vs 2024 Final)

Salt Spring Island LCC Services	Total Expenditure			
	2025	2024	\$ Chg	% Chg
Grants-in-Aid	83,995	58,785	25,210	42.9%
Economic Development	68,437	129,349	(60,912)	-47.1%
Library	778,618	718,950	59,668	8.3%
Street Lighting	32,872	31,909	963	3.0%
Fernwood Dock	22,040	16,547	5,493	33.2%
Community Transit	712,708	632,673	80,035	12.7%
Community Transportation	122,390	88,489	33,901	38.3%
Arts	162,895	133,806	29,089	21.7%
Livestock Injury Comp.	3,158	3,158	-	0.0%
Search and Rescue	26,580	25,804	776	3.0%
Community Parks	1,035,001	1,025,297	9,704	0.9%
Community Rec	402,378	399,235	3,143	0.8%
Pool & Park Land	2,768,414	2,439,891	328,523	13.5%
Septage/Composting	1,248,883	1,208,171	40,712	3.4%
	7,468,369	6,912,064	556,305	8.0%

The provisional 2025 operating budget is \$7.5 million, an increase of \$0.6 million or 8% from 2024. The changes in operating expenditures greater than \$10,000 are primarily due to the following:

- Grants-in-Aid: Increase in available funding.
- Library: Increase in requested contribution, insurance, allocation to SSI Admin budget.
- Community Transit: Increase to BC Transit operating costs and increased transfers to reserves.
- Community Transportation: Increase in transfer to capital reserve which were cut as one-time in 2024.
- Arts: Increase in contribution funding slightly offset by a small reduction in other costs.
- Pool & Park Land: Please refer to .459 Bridge file (opening pool Sundays, Phoenix Elementary, SIMS Rent Increase, increase transfers to capital reserve which were cut as one-time in 2024.)
- Septage/Composting: Increase funded by ORF for right of way maintenance, increase in allocations, labour, contributions to composting facility and reserve transfers. Partially offset by reduction in sludge hauling costs and debt servicing.

Capital Budget Overview

Capital plan highlights including capital projects for each service are listed within each budget package. Capital plans are developed through a process of reviewing:

- projects in progress
- condition of existing assets and infrastructure
- regulatory, environmental, risk, health and safety
- new or renewal initiatives prioritized by each service

The following table summarizes the 2025 capital plan including the funding sources details for each service.

Table 3 - Summary of 2025 Provisional Capital Plan

Salt Spring Island LCC Services	SOURCE OF FUNDING						
	Capital Funds on Hand	Debt	Equipment Repl. Fund	Grants	Other	Capital Reserve	2025 Total
SSI Public Library						40,000	40,000
Fernwood Dock	30,000			85,000		135,000	250,000
Community Transit	105,000			60,000		10,000	175,000
Community Transportation	241,000			271,000		150,000	662,000
Community Parks	155,000		30,000	125,000	5,000	40,000	355,000
Community Recreation			5,000	100,000		135,000	240,000
Pool & Park Land	765,000		40,000	240,000	378,000	215,000	1,638,000
Septage / Composting	75,000	120,000			33,196	81,000	309,196
Total	1,371,000	120,000	75,000	881,000	416,196	806,000	3,669,196

Advanced Approvals

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

- Pool and Park Land: 0.5 FTE Maintenance staffing for SIMS \$16,396, 0.3 x 2 FTE Senior Aquatic Worker for Pool \$18,298.
- Pool and Park Land: Rainbow Recreation Centre re opening Sundays \$34,307.
- Septage: Grit Chamber - \$6,000.
- Phoenix Elementary School - \$47,150
- Composting Facility - \$40,000

Additional 2025 Budget Items for Consideration

Additional budget items not included in the LCC Budget packages in Appendix A for consideration include:

- SSI Community Parks one time funding of \$9,600 and ongoing funding of \$3,875 in 2025 funded by requisition to support parkland acquisition operations and maintenance.
- SSI Pool and Park Land Combined one time funding of \$25,000 in 2025 funded by Community Works Funds for Rainbow Recreation risk assessment implementation and surveillance.

- SSI Community Recreation one time funding of \$40,000 in 2025 funded by Community Works funds for tennis court resurfacing

Summary

The attached 2025 LCC budget packages in Appendix A include operating and capital, are provided for provisional approval.

The provisional budget is subject to change as a result of the final 2024 surplus/deficits, receipt of revised assessment and any adjustments recommended by the LCC prior to final approval of the Financial Plan bylaw by March 31, 2025.

CONCLUSION

The 2025 LCC budgets have been delegated to the LCC by the CRD Board for review and provisional approval. Overall, the 2025 LCC preliminary budget has been prepared based on the service plans and provide ongoing CRD services that respond to the varying needs of the Salt Spring Island.

RECOMMENDATION

The Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2025 LCC Service Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix B for January 1, 2025, implementation be approved for expenditure.
3. That the new initiatives identified in Appendix C be included in the SSI Parks and Recreation Five Year Financial Plan.

Submitted by:	Dan Ovington, BBA, Acting Senior Manager, Salt Spring Island Administration
Concurrence	Stephen Henderson, BSc, MBA, Senior Manager of Real Estate, Southern Gulf Islands Electoral Area and Saltspring Island Local Community Commission
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

[Appendix A: SSI LCC Budget Services](#)

[Appendix B: 2025 January Approval](#)

Appendix C: 2025 Additional Budget Items

Appendix A: LCC Service Budgets

Local Community Commission

1.116 SSI Grants in Aid

1.124 SSI Economic Development

1.141 SSI Public Library

1.234 SSI Street Lighting

1.236 Fernwood Dock

1.238A Community Transit

1.238B Community Transportation

1.299 SSI Arts

1.342 Livestock Injury Compensation

1.378 SSI Search and Rescue

1.45X SSI Pool, Parks & Recreation

1.455 SSI Community Parks

1.458 SSI Community Recreation

1.459 SSI Pool & Parks Land

3.705 Septage/Composting

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.116 SSI Grants in Aid

Commission: Salt Spring Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Local Community Commission

FUNDING:

Requisition

1.116 - SSI Grants in Aid	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grants in Aid	53,986	53,986	53,986	25,000	-	78,986	80,570	82,180	83,820	85,500
Allocations	4,799	4,799	5,009	-	-	5,009	5,137	5,238	5,340	5,443
Other Expenses	-	78	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	58,785	58,863	58,995	25,000	-	83,995	85,707	87,418	89,160	90,943
*Percentage Increase over prior year			0.4%	42.5%		42.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Surplus c/fwd from 2023 to 2024	(14,773)	(14,773)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(38)	(40)	-	-	(40)	(50)	(50)	(50)	(50)
Other Revenue	(220)	(300)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(15,033)	(15,111)	(270)	-	-	(270)	(280)	(280)	(280)	(280)
REQUISITION	(43,752)	(43,752)	(58,725)	(25,000)	-	(83,725)	(85,427)	(87,138)	(88,880)	(90,663)
*Percentage increase over prior year Requisition			34.2%	57.1%		91.4%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Economic Development

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.124 SSI Economic Development Sustainability

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.124 SSI Economic Development

Total Expenditure**Comments****2024 Budget****129,349****Other Changes:**

2024 one-time contribution for Program Development

(60,000)

Integrated housing strategy - funded by ORF

Other Costs

(912)

Total Other Changes

(60,912)**2025 Budget****68,437**

Summary of % Expense Change

Integrated housing strategy (2024 one-time)

-46.4%

Balance of change

-0.7%

*% expense change from 2024:***-47.1%***% Requisition increase from 2024 (if applicable):***20%***Requisition funding is (94.2)% of service revenue***Overall 2024 Budget Performance**

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$13,194 (10.2%) due mainly to savings on program development and sponsorship fees (Rural Islands Eco Partner Forum). This variance will be transferred to the Operating Reserve, which has an expected year end balance of \$23,548 before this transfer.

1.124 - SSI Economic Development

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Project Costs	100,000	90,000	40,000	-	-	40,000	40,000	40,000	40,000	40,000
Third Party Payments	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	13,239	13,239	12,127	-	-	12,127	12,401	12,653	12,906	13,160
Operating - Other	6,110	2,910	6,310	-	-	6,310	6,338	6,367	6,397	6,428
TOTAL OPERATING COSTS	129,349	116,149	68,437	-	-	68,437	68,739	69,020	69,303	69,588
*Percentage Increase over prior year			-47.1%			-47.1%	0.4%	0.4%	0.4%	0.4%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	13,194	-	-	-	-	870	1,980	3,115	4,270
TOTAL COSTS	129,349	129,343	68,437	-	-	68,437	69,609	71,000	72,418	73,858
FUNDING SOURCES (REVENUE)										
Balance CFW from 2023 to 2024	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(60,000)	(60,000)	(3,345)	-	-	(3,345)	-	-	-	-
Grants in Lieu of Taxes	(80)	(74)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Other Income	(570)	(570)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
TOTAL REVENUE	(75,650)	(75,644)	(3,995)	-	-	(3,995)	(660)	(670)	(680)	(690)
REQUISITION	(53,699)	(53,699)	(64,442)	-	-	(64,442)	(68,949)	(70,330)	(71,738)	(73,168)
*Percentage increase over prior year Requisition			20.0%			20.0%	7.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	105534						
Beginning Balance		79,988	23,548	20,203	21,073	23,053	26,168
Transfer from Ops Budget		-	-	870	1,980	3,115	4,270
Transfer to Ops Budget		(60,000)	(3,345)	-	-	-	-
Interest Income*		3,560					
Ending Balance \$		23,548	20,203	21,073	23,053	26,168	30,438

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Public Library

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.141 SSI Public Library

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.141 SSI Public Library

Total Expenditure

Comments

2024 Budget

718,950

Other Changes:

Annual contribution to SSI Public Library Association	51,240	Increase in requested contribution to SSI Public Library Association
Insurance costs	4,860	Recognize growing insurance premiums
SSI EA Management Allocation	2,000	New allocation from SSI Admin budget (1.111) reflecting ongoing support from the staff
Other Costs	1,568	Increase in other costs such as maintenance, travel, etc.
Total Other Changes	59,668	

2025 Budget

778,618

Summary of % Expense Change

2025 contribution to SSI Public Library Association	7.1%	
Insurance costs	0.7%	
Balance of change	0.5%	
% expense increase from 2024:	8.3%	
<i>% Requisition increase from 2024 (if applicable):</i>	8.3%	<i>Requisition funding is 99.8% of service revenue</i>

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$3,670 (0.5%) mainly due to lower repairs and maintenance expenses. This variance will be moved to Capital Reserve, which has an expected year end balance of \$125,464 before this transfer.

