

Electoral Areas Committee - October 14, 2020
2021 Preliminary Electoral Area Budget Review

Appendix B-1: Requisition Summary (SSI)

Electoral Area Salt Spring Island	Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Difference (Decrease)	Change in cost per avg household/Parcel	
	2021		2020			\$	%
1.101 Legislative & General Government	269,742	39.92	258,772	38.30	10,970	1.62	4.24%
1.101 G.I.S.	2,021	0.30	1,987	0.29	35	0.01	1.74%
1.224 Community Health - Homeless Sec.	19,137	2.83	19,163	2.84	(27)	(0.00)	-0.14%
1.280 Regional Parks	343,937	50.90	338,112	50.04	5,826	0.86	1.72%
1.280A Regional Parks - Land Acquisition	120,385	17.82	120,385	17.82	-	-	0.00%
1.309 Climate Action and Adaptation	13,340	1.97	13,117	1.94	223	0.03	1.70%
1.310 Land Banking & Housing	41,717	6.17	39,999	5.92	1,718	0.25	4.30%
1.324 Regional Planning Service	37,055	5.48	36,436	5.39	619	0.09	1.70%
1.335 Geo-Spatial Referencing System	5,078	0.75	5,056	0.75	22	0.00	0.44%
1.374 Regional Emergency Program Support	3,762	0.56	3,762	0.56	-	-	0.00%
1.375 Hazardous Material Incident Response	9,226	1.37	9,100	1.35	126	0.02	1.39%
1.911 Call Answer	4,142	0.61	4,079	0.60	63	0.01	1.55%
1.921 Regional CREST Contribution	44,008	6.51	43,298	6.41	709	0.10	1.64%
21.ALL Feasibility Study Reserve Fund - ALL	-	-	1,251	0.19	(1,251)	(0.19)	-100.00%
Total Regional	\$913,551	\$135.19	\$894,517	\$132.38	\$19,034	\$2.82	2.13%
1.230 Traffic Safety Commission	2,314	0.34	2,314	0.34	-	-	0.00%
1.311 Regional Housing Trust Fund	34,408	5.09	34,408	5.09	-	-	0.00%
1.313 Animal Care Services	123,690	18.30	122,029	18.06	1,660	0.25	1.36%
1.912A Call Answer - RCMP	-	-	(1,708)	(0.25)	1,708	0.25	-100.00%
1.913 Fire Dispatch	92,370	13.67	90,072	13.33	2,299	0.34	2.55%
Total Sub-Regional	\$252,782	\$37.41	\$247,115	\$36.57	\$5,667	\$0.84	2.29%
1.103 Elections	10,884	1.61	8,707	1.29	2,177	0.32	25.00%
1.104 U.B.C.M.	3,932	0.58	6,154	0.91	(2,222)	(0.33)	-36.10%
1.318 Building Inspection	193,859	28.69	181,178	26.81	12,681	1.88	7.00%
1.320 Noise Control	17,258	2.55	16,988	2.51	270	0.04	1.59%
1.322 Nuisances & Unsightly Premises	22,922	3.39	22,534	3.33	388	0.06	1.72%
1.372 Electoral Area Emergency Program	64,264	9.51	63,265	9.36	999	0.15	1.58%
Total Joint Electoral Area	\$313,120	\$46.34	\$298,827	\$44.22	\$14,293	\$2.12	4.78%
1.111 Electoral Area Admin Exp-SSI	521,375	77.16	512,280	75.81	9,095	1.35	1.78%
1.116 Grants in Aid - Salt Spring Island	50,087	7.41	45,397	6.72	4,690	0.69	10.33%
1.124 SSI Economic Development Commission	77,028	11.40	77,028	11.40	-	-	0.00%
1.141 Salt Spring Island Public Library	660,235	97.71	660,235	97.71	-	-	0.00%
1.236 Salt Spring Island Fernwood Dock	31,283	5.64	31,283	5.64	-	-	0.00%
1.238A Community Transit (S.S.I.)	240,847	35.64	232,253	34.37	8,594	1.27	3.70%
1.238B Community Transportation (S.S.I.)	170,052	25.17	167,496	24.79	2,556	0.38	1.53%
1.299 Salt Spring Island Arts	118,407	17.52	116,005	17.17	2,402	0.36	2.07%
1.316 SSI House Numbering	9,420	1.39	9,266	1.37	154	0.02	1.66%
1.371 S.S.I. Emergency Program	127,920	18.93	111,308	16.47	16,612	2.46	14.92%
1.378 SSI Search and Rescue	23,336	3.45	22,034	3.26	1,302	0.19	5.91%
1.455 Salt Spring Island Community Parks	417,807	61.83	380,308	56.28	37,499	5.55	9.86%
1.458 Salt Spring Island Community Rec	53,511	7.92	49,918	7.39	3,593	0.53	7.20%
1.459 Salt Spring Island Park, Land & Rec Prog	1,500,046	221.99	1,541,158	228.07	(41,112)	(6.08)	-2.67%
1.535 Stormwater Quality Management - S.S.I.	27,500	4.07	22,502	3.33	4,998	0.74	22.21%
1.925 Emergency Comm - Crest - S.S.I.	90,551	13.40	88,573	13.11	1,978	0.29	2.23%
3.705 S.S.I. Liquid Waste Disposal	356,696	64.50	348,805	63.07	7,891	1.43	2.26%
Total SSI Electoral Area	\$4,476,101	\$675.13	\$4,415,849	\$665.96	\$60,252	\$9.18	1.38%
Total Capital Regional District	\$5,955,555	\$894.07	\$5,856,308	\$879.13	\$99,246	\$14.95	1.70%
Cost/average residential property	\$894.07		\$879.13		\$14.95		
CRHD Capital Regional Hospital District	882,036	130.53	916,428	\$135.62	(34,392)	(5.09)	-3.75%
Total CRD and CRHD	\$6,837,590	\$1,024.60	\$6,772,736	\$1,014.75	\$64,855	\$9.86	0.97%

Average residential assessment (2019/2020)

\$691,653

\$691,653

Major Impacts

Change in Cost per Average Household

REGIONAL	\$ Change	% of Total Increase
Legislative & General Government	1.62	0.16%
Regional Parks	0.86	0.08%
JOINT EA		
Building Inspection	1.88	0.18%
SSI EA		
Electoral Area Admin Exp-SSI	1.35	0.13%
Grants in Aid - Salt Spring Island	0.69	0.07%
Community Transit (S.S.I.)	1.27	0.13%
S.S.I. Emergency Program	2.46	0.24%
Stormwater Quality Management - S.S.I.	0.74	0.07%
S.S.I. Liquid Waste Disposal**	1.43	0.14%
Capital Regional Hospital District	(5.09)	-0.50%
Other	2.65	0.26%
Total	\$9.86	0.97%

Salt Spring Island Local/Specified/Defined Services		Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Difference Increase/ (Decrease)	Change in cost per avg household/Parcel	
		2021		2020			\$	%
1.234	Salt Spring Island Street Lighting	23,508	3.56	25,401	3.85	(1,893)	(0.29)	-7.45%
2.620	SSI Highland Water System	31,152	129.08	30,514	126.44	638	2.64	2.09%
2.621	Highland / Fernwood Water - SSI	75,000	237.06	56,822	179.60	18,178	57.46	31.99%
2.624	Beddis Water	77,576	595.97	72,240	554.98	5,336	40.99	7.39%
2.626	Fulford Water	60,405	623.33	66,359	684.77	(5,954)	(61.44)	-8.97%
2.628	Cedar Lane Water	12,024	342.04	11,951	339.96	73	2.08	0.61%
2.660	Fernwood Water	14,693	195.75	16,138	215.00	(1,445)	(19.25)	-8.95%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	7,404	16.07	7,280	15.80	124	0.27	1.70%
3.810	Ganges Sewer	57,000	143.86	54,128	136.61	2,872	7.25	5.31%
Total Local/Specified/Defined Services		\$358,762		\$340,833		\$17,929		

Average residential assessment (2019/2020)

\$691,653

\$691,653

Appendix B-2

Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 1.7% and +/- \$20,000)

SSI Services +/- 1.7% and +/- \$20,000	Gross Expenditure 2021	Gross Expenditure 2020	Changes \$	Changes %	Main Budget Driver
1.238A - Community Transit (S.S.I.)	492,124.00	462,938.00	29,186	6.3%	•15k transit service expansion, pending final budget submission from BC Transit •13k existing transit service cost increase, pending final budget submission from BC Transit
1.371 - S.S.I. Emergency Program	133,100.00	111,595.00	21,505	19.3%	• 18k increase in contract for service related to multiple contractual agreements
1.455 - Salt Spring Island - Community Parks	919,677.00	856,149.00	63,528	7.4%	• 20k net increase in CRD labour related to Bylaw enforcement and parks maintenance • 40k increase related to internal allocations including HR, SSI Parc Admin and standard OH • 5k increase to reserve fund transfer
1.458 - Salt Spring Is.- Community Rec	274,338.00	231,954.00	42,384	18.3%	• 13k increase in salaries and wages per collective agreement • 24k increase in auxiliary wages for preschool operations • 4k for core inflationary increase
1.459 - Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	1,750,579.00	1,949,320.00	(198,741)	-10.2%	• (185K) reduction in auxiliary staffing cost for pool operation reflecting lower service level planned due to COVID • (144K) reduction in debt servicing cost due to debt retirement in 2020 • 19k increase in salary and wages per collective agreement • 51k increase related to parks maintenance and repair in alignment with actual historical cost • 35k Increase in reserve transfers to support future capital program • 25k increase in other operating costs
3.705 - S.S.I. Liquid Waste Disposal	896,826.00	812,276.00	84,550	10.4%	• 89k increase in contract for services related to sludge hauling rate • (18k) reduction in debt servicing cost due to debt refinancing at lower rate in April 2020 •13k for core inflationary increase
Total Salt Spring Island Electoral Area	4,466,644	4,424,232	42,412	1.0%	
2.621 - Highland / Fernwood Water - S.S.I.	531,903.00	420,636.00	111,267	26.5%	• 6k increase in CRD labour from IWS operations and SSI engineering • 4k for core inflationary increase • 100k deficit carry forward due to number of emergency responses to watermain breaks, pending 2020 YE actual result
3.810 - Ganges Sewer	1,059,373.00	978,061.00	81,312	8.3%	•40k increase in contribution to operating reserve fund to support future cyclical maintenance program cost •20k increase in contribution to capital reserve fund to support future capital program •12k increase related to labour cost from IWS operation and SSI engineering •8k for core inflationary increase
3.820 - Maliview Estates Sewer System	212,778.00	154,900.00	57,878	37.4%	• 20k increase related to sludge hauling and disposal cost • 3k increase in contributions to reserves • 5k increase related to new debt borrowing for system upgrade, pending referendum • 27k deficit carry forward due to emergency response related to outfall failure, pending 2020 YE actual result
Total Local/Specified/Defined Area	1,804,054	1,553,597	250,457	16.1%	
Other (Services not meeting criteria above)	3,818,454.92	3,743,127.26	75,328	2.0%	
Total Salt Spring Island	10,089,153	9,720,956	368,197	3.8%	

Appendix B-3

Salt Spring Islands 2021 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
Planning & Development		
1.238B SSI Community Transportation		
Pathway Booth Canal to Vesuvius - Phase 2	700	Capital Funds on Hand, Grants
Recreation & Cultural Services		
1.455 SSI Community Parks		
Centennial Park upgrades	200	Reserves, Grants
1.459 SSI Park Land & Rec		
Expand or upgrade Trail Network and parking	100	Reserves, Grants
Pool electrical equipment repair and replacement	277	Reserves, Grants
Purchase additional parkland	800	Reserves
Water		
2.621 Highland/Fernwood Water		
Construct new intake and screen	100	Debt
Highland upper reservoir replacement	390	Debt
Water main replacement strategy and detailed design	100	Reserves, Grants
2.624 Beddis Water		
Construct and install intake screen and pipe improvements	132	Reserves, Grants
Sewer		
3.810 Ganges Sewer		
Construction of WWTP Chemical storage, lab, crew room facilities	200	Reserves
3.820 Maliview Estates Sewer		
Upgrade current RBC process WWTP to MBBR process	300	Debt
Total Projects ≥ \$100K	3,299	
Total Projects < \$100K	1,672	
Total 2021 Capital Projects	4,971	

Appendix B-4

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI														
2021														
Schedule B - Extract														
		CAPITAL EXPENDITURE					SOURCE OF FUNDING							
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.111	SSI Admin. Expenditures	6,210					6,210			6,210				6,210
1.141	SSI Public Library			80,000			80,000				50,000	30,000		80,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				5,500		5,500					5,500		5,500
1.238A	Community Transit (SSI)				45,000		45,000				5,000	40,000		45,000
1.238B	Community Transportation (SSI)				760,000		760,000	210,000			490,000	60,000		760,000
1.318	Building Inspection	4,430	19,935				24,365			24,365				24,365
1.372	Emergency Planning Coordination	1,108					1,108			1,108				1,108
1.455	SSI Community Parks	5,000	65,000		285,000		355,000			5,000	125,000	225,000		355,000
1.458	SSI Community Recreation	5,000		15,000			20,000			5,000		15,000		20,000
1.459	SSI Park Land & Rec Programs	27,500		481,500	50,000	910,000	1,469,000			27,500	246,500	1,195,000		1,469,000
2.620	Highland Water (SSI)				79,365		79,365	79,365						79,365
2.621	Highland & Fernwood Water (SSI)	74,000			620,000		694,000	50,000	490,000		85,000	69,000		694,000
2.622	Cedars of Tuam Water (SSI)	36,000					36,000				30,000	6,000		36,000
2.624	Beddis Water (SSI)	132,000			36,000		168,000				150,000	18,000		168,000
2.626	Fulford Water (SSI)	38,000			120,000		158,000				80,000	78,000		158,000
2.628	Cedar Lane Water (SSI)				105,000		105,000				50,000	55,000		105,000
3.705	SSI Septage / Composting				175,000		175,000	30,000			70,000	75,000		175,000
3.810	Ganges Sewer Utility (SSI)	106,500			357,500		464,000				140,000	324,000		464,000
3.820	Maliview Sewer Utility (SSI)				325,000		325,000		300,000			25,000		325,000
TOTAL		435,748	84,935	576,500	2,963,365	910,000	4,970,548	369,365	790,000	69,183	1,521,500	2,220,500	-	4,970,548

Appendix B-5: SSI Service Budgets

JOINTLY FUNDED SERVICES

[1.103 Elections](#)

[1.104 UBCM](#)

[1.318 Building Inspection](#)

[1.320 Noise Control](#)

[1.322 Nuisance & Unsightly Premises](#)

[1.372 EA Emergency Coordination](#)

SALT SPRING ISLANDS

[1.111 Administration](#)

[1.116 Grants in Aid](#)

[1.124 Economic Development](#)

[1.141 SSI Public Library](#)

[1.234 Street Lighting](#)

[1.236 Fernwood Dock](#)

[1.238A Community Transit](#)

[1.238B Community Transportation](#)

[1.299 Arts](#)

[1.316 Building Numbering](#)

[1.371 Emergency Program](#)

Appendix B-5: SSI Service Budgets

[1.378 Search and Rescue](#)

[1.455 SSI Parks](#)

[1.458 SSI Recreation](#)

[1.459 SSI Pool & Parks Land](#)

[1.535 Stormwater Quality Management](#)

[1.925 SSI Emergency Comm-CREST](#)

[2.620 Highland Water](#)

[2.621 Highland/Fernwood Water](#)

[2.622 Cedars of Tuam Water](#)

[2.624 Beddis Water](#)

[2.626 Fulford Water](#)

[2.628 Cedar Lane Water](#)

[2.660 Fernwood Water](#)

[3.705 Septage/Composting](#)

[3.810 Ganges Sewer](#)

[3.820 Maliview Sewer](#)

CAPITAL REGIONAL DISTRICT

2021 Budget

Elections

EAC Review

Service: **1.103 Elections**

Committee: Electoral Area

DEFINITION:

To maintain voters lists for electoral areas and to undertake elections as required (Sec. 787(b) Municipal Act - SLP February 1, 1966).

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and contribution from Islands Trust.

1.103 - Elections

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Electoral Area Elections	-	520	-	-	-	-	122,500	-	-	-
Islands Trust	-	-	-	-	-	-	74,900	-	-	-
Allocations and Insurance	166	166	37	-	-	37	38	39	39	39
TOTAL OPERATING COSTS	166	686	37	-	-	37	197,438	39	39	39
*Percentage Increase over prior year						-77.7%	533516.2%	-100.0%	0.0%	0.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	19,992	19,902	25,033	-	-	25,033	29,863	32,031	34,031	36,031
TOTAL COSTS	20,158	20,588	25,070	-	-	25,070	227,301	32,070	34,070	36,070
<u>FUNDING SOURCES (REVENUE)</u>										
Recovery from Islands Trust	-	(500)	-	-	-	-	(74,900)	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(122,331)	-	-	-
Other Income	(158)	(88)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
TOTAL REVENUE	(158)	(588)	(70)	-	-	(70)	(197,301)	(70)	(70)	(70)
REQUISITION	(20,000)	(20,000)	(25,000)	-	-	(25,000)	(30,000)	(32,000)	(34,000)	(36,000)
*Percentage increase over prior year Requisition						25.0%	20.0%	6.7%	6.3%	5.9%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105515	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		46,620	76,493	101,526	9,058	41,089	75,120
Transfer from Op Budget		19,992	25,033	29,863	32,031	34,031	36,031
Transfer from ERF		9,170					
Planned Spending		-	-	(122,331)	-	-	-
Interest Income		710	-	-	-	-	-
Ending Balance \$		76,493	101,526	9,058	41,089	75,120	111,151

Assumptions/Background:

Budgeted transfers to reserve will provide funding for elections in 2022 at an estimated cost of \$120,000 - \$140,000

CAPITAL REGIONAL DISTRICT

2021 Budget

UBCM

EAC Review

Service: 1.104 Union of B.C. Municipalities

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

1.104 - UBCM	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Convention Expenses	16,805	12,875	12,893	-	-	12,893	13,157	13,414	13,682	13,950
TOTAL COSTS	16,805	12,875	12,893	-	-	12,893	13,157	13,414	13,682	13,950
*Percentage Increase over prior year						-23.3%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	3,930	(3,930)	-	-	(3,930)	-	-	-	-
Balance c/fwd from 2019 to 2020	(2,832)	(2,832)	-	-	-	-	-	-	-	-
Other Revenue	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	(2,919)	1,011	(4,020)	-	-	(4,020)	(90)	(90)	(90)	(90)
REQUISITION	(13,886)	(13,886)	(8,873)	-	-	(8,873)	(13,067)	(13,324)	(13,592)	(13,860)
*Percentage increase over prior year Requisition						-36.1%	47.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

Building Inspection

EAC Review

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas on the basis of converted hospital assessments.