1.141 - SSI Public Library	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contribution to Library	512,440	512,440	527,810	35,870	-	563,680	574,950	586,450	598,180	610,140
Allocations	25,419	25,419	27,952	2,000	-	29,952	30,831	31,447	32,074	32,713
Insurance	8,250	8,250	13,130	-	-	13,130	14,443	15,887	17,476	19,224
Other Operating Expenses	9,815	8,940	10,120	-	-	10,120	10,320	10,530	10,740	10,950
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	558,424	555,049	581,512	37,870	-	619,382	633,044	646,814	660,970	675,527
*Percentage Increase over prior year			4.1%	6.8%		10.9%	2.2%	2.2%	2.2%	2.2%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	13,255	16,925	11,715	-	-	11,715	13,605	152,460	154,350	166,185
MFA Debt Reserve Fund	620	620	870	-	-	870	870	870	870	-
MFA Principal Payment	112,731	112,731	112,731	-	-	112,731	112,731	5,368	5,368	-
MFA Interest Payment	33,920	33,920	33,920	-	-	33,920	33,920	4,520	4,520	-
TOTAL DEBT / RESERVE	160,526	164,196	159,236	-	-	159,236	161,126	163,218	165,108	166,185
TOTAL COSTS	718,950	719,245	740,748	37,870	-	778,618	794,170	810,032	826,078	841,712
*Percentage Increase over prior year			3.0%	5.3%		8.3%	2.0%	2.0%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(512)	(501)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
MFA Debt reserve fund earnings	(620)	(620)	(870)	-	-	(870)	(870)	(870)	(870)	-
Other Income	(524)	(830)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
TOTAL REVENUE	(1,656)	(1,951)	(1,940)	-	-	(1,940)	(1,960)	(1,980)	(2,000)	(1,150)
REQUISITION	(717,294)	(717,294)	(738,808)	(37,870)	-	(776,678)	(792,210)	(808,052)	(824,078)	(840,562)
*Percentage increase over prior year Requisition			3.0%	5.3%		8.3%	2.0%	2.0%	2.0%	2.0%

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

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

Buildings	\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000
	\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.141

Service Name: SSI Public Library

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	New	Emergency Repairs	Unforeseen Emergency Repairs	\$ 10,000	B	Res	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
28-01	New	Roof Repairs	Repair Roof	\$ 15,000	B	Res	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
25-01	New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan	\$ 40,000	B	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 40,000
25-02	New	HVAC and Central Heating Repair Allowance	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment	\$ 26,000	B	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 26,000
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			Grand Total	\$ 91,000			\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 6,000	\$ 91,000

Service: 1.141 SSI Public Library

Project Number	23-01	Capital Project Title	Emergency Repairs	Capital Project Description	Unforeseen Emergency Repairs
Project Rationale	Unforeseen emergency repairs				

Project Number	28-01	Capital Project Title	Roof Repairs	Capital Project Description	Repair Roof
Project Rationale	Repairing the roof				

Project Number	25-01	Capital Project Title	Accessibility Projects	Capital Project Description	Various accessibility projects stemming from the September 2023 Accessibility Plan
Project Rationale	Various accessibility projects stemming from the September 2023 Accessibility Plan				

Project Number	25-02	Capital Project Title	HVAC and Central Heating Repair Allowance	Capital Project Description	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment
Project Rationale	HVAC and Central Heating Plant Repair Allowance as recommended in the 2022 WSP Building Condition Assessment.				

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1084	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Fund Centre:	102136						
Beginning Balance		85,260	125,464	97,179	100,784	243,244	372,594
Transfer from Ops Budget		13,255	11,715	13,605	152,460	154,350	166,185
Transfer from Cap Fund		33,450					
Transfer to Cap Fund		(10,000)	(40,000)	(10,000)	(10,000)	(25,000)	(6,000)
Interest Income*		3,500					
Ending Balance \$		125,464	97,179	100,784	243,244	372,594	532,779

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.234 SSI Street Lighting

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide street lighting on Salt Spring Island.

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

PARTICIPATION:

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

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.234 - SSI Street Lighting	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Electricity	26,400	26,400	27,190	-	-	27,190	27,730	28,280	28,850	29,430
Allocations	3,348	3,348	3,652	-	-	3,652	3,740	3,813	3,886	3,961
Contribution projects	2,000	-	1,930	-	-	1,930	1,970	2,015	2,060	2,100
Other Operating Expenses	100	250	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	31,848	29,998	32,872	-	-	32,872	33,540	34,208	34,896	35,591
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	-	-	-	-
TOTAL COSTS	31,848	31,878	32,872	-	-	32,872	33,540	34,208	34,896	35,591
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	61	61	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(50)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	21	(9)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
REQUISITION	(31,869)	(31,869)	(32,832)	-	-	(32,832)	(33,500)	(34,168)	(34,856)	(35,551)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584
Newly created in 2023

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Parcel Tax

1.236 - Fernwood Dock (SSI)	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Repairs & Maintenance	6,410	2,670	5,500	-	-	5,500	5,614	5,730	5,847	5,965
Insurance	3,350	3,350	3,800	-	-	3,800	4,180	4,598	5,057	5,563
Supplies	820	-	590	-	-	590	600	610	620	630
Allocations	3,670	3,670	4,780	-	-	4,780	4,884	4,981	5,081	5,180
Other Operating Expenses	2,297	432	2,370	-	-	2,370	2,410	2,450	2,490	2,530
TOTAL OPERATING COSTS	16,547	10,122	17,040	-	-	17,040	17,688	18,369	19,095	19,868
*Percentage Increase over prior year			3.0%			3.0%	3.8%	3.9%	4.0%	4.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	-	6,433	5,000	-	-	5,000	8,735	12,000	14,305	14,200
TOTAL CAPITAL / RESERVE	-	6,433	5,000	-	-	5,000	8,735	12,000	14,305	14,200
TOTAL COSTS	16,547	16,555	22,040	-	-	22,040	26,423	30,369	33,400	34,068
*Percentage Increase over prior year			33.2%			33.2%	19.9%	14.9%	10.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(145)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(37)	(30)	(40)	-	-	(40)	(50)	(60)	(70)	(80)
TOTAL REVENUE	(167)	(175)	(170)	-	-	(170)	(180)	(190)	(200)	(210)
REQUISITION - PARCEL TAX	(16,380)	(16,380)	(21,870)	-	-	(21,870)	(26,243)	(30,179)	(33,200)	(33,858)
*Percentage increase over prior year Requisition			33.5%			33.5%	20.0%	15.0%	10.0%	2.0%

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

Service No. 1.236 SSI Small Craft Harbour (Fernwood Dock)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$100,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$100,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000

SOURCE OF FUNDS

Capital Funds on Hand	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$70,000	\$135,000	\$60,000	\$10,000	\$10,000	\$10,000	\$225,000
	\$100,000	\$250,000	\$60,000	\$10,000	\$10,000	\$10,000	\$340,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.236

Service Name: SSI Small Craft Harbour (Fernwood Dock)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	Renewal	Annual Preventative Maintenance and Repairs	Paint and replace rotten deck boards, float rail and antislip gangway.	\$ 60,000	\$	Res	\$ 10,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
24-02	Renewal	Anticipated work from 2023 inspection	Replace and repair damaged sections	\$ 250,000	\$	Res	\$ 60,000	\$ 115,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 165,000
24-02	Renewal	Anticipated work from 2023 inspection	CWF or Grant funding required to replace and repair damaged sections		\$	Grant	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
21-02	Renewal	Painting and Repairs	Paint and replace rotten deck boards, float rail and antislip gangway.	\$ 50,000	\$	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
													\$ -
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													\$ -
													\$ -
Grand Total				\$ 360,000				\$ 250,000	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 340,000

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Project Number	23-01	Capital Project Title	Annual Preventative Maintenance and Repairs	Capital Project Description	Paint and replace rotten deck boards, float rail and antislip gangway.
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Project Rationale Annual preventative maintenance and repairs to extend useful life.

Project Number	24-02	Capital Project Title	Anticipated work from 2023 inspection	Capital Project Description	Replace and repair damaged sections
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Project Rationale Lifecycle replacement

Project Number	21-02	Capital Project Title	Painting and Repairs	Capital Project Description	Paint and replace rotten deck boards, float rail and antislip gangway.
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Project Rationale Repairs as identified in the 2019 Supplementary Condition Assessment Report

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		180,891	190,561	60,561	9,296	11,296	15,601
Transfer from Ops Budget		-	5,000	8,735	12,000	14,305	14,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(135,000)	(60,000)	(10,000)	(10,000)	(10,000)
Interest Income*		9,670					
Ending Balance \$		190,561	60,561	9,296	11,296	15,601	19,801

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

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

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

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

Change in Budget 2024 to 2025

Service: 1.238A Community Transit

Total Expenditure**Comments****2024 Budget****632,673****Other Changes:**

Standard Overhead Allocation	3,390	Increase in 2024 operating costs
BC Transit Municipal Obligation	32,929	Higher BC Transit costs (fuel, maintenance, and lease fees)
Transfer to Reserves	43,070	Increased transfer to ORF of \$23,070 and CRF of \$20,000
Other Costs	646	
	<hr/>	
Total Other Changes	80,035	

2025 Budget**712,708**

Summary of % Expense Increase

Increased BC Transit costs	5.2%
Transfer to Reserves	6.8%
Balance of increase	0.6%
<i>% expense increase from 2024:</i>	12.7%

% Requisition increase from 2024 (if applicable): **40.0%***Requisition funding is 69.5% of service revenue***Overall 2024 Budget Performance**

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$11,992 (1.9%) due mainly to estimated lower contribution to BC Transit. This variance will be moved to Operating Reserve, which has an expected year end balance of \$37,772 before this transfer.

1.238A - Community Transit (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	600,009	576,000	632,938	-	-	632,938	675,804	689,320	703,106	717,168
Allocations	30,084	30,084	33,534	-	-	33,534	34,523	35,214	35,919	36,637
Other Operating Expenses	2,580	3,550	3,166	-	-	3,166	3,315	3,474	3,645	3,830
TOTAL OPERATING COSTS	632,673	609,634	669,638	-	-	669,638	713,642	728,008	742,670	757,635
*Percentage Increase over prior year			5.8%			5.8%	6.6%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	-	-	20,000	-	-	20,000	21,235	8,000	8,000	7,000
Transfer to Operating Reserve Fund	-	11,992	23,070	-	-	23,070	-	-	-	-
TOTAL CAPITAL / RESERVES	-	11,992	43,070	-	-	43,070	21,235	8,000	8,000	7,000
TOTAL COSTS	632,673	621,626	712,708	-	-	712,708	734,877	736,008	750,670	764,635
*Percentage Increase over prior year			12.7%			12.7%	3.1%	0.2%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(67,000)	(67,000)	-	-	-	-	(10,000)	(6,737)	(16,918)	(26,312)
Transit Pass Revenue	(211,324)	(200,000)	(216,867)	-	-	(216,867)	(219,177)	(223,561)	(228,032)	(232,593)
Safe Restart Funding Allocation	-	-	-	-	-	-	-	-	-	-
Other Income	(520)	(800)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Grants in Lieu of Taxes	(150)	(147)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(278,994)	(267,947)	(217,557)	-	-	(217,557)	(229,877)	(231,008)	(245,670)	(259,635)
REQUISITION	(353,679)	(353,679)	(495,151)	-	-	(495,151)	(505,000)	(505,000)	(505,000)	(505,000)
*Percentage increase over prior year Requisition			40.0%			40.0%	2.0%	0.0%	0.0%	0.0%

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.238A

Service Name: Community Transit (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
23-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	\$ 350,000	S	Grant	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
23-01	New	Bus Shelters	Bus Shelter program. Location TBA. Site and foundation design. (CWF Grant)		S	Grant	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
23-01	New	Bus Shelters	Bus Shelter program. Location TBA. CRD Project Management.		S	Res	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 70,000
23-02	New	O & M Facility Plan	O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.	\$ 50,000	S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
18-01	New	Bus Shelter	Bus shelter-Mobrae	\$ 45,000	S	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
18-01	New	Bus Shelter	Bus shelter-Mobrae		S	Grant	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
22-01	New	Bus Shelter	Bus shelter-Horel	\$ 40,000	S	Cap	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
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			Grand Total	\$ 485,000				\$ 175,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 455,000

Service: **1.238A** **Community Transit (SSI)**

Project Number 23-01 **Capital Project Title** Bus Shelters **Capital Project Description** Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)

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

Project Number 23-02 **Capital Project Title** O & M Facility Plan **Capital Project Description** O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.

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

Project Number 18-01 **Capital Project Title** Bus Shelter **Capital Project Description** Bus shelter-Mobrae

Project Rationale Design build public art inspired bus shelters

Project Number 22-01 **Capital Project Title** Bus Shelter **Capital Project Description** Bus shelter-Horel

Project Rationale Design build public art inspired bus shelters

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

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	37,772	60,842	50,842	44,105	27,187	875
Capital Reserve Fund	8,965	18,965	25,200	18,200	11,200	3,200
Total	46,737	79,807	76,042	62,305	38,387	4,075

Reserve Schedule

Reserve Fund: 1.238 SSI Transit - Operating Reserve Fund - Bylaw 4146

Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		101,382	37,772	60,842	50,842	44,105	27,187
Transfer from Ops Budget		-	23,070	-	-	-	-
Transfer to Ops Budget		(67,000)	-	(10,000)	(6,737)	(16,918)	(26,312)
Interest Income*		3,390					
Ending Balance \$		37,772	60,842	50,842	44,105	27,187	875

Assumptions/Background:

To fund service expansions & bus leasing costs

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1091 102201	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		8,583	8,965	18,965	25,200	18,200	11,200
Transfer from Ops Budget		-	20,000	21,235	8,000	8,000	7,000
Planned Purchase		-	(10,000)	(15,000)	(15,000)	(15,000)	(15,000)
Interest Income (expense)*		382					
Ending Balance \$		8,965	18,965	25,200	18,200	11,200	3,200

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

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

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Pathway Maintenance	2,000	3,000	3,000	-	-	3,000	3,060	3,120	3,180	3,240
Allocations	21,809	21,809	18,969	-	-	18,969	19,394	19,784	20,176	20,580
Labour Cost	23,130	23,130	23,971	-	-	23,971	24,447	24,941	25,442	25,950
Other Operating Expenses	1,550	8,107	1,450	-	-	1,450	1,490	1,531	1,573	1,616
TOTAL OPERATING COSTS	48,489	56,046	47,390	-	-	47,390	48,391	49,376	50,371	51,386
*Percentage Increase over prior year			-2.3%			-2.3%	2.1%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	40,000	40,000	70,000	-	-	70,000	80,275	71,045	87,420	86,475
Transfer to Operating Reserve Fund	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	6,250	-	1,350	1,350
Principal Payment	-	-	-	-	-	-	-	15,834	15,834	19,254
Interest Payment	-	-	-	-	-	-	6,875	27,500	28,985	34,925
TOTAL DEBT / RESERVES	40,000	40,000	75,000	-	-	75,000	98,400	119,379	138,589	147,004
TOTAL COSTS	88,489	96,046	122,390	-	-	122,390	146,791	168,755	188,960	198,390
*Percentage Increase over prior year			38.3%			38.3%	19.9%	15.0%	12.0%	5.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	(7,558)	-	-	-	-	-	-	-	-
Other Income	(300)	(300)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
Grants in Lieu of Taxes	(130)	(129)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(430)	(7,987)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
REQUISITION	(88,059)	(88,059)	(121,950)	-	-	(121,950)	(146,341)	(168,295)	(188,490)	(197,910)
*Percentage increase over prior year Requisition			38.5%			38.5%	20.0%	15.0%	12.0%	5.0%

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

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

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$326,000	\$656,000	\$2,099,000	\$260,000	\$485,000	\$524,000	\$524,000	\$4,024,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$332,000	\$662,000	\$2,099,000	\$260,000	\$485,000	\$524,000	\$524,000	\$4,030,000

SOURCE OF FUNDS

Capital Funds on Hand	\$241,000	\$241,000	\$0	\$0	\$0	\$0	\$0	\$241,000
Debenture Debt (New Debt Only)	\$0	\$0	\$625,000	\$0	\$135,000	\$135,000	\$135,000	\$895,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$91,000	\$271,000	\$1,460,000	\$140,000	\$320,000	\$320,000	\$320,000	\$2,511,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$150,000	\$14,000	\$120,000	\$30,000	\$69,000	\$69,000	\$383,000
	\$332,000	\$662,000	\$2,099,000	\$260,000	\$485,000	\$524,000	\$524,000	\$4,030,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.2388

Service Name: Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates	
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)	\$ 177,000	S	Grant	\$ 56,000	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ 56,000	
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	CRD Project Management		S	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)		S	Grant	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.	\$ 55,000	S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	CRD Project Management		S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
22-06	New	Lower Ganges Road - Barrier removal or relocation.	Removal of barriers along Lower Ganges Road from Baker Road south. Includes CRD project management.	\$ 14,000	S	Res	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000	
22-08	New	Lower Ganges Road - Concrete Barrier removal or relocation.	Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north. Includes CRD project management.	\$ 69,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000	\$ 69,000	
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)	\$ 1,015,000	S	Grant	\$ -	\$ -	\$ 710,000	\$ -	\$ -	\$ -	\$ 710,000	
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ 305,000	\$ -	\$ -	\$ -	\$ 305,000	
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.	\$ 485,000	S	Res	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ -	\$ 320,000	
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000	
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.	\$ 1,120,000	S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000	
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ 320,000	
22-09	New	Pathway Standards and Maintenance Development	Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.	\$ 20,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
23-05	New	Pathway Maintenance Equipment	Purchase of equipment for snow removal and pathway repairs and maintenance.	\$ 6,000	E	Cap	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.	\$ 230,000	S	Res	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000	
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ 140,000	
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road.	\$ 485,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000	
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management.		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000	
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 35,000	S	Res	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management. (70% BCAT)	\$ 225,000	S	Grant	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000	
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management.		S	Res	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	
25-02	New	Legal Survey of Drake Road proposed pathway	Legal survey of Drake Road proposed pathway to better understand pedestrian and cycling options. Includes CRD PM time.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
26-02	New	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue (Option 1, 2023 Active Transportation Network Plan), Jackson Avenue and South Rainbow Road.	\$ 130,000	S	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
22-13	New	Design and Permitting Swanson Road Pathway	Design and Permitting Swanson Road Pathway	\$ 25,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
22-11	New	Design and Permitting Rainbow Road Pathway	Design and Permitting Rainbow Road Pathway	\$ 30,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
													\$ -	
													\$ -	
													\$ -	
													\$ -	
													\$ -	
			Grand Total	\$ 4,185,000				\$ 662,000	\$ 2,099,000	\$ 260,000	\$ 485,000	\$ 524,000	\$ 4,030,000	

Service: 1.238B Community Transportation (SSI)

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

Project Number	24-01	Capital Project Title	Strategic Asset Management Plan & Accessibility Assessment	Capital Project Description	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.
Project Rationale	Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management.				

Project Number	22-06	Capital Project Title	Lower Ganges Road - Barrier removal or relocation.	Capital Project Description	Removal of barriers along Lower Ganges Road from Baker Road south. Includes CRD project management.
Project Rationale	Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated.				

Project Number	22-08	Capital Project Title	Lower Ganges Road - Concrete Barrier removal or relocation.	Capital Project Description	Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north. Includes CRD project management.
Project Rationale	Subsequent to community feedback and concerns around the recently completed pathway from the Booth Canal Road to north of Baker Road certain barriers will be removed or relocated from Booth Canal Road north along Lower Ganges Road				

Service: 1.238B Community Transportation (SSI)

Project Number 22-12

Capital Project Title Design and Construction of Pathway - Rainbow Road (350 m)

Capital Project Description Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)

Project Rationale This project is part of the Active Transportation network. Design and construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.

Project Number 22-14

Capital Project Title Design and Construction of Pathway - Swanson Road (600 m)

Capital Project Description Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.

Project Rationale This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.

Project Number 23-03

Capital Project Title Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)

Capital Project Description Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.

Project Rationale This project is part of the Active Transportation network. Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.

Project Number 22-09

Capital Project Title Pathway Standards and Maintenance Development

Capital Project Description Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.

Project Rationale Develop a set of standards and specifications for pathway design, construction and maintenance.

Service: 1.238B Community Transportation (SSI)

Project Number	23-05	Capital Project Title	Pathway Maintenance Equipment	Capital Project Description	Purchase of equipment for snow removal and pathway repairs and maintenance.
Project Rationale	Purchase of equipment for snow removal and pathway repairs and maintenance.				

Project Number	24-03	Capital Project Title	McPhillips Avenue Pedestrian Facilities	Capital Project Description	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management.
Project Rationale					

Project Number	28-01	Capital Project Title	Design and Construction of Pathway - Drake Road (650 m)	Capital Project Description	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road
Project Rationale					

Project Number	24-04	Capital Project Title	Referendum or Alternative Approval Process - Funding for Future Projects	Capital Project Description	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.
Project Rationale					

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

Project Number	26-01	Capital Project Title	Construction of Pathway - Jackson Road (310 m)	Capital Project Description	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management. (70% BCAT)
Project Rationale					

Project Number	25-02	Capital Project Title	Legal Survey of Drake Road proposed pathway	Capital Project Description	Legal survey of Drake Road proposed pathway to better understand pedestrian and cycling options. Includes CRD PM time.
Project Rationale					

Project Number	26-02	Capital Project Title	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Capital Project Description	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue (Option 1, 2023 Active Transportation Network Plan), Jackson Avenue and South Rainbow
Project Rationale					

Project Number	22-13	Capital Project Title	Design and Permitting Swanson Road Pathway	Capital Project Description	Design and Permitting Swanson Road Pathway
Project Rationale					

Service: 1.238B Community Transportation (SSI)

Project Number	22-11	Capital Project Title	Design and Permitting Rainbow Road Pathway	Capital Project Description	Design and Permitting Rainbow Road Pathway
Project Rationale					

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

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	13,319	18,319	23,319	28,319	33,319	38,319
Pathways Capital Reserve Fund	224,026	144,026	210,301	161,346	218,766	236,241
Sidewalks Capital Reserve Fund	13,700	13,700	13,700	13,700	13,700	13,700
Total	251,045	176,045	247,320	203,365	265,785	288,260

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		19,987	13,319	18,319	23,319	28,319	33,319
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget		-	-	-	-	-	-
Deficit Recovery		(7,558)					
Interest Income*		890					
Ending Balance \$		13,319	18,319	23,319	28,319	33,319	38,319

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund - Bylaw 3943

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund:	1086	Estimated	Budget				
Fund Centre:	102142	2024	2025	2026	2027	2028	2029
Beginning Balance		355,426	224,026	144,026	210,301	161,346	218,766
Transfer from Ops Budget		40,000	70,000	80,275	71,045	87,420	86,475
Transfer from Capital Fund		-					
Planned Purchase		(186,400)	(150,000)	(14,000)	(120,000)	(30,000)	(69,000)
Interest Income*		15,000					
Ending Balance \$		224,026	144,026	210,301	161,346	218,766	236,241

Assumptions/Background:

Fund balance to provide for capital expenditures for or in respect of capital projects, land, machinery or equipment for them and extension or renewal of existing capital works and related debt servicing payments. Should allow for CRD to participate in partnership with Island Pathways on planned projects

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

Reserve Schedule

Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund

Bylaw 3943
Sidewalks

Reserve Cash Flow

Fund:	1086	Estimated	Budget					
		2024	2025	2026	2027	2028	2029	
Fund Centre:	102147							
Beginning Balance		-	13,700	13,700	13,700	13,700	13,700	
Transfer from Ops Budget		-	-	-	-	-	-	
Planned Purchase		-	-	-	-	-	-	
Transfer from cash in lieu		13,530						
Interest Income*		170						
Ending Balance \$		13,700	13,700	13,700	13,700	13,700	13,700	

Assumptions/Background:

Funds received from property owners for sidewalks in front of their properties
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.299 SSI Arts

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the ArtSpring Theatre and contributing to arts programming through the Gulf Islands Community Arts Council (Bylaw No. 3116, January 29, 2004) Bylaw amendment No. 4331, adopted on April 8, 2020.