MAXIMUM LEVY:

None stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2020 to 2021
Service: 1.318 Building Inspection

Total Expenditure

Comments

2020 Budget

1,561,459

Change in Salaries:

Base salary change	20,370	Inclusive of estimated collective agreement changes
Step increase/paygrade change	(3,384)	New hires at lower pay step
Other (explain as necessary)	7,993	Vacant 0.1 FTE (Admin Clerk) salary added in 2021 budget (not in 2020)
Total Change in Salaries	<u>24,979</u>	

Other Changes:

Allocations	21,360	Standard OH Allocation increase is the combination of 2020 operating cost increase and 3rd year new model implementation. Increases also are in HR and Building Occupancy allocations.
Vehicles / Travel Costs	16,203	Cost associated with travel to Eas and vehicle operating and maintenance costs
Real Estate Labour Charge	14,720	In alignment with historical actual costs
Other	14,569	Staff training, membership fees, courier
Total Other Changes	<u>66,852</u>	

2021 Budget

1,653,290

% expense increase from 2020:	5.9%
% Requisition increase from 2020 (if applicable):	7.0%

Requisition funding is 28% of service revenue.

Overall 2020 Budget Performance

(expected variance to budget and surplus treatment)

Fee revenues are projected at 117K (11.7%) lower than budget as we experience low permit fee revenue since May. The total expenditures are projected at 115K(7.4%) lower than budget manily due to the vacancies and lower pay step for new hire. The estimated overall deficit of 2K will be covered by operating reserve fund.

1.318 - Building Inspection
OPERATING COSTS

	2020 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST 2021				FUTURE PROJECTIONS			
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
Salaries & Wages	1,124,275	989,600	1,151,316	-	-	1,151,316	1,156,103	1,180,806	1,206,044	1,231,829
Telecommunications	35,290	34,455	35,890	-	-	35,890	36,610	37,340	38,090	38,850
Legal Expenses	10,220	4,327	10,390	-	-	10,390	10,600	10,810	11,030	11,250
Building Rent	33,706	33,706	34,450	-	-	34,450	35,210	35,980	36,770	37,510
Supplies	16,108	13,832	16,380	-	-	16,380	16,700	17,040	17,380	17,720
Allocations	188,554	209,518	225,494	-	-	225,494	240,721	245,480	250,332	255,284
Other Operating Expenses	120,006	127,138	146,070	-	-	146,070	149,210	152,160	155,160	158,229

TOTAL OPERATING COSTS	1,528,159	1,412,576	1,619,990	-	-	1,619,990	1,645,154	1,679,616	1,714,806	1,750,672
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*Percentage Increase over prior year

CAPITAL / RESERVES

Transfer to Equipment Replacement Fund	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-

TOTAL CAPITAL / RESERVES	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
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Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
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TOTAL COSTS	1,561,459	1,445,876	1,653,290	-	-	1,653,290	1,678,454	1,712,916	1,748,106	1,783,972
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Internal Recoveries	(29,362)	(29,362)	(29,486)	-	-	(29,486)	(30,076)	(30,677)	(31,291)	(31,920)
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TOTAL COSTS LESS INTERNAL RECOVERIES	1,532,097	1,416,514	1,623,804	-	-	1,623,804	1,648,378	1,682,239	1,716,815	1,752,052
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FUNDING SOURCES (REVENUE)

							6.0%	1.5%	2.1%	2.1%	2.1%
Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-	-
Fees Charged	(970,610)	(857,905)	(1,019,141)	-	-	(1,019,141)	(1,067,671)	(1,089,030)	(1,110,810)	(1,133,030)	(1,133,030)
Contract Revenue	(35,000)	(30,000)	(36,781)	-	-	(36,781)	(37,510)	(38,250)	(39,020)	(39,800)	(39,800)
Transfer from Operating Reserve	(114,247)	(116,369)	(126,400)	-	-	(126,400)	(37,409)	(4,000)	-	-	-
Grants in Lieu of Taxes	(1,443)	(1,443)	(1,510)	-	-	(1,510)	(1,540)	(1,570)	(1,600)	(1,630)	(1,630)
Revenue - Other	(2,000)	(2,000)	(2,562)	-	-	(2,562)	(2,672)	(2,796)	(2,921)	(2,880)	(2,880)

TOTAL REVENUE	(1,123,300)	(1,007,717)	(1,186,394)	-	-	(1,186,394)	(1,146,802)	(1,135,646)	(1,154,351)	(1,177,340)	(1,177,340)
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REQUISITION	(408,797)	(408,797)	(437,411)	-	-	(437,411)	(501,576)	(546,593)	(562,464)	(574,712)	(574,712)
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*Percentage increase over prior year
Requisition

							7.0%	14.7%	9.0%	2.9%	2.2%
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CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.318 Building Inspection	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$10,000	\$0	\$5,000	\$0	\$0	\$0	\$15,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$45,000	\$0	\$0	\$45,000	\$0	\$0	\$90,000

\$0	\$55,000	\$0	\$5,000	\$45,000	\$0	\$105,000
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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	\$55,000	\$0	\$5,000	\$45,000	\$0	\$0	\$105,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$55,000	\$0	\$5,000	\$45,000	\$0	\$105,000
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CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #: 1.318

Service Name: Building Inspection

Proj. No.
The first two digits represent first year the project was in the capital plan.

Capital Exp. Type
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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding

Funding Source Codes (cont)
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility

Asset Class
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles

Capital Project Title
Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description
Briefly describe project scope and service benefits.
For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget
This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN													
Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
18-01	Replacement	Vehicle Replacement	Vehicle Replacement	\$90,000	V	ERF	\$0	\$45,000	\$0	\$0	\$45,000	\$0	\$90,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	\$5,000	E	ERF	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000
21-01	Replacement	Furniture Replacement	Salt Spring Island furniture replacement	\$10,000	E	ERF	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
			GRAND TOTAL	\$105,000			\$0	\$55,000	\$0	\$5,000	\$45,000	\$0	\$105,000

Building Inspection
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Operating Reserve Fund	168,538	42,138	4,729	729	729	729
Equipment Replacement Fund	73,457	28,457	38,457	43,457	8,457	18,457
Total	241,995	70,595	43,186	44,186	9,186	19,186

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 to be created	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		281,907	168,538	42,138	4,729	729	729
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		(116,369)	(126,400)	(37,409)	(4,000)	-	-
Interest Income		3,000	-	-	-	-	-
Ending Balance \$		168,538	42,138	4,729	729	729	729

<u>Assumptions/Background:</u>

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101425	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		148,457	73,457	28,457	38,457	43,457	8,457
Transfer from Ops Budget		10,000	10,000	10,000	10,000	10,000	10,000
Planned Purchase		(85,000)	(55,000)	-	(5,000)	(45,000)	-
Interest Income*		-	-	-	-	-	-
Ending Balance \$		73,457	28,457	38,457	43,457	8,457	18,457

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.
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CAPITAL REGIONAL DISTRICT

2021 Budget

Noise control

EAC Review

Service: **1.320 Noise Control**

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Requisition

1.320 - NOISE CONTROL

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Legal	7,340	7,340	6,900	-	-	6,900	7,040	7,180	7,320	7,470
Allocations	1,953	1,953	2,304	-	-	2,304	2,607	2,656	2,706	2,757
Internal Time Charges	29,208	29,208	29,876	-	-	29,876	30,047	30,614	31,208	31,814
Other Operating Expenses	60	60	60	-	-	60	60	60	60	60
TOTAL OPERATING COSTS	38,561	38,561	39,140	-	-	39,140	39,754	40,510	41,294	42,101
*Percentage Increase over prior year						1.5%	1.6%	1.9%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Other	(231)	(231)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(231)	(231)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
REQUISITION	(38,330)	(38,330)	(38,940)	-	-	(38,940)	(39,554)	(40,310)	(41,094)	(41,901)
*Percentage increase over prior year Requisition						1.6%	1.6%	1.9%	1.9%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		2,494	2,532	2,532	2,532	2,532	2,532
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	-	-	-	-	-
Interest Income*		38	-	-	-	-	-
Ending Balance \$		2,532	2,532	2,532	2,532	2,532	2,532

Assumptions/Background:

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

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2021 BUDGET

Nuisance & Unsightly Premises

EAC Review

Service: 1.322 Nuisance & Unsightly Premises

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

\$ 0.50 / \$1,000

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

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Legal	2,152	2,152	2,085	-	-	2,085	2,130	2,170	2,210	2,250
Allocations	2,384	2,384	2,825	-	-	2,825	3,247	3,309	3,373	3,437
Internal Time Charges	46,257	46,257	46,750	-	-	46,750	47,017	47,905	48,835	49,782
Other Operating Expenses	330	330	330	-	-	330	340	350	360	370
TOTAL OPERATING COSTS	51,123	51,123	51,990	-	-	51,990	52,734	53,734	54,778	55,839
*Percentage Increase over prior year						1.7%	1.4%	1.9%	1.9%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(178)	(178)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(278)	(278)	(270)	-	-	(270)	(270)	(270)	(270)	(270)
REQUISITION	(50,845)	(50,845)	(51,720)	-	-	(51,720)	(52,464)	(53,464)	(54,508)	(55,569)
*Percentage increase over prior year Requisition						1.7%	1.4%	1.9%	2.0%	1.9%

Reserve Schedule

Reserve Fund: 1.322 Nuisances & Unsightly Premises - Operating Reserve Fund
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For unforeseen legal expenses

Reserve Cash Flow

Fund: 1500 Fund Centre: 105403	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Beginning Balance	15,264	15,494	15,494	15,494	15,494	15,494
Transfer from Ops Budget	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Interest Income	230	-	-	-	-	-
Ending Balance \$	15,494	15,494	15,494	15,494	15,494	15,494

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2021 Budget

Emergency Planning Coordination

EAC Review

Service: 1.372 Emergency Planning Coordination

Committee: Planning, Transportation & Protective Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

1.372 - Emergency Planning Coordination

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries	509,587	482,000	532,583	-	-	532,583	534,073	545,559	557,295	569,275
Contract for Services	63,000	63,000	-	-	-	-	-	-	-	-
Travel Expenses	1,790	1,790	1,820	-	-	1,820	1,860	1,900	1,940	1,980
Telecommunications	6,700	6,700	6,810	-	-	6,810	6,950	7,090	7,230	7,370
Staff Training & Development	2,130	2,130	1,620	-	-	1,620	1,650	1,680	1,710	1,740
Supplies	14,300	1,560	2,010	-	-	2,010	2,050	2,090	2,130	2,170
Allocations	56,596	56,596	59,170	-	-	59,170	59,064	60,243	61,450	62,675
Other Operating Expenses	10,720	8,896	8,630	-	-	8,630	8,790	8,970	9,150	9,330
TOTAL OPERATING COSTS	664,823	622,672	612,643	-	-	612,643	614,437	627,532	640,905	654,540
*Percentage Increase over prior year						-7.8%	0.3%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	15,425	7,324	-	-	7,324	7,470	7,620	7,770	7,930
TOTAL COSTS	664,823	638,097	619,967	-	-	619,967	621,907	635,152	648,675	662,470
Internal Recoveries	(413,859)	(413,859)	(459,671)	-	-	(459,671)	(468,864)	(479,179)	(489,721)	(499,520)
OPERATING COSTS LESS INTERNAL RECOVERIES	250,964	224,238	160,296	-	-	160,296	153,043	155,973	158,954	162,950
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	14,486	(14,486)	-	-	(14,486)	-	-	-	-
Balance c/fwd from 2019 to 2020	(29,307)	(29,307)	-	-	-	-	-	-	-	-
Grants Revenue	(78,120)	(65,880)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(491)	(491)	(500)	-	-	(500)	(510)	(520)	(530)	(540)
Revenue - Other	(300)	(300)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
TOTAL REVENUE	(108,218)	(81,492)	(15,296)	-	-	(15,296)	(830)	(850)	(870)	(890)
REQUISITION	(142,746)	(142,746)	(145,000)	-	-	(145,000)	(152,213)	(155,123)	(158,084)	(162,060)
*Percentage increase over prior year Requisition						1.6%	5.0%	1.9%	1.9%	2.5%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.372	Carry						
	Emergency Planning Coordination	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$5,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$5,000

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	\$2,500	\$0	\$0	\$2,500	\$0	\$5,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$5,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM

2021 & Forecast 2022 to 2025

Service #:

1.372

Service Name:

Emergency Planning Coordination

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$0	E	ERF	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$5,000
GRAND TOTAL				\$0			\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$5,000

Reserve Schedule

Reserve Fund: 1.327 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101985	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		2,646	646	5,470	12,940	20,560	25,830
Transfer from Op Budget		-	7,324	7,470	7,620	7,770	7,930
Planned Purchase		(2,000)	(2,500)	-	-	(2,500)	-
Interest Income		-	-	-	-	-	-
Ending Balance \$		646	5,470	12,940	20,560	25,830	33,760

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2021 Budget

Admin Expenditures (SSI)

EAC Review

Service: 1.111 SSI Admin. Expenditures

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

1.111 - Admin Expenditures (SSI) Director & Management	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Director Admin	90,202	78,952	86,718	-	15,000	101,718	92,146	94,003	95,899	97,824
Management Services	874,225	857,373	885,380	-	-	885,380	890,175	909,016	928,246	947,919
TOTAL OPERATING COSTS	964,427	936,325	972,098	-	15,000	987,098	982,321	1,003,019	1,024,145	1,045,743
*Percentage Increase over prior year						2.4%	-0.5%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES / SHORT TERM LOAN</u>										
Transfer to Equipment Replacement Fund	7,750	5,500	5,500	-	-	5,500	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Feasibility Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES / SHORT TERM LOAN	7,750	5,500	5,500	-	-	5,500	5,500	5,500	5,500	5,500
TOTAL COSTS	972,177	941,825	977,598	-	15,000	992,598	987,821	1,008,519	1,029,645	1,051,243
Labour Recovery	(216,038)	(216,038)	(240,769)	-	-	(240,769)	(262,527)	(268,124)	(273,838)	(279,677)
Internal Allocations	(206,427)	(206,427)	(199,482)	-	-	(199,482)	(200,191)	(204,344)	(208,585)	(212,931)
TOTAL RECOVERIES	(422,465)	(422,465)	(440,251)	-	-	(440,251)	(462,718)	(472,468)	(482,423)	(492,608)
COSTS LESS INTERNAL RECOVERIES	549,712	519,360	537,347	-	15,000	552,347	525,103	536,051	547,222	558,635
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2020 to 2021	-	30,352	(19,102)	-	(11,250)	(30,352)	-	-	-	-
Balance C/F from 2018 to 2019	(36,730)	(36,730)	-	-	-	-	-	-	-	-
Transfer from Feasibility Fund Account	-	-	-	-	-	-	-	-	-	-
Grants in Lieu	(402)	(402)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
Other Income	(300)	(300)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
TOTAL REVENUE	(37,432)	(7,080)	(19,722)	-	(11,250)	(30,972)	(640)	(660)	(680)	(700)
REQUISITION	(512,280)	(512,280)	(517,625)	-	(3,750)	(521,375)	(524,463)	(535,391)	(546,542)	(557,935)
*Percentage increase over prior year Requisition						1.8%	0.6%	2.1%	2.1%	2.1%
FTE's	5.8	5.8	5.8			5.8	5.8	5.8	5.8	5.8

1.111 - Admin Expenditures (SSI)
Director Admin

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries and Wages	54,617	54,617	55,772	-	-	55,772	56,681	57,836	59,016	60,211
Contract for Services	8,000	-	-	-	15,000	15,000	5,000	5,100	5,200	5,300
Allocations	12,195	12,195	11,936	-	-	11,936	11,075	11,297	11,523	11,753
Travel & Training	3,000	1,500	5,550	-	-	5,550	5,660	5,770	5,890	6,010
Building Rental	6,730	6,730	6,840	-	-	6,840	6,980	7,120	7,260	7,410
Operating - Other	5,660	3,910	6,620	-	-	6,620	6,750	6,880	7,010	7,140
TOTAL OPERATING COSTS	90,202	78,952	86,718	-	15,000	101,718	92,146	94,003	95,899	97,824
*Percentage Increase over prior year						12.8%	-9.4%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	500	500	500	-	-	500	500	500	500	500
TOTAL CAPITAL / RESERVES	500	500	500	-	-	500	500	500	500	500
TOTAL COSTS	90,702	79,452	87,218	-	15,000	102,218	92,646	94,503	96,399	98,324
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	11,250	-	-	(11,250)	(11,250)	-	-	-	-
Balance c/fwd from 2019 to 2020	(1,730)	(1,730)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(62)	(62)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Other Income	(300)	(300)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
TOTAL REVENUE	(2,092)	9,158	(330)	-	(11,250)	(11,580)	(340)	(350)	(360)	(370)
REQUISITION	(88,610)	(88,610)	(86,888)	-	(3,750)	(90,638)	(92,306)	(94,153)	(96,039)	(97,954)
*Percentage increase over prior year Requisition						2.3%	1.8%	2.0%	2.0%	2.0%

1.111 - Admin Expenditures (SSI) Management Services	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries and Wages	665,774	665,774	705,780	-	-	705,780	707,672	722,902	738,452	754,337
Allocations	45,101	45,101	46,720	-	-	46,720	45,063	45,964	46,884	47,822
Vehicles & Travel	49,000	47,000	9,000	-	-	9,000	11,120	11,340	11,560	11,790
Legal Expenses	5,000	-	5,000	-	-	5,000	5,100	5,200	5,300	5,410
Staff Training, Moving & Dues	13,000	500	13,700	-	-	13,700	13,970	14,240	14,520	14,820
Operating - Other	96,350	98,998	105,180	-	-	105,180	107,250	109,370	111,530	113,740
TOTAL OPERATING COSTS	874,225	857,373	885,380	-	-	885,380	890,175	909,016	928,246	947,919
*Percentage Increase over prior year						1.3%	0.5%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES / SHORT TERM LOAN</u>										
Transfer to Equipment Replacement Fund	7,250	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES / SHORT TERM LOAN	7,250	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL COSTS	881,475	862,373	890,380	-	-	890,380	895,175	914,016	933,246	952,919
Labour Recovery	(216,038)	(216,038)	(240,769)	-	-	(240,769)	(262,527)	(268,124)	(273,838)	(279,677)
Internal Allocations	(206,427)	(206,427)	(199,482)	-	-	(199,482)	(200,191)	(204,344)	(208,585)	(212,931)
TOTAL RECOVERIES	(422,465)	(422,465)	(440,251)	-	-	(440,251)	(462,718)	(472,468)	(482,423)	(492,608)
COSTS LESS INTERNAL RECOVERIES	459,010	439,908	450,129	-	-	450,129	432,457	441,548	450,823	460,311
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	19,102	(19,102)	-	-	(19,102)	-	-	-	-
Balance c/fwd from 2019 to 2020	(35,000)	(35,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(340)	(340)	(290)	-	-	(290)	(300)	(310)	(320)	(330)
Other revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(35,340)	(16,238)	(19,392)	-	-	(19,392)	(300)	(310)	(320)	(330)
REQUISITION	(423,670)	(423,670)	(430,737)	-	-	(430,737)	(432,157)	(441,238)	(450,503)	(459,981)
*Percentage increase over prior year Requisition						1.7%	0.3%	2.1%	2.1%	2.1%
FTE's	5.8	5.8	5.8	0.0	0.0	5.8	5.8	5.8	5.8	5.8

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.111	Carry						
	SSI Admin. Expenditures	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$6,210	\$9,890	\$1,200	\$1,200	\$0	\$18,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$6,210	\$9,890	\$1,200	\$1,200	\$0	\$18,500
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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	\$6,210	\$9,890	\$1,200	\$1,200	\$0	\$18,500
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$6,210	\$9,890	\$1,200	\$1,200	\$0	\$18,500
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CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #: 1.111
Service Name: SSI Admin. Expenditures

Proj. No.
The first two digits represent first year the project was in the capital plan.