SERVICE DESCRIPTION:

This is a service for the contribution to the operation of the ArtSpring Theatre and the arts programs on Salt Spring Island. ArtSpring Theatre is operated by the Island Arts Centre Society. The arts programs are run by the Gulf Islands Community Arts Council. The CRD owns the land that the ArtSpring Theatre is situated on and there is a 10 year license of occupation with the Island Arts Society. Funds provided to ArtSpring Theatre are for maintaining, equipping and operating the facility. Funds provided to the Community Arts Council are for arts programming.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$93,050 or \$0.031 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Art Centre Society	86,933	86,933	108,667	-	-	108,667	110,838	113,057	115,318	117,621
Gulf Islands Community Arts Council	37,257	37,257	46,571	-	-	46,571	47,502	48,453	49,422	50,409
Allocations	2,452	2,452	2,657	1,000	-	3,657	3,756	3,831	3,908	3,986
Other Operating Expenses	6,190	4,000	4,000	-	-	4,000	4,080	4,160	4,240	4,320
TOTAL COSTS	132,832	130,642	161,895	1,000	-	162,895	166,176	169,501	172,888	176,336
*Percentage Increase over prior year			21.9%	0.8%		22.6%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	2,312	(2,312)	-	-	(2,312)	-	-	-	-
Balance c/fwd from 2023 to 2024	974	974	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(92)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	-	(120)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	884	3,074	(2,502)	-	-	(2,502)	(190)	(190)	(190)	(190)
REQUISITION	(133,716)	(133,716)	(159,393)	(1,000)	-	(160,393)	(165,986)	(169,311)	(172,698)	(176,146)
*Percentage increase over prior year Requisition			19.2%	0.7%		20.0%	3.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.342 SSI Livestock Injury Compensation

Commission: Salt Spring Island Local Community Commission

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*.
(Livestock Injury Compensation Service (Salt Spring Islands) Bylaw 4418, No. 1, 2021)

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Allocations	158	158	158	-	-	158	163	166	169	173
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,163	3,166	3,169	3,173
*Percentage Increase over prior year						0.0%	0.2%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	3,140	(3,140)	-	-	(3,140)	-	-	-	-
Balance c/fwd from 2023 to 2024	(3,145)	(3,145)	-	-	-	-	-	-	-	-
Other Income	-	(140)	(5)	-	-	(5)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(3,145)	(145)	(3,145)	-	-	(3,145)	(20)	(20)	(20)	(20)
REQUISITION	(13)	(13)	(13)	-	-	(13)	(3,143)	(3,146)	(3,149)	(3,153)
*Percentage increase over prior year Requisition						0.0%	24076.9%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.378 SSI Search and Rescue

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a contribution to a search and rescue service in the Salt Spring Island Electoral Area.
Establishment Bylaw No. 3494 (Nov. 14, 2007).

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$15,000 or \$0.0053 / \$1,000 on actual assessed value of land and improvements.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2024		2025 BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Contribution to SSI SAR Society	24,222	23,622	24,950	-	-	24,950	25,450	25,960	26,480	27,010
Allocations	1,252	1,252	1,290	-	-	1,290	1,329	1,355	1,383	1,410
Other Expenses	330	930	340	-	-	340	350	360	370	380
TOTAL COSTS	25,804	25,804	26,580	-	-	26,580	27,129	27,675	28,233	28,800
*Percentage Increase over prior year			3.0%			3.0%	2.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(2,787)	(2,787)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
TOTAL REVENUE	(2,887)	(2,887)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
REQUISITION	(22,917)	(22,917)	(26,480)	-	-	(26,480)	(27,029)	(27,575)	(28,133)	(28,700)
*Percentage increase over prior year Requisition			15.5%			15.5%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

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

Local Community Commission (LCC) Review

SEPTEMBER 2024

1.455 / 1.458 / 1.459

Salt Spring Island Parks & Rec -
All Service Areas

OPERATING COSTS

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Swimming Pool	1,066,447	1,076,584	1,168,516	41,506	15,000	1,225,022	1,238,325	1,202,810	1,230,850	1,259,610
Park Land	1,223,265	1,219,391	1,250,297	96,491	8,604	1,355,392	1,389,059	1,423,341	1,459,516	1,497,064
Community Recreation	384,702	372,327	399,878	-	-	399,878	410,171	420,274	430,100	440,193
Community Parks	962,085	909,296	990,001	17,000	-	1,007,001	1,039,148	1,059,973	1,094,319	1,121,129
TOTAL OPERATING COSTS	3,636,499	3,577,598	3,808,692	154,997	23,604	3,987,293	4,076,703	4,106,398	4,214,785	4,317,996

*Percentage Increase			4.7%	4.3%	0.6%	9.6%	2.2%	0.7%	2.6%	2.4%
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CAPITAL / RESERVE

Swimming Pool	65,000	62,063	95,000	-	-	95,000	138,845	139,525	140,850	142,040
Park Land	25,000	35,594	93,000	-	-	93,000	225,740	223,505	220,015	215,800
Community Recreation	5,000	2,248	2,500	-	-	2,500	6,800	8,000	8,100	8,120
Community Parks	28,000	28,555	28,000	-	-	28,000	25,500	29,255	20,060	18,990

DEBT CHARGES	-	-	-	-	-	-	42,000	126,109	126,109	126,109
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TOTAL CAPITAL / RESERVES / DEBT	123,000	128,460	218,500	-	-	218,500	438,885	526,394	515,134	511,059
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TOTAL COSTS	3,759,499	3,706,058	4,027,192	154,997	23,604	4,205,793	4,515,588	4,632,792	4,729,919	4,829,055
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*Percentage Increase			7.1%	4.1%	0.6%	11.9%	7.4%	2.6%	2.1%	2.1%
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Internal Recoveries	(492,990)	(448,630)	(508,635)	44,695	-	(463,940)	(473,218)	(482,682)	(492,336)	(502,182)
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OPERATING LESS RECOVERIES	3,266,509	3,257,428	3,518,557	199,692	23,604	3,741,853	4,042,370	4,150,110	4,237,583	4,326,873
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FUNDING SOURCES (REVENUE)

Swimming Pool	(230,143)	(237,343)	(344,340)	-	(15,000)	(359,340)	(351,230)	(358,250)	(365,410)	(372,710)
Park Land	(173,136)	(179,856)	(168,310)	-	-	(168,310)	(166,320)	(169,400)	(172,540)	(175,730)
Community Recreation	(270,727)	(255,600)	(267,270)	-	-	(267,270)	(272,410)	(277,660)	(283,000)	(288,450)
Community Parks	3,012	10,886	(24,650)	-	-	(24,650)	(25,130)	(25,610)	(26,100)	(26,610)

TOTAL REVENUE	(670,994)	(661,913)	(804,570)	-	(15,000)	(819,570)	(815,090)	(830,920)	(847,050)	(863,500)
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REQUISITION	(2,595,515)	(2,595,515)	(2,713,987)	(199,692)	(8,604)	(2,922,283)	(3,227,280)	(3,319,190)	(3,390,533)	(3,463,373)
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*Percentage increase over prior year requisition			4.6%	7.7%	0.3%	12.6%	10.4%	2.8%	2.1%	2.1%
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AUTHORIZED POSITIONS:

Salaried	11.93		11.93	1.10		13.03	13.03	13.03	13.03	13.03
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1.45X SSI Pool, Park Land, Community Recreation and Community Parks
Reserves Summary
2025 - 2029 Financial Plan

Reserve/Fund Summary						
Reserve/Fund Summary	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
1.459 SSI Pool & Park Land						
Operating Reserve Fund - SSI Pool & Park Land	8,214	8,214	38,214	68,214	98,214	128,214
Capital Reserve Fund - SSI Pool	91,704	86,704	140,549	220,074	215,924	297,964
Capital Reserve Fund - SSI Park Land	175,080	100,080	160,080	225,080	290,080	405,080
Capital Reserve Fund - Park Land Acquisition	675,141	625,141	625,141	625,141	625,141	625,141
Equipment Replacement Fund - SSI Pool	13,743	23,743	33,743	43,743	53,743	53,743
Subtotal	963,882	843,882	997,727	1,182,252	1,283,102	1,510,142
1.458 SSI Community Recreation						
Operating Reserve Fund	2,741	5,241	12,041	20,041	28,141	36,261
Capital Reserve Fund - Community Recreation Facilities	130,275	7,275	9,775	10,275	10,775	16,275
Equipment Replacement Fund	5,104	5,104	5,104	5,104	5,104	5,104
Subtotal	138,120	17,620	26,920	35,420	44,020	57,640
1.455 SSI Community Parks						
Operating Reserve Fund	7,567	15,067	20,067	25,067	30,067	35,067
Capital Reserve Fund - Community Parks	15,648	5,648	25,648	29,403	43,963	67,453
Capital Reserve Fund - Community Park Facilities	9,702	5,702	15,442	24,947	30,962	32,762
Equipment Replacement Fund	61,137	46,637	48,137	34,637	36,137	37,637
Subtotal	94,054	73,054	109,294	114,054	141,129	172,919
Ending Balance \$						
	1,196,055	934,555	1,133,940	1,331,725	1,468,250	1,740,700

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.455 SSI Community Parks

Commission: Salt Spring Island Local Community Commission

DEFINITION:

Supplementary Letters Patent - August, 1975 grants the power of acquiring, developing, operating and maintaining community parks. Bylaw No. 245 (Nov. 26, 1975); amended by Bylaw No. 461 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of, parks, trails, Saturday market, disc golf course and playgrounds on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$498,297 or \$0.15 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.455 - Salt Spring Island - Community Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries	452,437	382,914	466,086	-	-	466,086	478,944	492,156	505,733	519,693
Maintenance, Security & Insurance	36,520	27,222	40,760	-	-	40,760	42,407	44,158	46,023	48,023
Internal Allocations	131,200	131,200	130,286	-	-	130,286	135,141	139,134	141,969	144,913
Utilities & Operating - Supplies	39,928	40,540	41,300	7,000	-	48,300	49,170	50,050	50,950	51,860
Contract for Services	15,140	21,000	14,990	10,000	-	24,990	25,490	26,000	26,520	27,050
Travel - Vehicles	24,940	24,500	25,690	-	-	25,690	26,200	26,720	27,260	27,810
Parks Maintenance Labour	202,450	222,450	208,529	-	-	208,529	212,700	216,955	221,294	225,720
Bylaw Labour	59,470	59,470	62,360	-	-	62,360	69,096	64,800	74,570	76,060
TOTAL OPERATING COSTS	962,085	909,296	990,001	17,000	-	1,007,001	1,039,148	1,059,973	1,094,319	1,121,129
*Percentage Increase		-5.5%	2.9%	1.8%		4.7%	3.2%	2.0%	3.2%	2.4%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,500	6,055	5,500	-	-	5,500	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	15,000	15,000	15,000	-	-	15,000	15,000	18,755	9,560	8,490
Transfer to Operating Reserve Fund	7,500	7,500	7,500	-	-	7,500	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	28,000	28,555	28,000	-	-	28,000	25,500	29,255	20,060	18,990
TOTAL COST	990,085	937,851	1,018,001	17,000	-	1,035,001	1,064,648	1,089,228	1,114,379	1,140,119
*Percentage Increase		-5.3%	2.8%	1.7%		4.5%	2.9%	2.3%	2.3%	2.3%
Internal Time Recovery	(404,570)	(360,210)	(417,562)	45,695	-	(371,867)	(379,304)	(386,891)	(394,629)	(402,521)
TOTAL COSTS NET OF RECOVERIES	585,515	577,641	600,439	62,695	-	663,134	685,344	702,337	719,750	737,598
*Percentage Increase		-1.3%	2.5%	10.7%		13.3%	3.3%	2.5%	2.5%	2.5%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2024 to 2025	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2023 to 2024	35,212	35,212	-	-	-	-	-	-	-	-
Rental Income	(20,760)	(22,980)	(21,790)	-	-	(21,790)	(22,230)	(22,670)	(23,120)	(23,590)
Grants in Lieu of Taxes	(350)	(346)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Revenue-Other	(11,090)	(1,000)	(2,500)	-	-	(2,500)	(2,530)	(2,560)	(2,590)	(2,620)
TOTAL REVENUE	3,012	10,886	(24,650)	-	-	(24,650)	(25,130)	(25,610)	(26,100)	(26,610)
REQUISITION	(588,527)	(588,527)	(575,789)	(62,695)	-	(638,484)	(660,214)	(676,727)	(693,650)	(710,988)
*Percentage increase over prior year requisition			-2.2%	10.7%		8.5%	3.4%	2.5%	2.5%	2.5%
AUTHORIZED POSITIONS:										
Salaried	4.1		4.1			4.1	4.1	4.1	4.1	4.1
User Funding	3.5%					3.3%	3.2%	3.2%	3.2%	3.2%