Capital Exp. Type
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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding

Funding Source Codes (cont)
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility

Asset Class
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles

Capital Project Title
Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description
Briefly describe project scope and service benefits.
For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget
This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN													
Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
19-01	Replacement	Computer	Computer Replacement - Admin 1.11	\$14,760	E	ERF	\$0	\$6,210	\$7,410	\$1,200	\$1,200	\$0	\$16,020
21-01	Replacement	Computer	Computer Replacement - Director	\$2,480	E	ERF	\$0	\$0	\$2,480	\$0	\$0	\$0	\$2,480
			GRAND TOTAL	\$17,240			\$0	\$6,210	\$9,890	\$1,200	\$1,200	\$0	\$18,500

Admin Expenditures (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Equipment Replacement Funds	17,639	16,929	12,539	16,839	21,139	26,639
Total	17,639	16,929	12,539	16,839	21,139	26,639

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 102119	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		8,507	10,279	9,069	6,659	10,459	14,259
Transfer from Ops Budget		7,250	5,000	5,000	5,000	5,000	5,000
Planned Purchase		(5,478)	(6,210)	(7,410)	(1,200)	(1,200)	-
Interest Income		-	-	-	-	-	-
Ending Balance \$		10,279	9,069	6,659	10,459	14,259	19,259

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101837	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		6,860	7,360	7,860	5,880	6,380	6,880
Transfer from Ops Budget		500	500	500	500	500	500
Planned Purchase		-	-	(2,480)	-	-	-
Interest Income		-	-	-	-	-	-
Ending Balance \$		7,360	7,860	5,880	6,380	6,880	7,380

Assumptions/Background:

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Grant-in-Aid

EAC Review

Service: 1.116 SSI Grants in Aid

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

\$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$220,147.

COMMISSION:

Committee: Electoral Areas Committee

FUNDING:

Requisition

1.116 - SSI Grant-in-Aid	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Grants in Aid	43,000	43,000	48,000	-	-	48,000	53,000	58,000	63,000	64,260
Finance Allocation	2,357	2,357	2,287	-	-	2,287	2,313	2,359	2,407	2,455
TOTAL COSTS	45,357	45,357	50,287	-	-	50,287	55,313	60,359	65,407	66,715
*Percentage Increase over prior year						10.9%	10.0%	9.1%	8.4%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2019 to 2020	271	271	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(31)	(31)	-	-	-	-	-	-	-	-
Other Revenue	(200)	(200)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	40	40	(200)	-	-	(200)	(200)	(200)	(200)	(200)
REQUISITION	(45,397)	(45,397)	(50,087)	-	-	(50,087)	(55,113)	(60,159)	(65,207)	(66,515)
*Percentage increase over prior year Requisition						10.3%	10.0%	9.2%	8.4%	2.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Economic Development Commission

EAC Review

Service: 1.124 SSI Economic Development

Committee: Electoral Area

DEFINITION:

Economic Development Commission Establishing Bylaw No. 3727, with authority to offer an economic development service under Section 774.2 of the Local Government Act.

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:

\$0.063 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$294,443.

COMMISSION:

Not less than 7 and no more than 9 members.

FUNDING:

Requisition

1.124 - SSI Economic Development Commission

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contract for Services	10,000	10,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Website Maintenance	15,000	15,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Project Costs	49,000	42,250	30,286	-	20,000	50,286	30,490	30,700	30,910	31,130
Internal Allocations	9,059	9,059	9,992	-	-	9,992	10,649	10,865	11,086	11,314
Operating - Other	4,540	1,441	4,750	-	-	4,750	4,840	4,930	5,020	5,110
TOTAL OPERATING COSTS	87,599	77,750	75,028	-	20,000	95,028	76,579	77,715	78,856	80,034
*Percentage Increase over prior year						8.5%	-19.4%	1.5%	1.5%	1.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	9,849	2,560	-	-	2,560	2,561	3,005	3,474	3,936
TOTAL COSTS	87,599	87,599	77,588	-	20,000	97,588	79,140	80,720	82,330	83,970
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(20,000)	(20,000)	-	-	-	-
Grants in Lieu of Taxes	(61)	(61)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Income	(510)	(510)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	(10,571)	(10,571)	(560)	-	(20,000)	(20,560)	(570)	(580)	(590)	(600)
REQUISITION	(77,028)	(77,028)	(77,028)	-	-	(77,028)	(78,570)	(80,140)	(81,740)	(83,370)
*Percentage increase over prior year Requisition						0.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105534	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		31,284	31,553	14,113	16,674	19,679	23,153
Transfer from Ops Budget		9,849	2,560	2,561	3,005	3,474	3,936
Planned Purchase		(10,000)	(20,000)	-	-	-	-
Planned Maintenance Activity		Island Comeback	Phase 2: Regulatory Road Map				
Interest Income		420	-	-	-	-	-
Ending Balance \$		31,553	14,113	16,674	19,679	23,153	27,089

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Public Library

EAC Review

Service: **1.141 SSI Public Library**

Committee: Electoral Area

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 and amended 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 on actual assessed value of land and improvements. To a maximum of \$818,945.

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

1.141 - SSI Public Library

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contribution to Library	418,730	418,730	425,850	-	-	425,850	434,370	443,060	451,920	460,960
Allocations	15,737	19,757	20,217	-	-	20,217	24,866	25,364	25,871	26,388
Insurance	5,910	5,910	5,840	-	-	5,840	5,960	6,080	6,210	6,340
Other Operating Expenses	16,530	4,240	9,788	-	-	9,788	9,950	10,118	10,288	10,460
Contingency	-	-	2,520	-	-	2,520	2,550	2,600	2,650	2,700
TOTAL OPERATING COSTS	456,907	448,637	464,215	-	-	464,215	477,696	487,222	496,939	506,848
*Percentage Increase over prior year						1.6%	2.9%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	6,500	14,770	-	-	-	-	15,000	15,000	15,000	15,000
MFA Principal Payment	122,355	122,355	122,355	-	-	122,355	104,876	104,876	104,876	104,876
MFA Interest Payment	74,975	74,975	74,975	-	-	74,975	68,850	68,850	68,850	68,850
MFA Debt Reserve Fund	660	660	730	-	-	730	730	730	730	730
TOTAL DEBT / RESERVE	204,490	212,760	198,060	-	-	198,060	189,456	189,456	189,456	189,456
TOTAL COSTS	661,397	661,397	662,275	-	-	662,275	667,152	676,678	686,395	696,304
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(502)	(502)	(510)	-	-	(510)	(520)	(530)	(540)	(550)
MFA Debt reserve fund earnings	(660)	(660)	(730)	-	-	(730)	(730)	(730)	(730)	(730)
Other Income	-	-	(800)	-	-	(800)	(820)	(840)	(860)	(880)
TOTAL REVENUE	(1,162)	(1,162)	(2,040)	-	-	(2,040)	(2,070)	(2,100)	(2,130)	(2,160)
REQUISITION	(660,235)	(660,235)	(660,235)	-	-	(660,235)	(665,082)	(674,578)	(684,265)	(694,144)
*Percentage increase over prior year Requisition						0.0%	0.7%	1.4%	1.4%	1.4%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.141 SSI Public Library	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
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EXPENDITURE

Buildings	\$0	\$80,000	\$10,000	\$0	\$0	\$0	\$90,000
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

\$0	\$80,000	\$10,000	\$0	\$0	\$0	\$90,000
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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	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$30,000	\$10,000	\$0	\$0	\$0	\$40,000

\$0	\$80,000	\$10,000	\$0	\$0	\$0	\$90,000
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CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #: 1.141

Service Name: SSI Public Library

Proj. No.
The first two digits represent first year the project was in the capital plan.

Capital Exp. Type
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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding

Funding Source Codes (cont)
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility

Asset Class
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles

Capital Project Title
Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description
Briefly describe project scope and service benefits.
For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget
This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN													
Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
21-01	New	Library Interior Renovation	Library Interior Renovation	\$50,000	B	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-02	New	Emergency Repairs	Unforseen Emergency Repairs	\$10,000	B	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-03	New	Asset Management Plan	Asset Management Plan	\$10,000	B	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-04	New	Roof Repairs	Resloping & Access Ladder	\$20,000	B	Res	\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$20,000
			GRAND TOTAL	\$90,000			\$0	\$80,000	\$10,000	\$0	\$0	\$0	\$90,000

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1084		Estimated	Budget				
Fund Centre: 102136		2020	2021	2022	2023	2024	2025
Beginning Balance		72,279	59,849	29,849	34,849	49,849	64,849
Transfer from Ops Budget		6,500	-	15,000	15,000	15,000	15,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(20,000)	(30,000)	(10,000)	-	-	-
Interest Income		1,070					
Ending Balance \$		59,849	29,849	34,849	49,849	64,849	79,849

Assumptions/Backgrounds:

Building and capital reserve fund are new. Fund should be maintained at level required to pay for capital improvements and repairs.

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Street Lighting

EAC Review

Service: 1.234 SSI Street Lighting

Committee: Electoral Area

DEFINITION:

To provide street lighting on Salt Spring Island.
Bylaw No. 3746, December 14, 2011.

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 on actual assessed value of land and improvements. To a maximum of \$32,309.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Electricity	26,447	24,000	24,648	-	-	24,648	25,140	25,640	26,150	26,670
Allocations	1,257	1,257	1,347	-	-	1,347	1,413	1,441	1,470	1,499
Interest Expense	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	27,704	25,257	25,995	-	-	25,995	26,553	27,081	27,620	28,169
*Percentage Increase over prior year						-6.2%	2.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	2,447	(2,447)	-	-	(2,447)	-	-	-	-
Balance c/fwd from 2019 to 2020	(2,262)	(2,262)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(21)	(21)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(2,303)	144	(2,487)	-	-	(2,487)	(40)	(40)	(40)	(40)
REQUISITION	(25,401)	(25,401)	(23,508)	-	-	(23,508)	(26,513)	(27,041)	(27,580)	(28,129)
*Percentage increase over prior year Requisition						-7.5%	12.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

Fernwood Dock (SSI)

EAC Review

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Committee: Salt Spring Island Parks and Recreation

DEFINITION:

A local service area to establish, acquire and operate a service of small craft harbour facilities.
Bylaw No. 3030, November 27, 2002.

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 Parks and Recreation 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. To a maximum of \$220,147.

COMMISSION:

Fernwood Dock Management Commission (Bylaw # 3030, Nov 2002, Amendment Bylaw # 3762, Feb 2011).
Salt Spring Island Parks and Recreation Commission (Bylaw 4293 No.1, 2019)

FUNDING:

Parcel Tax

1.236 - Fernwood Dock (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Repairs & Maintenance	9,000	5,000	9,150	-	-	9,150	9,330	9,520	9,710	9,900
Insurance	3,276	3,276	3,244	-	-	3,244	3,310	3,370	3,430	3,490
Supplies	830	-	745	-	-	745	760	770	780	790
Allocations	3,925	3,925	3,846	-	-	3,846	3,663	3,737	3,813	3,890
Other Operating Expenses	2,320	1,652	2,158	-	-	2,158	2,190	2,230	2,270	2,310
TOTAL OPERATING COSTS	19,351	13,853	19,143	-	-	19,143	19,253	19,627	20,003	20,380
*Percentage Increase over prior year						-1.1%	0.6%	1.9%	1.9%	1.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	12,103	17,601	12,310	-	-	12,310	12,560	12,810	13,070	13,330
TOTAL CAPITAL / RESERVE	12,103	17,601	12,310	-	-	12,310	12,560	12,810	13,070	13,330
TOTAL COSTS	31,454	31,454	31,453	-	-	31,453	31,813	32,437	33,073	33,710
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(41)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(171)	(171)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(31,283)	(31,283)	(31,283)	-	-	(31,283)	(31,643)	(32,267)	(32,903)	(33,540)
*Percentage increase over prior year Requisition						0.0%	1.2%	2.0%	2.0%	1.9%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.236	Carry						
	SSI Small Craft Harbour	Forward from	2021	2022	2023	2024	2025	TOTAL
	(Fernwood Dock)	2020						

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	\$2,500	\$5,500	\$0	\$191,500	\$0	\$0	\$197,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$2,500	\$5,500	\$0	\$191,500	\$0	\$0	\$197,000
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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	\$44,500	\$0	\$0	\$44,500
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$2,500	\$5,500	\$0	\$147,000	\$0	\$0	\$152,500

\$2,500	\$5,500	\$0	\$191,500	\$0	\$0	\$197,000
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CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM

2021 & Forecast 2022 to 2025

Service #:

1.236

Service Name:

SSI Small Craft Harbour (Fernwood Dock)

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-01	New	Ladders	Install 2 yellow ladders for safe exiting of water (1 each side of float)	\$2,500	S	Res	\$2,500	\$3,000	\$0	\$0	\$0	\$0	\$3,000
21-01	Renewal	Rub Boards	Replace rub boards as identified in 2019 condition assessment	\$2,500	S	Res	\$0	\$2,500	\$0	\$0	\$0	\$0	\$2,500
22-01	New	Anticipated work from 2019 inspection	Replace and repair damaged sections	\$147,000	S	Res	\$0	\$0	\$0	\$147,000	\$0	\$0	\$147,000
22-01	Renewal	Anticipated work from 2019 inspection	Replacae and repair damaged sections	\$44,500	S	Grant	\$0	\$0	\$0	\$44,500	\$0	\$0	\$44,500
			GRAND TOTAL	\$196,500			\$2,500	\$5,500	\$0	\$191,500	\$0	\$0	\$197,000

Service: 1.236

SSI Small Craft Harbour (Fernwood Dock)

Proj. No. 20-01

Capital Project Title Ladders

Capital Project Description Install 2 yellow ladders for safe exiting of water (1 each side of float)

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Installation of safety ladders as recommended in 2019 assessment report

Proj. No. 21-01

Capital Project Title Rub Boards

Capital Project Description Replace rub boards as identified in 2019 condition assessment

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Replacement of rub boards as recommended in 2019 assessment report

Proj. No. 22-01

Capital Project Title Anticipated work from 2019 inspection

Capital Project Description Replace and repair damaged sections

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Anticipated work from 2019 condition assessment report

Reserve Schedule

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

Bylaw 3808

Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		146,911	158,744	165,554	178,114	43,924	56,994
Transfer from Ops Budget		12,103	12,310	12,560	12,810	13,070	13,330
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(2,500)	(5,500)	-	(147,000)	-	-
Interest Income		2,230	-	-	-	-	-
Ending Balance \$		158,744	165,554	178,114	43,924	56,994	70,324

Assumptions/Background:

Require sufficient funds to replace dock within X years.

CAPITAL REGIONAL DISTRICT

2021 Budget

Community Transit (SSI)

EAC Review

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

Commission: SSI Community Transit & Transportation

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.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$245,000 or \$0.076 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$334,623.

COMMISSION:

Salt Spring Island Community Transit & Transportation Commission.

FUNDING:

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

Change in Budget 2020 to 2021

Service: 1.238A SSI Transit

Total Expenditure**Comments****2020 Budget****462,938****Change in Salaries:**

Base salary change

-

Inclusive of estimated collective agreement changes

Step increase/paygrade change

-

Other (explain as necessary)

-

Total Change in Salaries

-

Other Changes:

Contract for Services

28,516

Increased service on Salt Spring Island

Other

670

-

Total Other Changes

29,186

2021 Budget**492,124**

% expense increase from 2020:

6.3%

% Requisition increase from 2020 (if applicable):

3.7%

Requisition funding is 51% of service revenue

Overall 2020 Budget Performance

(expected variance to budget and surplus treatment)

Lower transit revenues have required a transfer in from ORF of \$121k, cancellation of CRF transfer.

1.238A - Community Transit (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	431,572	352,572	444,913	15,175	-	460,088	539,633	595,810	607,727	619,881
Allocations	21,496	21,536	21,216	-	-	21,216	23,661	24,134	24,617	25,109
Other Operating Expenses	870	870	820	-	-	820	830	840	850	860
TOTAL OPERATING COSTS	453,938	374,978	466,949	15,175	-	482,124	564,124	620,784	633,194	645,850
*Percentage Increase over prior year						6.2%	17.0%	10.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	9,000	-	10,000	-	-	10,000	10,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	9,000	-	10,000	-	-	10,000	10,000	5,000	5,000	5,000
TOTAL COSTS	462,938	374,978	476,949	15,175	-	492,124	574,124	625,784	638,194	650,850
<u>FUNDING SOURCES (REVENUE)</u>										
Transit Pass Revenue	(220,009)	(100,000)	(218,374)	(6,460)	-	(224,834)	(263,021)	(283,066)	(268,282)	(273,647)
Other Income	(500)	(500)	(510)	-	-	(510)	(520)	(530)	(540)	(550)
Grants in Lieu of Taxes	(176)	(176)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
Transfer from Operating Reserve Fund	(10,000)	(42,049)	(25,773)	-	-	(25,773)	(50,308)	(55,902)	(54,473)	(41,870)
TOTAL REVENUE	(230,685)	(142,725)	(244,817)	(6,460)	-	(251,277)	(314,009)	(339,658)	(323,455)	(316,227)
REQUISITION	(232,253)	(232,253)	(232,132)	(8,715)	-	(240,847)	(260,115)	(286,126)	(314,739)	(334,623)
*Percentage increase over prior year Requisition						3.7%	8.0%	10.0%	10.0%	6.3%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
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EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Vehicles	V	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
		\$0	\$45,000	\$15,000	\$0	\$0	\$0	\$60,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$40,000	\$15,000	\$0	\$0	\$0	\$55,000
		\$0	\$45,000	\$15,000	\$0	\$0	\$0	\$60,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #: 1.238A

Service Name: Community Transit (SSI)

Proj. No.
The first two digits represent first year the project was in the capital plan.

Capital Exp. Type
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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding

Funding Source Codes (cont)
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility

Asset Class
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles

Capital Project Title
Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description
Briefly describe project scope and service benefits.
For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget
This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN													
Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
18-01	New	Bus Shelter	Bus shelters	\$45,000	S	Res	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
18-01	New	Bus Shelter	Bus shelters	\$0	S	Grant	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
21-01	Study	Referendum - Transit Expansion	Referendum - Transit Expansion	\$15,000	V	Res	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
			GRAND TOTAL	\$60,000			\$0	\$45,000	\$15,000	\$0	\$0	\$0	\$60,000

Service:	1.238A	Community Transit (SSI)
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Proj. No.	18-01	Capital Project Title	Bus Shelter	Capital Project Description	Bus shelters
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	Design build public art inspired bus shelters				

Proj. No.	21-01	Capital Project Title	Referendum - Transit Expansion	Capital Project Description	Referendum - Transit Expansion
Asset Class	V	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	Referendum to increase maximum requisition to fund future transit expansion plans.				

Community Transit (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Operating Reserve Fund	235,223	209,450	159,142	103,240	48,767	6,897
Capital Reserve Fund	43,330	13,330	8,330	13,330	18,330	23,330
Total	278,553	222,780	167,472	116,570	67,097	30,227

Reserve Schedule

Reserve Fund: 1.238 SSI Transit - Operating Reserve Fund

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Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		273,132	235,223	209,450	159,142	103,240	48,767
Expenditure		(42,049)	(25,773)	(50,308)	(55,902)	(54,473)	(41,870)
Interest Income		4,140					
Ending Balance \$		235,223	209,450	159,142	103,240	48,767	6,897

<u>Assumptions/Background:</u> To fund service expansions & bus leasing costs

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				
		2020	2021	2022	2023	2024	2025
Beginning Balance		42,680	43,330	13,330	8,330	13,330	18,330
Transfer from Ops Budget		-	10,000	10,000	5,000	5,000	5,000
Planned Purchase		-	(40,000)	(15,000)	-	-	-
Interest Income		650					
Ending Balance \$		43,330	13,330	8,330	13,330	18,330	23,330

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.

CAPITAL REGIONAL DISTRICT

2021 Budget

Community Transportation (SSI)

EAC Review

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

Commission: SSI Community Transit & Transportation

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.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$146,250 or \$0.044 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$193,729.

COMMISSION:

Salt Spring Island Community Transit & Transportation Commission.

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contract for Services	5,000	2,000	-	-	-	-	-	-	-	-
Pathway Maintenance	6,000	-	6,000	-	-	6,000	6,000	6,000	6,000	6,000
Allocations	60,691	60,691	59,637	-	-	59,637	58,873	60,095	61,344	62,621
Other Operating Expenses	1,590	9,905	9,628	-	-	9,628	9,828	10,034	10,244	10,457
TOTAL OPERATING COSTS	73,281	72,596	75,265	-	-	75,265	74,701	76,129	77,588	79,078
*Percentage Increase over prior year						2.7%	-0.7%	1.9%	1.9%	1.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	90,350	91,035	91,117	-	-	91,117	89,000	83,000	69,000	56,000
Transfer to Operating Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,000	-	-	-
Debt Servicing Costs	-	-	-	-	-	-	4,850	18,315	33,680	49,045
TOTAL CAPITAL / RESERVES	95,350	96,035	96,117	-	-	96,117	98,850	101,315	102,680	105,045
TOTAL COSTS	168,631	168,631	171,382	-	-	171,382	173,551	177,444	180,268	184,123
OPERATING COSTS	168,631	168,631	171,382	-	-	171,382	173,551	177,444	180,268	184,123
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(1,000)	(1,000)	(1,020)	-	-	(1,020)	(1,040)	(1,060)	(1,080)	(1,100)
Grants in Lieu of Taxes	(135)	(135)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
TOTAL REVENUE	(1,135)	(1,135)	(1,330)	-	-	(1,330)	(1,360)	(1,390)	(1,420)	(1,450)
REQUISITION	(167,496)	(167,496)	(170,052)	-	-	(170,052)	(172,191)	(176,054)	(178,848)	(182,673)
*Percentage increase over prior year Requisition						1.5%	1.3%	2.2%	1.6%	2.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.238B Community Transportation (SSI)	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
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EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$700,000	\$760,000	\$265,000	\$240,000	\$240,000	\$240,000	\$1,745,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$700,000	\$760,000	\$265,000	\$240,000	\$240,000	\$240,000	\$1,745,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$210,000	\$210,000	\$0	\$0	\$0	\$0	\$210,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$490,000	\$490,000	\$0	\$0	\$0	\$0	\$490,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$60,000	\$65,000	\$40,000	\$40,000	\$40,000	\$245,000
		\$700,000	\$760,000	\$265,000	\$240,000	\$240,000	\$240,000	\$1,745,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #:

1.238B

Service Name:

Community Transportation (SSI)

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

VEHICLES

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

[illegible]

Service: 1.238B

Community Transportation (SSI)

Proj. No. 20-01

Capital Project Title Pathway Booth Canal to Vesuvius - Phase 2

Capital Project Description Pathway Booth Canal to Vesuvius - Phase 2

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Complete second phase of Booth Canal to Vesuvius Pathway project. Contingent on electorate approval

Proj. No. 21-01

Capital Project Title 2021 Annual Pathway Detailed Design and Permitting Program

Capital Project Description Develop a long term strategy and program to design and construct pathway networks on SSI. Carry out first annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for construction the following year

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 22-01

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

Capital Project Description Referendum - annual pathway network construction

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 22-02

Capital Project Title Public Engagement for Future Projects

Capital Project Description Public Engagement - annual pathway network construction

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No.	22-03	Capital Project Title	2022 Construction Program for Pathway Network on SSI	Capital Project Description	Construction of pathway network sections that has been designed in the previous year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			
Proj. No.	22-04	Capital Project Title	2022 Annual Pathway Detailed Design and Permitting Program	Capital Project Description	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			
Proj. No.	23-01	Capital Project Title	2023 Construction Program for Pathway Network on SSI	Capital Project Description	Construction of pathway network sections that has been designed in the previous year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			
Proj. No.	23-02	Capital Project Title	2023 Annual Pathway Detailed Design and Permitting Program	Capital Project Description	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	24-01	Capital Project Title	2024 Construction Program for Pathway Network on SSI	Capital Project Description	Construction of pathway network sections that has been designed in the previous year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	24-02	Capital Project Title	2024 Annual Pathway Detailed Design and Permitting Program	Capital Project Description	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	25-01	Capital Project Title	2025 Construction Program for Pathway Network on SSI	Capital Project Description	Construction of pathway network sections that has been designed in the previous year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	25-02	Capital Project Title	2025 Annual Pathway Detailed Design and Permitting Program	Capital Project Description	Annual program to develop detailed design and obtain permits and regulatory approvals for pathway project for the next year
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Community Transportation (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Operating Reserve Fund	10,080	15,080	20,080	20,080	20,080	20,080
Pathways CRF	20,455	51,572	75,572	118,572	147,572	163,572
Sidewalks CRF	26,926	26,926	26,926	26,926	26,926	26,926
North Ganges Transportation Plan	12,773	12,773	12,773	12,773	12,773	12,773
Total	70,234	106,351	135,351	178,351	207,351	223,351

Reserve Schedule

Reserve Fund: 1.238B Transportation (SSI) - Operating Reserve Fund - Bylaw 4146
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For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		5,000	10,080	15,080	20,080	20,080	20,080
Transfer from Ops Budget		5,000	5,000	5,000	-	-	-
Interest Income		80					
Ending Balance \$		10,080	15,080	20,080	20,080	20,080	20,080

<u>Assumptions/Background:</u>

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1086 102142	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		187,265	20,455	51,572	75,572	118,572	147,572
Transfer from Ops Budget		40,350	91,117	89,000	83,000	69,000	56,000
Planned Purchase		(210,000)	(60,000)	(65,000)	(40,000)	(40,000)	(40,000)
Interest Income		2,840					
Ending Balance \$		20,455	51,572	75,572	118,572	147,572	163,572

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

Reserve Schedule

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

Bylaw 3943

Reserve Cash Flow

Fund: Fund Centre:	1086 102147	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		26,526	26,926	26,926	26,926	26,926	26,926
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	-	-	-	-	-
Interest Income		400					
Ending Balance \$		26,926	26,926	26,926	26,926	26,926	26,926

Assumptions/Background:

Funds received from property owners for sidewalks in front of their properties
 100 Rainbow Road \$16,000; 127 Rainbow Road \$4,900; 125 Rainbow Road \$4,900

Reserve Schedule

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

Bylaw 3943

Reserve Cash Flow

Fund: Fund Centre:	1086 102148	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		1,180,373	12,773	12,773	12,773	12,773	12,773
Transfer from Ops Budget		50,000	-	-	-	-	-
Planned Purchase		(365,000)	-	-	-	-	-
Amended Planned Purchase		(870,500)	-	-	-	-	-
Interest Income		17,900					
Ending Balance \$		12,773	12,773	12,773	12,773	12,773	12,773

Assumptions/Background:

\$250,000 per year transferred from requisition in accordance with Bylaw 3956 (four years 2015-2018)

CAPITAL REGIONAL DISTRICT

2021 Budget

Salt Spring Island Arts

EAC Review

Service: 1.299 SSI Arts

Committee: Electoral Area

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).

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 on actual assessed value of land and improvements. To a maximum of \$136,491.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Art Centre Society	79,934	79,934	81,130	-	-	81,130	82,348	83,580	85,253	86,961
Gulf Islands Community Arts Council	34,257	34,257	34,770	-	-	34,770	35,292	35,820	36,537	37,269
Allocations	1,957	1,957	2,377	-	-	2,377	2,373	2,421	2,469	2,519
Other Operating Expenses	200	200	200	-	-	200	200	200	200	200
TOTAL COSTS	116,348	116,348	118,477	-	-	118,477	120,213	122,021	124,459	126,949
*Percentage Increase over prior year						1.8%	1.5%	1.5%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	(267)	(267)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(76)	(76)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(343)	(343)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
REQUISITION	(116,005)	(116,005)	(118,407)	-	-	(118,407)	(120,143)	(121,951)	(124,389)	(126,879)
*Percentage increase over prior year Requisition						2.1%	1.5%	1.5%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Building Numbering

EAC Review

Service: 1.316 SSI Building Numbering

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Building Inspection	8,636	8,636	8,916	-	-	8,916	9,094	9,276	9,462	9,651
Allocations	573	573	514	-	-	514	471	480	490	499
Other Operating Expenses	20	20	20	-	-	20	20	20	20	20
TOTAL COSTS	9,229	9,229	9,450	-	-	9,450	9,585	9,776	9,972	10,170
*Percentage Increase over prior year						2.4%	1.4%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	57	57	-	-	-	-	-	-	-	-
Other Revenue	(20)	(20)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	37	37	(30)	-	-	(30)	(30)	(30)	(30)	(30)
REQUISITION	(9,266)	(9,266)	(9,420)	-	-	(9,420)	(9,555)	(9,746)	(9,942)	(10,140)
*Percentage increase over prior year Requisition						1.7%	1.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Emergency Program

EAC Review

Service: 1.371 SSI Emergency Program

Committee: Electoral Area

DEFINITION:

To provide an Emergency Program as an Extended Service in preparation for emergencies.

Establishment Bylaw No. 2084 (December 16, 1992). Bylaw No. 2094 (February 1993), establishes the mode of operation and administration of the program.

Bylaw No. 2204 (April 27, 1994) and Bylaw No. 2205 (April 27, 1994) repeal and replace Bylaws 2084 and 2094 respectively.

Bylaw No. 2486 (March 26, 1997) establishes guidelines for the operation and administration of the SSI Program and repeals Bylaw No. 2205.

Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

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

LEVY:

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

FUNDING:

Requisition

1.371 - SSI Emergency Program

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Travel Expense	1,270	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Contract for Services	62,190	62,190	76,969	-	3,000	79,969	76,969	76,969	76,969	76,969
Neighbourhood Program	8,890	4,350	4,400	-	-	4,400	4,490	4,580	4,670	4,760
Emergency Social Services	5,100	2,013	100	-	-	100	100	100	100	100
Building Rent	10,190	10,190	17,100	-	-	17,100	17,440	17,790	18,150	18,510
Staff Training & Development	2,000	1,000	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Supplies	2,880	5,250	5,250	-	-	5,250	5,360	5,470	5,580	5,700
Allocations	3,935	3,935	4,821	-	-	4,821	5,691	5,805	5,921	6,040
Other Operating Expenses	15,140	13,570	15,960	-	2,000	17,960	16,270	16,590	16,910	17,230
TOTAL OPERATING COSTS	111,595	103,998	128,100	-	5,000	133,100	129,890	130,944	132,010	133,089
*Percentage Increase over prior year						19.3%	-2.4%	0.8%	0.8%	0.8%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	7,497	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	7,497	-	-	-	-	-	-	-	-
TOTAL COSTS	111,595	111,495	128,100	-	5,000	133,100	129,890	130,944	132,010	133,089
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	-	-	-	-	(5,000)	(5,000)	-	-	-	-
Grants in Lieu of Taxes	(87)	(87)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(200)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(287)	(187)	(180)	-	(5,000)	(5,180)	(180)	(180)	(180)	(180)
REQUISITION	(111,308)	(111,308)	(127,920)	-	-	(127,920)	(129,710)	(130,764)	(131,830)	(132,909)
*Percentage increase over prior year Requisition						14.9%	1.4%	0.8%	0.8%	0.8%

SSI Emergency Program
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Capital Reserve Fund	41,769	41,769	41,769	41,769	41,769	41,769
Operating Reserve Fund	23,539	18,539	18,539	18,539	18,539	18,539
Equipment Replacement Fund	3,452	3,452	3,452	3,452	3,452	3,452
Total	68,760	63,760	63,760	63,760	63,760	63,760

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Capital Reserve Fund

Bylaw 3389

Reserve Cash Flow

Fund: Fund Centre:	1073 101949	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		41,149	41,769	41,769	41,769	41,769	41,769
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		-	-	-	-	-	-
Interest Income		620	-	-	-	-	-
Ending Balance \$		41,769	41,769	41,769	41,769	41,769	41,769

<u>Assumptions/Background:</u>

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Operating Reserve Fund

Bylaw 4146

Reserve Cash Flow

Fund: Fund Centre:	1500 105402	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		23,189	23,539	18,539	18,539	18,539	18,539
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	(5,000)	-	-	-	-
Interest Income		350	-	-	-	-	-
Ending Balance \$		23,539	18,539	18,539	18,539	18,539	18,539

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101437	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		4,161	3,452	3,452	3,452	3,452	3,452
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(709)	-	-	-	-	-
Interest Income		-	-	-	-	-	-
Ending Balance \$		3,452	3,452	3,452	3,452	3,452	3,452

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Search and Rescue

EAC Review

Service: 1.378 SSI Search and Rescue

Committee: Electoral Area Services

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. To a maximum of \$23,336.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Transfers to SSI SAR Society	23,054	23,054	22,113	-	-	22,113	22,194	22,169	22,144	22,118
Allocations	1,298	1,298	1,323	-	-	1,323	1,242	1,267	1,292	1,318
TOTAL COSTS	24,352	24,352	23,436	-	-	23,436	23,436	23,436	23,436	23,436
*Percentage Increase over prior year						-3.8%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2019 to 2020	(2,220)	(2,220)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(18)	(18)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
TOTAL REVENUE	(2,318)	(2,318)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
REQUISITION	(22,034)	(22,034)	(23,336)	-	-	(23,336)	(23,336)	(23,336)	(23,336)	(23,336)
*Percentage increase over prior year Requisition						5.9%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

Salt Spring Island - Community Parks

EAC Review

Service: 1.455 SSI Community Parks

Committee: Salt Spring Island Parks and Recreation

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. To a maximum of \$660,440.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Parks and Recreation Advisory Commission
Continuation Bylaw #3763 (May 2011), an advisory commission for Parks and Recreation in the Salt Spring Island Electoral Area.
Original established by Bylaw (Bylaw No. 327 - January 12, 1977).