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

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

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$50,000	\$15,000	\$35,000	\$15,000	\$15,000	\$15,000	\$130,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$305,000	\$30,000	\$30,000	\$30,000	\$20,000	\$20,000	\$415,000
Vehicles	\$0	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000
	\$185,000	\$355,000	\$45,000	\$155,000	\$45,000	\$35,000	\$35,000	\$635,000

SOURCE OF FUNDS

Capital Funds on Hand	\$155,000	\$155,000	\$0	\$0	\$0	\$0	\$0	\$155,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$30,000	\$15,000	\$30,000	\$15,000	\$15,000	\$15,000	\$105,000
Grants (Federal, Provincial)	\$30,000	\$125,000	\$0	\$75,000	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Reserve Fund	\$0	\$40,000	\$30,000	\$50,000	\$30,000	\$20,000	\$20,000	\$170,000
	\$185,000	\$355,000	\$45,000	\$155,000	\$45,000	\$35,000	\$35,000	\$635,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.455

Service Name: SSI Community Parks

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$ 215,000	S	Res	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 35,000
21-01			CWF/Grant funding required for trail development		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-01			SSI Foundation funding for trail development		S	Cap	\$ 100,000	\$ 100,000					\$ 100,000
21-05	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	\$ 90,000	V	ERF	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
21-05			CWF to upgrade vehicle replacement to EV		V	Grant	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$ 70,000	E	Res	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 40,000
23-03	Renewal	Playground Upgrades	Drummond Park Playground Replacement	\$ 110,000	S	Cap	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
23-03			CWF/Grant funding required for playground upgrades		S	Grant	\$ 30,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-03			Donation from Fulford Hall Assoc.		S	Other	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
24-02	Replacement	Maintenance Equipment replacement	Replace maintenance equipment (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	\$ 90,000	E	ERF	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
25-01	Renewal	Cushion Lake Beach Access Upgrades	Upgrades and improvements required for existing beach accesses on MOTI right of ways.	\$ 40,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-01			CWF for beach access upgrade		S	Grant	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
25-02	Renewal	Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment	\$ 90,000	S	Res	\$ -	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 90,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 705,000			\$ 185,000	\$ 355,000	\$ 45,000	\$ 155,000	\$ 45,000	\$ 35,000	\$ 635,000

Service:

1.455

SSI Community Parks

Project Number	21-01	Capital Project Title	Linear Park Development	Capital Project Description	Trial and parking upgrades or development
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Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number	21-05	Capital Project Title	ERF Park Maintenance Vehicle Replacement	Capital Project Description	Replace park maintenance truck with EV
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Project Rationale Vehicle replacement

Project Number	23-01	Capital Project Title	New Maintenance Machinery	Capital Project Description	New mower, gator, tractor, skid steer
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Project Rationale

Project Number	23-03	Capital Project Title	Playground Upgrades	Capital Project Description	Drummon Park Playground Replacement
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Project Rationale

Project Number	24-02	Capital Project Title	Maintenance Equipment replacement	Capital Project Description	Replace maintenance equipment (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
Project Rationale	Replacement of equipment that has reached its end of life.				

Project Number	25-01	Capital Project Title	Cushion Lake Beach Access Upgrades	Capital Project Description	Upgrades and improvements required for existing beach accesses on MOTI right of ways.
Project Rationale	Upgrades required for existing beach accesses				

Project Number	25-02	Capital Project Title	Boardwalk Upgrades	Capital Project Description	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
1.455 SSI Community Parks						
Operating Reserve Fund	7,567	15,067	20,067	25,067	30,067	35,067
Capital Reserve Fund - Community Parks	15,648	5,648	25,648	29,403	43,963	67,453
Capital Reserve Fund - Community Park Facilities	9,702	5,702	15,442	24,947	30,962	32,762
Equipment Replacement Fund	61,137	46,637	48,137	34,637	36,137	37,637
Ending Balance \$	94,054	73,054	109,294	114,054	141,129	172,919

Assumptions/Background:

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: Fund Centre:	1500 105548	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		59	7,567	15,067	20,067	25,067	30,067
Transfer from Ops Budget		7,500	7,500	5,000	5,000	5,000	5,000
Expenditures		-	-	-	-	-	-
Interest Income*		8					
Ending Balance \$		7,567	15,067	20,067	25,067	30,067	35,067

Assumptions/Background:

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

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund: Fund Centre:	1064 101792	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		622	15,648	5,648	25,648	29,403	43,963
Transfer from Ops Budget - 1.455 Community Parks		15,000	15,000	15,000	18,755	9,560	8,490
Transfer from Ops Budget - 1.459 ParkLand		-	-	15,000	15,000	15,000	15,000
Expenditures (Based on Capital Plan)		-	(25,000)	(10,000)	(30,000)	(10,000)	-
Interest Income*		26					
Ending Balance \$		15,648	5,648	25,648	29,403	43,963	67,453

Assumptions/Background:

Fund balance to provide for community park capital expenditures or in respect of capital projects, land, machinery or equipment and extension or renewal of existing capital works.

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

Reserve Schedule

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 102030	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		9,314	9,702	5,702	15,442	24,947	30,962
Transfer from Ops Budget - 1.459 ParkLand		-	11,000	29,740	29,505	26,015	21,800
Transfer from Cap Fund		-					
Expenditures (Based on Capital Plan)		-	(15,000)	(20,000)	(20,000)	(20,000)	(20,000)
Interest Income*		388					
Ending Balance \$		9,702	5,702	15,442	24,947	30,962	32,762

Assumptions/Background:

Fund balance to provide for community park facilities capital expenditures or in respect of capital projects and extension or renewal of existing facilities capital works.

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

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: Fund Centre:	1022 101444	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		75,637	61,137	46,637	48,137	34,637	36,137
Transfer from Ops Budget - 1.455 Community Parks		5,500	5,500	5,500	5,500	5,500	5,500
Transfer from Ops Budget - 1.459 ParkLand		10,000	10,000	11,000	11,000	11,000	11,000
Expenditures (Based on Capital Plan)		(30,000)	(30,000)	(15,000)	(30,000)	(15,000)	(15,000)
Proceeds from Disposal		-					
Transfer from Cap Fund		-					
Interest Income		-					
Ending Balance \$		61,137	46,637	48,137	34,637	36,137	37,637

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.458 SSI Community Recreation

Commission: Salt Spring Island Local Community Commission

DEFINITION:

Supplementary Letters Patent, Division XV, October 3, 1975 established to provide recreational programs for any Electoral Area.
Bylaw No. 462 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

This is a service for the provision of recreation programs and day camps for youth on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$262,436 or \$0.079 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.458 - Salt Spring Island - Community Recreation Programs	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	200,767	201,587	221,548	-	-	221,548	227,283	233,157	239,195	245,389
Recreation Programs	117,505	109,700	110,930	-	-	110,930	113,150	115,410	117,720	120,070
Program Supplies	13,470	8,543	7,890	-	-	7,890	8,040	8,190	8,350	8,520
Internal Allocations	41,585	41,585	49,330	-	-	49,330	51,293	52,891	53,973	55,098
Travel and Insurance	2,370	500	1,150	-	-	1,150	1,215	1,286	1,362	1,446
Other Operating	9,005	10,412	9,030	-	-	9,030	9,190	9,340	9,500	9,670
TOTAL OPERATING COSTS	384,702	372,327	399,878	-	-	399,878	410,171	420,274	430,100	440,193
*Percentage Increase			3.9%			3.9%	2.6%	2.5%	2.3%	2.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	5,000	2,248	2,500	-	-	2,500	6,800	8,000	8,100	8,120
TOTAL COSTS	389,702	374,575	402,378	-	-	402,378	416,971	428,274	438,200	448,313
*Percentage Increase			3.3%			3.3%	3.6%	2.7%	2.3%	2.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	9,533	9,533	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Revenue - Fees	(270,220)	(249,602)	(257,230)	-	-	(257,230)	(262,370)	(267,620)	(272,960)	(278,410)
Grants in Lieu of Taxes	(40)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	(10,000)	(15,490)	(10,000)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL REVENUE	(270,727)	(255,600)	(267,270)	-	-	(267,270)	(272,410)	(277,660)	(283,000)	(288,450)
REQUISITION	(118,975)	(118,975)	(135,108)	-	-	(135,108)	(144,561)	(150,614)	(155,200)	(159,863)
*Percentage increase over prior year requisition			13.6%			13.6%	7.0%	4.2%	3.0%	3.0%
AUTHORIZED POSITIONS:										
Salaried	1.48		1.48			1.48	1.48	1.48	1.48	1.48
User Funding %	69.3%		63.9%			63.9%	62.9%	62.5%	62.3%	62.1%

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

Service No.	1.458 Comm Rec							
		Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$20,000	\$30,000	\$10,000	\$10,000	\$10,000	\$10,000	\$5,000	\$65,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$202,500	\$210,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$220,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$222,500	\$240,000	\$12,500	\$12,500	\$12,500	\$12,500	\$7,500	\$285,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Grants (Federal, Provincial)	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$122,500	\$135,000	\$7,500	\$7,500	\$7,500	\$7,500	\$2,500	\$160,000
	\$222,500	\$240,000	\$12,500	\$12,500	\$12,500	\$12,500	\$7,500	\$285,000

Definitions for the 5-year Capital Plan

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

Service: 1.458 SSI Community Recreation

Project Number 24-01 Capital Project Title Office and Computer Equipment Capital Project Description Upgrade and replace office and computer equipment

Project Rationale Equipment replacement to support current service levels

Project Number 22-02 Capital Project Title Bike Park Annual Repairs and Upgrades Capital Project Description Upgrades and repairs to Lions Bike Park

Project Rationale Annual preventative maintenance

Project Number 23-06 Capital Project Title Recreation Program Equipment Capital Project Description Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment

Project Rationale New Program Development

Project Number 24-04 Capital Project Title Accessibility Assessments Capital Project Description Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plans

Project Rationale Assessment required to meet regulatory requirement

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

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

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
1.458 SSI Community Recreation						
Operating Reserve Fund	2,741	5,241	12,041	20,041	28,141	36,261
Capital Reserve Fund - Community Recreation Facilities	130,275	7,275	9,775	10,275	10,775	16,275
Equipment Replacement Fund	5,104	5,104	5,104	5,104	5,104	5,104
Ending Balance \$	138,120	17,620	26,920	35,420	44,020	57,640

Assumptions/Background:

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105549	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	473	2,741	5,241	12,041	20,041	28,141
Transfer from Ops Budget	2,248	2,500	6,800	8,000	8,100	8,120
Expenditures	-	-	-	-	-	-
Interest Income*	20					
Ending Balance \$	2,741	5,241	12,041	20,041	28,141	36,261

Assumptions/Background:

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

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: Fund Centre:	1060 101786	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		135,075	130,275	7,275	9,775	10,275	10,775
Transfer from Ops Budget - 1.459 ParkLand		5,000	12,000	10,000	8,000	8,000	8,000
Expenditures (Based on Capital Plan)		(15,000)	(135,000)	(7,500)	(7,500)	(7,500)	(2,500)
Interest Income*		5,200					
Ending Balance \$		130,275	7,275	9,775	10,275	10,775	16,275

Assumptions/Background:

Fund balance to provide for community recreation facilities capital expenditures or in respect of capital projects and extension or renewal of existing capital works.

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

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1022 101445	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		5,104	5,104	5,104	5,104	5,104	5,104
Transfer from Ops Budget - 1.459 ParkLand		5,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income		-					
Ending Balance \$		5,104	5,104	5,104	5,104	5,104	5,104

Assumptions/Background:

Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, program supplies and equipment.

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LLC) Review

SEPTEMBER 2024

Service: 1.459 SSI Pool & Park Land

Commission: Salt Spring Island Local Community Commission

DEFINITION:

A specified area established in 1972 to provide parks, recreation and related community programs, equipment, facilities and acquisition of real property. Bylaw No. 91(February 23, 1972). Since repealed, Bylaw No. 2422 (1996) and Bylaw No. 3183 (2004). Bylaw 4002 (2015) repeals bylaw 2422 and 3206.

SERVICE DESCRIPTION:

This is a service for the provision of general administrative services, water access points, active parks (playing fields) and overseeing facility upgrades, leisure brochures for Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$1,896,612 or \$0.6325 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.459 SSI Pool & Parkland

Total Expenditure

2024 Budget 2,379,712

Change in Salaries:

SSI Pool 130,363

SSI Park Land 31,131

Total Change in Salaries 161,494

Other Changes:

SSI Pool 58,212

SSI Park Land 168,996

Total Other Changes 227,208

2025 Budget 2,768,414

Summary of % Expense Change

Pool - Regular salaries increase 5.5%

Pool - Repair and supplies costs 2.1%

Pool-reduction in SSI Parks maintenance allocation -1.9%

Pool - Transfer to reserves 1.3%

Park Land - Salaries increase 1.3%

Park Land - Transfer to reserves 2.9%

Park Land - Phoenix elementary 2.0%

Park Land - OH, HR, insurance, & Migration to SharePoint 1.3%

Balance of change 1.9%

% expense increase from 2024: 16.3%

% Requisition increase from 2024 (if applicable): 13.8%

Requisition funding is 80.7% of service revenue



1.459 - Salt Spring Island - Pool & Park Land	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Pool	1,066,447	1,076,584	1,168,516	41,506	15,000	1,225,022	1,238,325	1,202,810	1,230,850	1,259,610
Park Land	1,223,265	1,219,391	1,250,297	96,491	8,604	1,355,392	1,389,059	1,423,341	1,459,516	1,497,064
TOTAL OPERATING COSTS	2,289,712	2,295,975	2,418,813	137,997	23,604	2,580,414	2,627,384	2,626,151	2,690,366	2,756,674
*Percentage Increase			5.6%	6.0%	1.0%	12.7%	1.8%	0.0%	2.4%	2.5%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	10,000	10,000	35,000	-	-	35,000	78,845	79,525	80,850	82,040
Transfer to Pool ERF	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
Transfer to Pool ORF	5,000	2,063	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	5,000	15,594	73,000	-	-	73,000	189,740	187,505	184,015	179,800
Transfer to Park, Land & Recreation ERF	15,000	15,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	5,000	5,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	90,000	97,657	188,000	-	-	188,000	364,585	363,030	360,865	357,840
DEBT CHARGES	-	-	-	-	-	-	42,000	126,109	126,109	126,109
TOTAL COSTS	2,379,712	2,393,632	2,606,813	137,997	23,604	2,768,414	3,033,969	3,115,290	3,177,340	3,240,623
*Percentage Increase			9.5%	5.8%	1.0%	16.3%	9.6%	2.7%	2.0%	2.0%
Internal Recoveries	(88,420)	(88,420)	(91,073)	(1,000)	-	(92,073)	(93,914)	(95,791)	(97,707)	(99,661)
OPERATING LESS RECOVERIES	2,291,292	2,305,212	2,515,740	136,997	23,604	2,676,341	2,940,055	3,019,499	3,079,633	3,140,962
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd 2023 to 2024	52,120	52,120	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Pool Fees	(282,800)	(287,000)	(334,800)	-	-	(334,800)	(341,500)	(348,330)	(355,290)	(362,390)
Provincial Grant	-	(1,000)	-	-	-	-	-	-	-	-
Lease and Rental Income	(164,430)	(161,150)	(167,640)	-	-	(167,640)	(165,640)	(168,710)	(171,840)	(175,020)
Payments in Lieu	(1,169)	(1,169)	(1,210)	-	-	(1,210)	(1,230)	(1,250)	(1,270)	(1,290)
Revenue - Other	(7,000)	(19,000)	(9,000)	-	-	(9,000)	(9,180)	(9,360)	(9,550)	(9,740)
TOTAL REVENUE	(403,279)	(417,199)	(512,650)	-	(15,000)	(527,650)	(517,550)	(527,650)	(537,950)	(548,440)
REQUISITION	(1,888,013)	(1,888,013)	(2,003,090)	(136,997)	(8,604)	(2,148,691)	(2,422,505)	(2,491,849)	(2,541,683)	(2,592,522)
*Percentage increase over prior year requisition			6.1%	7.3%	0.5%	13.8%	12.7%	2.9%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	6.35		6.35	1.10		7.45	7.45	7.45	7.45	7.45
User Funding %	11.9%					12.1%	11.3%	11.2%	11.2%	11.2%

Change in Budget 2024 to 2025

Service: 1.459 SSI Pool

Total Expenditure

Comments

2024 Budget

1,131,447

Change in Salaries:

Base salary and benefit change	12,300	Inclusive of estimated collective agreement changes
0.6 FTE: Aux senior aquatic worker	51,998	2025 IBC 16b-1.2 SSI Parks and Recreation Staffing
Net Aux wages and benefits - Service level increase	66,065	Pool opening on Sundays & stats; swim lesson report cards, etc.
Total Change in Salaries	130,363	

Other Changes:

Contract for services	7,100	Accessibility lift/advanced aquatic instruction
Supplies	35,968	Chemicals (\$21k); Office, first aid, operating, janitorial, etc. (\$15k)
Reserve transfers	30,000	Transfer Increase to CRF \$25,000 & ORF \$5,000
Pool repair & maintenance	15,000	One-time HVAC duct cleaning funded by ORF
Standard Overhead Allocation	3,674	Increase in 2024 operating costs
SSI Parks maintenance workers allocation	(45,695)	Discontinued due to change in arrangement of staff between services
Other	12,165	
Total Other Changes	58,212	

2025 Budget

1,320,022

Summary of % Expense Change

2025 Base salary and benefit change	1.1%
0.6 FTE; 2025 IBC 16b-1.2	4.6%
Pool auxiliary wages	5.8%
Supplies and pool R&M	4.5%
Transfer to reserves	2.7%
SSI Parks maintenance workers allocation	-4.0%
Balance of change	2.0%
% expense increase from 2024:	16.7%

% Requisition increase from 2024 (if applicable): 6.7% Requisition funding is 72.3% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus/deficit treatment)

There is an estimated one-time unfavourable variance of \$2,937 (0.3%) due mainly to higher salaries and wages net of reduction in operating costs such as maintenance and parks maintenance worker allocations. This variance will reduce the transfer to Operating Reserve, which has an expected year end balance of \$11,151 before this transfer.

1.459 - Salt Spring Island - Swimming Pool	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2025				2026	2027	2028	2029
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
OPERATING COSTS										
Salaries & Wages	658,402	696,700	701,564	87,201	-	788,765	808,465	764,454	783,885	803,813
Contract for Services	7,900	15,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Utilities	139,810	143,147	146,970	-	-	146,970	149,910	152,910	155,970	159,080
Supplies - Chemicals	54,860	70,000	76,230	-	-	76,230	77,750	79,310	80,900	82,520
Programs and Other Operating	82,702	80,567	97,300	-	-	97,300	99,130	101,000	102,860	104,820
Maintenance & Insurance	51,680	44,437	55,350	-	15,000	70,350	56,450	57,580	58,730	59,900
Internal Allocations	26,733	26,733	30,407	-	-	30,407	31,320	31,946	32,585	33,237
Parks Maintenance Labour	44,360	-	45,695	(45,695)	-	-	-	-	-	-
TOTAL OPERATING COSTS	1,066,447	1,076,584	1,168,516	41,506	15,000	1,225,022	1,238,325	1,202,810	1,230,850	1,259,610
*Percentage Increase			9.6%	3.9%	1.4%	14.9%	1.1%	-2.9%	2.3%	2.3%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund	10,000	10,000	35,000	-	-	35,000	78,845	79,525	80,850	82,040
Transfer to Equipment Replacement Fund	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	5,000	2,063	10,000	-	-	10,000	10,000	10,000	10,000	10,000
DEBT SERVICING	-	-	-	-	-	-	42,000	126,109	126,109	126,109
TOTAL CAPITAL / RESERVES / DEBT	65,000	62,063	95,000	-	-	95,000	180,845	265,634	266,959	268,149
TOTAL COSTS	1,131,447	1,138,647	1,263,516	41,506	15,000	1,320,022	1,419,170	1,468,444	1,497,809	1,527,759
*Percentage Increase			11.7%	3.7%	1.3%	16.7%	7.5%	3.5%	2.0%	2.0%
Internal Recoveries	(22,010)	(22,010)	(22,670)	-	-	(22,670)	(23,123)	(23,585)	(24,057)	(24,538)
OPERATING LESS RECOVERIES	1,109,437	1,116,637	1,240,846	41,506	15,000	1,297,352	1,396,047	1,444,859	1,473,752	1,503,221
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	60,179	60,179	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Revenue - Fees	(282,800)	(287,000)	(334,800)	-	-	(334,800)	(341,500)	(348,330)	(355,290)	(362,390)
Grants in Lieu of Taxes	(522)	(522)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Provincial Grant	-	(1,000)	-	-	-	-	-	-	-	-
Revenue - Other	(7,000)	(9,000)	(9,000)	-	-	(9,000)	(9,180)	(9,360)	(9,550)	(9,740)
TOTAL REVENUE	(230,143)	(237,343)	(344,340)	-	(15,000)	(359,340)	(351,230)	(358,250)	(365,410)	(372,710)
REQUISITION	(879,294)	(879,294)	(896,506)	(41,506)	-	(938,012)	(1,044,817)	(1,086,609)	(1,108,342)	(1,130,511)
*Percentage increase over prior year requisition			2.0%	4.7%	0.0%	6.7%	11.4%	4.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	4.10		4.10	0.60		4.70	4.70	4.70	4.70	4.70
User Funding %	25.0%					25.4%	24.1%	23.7%	23.7%	23.7%