FUNDING:

Requisition

Change in Budget 2020 to 2021**Service: 1.455 SSI Parks****Total Expenditure****Comments****2020 Budget****856,149****Change in Salaries:**

Base salary change

11,609

Inclusive of estimated collective agreement changes

Other (explain as necessary)

(14,116)

Decrease of OT and Auxiliary budgets

Total Change in Salaries

(2,507)

Other Changes:

Internal Allocations

40,896

Standard OH, HR, SSI PARC Admin

Labour Consumption

20,114

24k Bylaw, (4k) Parks Maintenance Workers

Reserve Transfers

5,000

Transfer to CRF

Other

(2,482)

Total Other Changes

63,528

2021 Budget**919,677**

% expense increase from 2020:

7.4%

% Requisition increase from 2020 (if applicable):

9.9%

Requisition funding is 75% of service revenue

Overall 2020 Budget Performance

(expected variance to budget and surplus treatment)

Minor deficit to be covered by removal of \$5k ERF transfers. Higher parks maintenance labour along with relatively stable salary costs, and lower rental income have resulted in minor deficit for service.

1.455 - Salt Spring Island Recreation - Community Parks	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries	432,537	333,495	430,030	-	-	430,030	431,565	440,811	450,251	459,899
Maintenance, Security & Insurance	43,405	46,308	43,920	-	-	43,920	44,810	45,710	46,630	47,570
Internal Allocations	76,587	76,587	117,483	-	-	117,483	128,164	129,489	130,838	132,197
Utilities & Operating - Supplies	33,550	34,533	35,070	-	-	35,070	35,740	36,420	37,110	37,840
Contract for Services	35,500	23,000	33,100	-	-	33,100	33,760	34,430	35,110	35,800
Travel - Vehicles	17,500	17,500	17,800	-	-	17,800	18,160	18,520	18,890	19,270
Parks Maintenance Labour	190,304	208,436	186,207	-	-	186,207	189,929	193,730	197,602	201,555
Bylaw Labour	21,766	34,500	34,827	11,150	-	45,977	46,268	47,144	48,059	48,989
TOTAL OPERATING COSTS	851,149	774,359	898,437	11,150	-	909,587	928,396	946,254	964,490	983,120
*Percentage Increase						6.9%	2.1%	1.9%	1.9%	1.9%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,000	-	5,090	-	-	5,090	5,290	5,490	5,600	5,710
Transfer to Reserve Fund	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,100
TOTAL CAPITAL / RESERVES	5,000	-	10,090	-	-	10,090	10,290	10,490	10,600	10,810
Debt	-	-	-	-	-	-	24,250	76,825	76,825	76,825
TOTAL COST	856,149	774,359	908,527	11,150	-	919,677	962,936	1,033,569	1,051,915	1,070,755
Internal Time Recovery	(350,735)	(350,735)	(356,700)	-	-	(356,700)	(363,830)	(371,110)	(378,530)	(386,100)
TOTAL COSTS NET OF RECOVERIES	505,414	423,624	551,827	11,150	-	562,977	599,106	662,459	673,385	684,655
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	-	-	-	-	-	-	-	-	-	-
Rental Income	(119,800)	(37,510)	(115,170)	-	-	(115,170)	(117,470)	(119,820)	(122,210)	(124,660)
Revenue-Other	(5,306)	(5,806)	(30,000)	-	-	(30,000)	(30,600)	(31,210)	(31,830)	(32,470)
Grant in Lieu - Federal	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(125,106)	(43,316)	(145,170)	-	-	(145,170)	(148,070)	(151,030)	(154,040)	(157,130)
REQUISITION	(380,308)	(380,308)	(406,657)	(11,150)	-	(417,807)	(451,036)	(511,429)	(519,345)	(527,525)
*Percentage increase over prior year requisition						9.9%	8.0%	13.4%	1.5%	1.6%
AUTHORIZED POSITIONS:										
Salaried	4.6	4.6	4.6			4.6	4.6	4.6	4.6	4.6
User Funding	23.70%					20.46%	19.61%	18.09%	18.15%	18.21%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.455 SSI Community Parks	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$5,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$255,000	\$255,000	\$1,000,000	\$110,000	\$0	\$10,000	\$1,375,000	\$1,375,000
Vehicles	\$0	\$65,000	\$40,000	\$0	\$0	\$55,000	\$160,000	\$160,000
	\$260,000	\$355,000	\$1,075,000	\$145,000	\$35,000	\$100,000	\$1,710,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Equipment Replacement Fund	\$5,000	\$5,000	\$45,000	\$5,000	\$5,000	\$60,000	\$120,000	\$120,000
Grants (Federal, Provincial)	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$125,000	\$125,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$130,000	\$225,000	\$30,000	\$140,000	\$30,000	\$40,000	\$465,000	\$465,000
	\$260,000	\$355,000	\$1,075,000	\$145,000	\$35,000	\$100,000	\$1,710,000	

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #: 1.455

Service Name: SSI Community Parks

Proj. No.
The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding

Funding Source Codes (con't)
 Res = Reserve Fund
 STLoan = Short Term Loans
 WU - Water Utility

Asset Class
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles

Capital Project Title
Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description
Briefly describe project scope and service benefits.
For example: *"Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".*

Total Project Budget
This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-08	New	Centennial Park Upgrades	Upgrades or replacement of park features and amenities	\$200,000	S	Res	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0	\$200,000
20-08	New	Centennial Park Upgrades	Community Works Funds committed to park upgrades	\$0	S	Grant	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
20-06	New	Construction of Ganges Boardwalk	The construction of the Ganges boardwalk to connect the village core to the harbours end has been a long standing project. A feasibility study of existing features is currently underway.	\$1,000,000	S	Debt	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
19-07	Renewal	Improve Beach Accesses	Upgrades and improvements required for existing beach accesses on MOTI right of ways. 2021 replace stairs at Baker Beach.	\$30,000	S	Res	\$10,000	\$10,000	\$0	\$10,000	\$0	\$10,000	\$30,000
20-04	Replacement	Rotary Dock Replacement	Replace rotary dock	\$25,000	S	Grant	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
20-05	Replacement	Boardwalk Gazebo	Repair existing boardwalk gazebo	\$20,000	S	Res	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-05	Replacement	Vehicle Replacement	Replace maintenance truck	\$40,000	V	ERF	\$0	\$0	\$40,000	\$0	\$0	\$55,000	\$95,000
19-09	Replacement	ERF for maintenance equipment	Replace maintenance equipment	\$25,000	E	ERF	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
21-06	New	New mower	New mower for parks	\$20,000	V	Res	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-08	New	New park maintenance truck	Additional vehicle needed for park maintenance	\$40,000	V	Res	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$150,000	S	Res	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
GRAND TOTAL				\$1,550,000			\$260,000	\$355,000	\$1,075,000	\$145,000	\$35,000	\$100,000	\$1,710,000

Service: 1.455

SSI Community Parks

Proj. No.	20-08	Capital Project Title	Centennial Park Upgrades	Capital Project Description	Upgrades or replacement of park features and amenities
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Upgrades based on the 2016 Centennial Park Master Plan			

Proj. No.	20-06	Capital Project Title	Construction of Ganges Boardwalk	Capital Project Description	The construction of the Ganges boardwalk to connect the village core to the harbours end has been a long standing project. A feasibility study of existing features is currently underway.
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Project is dependant on securing tenure along the foreshore			

Proj. No.	19-07	Capital Project Title	Improve Beach Accesses	Capital Project Description	Upgrades and improvements required for existing beach accesses on MOTI right of ways. 2021 replace stairs at Baker Beach.
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	20-04	Capital Project Title	Rotary Dock Replacement	Capital Project Description	Replace rotary dock
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Project is dependant on securing grant funding or donations.			

Proj. No.	20-05	Capital Project Title	Boardwalk Gazebo	Capital Project Description	Repair existing boardwalk gazebo
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Gazebo is closed to the public while assesment is completed.			

Proj. No.	21-05	Capital Project Title	Vehicle Replacement	Capital Project Description	Replace maintenance truck
Asset Class	V	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		New vehicle to replace 2011 Chevy Colorado			

Proj. No.	19-09	Capital Project Title	ERF for maintenance equipment	Capital Project Description	Replace maintenance equipment
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Replacement of equipment that has reached its end of life.			

Proj. No.	21-06	Capital Project Title	New mower	Capital Project Description	New mower for parks
Asset Class	V	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		New mower required for park maintenance. Green or electric options are to be considered.			

Proj. No.	21-08	Capital Project Title	New park maintenance truck	Capital Project Description	Additional vehicle needed for park maintenance
Asset Class	V	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Additional vehicle required for park maintenance			

Proj. No.	21-01	Capital Project Title	Linear Park Development	Capital Project Description	Trail and parking upgrades or development
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Upgrade existing trail network, develop new trails, improve or expand parking			

**1.45X SSI Pool, Parks, Recreation and Parkland
Reserves Summary
2021 - 2025 Financial Plan**

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
1.45X - Equipment Replacement Funds	120,512	138,102	97,882	96,722	127,404	109,594
1.459 - Land Acquisition Reserve Fund	834,104	34,104	34,104	34,104	34,104	34,104
1.459 - Pool Facility Capital Reserve Fund	185,398	30,398	30,398	25,398	26,498	28,618
1.455 - Community Parks Reserve Fund	174,472	89,472	69,572	49,772	30,072	10,582
1.455/458 - Parks & Rec Reserve Funds	357,782	258,782	58,867	77,981	110,461	235,237
1.459 - 2nd Land Reserve Fund	1,361	1,361	1,361	1,361	1,361	1,361
Total projected year end balance	1,673,629	552,219	292,184	285,338	329,900	419,496

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF		Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		103,752	120,512	138,102	97,882	96,722	127,404
Planned Purchase		45,000	55,090	72,280	73,840	75,682	77,190
Transfer from Operating Budget		(28,240)	(37,500)	(112,500)	(75,000)	(45,000)	(95,000)
Interest Income		-	-	-	-	-	-
Ending Balance \$		120,512	138,102	97,882	96,722	127,404	109,594

Equipment Replacement Reserve Schedule

Reserve Fund: 1.455 SSI Parks

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101444	2020	2021	2022	2023	2024	2025
Beginning Balance		72,562	82,562	92,652	63,162	74,092	85,704
Transfer from Ops Budget		15,000	15,090	15,510	15,930	16,612	16,940
Expenditures (Based on Capital Plan)		(5,000)	(5,000)	(45,000)	(5,000)	(5,000)	(60,000)
Interest Income		-	-	-	-	-	-
Ending Balance \$		82,562	92,652	63,162	74,092	85,704	42,644

Assumptions/Background:

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

Reserve Schedule

1.455 - Community Parks

Bylaw 3085

Reserve Cash Flow

Fund:	1064	Estimated	Budget				
Fund Centre:	101792	2020	2021	2022	2023	2024	2025
Beginning Balance		118,536	174,472	89,472	69,572	49,772	30,072
Transfer from Ops Budget		55,320	10,000	10,100	10,200	10,300	10,510
Expenditures (Based on Capital Plan)		-	(95,000)	(30,000)	(30,000)	(30,000)	(30,000)
Interest Income*		616					
Ending Balance \$		174,472	89,472	69,572	49,772	30,072	10,582

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 should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.455 - Community Park Facilities

Bylaw 2859

Reserve Cash Flow

Fund:	1060	Estimated	Budget				
Fund Centre:	102030	2020	2021	2022	2023	2024	2025
Beginning Balance		36,238	41,426	16,426	21,536	17,756	24,116
Transfer from Ops Budget		5,000	5,000	5,110	6,220	6,360	6,490
Expenditures (Based on Capital Plan)		-	(30,000)	-	(10,000)	-	(10,000)
Interest Income*		188	-	-	-	-	-
Ending Balance \$		41,426	16,426	21,536	17,756	24,116	20,606

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 should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2021 Budget

Salt Spring Island - Community Recreation

EAC Review

Service: 1.458 SSI Community Recreation

Committee: Salt Spring Island Parks & Recreation

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:

\$0.063 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$277,385.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Parks and Recreation Advisory Commission
Continuation Bylaw #3763 (May 2011), an advisory commission for Parks and Recreation in the Salt Spring Island Electoral Area.
Original established by Bylaw (Bylaw No. 327 - January 12, 1977).

FUNDING:

Change in Budget 2020 to 2021
Service: 1.458 SSI Recreation

Total Expenditure

Comments

2020 Budget

231,954

Change in Salaries:

Base salary change

12,824

Inclusive of estimated collective agreement changes

Other (explain as necessary)

23,964

Auxiliary for Preschool operations

Total Change in Salaries

36,788

Other Changes:

Internal Allocations

10,012

Standard OH, HR, SSI PARC Admin

Contract for Services

(6,442)

Reduced program offerings

Other

2,026

Total Other Changes

5,596

2021 Budget

274,338

% expense increase from 2020:

18.3%

% Requisition increase from 2020 (if applicable):

7.2%

Requisition funding is 18% of service revenue

Overall 2020 Budget Performance

(expected variance to budget and surplus treatment)

Year end surplus to be carried forward \$10k into 2021. Drivers are lower salary and recreation program costs. Savings partially offset by lower fee revenue.

1.458 - SALT SPRING ISLAND - COMMUNITY RECREATION PROGRAMS	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries and Wages	99,459	48,371	136,993	-	-	136,993	155,497	158,701	161,973	165,302
Recreation Programs	90,450	26,753	84,928	-	-	84,928	87,567	89,477	91,428	93,176
Internal Allocations	26,275	8,881	36,287	-	-	36,287	39,320	39,686	40,059	40,434
Travel and Insurance	6,290	1,530	6,500	-	-	6,500	6,630	6,760	6,890	7,020
Other Operating	9,480	4,640	9,630	-	-	9,630	9,830	10,030	10,230	10,430
TOTAL OPERATING COSTS	231,954	90,175	274,338	-	-	274,338	298,844	304,654	310,580	316,362
*Percentage Increase						18.3%	8.9%	1.9%	1.9%	1.9%
TOTAL COSTS	231,954	90,175	274,338	-	-	274,338	298,844	304,654	310,580	316,362
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	10,057	(10,057)	-	-	(10,057)	-	-	-	-
Balance c/fwd from 2019 to 2020	-	-	-	-	-	-	-	-	-	-
Revenue - Fees	(182,000)	(47,578)	(210,770)	-	-	(210,770)	(228,020)	(232,780)	(237,640)	(242,390)
Payments in Lieu	(36)	(36)	-	-	-	-	-	-	-	-
Revenue - Other	-	(2,700)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(182,036)	(40,257)	(220,827)	-	-	(220,827)	(228,020)	(232,780)	(237,640)	(242,390)
REQUISITION	(49,918)	(49,918)	(53,511)	-	-	(53,511)	(70,824)	(71,874)	(72,940)	(73,972)
*Percentage increase over prior year requisition						7.2%	32.4%	1.5%	1.5%	1.4%
AUTHORIZED POSITIONS:										
Salaried	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7
User Funding %						76.8%	76.3%	76.4%	76.5%	76.6%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.458	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
	SSI Community Recreation							

EXPENDITURE

Buildings	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Equipment	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$20,000	\$305,000	\$5,000	\$5,000	\$5,000	\$5,000	\$340,000

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)	\$0	\$0	\$175,000	\$0	\$0	\$0	\$0	\$175,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$15,000	\$125,000	\$0	\$0	\$0	\$0	\$140,000
	\$0	\$20,000	\$305,000	\$5,000	\$5,000	\$5,000	\$5,000	\$340,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM

2021 & Forecast 2022 to 2025

Service #:

1.458

Service Name:

SSI Community Recreation

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
21-09	Replacement	Replace Tennis Court #2,3,4	Tennis court replacement required to mediate drainage issues and replace cracked pads	\$300,000	S	Res	\$0	\$0	\$125,000	\$0	\$0	\$0	\$125,000
21-09	Replacement	Replace Tennis Court #2,3,4	Grant funding required for tennis court replacement	\$0	S	Grant	\$0	\$0	\$175,000	\$0	\$0	\$0	\$175,000
19-09	Replacement	Office and computer equipment	Upgrade and replace office and computer equipment	\$25,000	E	ERF	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
21-07	Renewal	Tennis Court Upgrades	Resurface tennis courts	\$15,000	B	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
			GRAND TOTAL	\$340,000			\$0	\$20,000	\$305,000	\$5,000	\$5,000	\$5,000	\$340,000

Service: 1.458

SSI Community Recreation

Proj. No. 21-09

Capital Project Title Replace Tennis Court #2,3,4

Capital Project Description Tennis court replacement required to mediate drainage issues and replace cracked pads

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale The existing court seface is at the end of its life and needs to be replaced. Court fencing has already been removed for safety reasons.

Proj. No. 19-09

Capital Project Title Office and computer equipment

Capital Project Description Upgrade and replace office and computer equipment

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-07

Capital Project Title Tennis Court Upgrades

Capital Project Description Resurface tennis courts

Asset Class B

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Cracks in tennis courts need to be filled and resurfaced

**1.45X SSI Pool, Parks, Recreation and Parkland
Reserves Summary
2021 - 2025 Financial Plan**

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
1.45X - Equipment Replacement Funds	120,512	138,102	97,882	96,722	127,404	109,594
1.459 - Land Acquisition Reserve Fund	834,104	34,104	34,104	34,104	34,104	34,104
1.459 - Pool Facility Capital Reserve Fund	185,398	30,398	30,398	25,398	26,498	28,618
1.455 - Community Parks Reserve Fund	174,472	89,472	69,572	49,772	30,072	10,582
1.455/458 - Parks & Rec Reserve Funds	357,782	258,782	58,867	77,981	110,461	235,237
1.459 - 2nd Land Reserve Fund	1,361	1,361	1,361	1,361	1,361	1,361
Total projected year end balance	1,673,629	552,219	292,184	285,338	329,900	419,496

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF		Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		103,752	120,512	138,102	97,882	96,722	127,404
Planned Purchase		45,000	55,090	72,280	73,840	75,682	77,190
Transfer from Operating Budget		(28,240)	(37,500)	(112,500)	(75,000)	(45,000)	(95,000)
Interest Income		-	-	-	-	-	-
Ending Balance \$		120,512	138,102	97,882	96,722	127,404	109,594

Equipment Replacement Reserve Schedule

Reserve Fund: 1.458 SSI Recreation

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

Reserve Cash Flow

Fund: Fund Centre:	1022 101445	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		12,136	12,136	12,136	12,246	12,466	12,796
Transfer from Ops Budget		5,000	5,000	5,110	5,220	5,330	5,440
Expenditures (Based on Capital Plan)		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income		-	-	-	-	-	-
Ending Balance \$		12,136	12,136	12,246	12,466	12,796	13,236

Assumptions/Background:

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

Reserve Schedule

1.458 - Community Recreation Facilities

Bylaw 2859

Reserve Cash Flow

Fund:	1060	Estimated	Budget				
Fund Centre:	101786	2020	2021	2022	2023	2024	2025
Beginning Balance		133,135	139,827	130,827	11,957	18,217	24,617
Transfer from Ops Budget		6,000	6,000	6,130	6,260	6,400	6,530
Expenditures (Based on Capital Plan)		-	(15,000)	(125,000)	-	-	-
Interest Income*		692					
Ending Balance \$		139,827	130,827	11,957	18,217	24,617	31,147

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 should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2021 Budget

Salt Spring Island - Pool and Park Land

EAC Review

Service: 1.459 SSI Pool & Park Land

Committee: Salt Spring Island Parks & Recreation

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 \$1,861,432 or \$0.6325 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$2,784,855.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Parks and Recreation Advisory Commission
Continuation Bylaw #3763 (May 2011), an advisory commission for Parks and Recreation in the Salt Spring Island Electoral Area.
Original established by Bylaw (Bylaw No. 327 - January 12, 1977).

FUNDING:

Requisition

Change in Budget 2020 to 2021

Service: 1.459 SSI Pool and Park Land

Total Expenditure**Comments****2020 Budget****1,949,320****Change in Salaries:****SSI Pool**

Base salary change

12,757

Inclusive of estimated collective agreement changes

Other (explain as necessary)

(185,458)

Reduction in Auxiliary staffing

SSI Park Land

Base salary change

6,144

Inclusive of estimated collective agreement changes

Other (explain as necessary)

-

Total Change in Salaries**(166,557)****Other Changes:****SSI Pool**

Debt

(144,138)

Debt retirement in 2020

Labour Consumption

35,800

Parks Maintenance Worker labour in alignment with historical actuals costs

Reserve Transfers

35,000

25k CRF, 10k ERF

Repairs and Maintenance

15,500

Based on budget overages in 2018/2019 for increase in maintenance costs.

Other

1,633

SSI Park Land

Internal Allocation

11,976

Standard OH, HR, SSI Admin

Land Rentals

5,545

Increase in lease payment for Fulford Ball Park

Utilities

2,160

Increased water charges

Maintenance& Disposal

3,140

Parking Lot dust suppressant spray

Others

1,200

Total Other Changes**(32,184)****2021 Budget****1,750,579**

% expense increase from 2020:

-10.2%

% Requisition increase from 2020 (if applicable):

-2.7%

Requisition funding is 91% of service revenue

Overall 2020 Budget Performance

(expected variance to budget and surplus treatment)

Closure of pool resulted in lower salary expenses. These savings were offset by lower fee revenue and internal recoveries. Overall performance was a surplus primarily from greater salary savings than lower fee revenue. Estimated overall surplus of 13K from Park Land budget will be transferred to CRF and 20K from Pool budget will be transferred to ERF.

1.459 - Salt Spring Island - Pool & Park Land	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Pool	920,539	696,960	800,771	-	-	800,771	1,007,761	1,028,422	1,049,543	1,071,090
Park Land	647,477	632,498	686,787	(6,005)	-	680,782	692,730	705,099	719,166	734,021
TOTAL OPERATING COSTS	1,568,016	1,329,458	1,487,558	(6,005)	-	1,481,553	1,700,491	1,733,521	1,768,709	1,805,111
*Percentage Increase						-5.5%	14.8%	1.9%	2.0%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	40,000	40,000	65,000	-	-	65,000	50,000	50,000	51,100	52,120
Transfer to Pool ERF	25,000	45,000	35,000	-	-	35,000	51,660	52,690	53,740	54,810
Transfer to Park, Land & Recreation CRF	129,140	142,399	126,000	-	-	126,000	130,185	134,314	137,780	140,186
Transfer to Park, Land & Recreation ERF	15,000	15,000	15,000	-	-	15,000	15,330	15,660	16,342	16,670
TOTAL CAPITAL / RESERVES	209,140	242,399	241,000	-	-	241,000	247,175	252,664	258,962	263,786
DEBT CHARGES	172,164	172,164	28,026	-	-	28,026	1,050	133,050	458,814	458,814
TOTAL COSTS	1,949,320	1,744,021	1,756,584	(6,005)	-	1,750,579	1,948,716	2,119,235	2,486,485	2,527,711
Internal Recoveries	(112,958)	(92,498)	(96,138)	-	-	(96,138)	(98,254)	(98,559)	(98,870)	(99,163)
OPERATING LESS RECOVERIES	1,836,362	1,651,523	1,660,446	(6,005)	-	1,654,441	1,850,462	2,020,676	2,387,615	2,428,548
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	-	-	-	-	-	-	-	-	-	-
Pool Fees	(285,535)	(99,600)	(149,045)	-	-	(149,045)	(283,065)	(288,740)	(294,530)	(300,410)
Payments in Lieu	(3,169)	(3,169)	(2,050)	-	-	(2,050)	(2,090)	(2,110)	(2,130)	(2,150)
Revenue - Other	(6,500)	(7,596)	(3,300)	-	-	(3,300)	(6,000)	(6,940)	(7,090)	(7,230)
TOTAL REVENUE	(295,204)	(110,365)	(154,395)	-	-	(154,395)	(291,155)	(297,790)	(303,750)	(309,790)
REQUISITION	(1,541,158)	(1,541,158)	(1,506,051)	6,005	-	(1,500,046)	(1,559,307)	(1,722,886)	(2,083,865)	(2,118,758)
*Percentage increase over prior year requisition						-2.7%	4.0%	10.5%	21.0%	1.7%
AUTHORIZED POSITIONS:										
Salaried	6.1	6.1	6.1	-	-	6.1	6.1	6.1	6.1	6.1
User Funding %	14.6%					8.5%	14.5%	13.6%	11.8%	11.9%

1.459 - Salt Spring Island Recreation - Swimming Pool	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries & Wages	624,965	374,563	452,264	-	-	452,264	643,271	656,655	670,314	684,262
Contract for Services	4,000	2,500	4,070	-	-	4,070	4,150	4,230	4,310	4,400
Utilities	124,900	129,160	128,060	-	-	128,060	131,230	133,860	136,540	139,270
Supplies - Chemicals	55,000	49,500	50,940	-	-	50,940	55,000	56,100	57,220	58,360
Programs and Other Operating	61,120	40,183	59,701	-	-	59,701	64,320	65,600	66,940	68,300
Maintenance & Insurance	30,500	46,000	46,000	-	-	46,000	46,920	47,850	48,810	49,780
Internal Allocations	15,054	15,054	18,936	-	-	18,936	21,254	21,679	22,112	22,555
Parks Maintenance Labour	5,000	40,000	40,800	-	-	40,800	41,616	42,448	43,297	44,163
TOTAL OPERATING COSTS	920,539	696,960	800,771	-	-	800,771	1,007,761	1,028,422	1,049,543	1,071,090
*Percentage Increase						-13.0%	25.8%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	40,000	40,000	65,000	-	-	65,000	50,000	50,000	51,100	52,120
Transfer to Equipment Replacement Fund	25,000	45,000	35,000	-	-	35,000	51,660	52,690	53,740	54,810
DEBT CHARGES	172,164	172,164	28,026	-	-	28,026	1,050	133,050	458,814	458,814
TOTAL CAPITAL / RESERVES	237,164	257,164	128,026	-	-	128,026	102,710	235,740	563,654	565,744
TOTAL COSTS	1,157,703	954,124	928,797	-		928,797	1,110,471	1,264,162	1,613,197	1,636,834
Internal Recoveries	(20,000)	(2,606)	(20,440)	-	-	(20,440)	(20,890)	(21,350)	(21,820)	(22,260)
OPERATING LESS RECOVERIES	1,137,703	951,518	908,357	-	-	908,357	1,089,581	1,242,812	1,591,377	1,614,574
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	-	-	-	-	-	-	-	-	-	-
Revenue - Fees	(277,535)	(96,400)	(141,150)	-	-	(141,150)	(275,000)	(280,500)	(286,110)	(291,830)
Payments in Lieu	(2,640)	(2,640)	(2,050)	-	-	(2,050)	(2,090)	(2,110)	(2,130)	(2,150)
Revenue - Other	(6,500)	(1,450)	(3,300)	-	-	(3,300)	(6,000)	(6,940)	(7,090)	(7,230)
TOTAL REVENUE	(286,675)	(100,490)	(146,500)	-	-	(146,500)	(283,090)	(289,550)	(295,330)	(301,210)
REQUISITION	(851,028)	(851,028)	(761,857)	-	-	(761,857)	(806,491)	(953,262)	(1,296,047)	(1,313,364)
*Percentage increase over prior year requisition						-10.5%	5.9%	18.2%	36.0%	1.3%
User Funding %	24.0%					15.2%	24.8%	22.2%	17.7%	17.8%
User Funding excluding debt %	28.2%					15.7%	24.8%	24.8%	24.8%	24.8%

1.459 - Salt Spring Island - Park Land

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Salaries & Wages	250,446	240,719	256,590	-	-	256,590	257,221	262,764	268,425	274,206
Allocation to SSI Admin	128,324	128,324	132,744	-	-	132,744	133,214	135,979	138,802	141,695
Maintenance, Disposal & Security	21,060	18,618	24,200	-	-	24,200	24,390	22,910	23,270	23,730
Utilities	25,730	21,730	27,890	-	-	27,890	28,440	29,010	29,210	29,780
Contract for Services, Rent & Legal	25,355	32,765	25,895	5,145	-	31,040	31,660	32,290	32,930	33,580
Advertising, Promotion & Planning	12,200	9,200	7,250	-	-	7,250	7,390	7,530	7,680	7,830
Internal Allocations	67,882	58,382	75,438	-	-	75,438	82,307	83,952	85,631	87,343
Travel & Training	6,250	4,000	6,360	-	-	6,360	6,490	6,620	6,750	6,880
Licences, Fees & Insurance	12,080	12,608	15,510	-	-	15,510	15,830	16,150	16,470	16,790
Supplies & Other	9,900	20,402	13,620	-	-	13,620	13,880	14,150	14,380	14,660
Parks Maintenance Labour	74,710	84,250	87,750	-	-	87,750	89,504	91,295	93,121	94,982
Bylaw Labour	13,540	1,500	13,540	(11,150)	-	2,390	2,404	2,449	2,497	2,545
TOTAL OPERATING COSTS	647,477	632,498	686,787	(6,005)	-	680,782	692,730	705,099	719,166	734,021
*Percentage Increase						5.1%	1.8%	1.8%	2.0%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	15,000	15,000	15,000	-	-	15,000	15,330	15,660	16,342	16,670
Transfer to Reserve Fund - Pool	-	-	-	-	-	-	-	-	-	-
Transfer to Reserve Fund - Parkland	129,140	142,399	126,000	-	-	126,000	130,185	134,314	137,780	140,186
TOTAL CAPITAL / RESERVES	144,140	157,399	141,000	-	-	141,000	145,515	149,974	154,122	156,856
Debt Servicing	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	791,617	789,897	827,787	(6,005)	-	821,782	838,245	855,073	873,288	890,877
Internal Recoveries	(92,958)	(89,892)	(75,698)	-	-	(75,698)	(77,364)	(77,209)	(77,050)	(76,903)
OPERATING LESS RECOVERIES	698,659	700,005	752,089	(6,005)	-	746,084	760,881	777,864	796,238	813,974
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	-	-	-	-	-	-	-	-	-	-
Rental Income	(8,000)	(3,200)	(7,895)	-	-	(7,895)	(8,065)	(8,240)	(8,420)	(8,580)
Payments in Lieu	(529)	(529)	-	-	-	-	-	-	-	-
Revenue - Other	-	(6,146)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(8,529)	(9,875)	(7,895)	-	-	(7,895)	(8,065)	(8,240)	(8,420)	(8,580)
REQUISITION	(690,130)	(690,130)	(744,194)	6,005	-	(738,189)	(752,816)	(769,624)	(787,818)	(805,394)
*Percentage increase over prior year requisition						7.0%	2.0%	2.2%	2.4%	2.2%
User Funding %	1.0%					1.0%	1.0%	1.0%	1.0%	1.0%

1.455 / 1.458 / 1.459

**Salt Spring Island Recreation -
All Service Areas**

OPERATING COSTS

Swimming Pool
Park Land
Community Recreation
Community Parks

TOTAL OPERATING COSTS

*Percentage Increase

CAPITAL / RESERVE

Swimming Pool
Park Land
Community Parks

DEBT CHARGES

TOTAL CAPITAL / RESERVES

TOTAL COSTS

Internal Recoveries

OPERATING LESS RECOVERIES

FUNDING SOURCES (REVENUE)

Estimated Balance c/fwd from 2020 to 2021
Balance c/fwd from 2019 to 2020

Swimming Pool
Park Land
Community Recreation
Community Parks

TOTAL REVENUE

REQUISITION

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:

Salaried
Hourly

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
OPERATING COSTS										
Swimming Pool	920,539	696,960	800,771	-	-	800,771	1,007,761	1,028,422	1,049,543	1,071,090
Park Land	647,477	632,498	686,787	(6,005)	-	680,782	692,730	705,099	719,166	734,021
Community Recreation	231,954	90,175	274,338	-	-	274,338	298,844	304,654	310,580	316,362
Community Parks	851,149	774,359	898,437	11,150	-	909,587	928,396	946,254	964,490	983,120
TOTAL OPERATING COSTS	2,651,119	2,193,992	2,660,333	5,145	-	2,665,478	2,927,731	2,984,429	3,043,779	3,104,593
*Percentage Increase						0.5%	9.8%	1.9%	2.0%	2.0%
CAPITAL / RESERVE										
Swimming Pool	65,000	85,000	100,000	-	-	100,000	101,660	102,690	104,840	106,930
Park Land	144,140	157,399	141,000	-	-	141,000	145,515	149,974	154,122	156,856
Community Parks	5,000	-	10,090	-	-	10,090	10,290	10,490	10,600	10,810
DEBT CHARGES	172,164	172,164	28,026	-	-	28,026	25,300	209,875	535,639	535,639
TOTAL CAPITAL / RESERVES	386,304	414,563	279,116	-	-	279,116	282,765	473,029	805,201	810,235
TOTAL COSTS	3,037,423	2,608,555	2,939,449	5,145	-	2,944,594	3,210,496	3,457,458	3,848,980	3,914,828
Internal Recoveries	(463,693)	(443,233)	(452,838)	-	-	(452,838)	(462,084)	(469,669)	(477,400)	(485,263)
OPERATING LESS RECOVERIES	2,573,730	2,165,322	2,486,611	5,145	-	2,491,756	2,748,412	2,987,789	3,371,580	3,429,565
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2020 to 2021	-	10,057	(10,057)	-	-	(10,057)	-	-	-	-
Balance c/fwd from 2019 to 2020	-	-	-	-	-	-	-	-	-	-
Swimming Pool	(286,675)	(100,490)	(146,500)	-	-	(146,500)	(283,090)	(289,550)	(295,330)	(301,210)
Park Land	(8,529)	(9,875)	(7,895)	-	-	(7,895)	(8,065)	(8,240)	(8,420)	(8,580)
Community Recreation	(182,036)	(40,257)	(220,827)	-	-	(220,827)	(228,020)	(232,780)	(237,640)	(242,390)
Community Parks	(125,106)	(43,316)	(145,170)	-	-	(145,170)	(148,070)	(151,030)	(154,040)	(157,130)
TOTAL REVENUE	(602,346)	(193,938)	(520,392)	-	-	(520,392)	(667,245)	(681,600)	(695,430)	(709,310)
REQUISITION	(1,971,384)	(1,971,384)	(1,966,219)	(5,145)	-	(1,971,364)	(2,081,167)	(2,306,189)	(2,676,150)	(2,720,255)
*Percentage increase over prior year requisition						0.0%	5.6%	10.8%	16.0%	1.6%
AUTHORIZED POSITIONS:										
Salaried	10.7	10.7	10.7			10.7	10.7	10.7	10.7	10.7
Hourly	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	1.459	Carry						
	SSI Park Land & Rec Programs	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

EXPENDITURE

Buildings	\$336,500	\$481,500	\$175,000	\$8,205,000	\$2,445,000	\$75,000	\$11,381,500
Equipment	\$0	\$27,500	\$62,500	\$60,000	\$35,000	\$30,000	\$215,000
Land	\$90,000	\$910,000	\$0	\$0	\$100,000	\$0	\$1,010,000
Engineered Structures	\$0	\$50,000	\$400,000	\$100,000	\$30,000	\$0	\$580,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$426,500	\$1,469,000	\$637,500	\$8,365,000	\$2,610,000	\$105,000	\$13,186,500

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$8,000,000	\$0	\$0	\$8,000,000
Equipment Replacement Fund	\$0	\$27,500	\$62,500	\$60,000	\$35,000	\$30,000	\$215,000
Grants (Federal, Provincial)	\$176,500	\$246,500	\$325,000	\$150,000	\$2,425,000	\$25,000	\$3,171,500
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$250,000	\$1,195,000	\$250,000	\$155,000	\$150,000	\$50,000	\$1,800,000
	\$426,500	\$1,469,000	\$637,500	\$8,365,000	\$2,610,000	\$105,000	\$13,186,500

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

1.459

SSI Park Land & Rec Programs

The first two digits represent first year the project was in the capital plan.

Replacement - Expenditure replaces an existing asset

E - Equipment

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years"

This column represents the total project budget not only within the 5-year window.