Change in Budget 2024 to 2025 Service: 1.459 SSI Park Land	Total Expenditure	Comments
2024 Budget	1,248,265	
Change in Salaries:		
Base salary and benefit change	10,285	Inclusive of estimated collective agreement changes
0.5 FTE: Facility maintenance worker	41,841	2025 IBC 16b-1.2 SSI Parks and Recreation Staffing
Auxiliary wages and benefit	(25,445)	One-time aux support for SSI Community Centre in 2024, in lieu of 0.5 FTE deferral to 2025
Other	4,450	
Total Change in Salaries	31,131	
Other Changes:		
Standard Overhead Allocation	10,160	Increase in 2024 operating costs
Human Resources Allocation	3,406	Increase in 2024 salary budget; corporate safety resourcing
Insurance costs	14,930	Recognize growing insurance premiums
Rent & maintenance- SSI Community Centre	12,500	Ongoing SIMS rent and maintenance costs increase-Community Centre
Utilities	(18,788)	Ongoing savings in fuel and electricity costs due to energy efficiency-Community Centre
SSI Engineering capital	3,089	Increase in allocation from SSI engineering support
Allocation from SSI EA Admin	4,920	Increase in allocation from SSI EA Admin support
SSI Parks maintenance workers allocation	2,863	Increase in parks maintenance allocation from Parks budget (1.455)
Sharepoint Online Upgrade	3,604	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Supplies	5,000	One-time setup cost related to IBC 16b-1.2
Transfers to reserves	68,000	Increase in transfers to CRF
Phoenix Elementary	47,150	Temporary parks maintenance yard - ongoing
Other	12,162	
Total Other Changes	168,996	
2025 Budget	1,448,392	
Summary of % Expense Change		
2025 Base salary and benefit change	0.8%	
2025 IBC 16b-1.2: 0.5 FTE & setup costs	3.8%	
2024 one-time Aux staff wages	-2.0%	
OH & HR allocations	1.1%	
Insurance	1.2%	
SSI EA Admin Allocations (Admin & Engineering support)	0.6%	
Reserve transfers	5.4%	
Phoenix Elementary	3.8%	
Balance of change	1.3%	
% expense increase from 2024:	16.0%	
% Requisition increase from 2024 (if applicable):	20.0%	<i>Requisition funding is 87.8% of service revenue</i>

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$10,594 (0.8%) due mainly to savings in SSI EA engineering support. This variance will be moved to Capital Reserve, which has an expected year end balance of \$9,702 before this transfer.

1.459 - Salt Spring Island - Park Land	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries & Wages	402,043	404,043	391,333	41,841	-	433,174	445,101	457,359	469,946	482,877
Allocation to SSI Admin	163,920	163,920	168,840	-	-	168,840	172,220	175,660	179,170	182,750
Maintenance, Disposal & Security	45,100	51,609	53,094	-	-	53,094	54,174	55,284	56,404	57,543
Utilities	128,133	121,199	109,345	-	-	109,345	111,540	113,770	116,050	118,380
Contract for Services, Rent & Legal	116,770	129,039	120,795	7,500	-	128,295	130,870	133,500	136,180	138,900
Program Development	1,000	1,000	2,500	-	-	2,500	2,500	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,220	13,242	14,340	-	-	14,340	14,630	14,920	15,220	15,540
Internal Allocations	179,362	151,291	196,417	-	3,604	200,021	208,932	212,458	216,827	221,405
Travel & Training	5,520	5,520	6,540	-	-	6,540	6,670	6,800	6,930	7,070
Licences, Fees & Insurance	39,970	56,277	57,860	-	-	57,860	62,443	67,466	72,960	78,984
Supplies & Other	31,807	26,831	30,950	-	5,000	35,950	31,570	32,190	32,810	33,450
Parks Maintenance Labour	95,420	95,420	98,283	-	-	98,283	100,249	102,254	104,299	106,385
Phoenix Elementary	-	-	-	47,150	-	47,150	48,110	49,080	50,070	51,080
TOTAL OPERATING COSTS	1,223,265	1,219,391	1,250,297	96,491	8,604	1,355,392	1,389,059	1,423,341	1,459,516	1,497,064
*Percentage Increase			2.2%	7.9%	0.7%	10.8%	2.5%	2.5%	2.5%	2.6%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund - Parkland	5,000	15,594	73,000	-	-	73,000	189,740	187,505	184,015	179,800
Transfer to Equipment Replacement Fund	15,000	15,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	5,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	25,000	35,594	93,000	-	-	93,000	225,740	223,505	220,015	215,800
TOTAL COSTS	1,248,265	1,254,985	1,343,297	96,491	8,604	1,448,392	1,614,799	1,646,846	1,679,531	1,712,864
*Percentage Increase			7.6%	7.7%	0.7%	16.0%	11.5%	2.0%	2.0%	2.0%
Internal Recoveries	(66,410)	(66,410)	(68,403)	(1,000)	-	(69,403)	(70,791)	(72,206)	(73,650)	(75,123)
OPERATING LESS RECOVERIES	1,181,855	1,188,575	1,274,894	95,491	8,604	1,378,989	1,544,008	1,574,640	1,605,881	1,637,741
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2023 to 2024	(8,059)	(8,059)	-	-	-	-	-	-	-	-
Lease Income	(12,680)	(18,500)	(17,680)	-	-	(17,680)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income	(151,750)	(142,650)	(149,960)	-	-	(149,960)	(152,960)	(156,030)	(159,160)	(162,340)
Grants in Lieu of Taxes	(647)	(647)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(173,136)	(179,856)	(168,310)	-	-	(168,310)	(166,320)	(169,400)	(172,540)	(175,730)
REQUISITION	(1,008,719)	(1,008,719)	(1,106,584)	(95,491)	(8,604)	(1,210,679)	(1,377,688)	(1,405,240)	(1,433,341)	(1,462,011)
*Percentage increase over prior year requisition			9.7%	9.5%	0.9%	20.0%	13.8%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	2.25		2.25	0.50		2.75	2.75	2.75	2.75	2.75
User Funding %	12.2%					10.4%	9.5%	9.5%	9.5%	9.5%

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

Service No.	1.459	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	SSI Park Land & Pool Programs							

EXPENDITURE

Buildings	\$923,000	\$943,000	\$2,085,000	\$10,000	\$10,000	\$10,000	\$3,058,000
Equipment	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$60,000	\$260,000
Land	\$15,000	\$100,000	\$50,000	\$50,000	\$50,000	\$0	\$250,000
Engineered Structures	\$490,000	\$545,000	\$0	\$0	\$85,000	\$0	\$630,000
Vehicles	\$20,000	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	\$1,448,000	\$1,638,000	\$2,210,000	\$110,000	\$195,000	\$70,000	\$4,223,000

SOURCE OF FUNDS

Capital Funds on Hand	\$765,000	\$765,000	\$0	\$0	\$0	\$0	\$765,000
Debenture Debt (New Debt Only)	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$50,000	\$210,000
Grants (Federal, Provincial)	\$210,000	\$240,000	\$70,000	\$0	\$0	\$0	\$310,000
Donations / Third Party Funding	\$378,000	\$378,000	\$0	\$0	\$0	\$0	\$378,000
Reserve Fund	\$95,000	\$215,000	\$100,000	\$70,000	\$155,000	\$20,000	\$560,000
	\$1,448,000	\$1,638,000	\$2,210,000	\$110,000	\$195,000	\$70,000	\$4,223,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.459

Service Name:

SSI Park Land & Pool Programs

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE									
				Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	\$ 20,000	B	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Renewal	Pool Building Structural Repairs	Repairs to pool structural and other capital funded by debt	\$ 2,060,000	B	Debt	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
25-01			Repairs to pool structural and other capital funded by CRF		B	Res	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01			Repairs to pool structural and other capital-CWF funded		B	Grant	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strainer, chlorinator and program supplies	\$ 210,000	E	ERF	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 210,000
26-01	Renewal	Pool Tile Grouting & Expansion Joints	RegROUT pool bottom tiles and expansion joints	\$ 25,000	B	Res	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
24-03	New	Pool expansion (Design Phase)	Designs and costing for leisure pool expansion	\$ 85,000	S	Res	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ 85,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	\$ 500,000	S	Res	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
20-10			Donation to SD64 for hydrofield upgrade		S	Other	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
20-10			CWF/Grant required to complete sports field development and upgrades.		S	Grant	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
20-10			Capital on hand		S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
20-14	New	Park Maintenance Facility	Fesability study, design and construction of a new park maintenance facility.	\$ 655,000	B	Cap	\$ 645,000	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ 645,000
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	\$ 200,000	L	Res	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
25-03	Replacement	New Benches, tables & Liferings	New benches, tables and liferings	\$ 50,000	E	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	\$ 246,500	B	Res	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06			CWF/Grant required for capital improvements to the Salt Spring Island Multi Space (SIMS)		B	Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	EV Charger	EV chargers and infrastructure	\$ 25,000	V	Res	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
24-02			CWF/Grant to fund new EV Charger		V	Grant	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
25-04	Replacement	Portlock Baseball Backstop	CWF to Replace existing baseball backstop at Portlock Park	\$ 30,000	S	Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	\$ 25,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
25-05			CWF to upgrade existing walking track at Portlock Park		S	Grant	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement	\$ 231,046	B	Cap	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
24-05					B	Other	\$ 78,000	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ 78,000
25-06	New	Park Land Acquisition	Aquire additional parkland	\$ 50,000	L	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
													\$ -
			Grand Total	\$ 4,412,546			\$ 1,448,000	\$ 1,638,000	\$ 2,210,000	\$ 110,000	\$ 195,000	\$ 70,000	\$ 4,223,000

Service: 1.459 SSI Park Land & Pool Programs

Project Number	24-01	Capital Project Title	Alternative Approval Process	Capital Project Description	An alternative approval process to fund repairs to pool structural and other capital
Project Rationale	Funding required to support building repairs				

Project Number	25-01	Capital Project Title	Pool Building Structural Repairs	Capital Project Description	Repairs to pool structural and other capital funded by debt
Project Rationale	Building reparis identified in facility condition assessment				

Project Number	19-15	Capital Project Title	Pool equipment replacements	Capital Project Description	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator and program supplies
Project Rationale	Equipment replacement to support current service levels				

Project Number	26-01	Capital Project Title	Pool Tile Grouting & Expansion Joints	Capital Project Description	RegROUT pool bottom tiles and expansion joints
Project Rationale	Pool repairs to support current service level				

Project Number	24-03	Capital Project Title	Pool expansion (Design Phase)	Capital Project Description	Designs and costing for leisure pool expansion
Project Rationale	Designs to support future expansion identified in strategic plan				

Project Number	20-10	Capital Project Title	Ball Field Development	Capital Project Description	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School
Project Rationale	Ballfield development to support strategic plan				

Project Number	20-14	Capital Project Title	Park Maintenance Facility	Capital Project Description	Fesability study, design and construction of a new park maintenance facility.
Project Rationale	Facility upgrades to support curretn service levels				

Project Number	25-02	Capital Project Title	Firehall Repurpose	Capital Project Description	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale	Needs assessment or repurpose of newly aquired firehall property				

Project Number	25-03	Capital Project Title	New Benches, tables & Liferings	Capital Project Description	New benches, tables and liferings
Project Rationale	Equipment replacement to support current service levels				

Project Number	23-06	Capital Project Title	SIMS Upgrades	Capital Project Description	Capital improvements to the Salt Spring Island Multi Space (SIMS)
Project Rationale	Upgrades to support current service levels				

Project Number	24-02	Capital Project Title	EV Charger	Capital Project Description	EV chargers and infrastructure
Project Rationale	Expansion of EV charging infrastructure				

Project Number	25-04	Capital Project Title	Portlock Baseball Backstop	Capital Project Description	CWF to Replace existing baseball backstop at Portlock Park
Project Rationale	Replacement to support current service levels				

Project Number	25-05	Capital Project Title	Portlock Walking Track	Capital Project Description	Upgrades to existing walking track at Portlock Park
Project Rationale	Upgrades to support current service level				

Project Number	24-05	Capital Project Title	Portlock Shed and Equipment Replacement	Capital Project Description	Portlock Shed and Equipment Replacement
Project Rationale	Replacement of equipment and shed lost in fire				

Project Number	25-06	Capital Project Title	Park Land Acquisition	Capital Project Description	Aquire additional parkland
Project Rationale					

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
1.459 SSI Pool & Park Land						
Operating Reserve Fund	8,214	8,214	38,214	68,214	98,214	128,214
Capital Reserve Fund - SSI Pool	91,704	86,704	140,549	220,074	215,924	297,964
Capital Reserve Fund - SSI Park Land	175,080	100,080	160,080	225,080	290,080	405,080
Park Land Acquisition	675,141	625,141	625,141	625,141	625,141	625,141
Equipment Replacement Fund - SSI Pool	13,743	23,743	33,743	43,743	53,743	53,743
Ending Balance \$	963,882	843,882	997,727	1,182,252	1,283,102	1,510,142

Assumptions/Background:

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Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105550	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,103	8,214	8,214	38,214	68,214	98,214
Transfer from Ops Budget	7,063	15,000	30,000	30,000	30,000	30,000
Expenditures	-	(15,000)	-	-	-	-
Interest Income*	48					
Ending Balance \$	8,214	8,214	38,214	68,214	98,214	128,214

Assumptions/Background:

2025 - \$15,000 HVAC duct cleaning - cyclical expense every 5-years
 * Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

Fund: 1078 Fund Centre: 102045	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	86,656	91,704	86,704	140,549	220,074	215,924
Transfer from Ops Budget	10,000	35,000	78,845	79,525	80,850	82,040
Transfer from Cap Fund	16,961					
Expenditures (Based on Capital Plan)	(26,203)	(40,000)	(25,000)	-	(85,000)	-
Interest Income*	4,290					
Ending Balance \$	91,704	86,704	140,549	220,074	215,924	297,964

Assumptions/Background:

Fund balance to provide for capital expenditures or in respect of capital projects, pool mechanical, machinery or equipment and extension or renewal of existing capital works.

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060 Fund Centre: 101603	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	226,210	175,080	100,080	160,080	225,080	290,080
Transfer from Ops Budget	-	50,000	135,000	135,000	135,000	135,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(60,000)	(125,000)	(75,000)	(70,000)	(70,000)	(20,000)
Interest Income*	8,870					
Ending Balance \$	175,080	100,080	160,080	225,080	290,080	405,080

Assumptions/Background:

Fund balance to provide for capital expenditures or in respect of capital projects, land, machinery or equipment and extension or renewal of existing capital works.

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

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035 Fund Centre: 101379	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	613,636	675,141	625,141	625,141	625,141	625,141
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	33,504					
Expenditures (Based on Capital Plan)	-	(50,000)	-	-	-	-
Interest Income*	28,000					
Ending Balance \$	675,141	625,141	625,141	625,141	625,141	625,141

Assumptions/Background:

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

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

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1022 101412	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		43	13,743	23,743	33,743	43,743	53,743
Transfer from Ops Budget		50,000	50,000	50,000	50,000	50,000	50,000
Expenditures (Based on Capital Plan)		(36,300)	(40,000)	(40,000)	(40,000)	(40,000)	(50,000)
Interest Income		-					
Ending Balance \$		13,743	23,743	33,743	43,743	53,743	53,743

Assumptions/Background:

Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, pool mechanical, machinery and vehicles.

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Septage/Composting

Local Community Commission (LCC)

SEPTEMBER 2024

Service:

3.705 SSI Liquid Waste Disposal

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

PARTICIPATION:

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island. The electoral area of Salt Spring Island is the only participating area for this additional local service.

MAXIMUM LEVY:

Greater of \$126,650 or \$0.10 / \$1,000 on actual assessments for land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission (LCC)

FUNDING:

Parcel Tax: Annual, levied on all properties in the Electoral Area
Tipping Fee: \$0.475 per imperial gallon (Bylaw No. 4525, December 2022)
Connection Charge: N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI Septage/Composting

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	747,500	700,000	728,000	-	-	728,000	742,560	757,410	772,560	788,010
Grit & Waste Sludge Disposal	3,730	2,600	3,840	-	-	3,840	3,920	4,000	4,080	4,160
Repairs & Maintenance	8,160	21,000	8,400	-	30,000	38,400	23,560	9,020	9,200	9,380
Allocations	45,325	45,325	56,974	-	-	56,974	58,634	59,804	60,995	62,208
Electricity	6,680	8,170	8,300	-	-	8,300	8,470	8,640	8,810	8,990
Supplies	8,190	9,000	8,440	-	-	8,440	8,610	8,780	8,960	9,140
Labour Charges	182,494	152,218	190,942	-	-	190,942	194,770	198,669	202,639	206,689
Contribution Composting Facility Operation	10,000	22,000	16,500	-	-	16,500	22,375	15,000	10,625	10,000
Other Operating Expenses	15,490	10,190	16,760	-	-	16,760	17,309	17,910	18,546	19,231
TOTAL OPERATING COSTS	1,027,569	970,503	1,038,156	-	30,000	1,068,156	1,080,208	1,079,233	1,096,415	1,117,808
*Percentage Increase over prior year			1.0%	0.0%	2.9%	3.9%	1.1%	-0.1%	1.6%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	1,820	620	580	1,200	-	1,780	23,380	1,405	580	580
MFA Debt Principal	110,188	110,188	76,228	-	-	76,228	44,375	102,136	104,226	62,892
MFA Debt Interest	56,594	55,274	38,964	1,365	-	40,329	65,344	141,492	144,214	109,410
Transfer to Operating Reserve Fund	6,000	15,000	15,000	-	-	15,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	6,000	17,786	47,390	-	-	47,390	68,620	20,085	26,285	108,945
TOTAL DEBT / RESERVES	180,602	198,868	178,162	2,565	-	180,727	226,719	290,118	300,305	306,827
TOTAL COSTS	1,208,171	1,169,371	1,216,318	2,565	30,000	1,248,883	1,306,927	1,369,351	1,396,720	1,424,635
*Percentage Increase over prior year			0.7%	0.2%	2.5%	3.4%	4.6%	4.8%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(30,000)	(30,000)	(15,000)	-	-	-
Sale - Septage Sludge	(528,650)	(478,510)	(500,460)	-	-	(500,460)	(530,490)	(562,320)	(573,570)	(585,040)
Sale - Sewage Sludge	(261,600)	(272,936)	(285,456)	-	-	(285,456)	(302,580)	(320,730)	(327,140)	(333,680)
Grants in Lieu of Taxes	(541)	(541)	(560)	-	-	(560)	(570)	(580)	(590)	(600)
Other Revenue	(1,255)	(1,259)	(1,230)	-	-	(1,230)	(1,240)	(1,250)	(1,260)	(1,270)
TOTAL REVENUE	(792,046)	(753,246)	(787,706)	-	(30,000)	(817,706)	(849,880)	(884,880)	(902,560)	(920,590)
REQUISITION - PARCEL TAX	(416,125)	(416,125)	(428,612)	(2,565)	-	(431,177)	(457,047)	(484,471)	(494,160)	(504,045)
*Percentage increase over prior year Requisition			3.0%	0.6%	0.0%	3.6%	6.0%	6.0%	2.0%	2.0%

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

Service No.	3.705 SSI Septage / Composting	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$263,196	\$309,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,721,696
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$263,196	\$309,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,721,696

SOURCE OF FUNDS

Capital Funds on Hand	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Debt (New Debt Only)	\$120,000	\$120,000	\$2,280,000	\$82,500	\$0	\$0	\$0	\$2,482,500
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Donations / Third Party Funding	\$33,196	\$33,196	\$0	\$0	\$0	\$0	\$0	\$33,196
Reserve Fund	\$35,000	\$81,000	\$10,000	\$0	\$0	\$0	\$0	\$91,000
	\$263,196	\$309,196	\$2,330,000	\$82,500	\$0	\$0	\$0	\$2,721,696

Definitions for the 5-year Capital Plan

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

Service: 3.705 SSI Septage / Composting

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

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

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

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

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

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

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

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

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

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

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

Project Rationale Service expansion into solid waste composting function.

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

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Operating Reserve Fund	54,780	39,780	49,780	74,780	99,780	124,780
Capital Reserve Fund	78,564	44,954	103,574	123,659	149,944	258,889
Total	133,344	84,734	153,354	198,439	249,724	383,669

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		46,700	54,780	39,780	49,780	74,780	99,780
Transfer from Ops Budget		6,000	15,000	25,000	25,000	25,000	25,000
Expenditures		-	(30,000)	(15,000)	-	-	-
Planned Maintenance Activity			Right of Way Maintenacnce	Power Line Maintenance			
Interest Income*		2,080					
Ending Balance \$		54,780	39,780	49,780	74,780	99,780	124,780

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.705 SSI Septage - Capital Reserve Fund - Bylaw 2274

Reserve fund used for the purposes of capital expenditures including planning, engineering and legal costs for providing, accessing, altering or expanding liquid waste disposal and co-composting facilities related directly or indirectly to the Saltspring Island Liquid Waste Disposal Facilities.

Reserve Cash Flow

Fund: Fund Centre:	1087 102146	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		171,144	78,564	44,954	103,574	123,659	149,944
Transfer from Ops Budget		8,520	47,390	68,620	20,085	26,285	108,945
Transfer from Cap Fund		-					
Transfer to Cap Fund		(105,000)	(81,000)	(10,000)	-	-	-
Interest Income*		3,900					
Ending Balance \$		78,564	44,954	103,574	123,659	149,944	258,889

Assumptions/Background:

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

Appendix B: January 2025 Approvals (LCC Services)

Purpose: To summarize the budget items that require implementation as of January 2025 before final budget approval in March 2025.

Service Name	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
1.459 SSI Park, Land, & Rec Programs	Pool staffing	0.6 FTE; new ongoing	IBC 16b-1.2_SSI Parks & Recreation Staffing	18,298		Requisition
	Maintenance staffing	0.5 FTE; new ongoing	IBC 16b-1.2_SSI Parks & Recreation Staffing	16,396		Requisition
	Pool Opening Sundays			34,307		Program fees/Requisition
	Phoenix Elementary			47,150		Requisition
3.705 SSI Septage/Composting	Grit Chamber				6,000	Capital Reserve Fund
	Composting Facility				40,000	Capital Reserve Fund
Grand Total				116,151	46,000	

APPENDIX C

2025 Additional Budget Items

Service	Budget Item	Amount "One-Time"	Amount "Ongoing"	Funding Source
.459 Pool & Park Land	Pool Safety and Security Improvements	\$25,000		Community Works Funding
.455 Comm Parks	Parkland Acquisition Operating & Maintenance	\$9,600	\$3,875	Requisition
.458 Comm Recreation	Tennis Court Resurfacing	\$40,000		Community Works Funding