[illegible]

Service: 1.459

SSI Park Land & Rec Programs

Proj. No. 20-10

Capital Project Title Sport Field Development

Capital Project Description Develop additional sports fields for youth and adults

Asset Class L

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Limited playing field options on Salt Spring Island

Proj. No. 19-12

Capital Project Title Expand or upgrade Trail Network and parking

Capital Project Description Upgrade Drake Road to Bishops walk Trail

Asset Class L

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Upgrades to existing trail required to address drainage issues

Proj. No. 19-13

Capital Project Title Purchase Additional Parkland

Capital Project Description The purchase of additional parkland (10-15 acres) is required to develop additional sports fields for youth and adults.

Asset Class L

Board Priority Area Climate Action & Environmental

Corporate Priority Area Recreation

Project Rationale Additional parkland required to build additional sports fields

Proj. No. 19-14

Capital Project Title Portlock Park Upgrades

Capital Project Description Community consultation, conceptual designs, detailed designs and construction

Asset Class L

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Upgrades to existing infrastructure that is at or near its end of life

Proj. No. 18-01

Capital Project Title Repairs to Pool Building

Capital Project Description Repairs to doors, windows, pipes, fencing and other building components as the facility reaches its tenth year.

Asset Class B

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Capital improvements to pool building

Proj. No.	20-01	Capital Project Title	Pool site master plan	Capital Project Description	A site master plan is required prior to a facility expansion
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Master plan to inform future capital improvements			

Proj. No.	20-02	Capital Project Title	Pool Electrical Equipment Repair and Replacement	Capital Project Description	A condition assessment of the Rainbow Road pool found the electrical infrastructure in a state of urgent repair and replacement.
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		A condition assessment of the Rainbow Road pool found the electrical infrastructure in a state of urgent repair and replacement.			

Proj. No.	21-01	Capital Project Title	Recreation Centre Expansion	Capital Project Description	Facility expansion to include a leisure therapy pool and multipurpose room
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Facility expansion to meet growing community needs			

Proj. No.	21-02	Capital Project Title	Referendum Facility Expansion	Capital Project Description	Funding for public referendum for pool expansion
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	20-03	Capital Project Title	Replace Pool Flooring	Capital Project Description	Replacement of pool lobby flooring and re-grouting of pool tile bottom
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Lobby flooring is reaching end of useful life			

Proj. No.	22-04	Capital Project Title	Upgrade Pool Parking Lot	Capital Project Description	Upgrade existing gravel lot to capped, paved or permeable surface.
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	19-15	Capital Project Title	Pool equipment replacements	Capital Project Description	Replace pool office and mechanical equipment including pumps, filters, boilers. fans. strantrol. chlorinator
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	21-04	Capital Project Title	Accessible ramp and EV Charger	Capital Project Description	community works funds needed to fund an accessibility ramp and EV charger at the pool
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	25-01	Capital Project Title	Replace pool expansion joints	Capital Project Description	New caulking in pool basin
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	25-02	Capital Project Title	Rainbow Road Dog Park	Capital Project Description	Upgrade or relocate dog park
Asset Class	B	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	22-05	Capital Project Title	Pool Changeroom Lockers	Capital Project Description	Replace lockers in mens and family changerooms
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

**1.45X SSI Pool, Parks, Recreation and Parkland
Reserves Summary
2021 - 2025 Financial Plan**

Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
1.45X - Equipment Replacement Funds	120,512	138,102	97,882	96,722	127,404	109,594
1.459 - Land Acquisition Reserve Fund	834,104	34,104	34,104	34,104	34,104	34,104
1.459 - Pool Facility Capital Reserve Fund	185,398	30,398	30,398	25,398	26,498	28,618
1.455 - Community Parks Reserve Fund	174,472	89,472	69,572	49,772	30,072	10,582
1.455/458 - Parks & Rec Reserve Funds	357,782	258,782	58,867	77,981	110,461	235,237
1.459 - 2nd Land Reserve Fund	1,361	1,361	1,361	1,361	1,361	1,361
Total projected year end balance	1,673,629	552,219	292,184	285,338	329,900	419,496

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF		Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		103,752	120,512	138,102	97,882	96,722	127,404
Planned Purchase		45,000	55,090	72,280	73,840	75,682	77,190
Transfer from Operating Budget		(28,240)	(37,500)	(112,500)	(75,000)	(45,000)	(95,000)
Interest Income		-	-	-	-	-	-
Ending Balance \$		120,512	138,102	97,882	96,722	127,404	109,594

Equipment Replacement Reserve Schedule

Reserve Fund: 1.459 SSI Pool

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

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101412	2020	2021	2022	2023	2024	2025
Beginning Balance		19,053	25,813	33,313	22,473	10,163	28,903
Transfer from Ops Budget		25,000	35,000	51,660	52,690	53,740	54,810
Expenditures (Based on Capital Plan)		(18,240)	(27,500)	(62,500)	(65,000)	(35,000)	(30,000)
Interest Income		-	-	-	-	-	-
Ending Balance \$		25,813	33,313	22,473	10,163	28,903	53,713

Assumptions/Background:

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

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund:	1035	Estimated	Budget				
Fund Centre:	101379	2020	2021	2022	2023	2024	2025
Beginning Balance		829,789	834,104	34,104	34,104	34,104	34,104
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		-	(800,000)	-	-	-	-
Interest Income*		4,315					
Ending Balance \$		834,104	34,104	34,104	34,104	34,104	34,104

Assumptions/Background:

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

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Salt Spring Island Pool

Bylaw 3686

Reserve Cash Flow

Fund:	1078	Estimated	Budget				
Fund Centre:	102045	2020	2021	2022	2023	2024	2025
Beginning Balance		294,023	185,398	30,398	30,398	25,398	26,498
Transfer from Ops Budget		40,000	65,000	50,000	50,000	51,100	52,120
Expenditures (Based on Capital Plan)		(150,000)	(220,000)	(50,000)	(55,000)	(50,000)	(50,000)
Interest Income*		1,375					
Ending Balance \$		185,398	30,398	30,398	25,398	26,498	28,618

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 should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Park Land

Bylaw 2859

Reserve Cash Flow

Fund:	1060	Estimated	Budget				
Fund Centre:	101603	2020	2021	2022	2023	2024	2025
Beginning Balance		112,852	176,528	111,528	25,373	42,007	61,727
Transfer from Ops Budget		62,820	110,000	113,845	116,634	119,720	121,756
Expenditures (Based on Capital Plan)		-	(175,000)	(200,000)	(100,000)	(100,000)	-
Interest Income*		856					
Ending Balance \$		176,528	111,528	25,373	42,007	61,727	183,483

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 should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

Capital Reserve Fund - Bylaw 3286

Fund 1071 was created as a CRF for the 2nd SSI Parks service established by Bylaw 2809 for the purpose of buying real estate, servicing debt and contributing to a CRF. That Bylaw expired on Dec 31, 2010.

Reserve Cash Flow

		Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Fund:	1071						
Fund Centre:	101898						
Beginning Balance		1,354	1,361	1,361	1,361	1,361	1,361
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		-	-	-	-	-	-
Interest Income		7					
Ending Balance \$		1,361	1,361	1,361	1,361	1,361	1,361

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2021 Budget

Storm Water Quality Management (SSI)

EAC Review

Service: 1.535 SSI Stormwater Quality Management

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

\$27,500

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	5,000	12,000	16,500	-	-	16,500	16,830	17,160	17,510	17,860
Allocations	17,171	5,630	10,390	-	-	10,390	10,050	9,710	9,350	8,990
Other Operating Expenses	690	190	640	-	-	640	650	660	670	680
TOTAL OPERATING COSTS	22,861	17,820	27,530	-	-	27,530	27,530	27,530	27,530	27,530
*Percentage Increase over prior year						20.4%	0.0%	0.0%	0.0%	0.0%
Transfer from Operating Reserve Fund	(331)	-	-	-	-	-	-	-	-	-
NET OPERATING COSTS	22,530	17,820	27,530	-	-	27,530	27,530	27,530	27,530	27,530
*Percentage Increase over prior year						22.2%	0.0%	0.0%	0.0%	0.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	4,710	-	-	-	-	-	-	-	-
TOTAL COSTS	22,530	22,530	27,530	-	-	27,530	27,530	27,530	27,530	27,530
*Percentage Increase over prior year						22.2%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(18)	(18)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Other Revenue	(10)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	(28)	(28)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
REQUISITION	(22,502)	(22,502)	(27,500)	-	-	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
*Percentage increase over prior year Requisition						22.2%	0.0%	0.0%	0.0%	0.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105529	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		47,729	48,118	48,118	48,118	48,118	48,118
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(331)	-	-	-	-	-
Interest Income*		720	-	-	-	-	-
Ending Balance \$		48,118	48,118	48,118	48,118	48,118	48,118

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2021 Budget

Emergency Comm - CREST (SSI)

EAC Review

Service: 1.925 SSI Emergency Comm. - CREST

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.925 - Emergency Comm - CREST (SSI)	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Payments to CREST	86,785	86,785	88,260	-	-	88,260	90,030	91,830	93,670	95,540
Allocations	1,771	1,771	1,811	-	-	1,811	1,819	1,855	1,892	1,930
Other Operating Expenses	600	600	600	-	-	600	600	600	600	600
TOTAL COSTS	89,156	89,156	90,671	-	-	90,671	92,449	94,285	96,162	98,070
*Percentage Increase over prior year						1.7%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	(463)	(463)	-	-	-	-	-	-	-	-
Interest Income	(70)	(70)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(583)	(583)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
REQUISITION	(88,573)	(88,573)	(90,551)	-	-	(90,551)	(92,329)	(94,165)	(96,042)	(97,950)
*Percentage increase over prior year Requisition						2.2%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

Highland Water System (SSI)

EAC Review

Service: 2.620 Highland Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

Greater of \$120,000 or \$5.50 / \$1,000 of actual assessed value of land and improvements. To maximum of \$749,821.

MAXIMUM CAPITAL DEBT:

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

COMMITTEE:

Highland Water Committee established by Resolution No. 675.

FUNDING:

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

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

RESERVE FUND:

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

2.620 - Highland Water System (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Allocations	876	876	394	-	-	394	201	205	209	213
TOTAL OPERATING COSTS	876	876	394	-	-	394	201	205	209	213
*Percentage Increase over prior year						-55.0%	-49.0%	2.0%	2.0%	1.9%
<u>DEBT</u>										
MFA Debt Principal	20,010	20,010	20,010	-	-	20,010	20,010	20,010	20,010	7,525
MFA Debt Interest	10,858	10,858	10,868	-	-	10,868	10,868	10,868	10,868	5,243
TOTAL DEBT	30,868	30,868	30,878	-	-	30,878	30,878	30,878	30,878	12,768
TOTAL COSTS	31,744	31,744	31,272	-	-	31,272	31,079	31,083	31,087	12,981
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	(1,120)	(1,120)	-	-	-	-	-	-	-	-
Other Income	(110)	(110)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	(1,230)	(1,230)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
REQUISITION - PARCEL TAX	(30,514)	(30,514)	(31,152)	-	-	(31,152)	(30,959)	(30,963)	(30,967)	(12,861)
*Percentage increase over prior year Requisition						2.1%	-0.6%	0.0%	0.0%	-58.5%

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	2.620 Highland Water (SSI)	Carry Forward from 2020	2021	2022	2023	2024	2025	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	\$0	\$79,365	\$0	\$0	\$0	\$0	\$79,365
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$79,365	\$0	\$0	\$0	\$0	\$79,365
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$79,365	\$0	\$0	\$0	\$0	\$79,365
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$79,365	\$0	\$0	\$0	\$0	\$79,365
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CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM

2021 & Forecast 2022 to 2025

2.620

Highland Water (SSI)

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

[illegible]

Service: 2.620

Highland Water (SSI)

Proj. No. 16-01

Capital Project Title Infrastructure Upgrades (Valve Distribution)

Capital Project Description Infrastructure upgrades

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale *These funds are reserved for Highland only upgrades as it was collected from Highland customers prior to the merging of the Highland and Fernwood systems. The agreed to projects are as follows: 1) Replacement of failed piping at Middle reservoir; 2) Demolition of old intake pump station; 3) Replacement of failed standpipes; 4) Replacement of failing services from the main to the property line in strategic locations; and 5) the Upper Reservoir assessment and repairs requires the reprioritizing of the Middle Reservoir project as reported in the 2018 Annual General Meeting.*

Proj. No. 16-01

Capital Project Title Infrastructure Upgrades (Valve Distribution)

Capital Project Description Infrastructure upgrades

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale *Currently the Upper Reservoir is leaking profoundly which significantly affects the storage capacity of the service as well as wastes precious portable water resources. The reservoir was built in 1980s and has reached the end of its life. The project scope includes demolition of existing reservoir, construction of a new steel bolted reservoir and engineering supervisor/project management.*

CAPITAL REGIONAL DISTRICT

2021 Budget

Highland/Fernwood Water (SSI)

EAC Review

Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

Greater of \$350,000 or \$2.572 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$492,501.

MAXIMUM CAPITAL DEBT:

Authorized:	LA3754 (April 13, 2011)	\$500,000
Borrowed:	SI Bylaw 3800 (Aug 10, 2011)	(\$500,000) 3.25%
Remaining:		\$0

COMMITTEE:

Highland Water Committee established by Resolution No. 675 and Fernwood Local Service Committee established by Bylaw No. 1774.
Highland Fernwood Water Services Commission Established by Bylaw 3911, March 2015

FUNDING:

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

User Charge: Annual Fixed Fee per single family dwelling unit or equivalent.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (BL4311, June 2019)

- First 38 cubic metres or portion - \$0.64 / cubic metre
- Next 68 cubic metres or portion - \$2.00 / cubic metre
- Greater than 106 cubic metres - \$5.13 / cubic metre

Water Connection Charge: Actual cost for the connection.

RESERVE FUND:

Established by Bylaw #3907 (April 16, 2014)

2.621 - Highland/Fernwood Water (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
OPERATING COSTS										
Sludge Hauling Contract	9,000	8,100	9,150	-	-	9,150	9,330	9,520	9,710	9,900
Waste Sludge Disposal	9,000	12,970	12,500	-	-	12,500	12,750	13,010	13,270	13,540
Repairs & Maintenance	28,720	31,570	23,880	-	-	23,880	29,060	30,240	10,850	11,070
Allocations	23,987	23,987	20,944	-	-	20,944	20,472	20,857	21,249	21,647
Water Testing	13,240	14,200	13,470	-	-	13,470	13,740	14,010	14,290	14,580
Electricity	20,050	20,500	20,390	-	-	20,390	20,800	21,220	21,640	22,070
Supplies	22,340	23,380	22,720	-	-	22,720	23,170	23,630	24,100	24,580
Labour Charges	166,617	245,000	172,553	-	-	172,553	176,195	179,723	183,322	186,992
Other Operating Expenses	18,310	25,640	22,440	-	-	22,440	35,270	18,220	18,570	18,920
TOTAL OPERATING COSTS	311,264	405,347	318,047	-	-	318,047	340,787	330,430	317,001	323,299
*Percentage Increase over prior year						2.2%	7.1%	-3.0%	-4.1%	2.0%
Transfer from Operating Reserve Fund	(20,000)	(20,000)	(15,000)	-	-	(15,000)	(20,000)	(20,000)	-	-
NET OPERATING COSTS	291,264	385,347	303,047	-	-	303,047	320,787	310,430	317,001	323,299
Percentage Increase over prior year										
DEBT / RESERVES										
Transfer to Operating Reserve Fund	19,380	19,380	19,710	-	-	19,710	20,100	20,500	20,910	21,330
Transfer to Capital Reserve Fund	47,210	47,210	48,250	-	-	48,250	49,310	50,390	51,500	52,530
MFA Debt Principal	24,971	24,971	24,971	-	-	24,971	53,305	96,196	96,196	96,196
MFA Debt Interest	17,811	17,812	18,445	-	-	18,445	36,380	70,310	70,310	70,310
TOTAL DEBT / RESERVES	109,372	109,372	111,376	-	-	111,376	159,095	237,396	238,916	240,366
TOTAL COSTS	400,636	494,719	414,423	-	-	414,423	479,882	547,826	555,917	563,665
FUNDING SOURCES (REVENUE)										
Balance Carry Forward from 2020 to 2021	-	(102,480)	102,480	-	-	102,480	-	-	-	-
Sales - Water	(60,000)	(47,000)	(61,020)	-	-	(61,020)	(62,240)	(63,480)	(64,750)	(66,050)
User Charges	(283,084)	(283,084)	(380,133)	-	-	(380,133)	(336,882)	(398,576)	(400,387)	(401,825)
Other Revenue	(730)	(5,333)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	(343,814)	(437,897)	(339,423)	-	-	(339,423)	(399,882)	(462,826)	(465,917)	(468,665)
REQUISITION - PARCEL TAX	(56,822)	(56,822)	(75,000)	-	-	(75,000)	(80,000)	(85,000)	(90,000)	(95,000)
*Percentage increase over prior year										
Sales						1.7%	2.0%	2.0%	2.0%	2.0%
User Fee						34.3%	-11.4%	18.3%	0.5%	0.4%
Requisition						32.0%	6.7%	6.3%	5.9%	5.6%
Combined						29.1%	-7.2%	14.2%	1.5%	1.4%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	2.621	Carry						
	Highland & Fernwood Water (SSI)	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$50,000	\$74,000	\$280,000	\$20,000	\$25,000	\$40,000	\$439,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$20,000	\$620,000	\$1,500,000	\$0	\$0	\$0	\$2,120,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$70,000	\$694,000	\$1,780,000	\$20,000	\$25,000	\$40,000	\$2,559,000

SOURCE OF FUNDS

Capital Funds on Hand	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Debenture Debt (New Debt Only)	\$0	\$490,000	\$1,740,000	\$0	\$0	\$0	\$2,230,000
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	\$20,000	\$69,000	\$40,000	\$20,000	\$25,000	\$40,000	\$194,000
	\$70,000	\$694,000	\$1,780,000	\$20,000	\$25,000	\$40,000	\$2,559,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #: 2.621

Service Name: Highland & Fernwood Water (SSI)

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

Land

E - Engineering Structure

S - Engineer
D - Buildings

B - Buildings
V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years"

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

[illegible]

Service: 2.621

Highland & Fernwood Water (SSI)

Proj. No. 19-01

Capital Project Title Replace intake

Capital Project Description Construct new intake and screen

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Tender and construct intake

Proj. No. 19-02

Capital Project Title DAF Float Waste Pump Design and Const

Capital Project Description Design and construct waste pump

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale To design and install a system to pump DAF Float Waste, to replace the existing failing pumps.

Proj. No. 19-05

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

Capital Project Description Undertake a referendum or AAP to borrow funds to carry out the intake, back up power and upper reservoir projects

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-01

Capital Project Title Public Engagement for Future Projects

Capital Project Description public engagement for the intake and upper reservoir projects

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-02

Capital Project Title Power generation equipment

Capital Project Description Back-Up Power Detailed Design

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-03

Capital Project Title Highland Upper Reservoir Replacement

Capital Project Description Replace existing leaky upper reservoir

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No.	21-04	Capital Project Title	Water main replacement strategy and detailed design	Capital Project Description	Conduct watermain replacement assessment and develop a phased replacement strategy and design drawings and specs
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	22-01	Capital Project Title	Power generation equipment	Capital Project Description	Back-Up Power Construction
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	22-03	Capital Project Title	Safety Improvements for the WTF	Capital Project Description	Design and installation of eyewash, safe access platform, roof access hatch
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	24-01	Capital Project Title	Fernwood PS Haz Assess and Demolition	Capital Project Description	Assessment of hazard and demolition
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	24-02	Capital Project Title	Strainer installation for PRV	Capital Project Description	Install strainer for North End and Maliview PRV
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	25-01	Capital Project Title	Fence installation around storage reservoirs	Capital Project Description	Install fencing around all reservoirs and WTP
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Highland/Fernwood Water (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Capital Reserve Fund	25,260	4,510	13,820	44,210	70,710	83,240
Operating Reserve Fund	17,055	21,765	21,865	22,365	43,275	64,605
Total	42,314	26,274	35,684	66,574	113,984	147,844

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1088 102156	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		55,892	25,260	4,510	13,820	44,210	70,710
Transfer from Ops Budget		47,210	48,250	49,310	50,390	51,500	52,530
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(80,000)	(69,000)	(40,000)	(20,000)	(25,000)	(40,000)
Interest Income*		2,158	-	-	-	-	-
Ending Balance \$		25,260	4,510	13,820	44,210	70,710	83,240

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc. Optimum minimum balance of \$30,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105205	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		17,345	17,055	21,765	21,865	22,365	43,275
Transfer from Ops Budget		19,380	19,710	20,100	20,500	20,910	21,330
Transfer to Ops Budget		-	-	-	-	-	-
Expenditures		(20,000)	(15,000)	(20,000)	(20,000)	-	-
Planned Maintenance Activity		Reservior cleanining and inspection (Ph2) and Arc Flash Study	Hydrant maintenance	Fiter media replacement	Reservoir cleaning and inspection		
Interest Income		330	-	-	-	-	-
Ending Balance \$		17,055	21,765	21,865	22,365	43,275	64,605

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2021 Budget

Cedars of Tuam Water (SSI)

EAC Review

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

Greater of \$25,425 or \$6.75 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$72,162.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3024 (October 10, 2002)	24,000
BORROWED:	SI Bylaw No. 3050 (March 12, 2003) 5.5%	(24,000) (Rate reduced to 2.1% June 2013)
REMAINING:		<u><u>\$0</u></u>

COMMITTEE:

Cedars of Tuam Water Service Committee established by bylaw No 3055 (March 12, 2003).

FUNDING:

User Charge

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (BL4311 June 2019)
 - First 38 cubic metres or portion - \$0.90 / cubic metre
 - Greater than 38 cubic metres - \$7.70 / cubic metre

Water Connection Charge

- Actual cost for the connection. See rates and regulations Bylaw No 4311 (June 2019).

RESERVE FUND:

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

2.622 - Cedars of Tuam Water (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Repairs & Maintenance	13,060	12,500	2,060	-	-	2,060	560	560	560	10,560
Allocations	2,582	2,582	3,314	-	-	3,314	3,154	3,212	3,273	3,334
Water Testing	2,030	1,800	2,060	-	-	2,060	2,100	2,140	2,180	2,220
Electricity	630	670	640	-	-	640	650	660	670	680
Supplies	710	490	720	-	-	720	730	740	750	760
Labour Charges	19,613	23,000	20,369	-	-	20,369	20,802	21,219	21,644	22,078
Other Operating Expenses	1,380	1,290	1,400	-	-	1,400	1,410	1,420	1,430	1,440
TOTAL OPERATING COSTS	40,005	42,332	30,563	-	-	30,563	29,406	29,951	30,507	41,072
*Percentage Increase over prior year						-23.6%	-3.8%	1.9%	1.9%	34.6%
Transfer from Operating Reserve Fund	(12,500)	(12,500)	(1,500)	-	-	(1,500)	-	-	-	(10,000)
NET OPERATING COSTS	27,505	29,832	29,063	-	-	29,063	29,406	29,951	30,507	31,072
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	3,000	1,372	5,000	-	-	5,000	6,000	6,000	6,000	6,000
Transfer to Operating Reserve Fund	2,750	2,750	2,800	-	-	2,800	2,860	2,920	2,980	3,040
MFA Debt Principal	-	-	-	-	-	-	-	867	19,756	19,756
MFA Debt Interest	1,058	1,058	-	-	-	-	221	10,268	16,015	16,015
TOTAL DEBT / RESERVES	6,808	5,180	7,800	-	-	7,800	9,081	20,055	44,751	44,811
TOTAL COSTS	34,313	35,012	36,863	-	-	36,863	38,487	50,006	75,258	75,883
<u>FUNDING SOURCES (REVENUE)</u>										
Sales - Water	(1,100)	(1,800)	(1,120)	-	-	(1,120)	(1,140)	(1,160)	(1,180)	(1,200)
User Charges	(33,163)	(33,162)	(35,693)	-	-	(35,693)	(37,297)	(48,796)	(74,028)	(74,633)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(34,313)	(35,012)	(36,863)	-	-	(36,863)	(38,487)	(50,006)	(75,258)	(75,883)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales						1.8%	1.8%	1.8%	1.7%	1.7%
User Charge						7.6%	4.5%	30.8%	51.7%	0.8%
Requisition						0.0%	0.0%	0.0%	0.0%	0.0%
Combined						7.4%	4.4%	29.9%	50.5%	0.8%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	2.622	Carry						
	Cedars of Tuam Water (SSI)	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$36,000	\$35,000	\$600,000	\$0	\$0	\$671,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$77,000	\$5,000	\$0	\$0	\$82,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$36,000	\$112,000	\$605,000	\$0	\$0	\$753,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$15,000	\$605,000	\$0	\$0	\$620,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$30,000	\$79,000	\$0	\$0	\$0	\$109,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$6,000	\$18,000	\$0	\$0	\$0	\$24,000
	\$0	\$36,000	\$112,000	\$605,000	\$0	\$0	\$753,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

Service #:

2.622

Service Name:

Cedars of Tuam Water (SSI)

CAPITAL BUDGET FORM

2021 & Forecast 2022 to 2025

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title	Project Description	Project Status	Project Manager	Project Budget	Project Start Date	Project End Date	Project Completion Date	Project Completion Status
Capital Project Title	Project Description	Project Status	Project Manager	Project Budget	Project Start Date	Project End Date	Project Completion Date	Project Completion Status

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

[illegible]

Service: 2.622

Cedars of Tuam Water (SSI)

Proj. No. 18-01

Capital Project Title Abandon unused wells

Capital Project Description Decommission wells

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Abandon unused wells

Proj. No. 21-01

Capital Project Title Public Engagement for Future Projects

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

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Designs for power generation equipment for emergency back up power

Proj. No. 21-02

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

Capital Project Description Undertake a referendum or AAP to borrow funds to carry out the new well design and construction

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-03

Capital Project Title New well detailed designs

Capital Project Description Detailed designs, IHA application, construction documents

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-04

Capital Project Title Construct new well and dist system

Capital Project Description Construction of new infrastructure for future needs

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No.	21-05	Capital Project Title	Cholorinator, level transducer and flow meter replacement	Capital Project Description	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	22-01	Capital Project Title	Power generation equipment	Capital Project Description	Back up power detailed designs
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	22-02	Capital Project Title	Power generation equipment	Capital Project Description	Back up power construction
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		Construct and install power generation equipment for emergency back up power.			

Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Operating Reserve Fund	1,397	2,697	5,557	8,477	11,457	4,497
Capital Reserve Fund	14,727	13,727	1,727	7,727	13,727	19,727
Total	16,124	16,424	7,284	16,204	25,184	24,224

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant teardowns and ground water well maintenance. Optimum minimum balance of \$2,500 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		10,977	1,397	2,697	5,557	8,477	11,457
Transfer from Op Budget		2,750	2,800	2,860	2,920	2,980	3,040
Expenditures		(12,500)	(1,500)	-	-	-	(10,000)
Planned Maintenance Activity		Reservoir cleaning and inspection/ Well inspection	Hydrant/Standpipe maintenance/ System Flush				Reservoir cleaning and inspection
Interest Income*		170	-	-	-	-	-
Ending Balance \$		1,397	2,697	5,557	8,477	11,457	4,497

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1057 101843	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		13,155	14,727	13,727	1,727	7,727	13,727
Transfer from Ops Budget		1,372	5,000	6,000	6,000	6,000	6,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	(6,000)	(18,000)	-	-	-
Interest Income*		200	-	-	-	-	-
Ending Balance \$		14,727	13,727	1,727	7,727	13,727	19,727

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2021 Budget

Beddis Water

EAC Review

Service: 2.624 Beddis Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

Greater of \$133,000 or \$2.71 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$286,057.

MAXIMUM CAPITAL DEBT:

Beddis Waterworks 1994 previous debt paid out 2011 \$95,909

AUTHORIZED:	LA Bylaw No. 3193 (November 24, 2004)	\$325,500	
BORROWED:	SI Bylaw No. 3291	(\$325,500)	1.80%
Remaining:		\$0	
AUTHORIZED:	LA Bylaw No. 3825 (July 11, 2012)	\$400,000	
BORROWED:	SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023	(\$300,000)	3.15%
BORROWED:	SI Bylaw No. 3910 (July 2013)	(\$70,000)	3.85%
Remaining:		\$30,000	

COMMITTEE:

Beddis Water Service committee established by Bylaw No. 3247 (Dec 15, 2004)

FUNDING:

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

User Charge:	Fixed user charge + variable consumption charge to all metered properties
Parcel Tax:	Annual, only on properties capable of being connected to the system, starting 2006
User Charge:	<ul style="list-style-type: none">- Annual Fixed Fee per single family dwelling unit or equivalent- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (BL4311 June 2019)<ul style="list-style-type: none">• First 38 cubic metres or portion - \$3.10 / cubic metre• Next 68 cubic metres or portion - \$6.30 / cubic metre• Greater than 106 cubic metres - \$8.50 / cubic metre
Water Connection Charge:	The connection charge for a service shall be the actual cost for the connection

RESERVE FUND:

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

2.624 - Beddis Water

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
OPERATING COSTS										
Operations Contracts	48,270	43,000	49,090	-	-	49,090	50,070	51,070	52,090	53,130
Grit & Waste Sludge Disposal	11,940	11,940	12,140	-	-	12,140	12,390	12,640	12,890	13,140
Repairs & Maintenance	13,540	12,540	5,650	-	-	5,650	5,760	5,870	6,000	21,120
Allocations	13,076	13,076	12,042	-	-	12,042	12,021	12,262	12,497	12,746
Water Testing	9,680	7,500	9,840	-	-	9,840	10,040	10,240	10,440	10,650
Electricity	11,230	11,230	11,420	-	-	11,420	11,650	11,880	12,120	12,360
Supplies	10,360	15,040	10,550	-	-	10,550	10,760	10,970	11,180	11,400
Labour Charges	33,640	32,000	36,008	-	-	36,008	36,840	37,578	38,332	39,101
Other Operating Expenses	18,310	27,370	18,590	-	-	18,590	18,950	19,320	19,700	20,080
Contingency	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	170,046	173,696	165,330	-	-	165,330	168,481	171,830	175,249	193,727
*Percentage Increase over prior year						-2.8%	1.9%	2.0%	2.0%	10.5%
Transfer from Operating Reserve Fund	(8,000)	(8,000)	-	-	-	-	-	-	-	(15,000)
NET OPERATING COSTS	162,046	165,696	165,330	-	-	165,330	168,481	171,830	175,249	178,727
*Percentage Increase over prior year						2.0%	1.9%	2.0%	2.0%	2.0%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	8,140	8,140	29,000	-	-	29,000	29,000	29,000	29,000	29,000
Transfer to Operating Reserve Fund	5,100	5,100	5,190	-	-	5,190	5,290	5,400	5,510	5,620
MFA Debt Principal	48,290	48,290	30,817	-	-	30,817	30,817	39,491	26,021	26,021
MFA Debt Interest	18,004	18,004	12,145	-	-	12,145	15,070	16,120	8,550	8,550
TOTAL DEBT / RESERVES	79,534	79,534	77,152	-	-	77,152	80,177	90,011	69,081	69,191
TOTAL COSTS	241,580	245,230	242,482	-	-	242,482	248,658	261,841	244,330	247,918
FUNDING SOURCES (REVENUE)										
Estimated Balance C/FW from 2020 to 2021	-	(23,650)	23,650	-	-	23,650	-	-	-	-
Sales - Water	(82,000)	(62,000)	(70,000)	-	-	(70,000)	(81,470)	(83,260)	(85,090)	(86,790)
User Charges	(87,240)	(87,240)	(118,456)	-	-	(118,456)	(92,760)	(94,770)	(96,840)	(98,780)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(169,340)	(172,990)	(164,906)	-	-	(164,906)	(174,330)	(178,130)	(182,030)	(185,670)
REQUISITION - PARCEL TAX	(72,240)	(72,240)	(77,576)	-	-	(77,576)	(74,328)	(83,711)	(62,300)	(62,248)
*Percentage increase over prior year										
Sales						-14.6%	16.4%	2.2%	2.2%	2.0%
User Fee						35.8%	-21.7%	2.2%	2.2%	2.0%
Requisition						7.4%	-4.2%	12.6%	-25.6%	-0.1%
Combined						10.2%	-6.6%	5.3%	-6.7%	1.5%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	2.624 Beddis Water (SSI)	Carry Forward from 2020	2021	2022	2023	2024	2025	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$132,000	\$150,000	\$0	\$0	\$30,000	\$312,000	\$312,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$36,000	\$85,000	\$300,000	\$50,000	\$0	\$471,000	\$471,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$168,000	\$235,000	\$300,000	\$50,000	\$30,000	\$783,000	\$783,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$150,000	\$300,000	\$0	\$0	\$450,000	\$450,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$150,000	\$50,000	\$0	\$0	\$0	\$200,000	\$200,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$18,000	\$35,000	\$0	\$50,000	\$30,000	\$133,000	\$133,000
	\$0	\$168,000	\$235,000	\$300,000	\$50,000	\$30,000	\$783,000	\$783,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #:

2.624

Service Name:

Beddis Water (SSI)

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

[illegible]

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

Proj. No.	Capital Exp.Type	Capital Project Title	Capital Project Description	Total Proj Budget	Asset Class	Funding Source	C/F from 2020	2021	2022	2023	2024	2025	5 - Year Total
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$15,000	S	Res	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
21-02	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$120,000	E	Grant	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
20-04	New	Beddis Intake and screen	Construct and install intake screen and pipe improvements	\$12,000	E	Res	\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000
20-06	Study	Power generation equipment	Back up power detailed designs	\$10,000	E	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-01	New	Power generation equipment	Back up power construction	\$150,000	E	Debt	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000
21-01	New	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and dcomission of upper reservoir and Lautman reservoir	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir	\$30,000	S	Grant	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
21-01	New	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir and dcomission of upper reservoir and Lautman reservoir	Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir-ineligible for gas tax	\$16,000	S	Res	\$0	\$6,000	\$10,000	\$0	\$0	\$0	\$16,000
22-02	New	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir and dcomission of upper reservoir and Lautman reservoir	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir	\$50,000	S	Grant	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
25-02	New	Construction of booster pump and second reservoir at Sky Valley lower reservoir	Construction of booster pump and second reservoir at Sky Valley lower reservoir	\$300,000	S	Debt	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir	\$50,000	S	Res	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
17-01	Decommission	Lautman reservoir	Dismantle and remove Lautman reservoir	\$30,000	E	Res	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
GRAND TOTAL				\$793,000			\$0	\$168,000	\$235,000	\$300,000	\$50,000	\$30,000	\$783,000

Service: 2.624

Beddis Water (SSI)

Proj. No. 17-01

Capital Project Title Lautman reservoir

Capital Project Description Dismantle and remove Lautman reservoir

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Lautman reservoir has been decommissioned and requires dismantling and removal to mitigate risk. Tank was not designed to withstand seismic loading and would likely fail in a seismic event.

Proj. No. 20-02

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

Capital Project Description Seek service area electors approval to fund projects

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale As per Commission request (Dec. 15/2015), capital construction projects greater than \$50,000 are to be funded thru debt, in which case a referendum may be required.

Proj. No. 20-04

Capital Project Title Beddis Intake and screen

Capital Project Description Construct and install intake screen and pipe improvements

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale To resolve the intermittent operation issue where the Cusheion Lake raw water intake pumps lose their prime (become air-locked) and either pump erratically or completely stop pumping raw water into treatment. 2019 GreatPacific evaluation and optimization of raw water intake system at the Beddis WTP.

Proj. No. 20-06

Capital Project Title Power generation equipment

Capital Project Description Back up power detailed designs

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Back up power

Proj. No. 21-01

Capital Project Title Power generation equipment

Capital Project Description Back up power construction

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Back up power

Proj. No.	21-02	Capital Project Title	Public Engagement for Future Projects	Capital Project Description	Undertake a referendum or AAP to borrow funds to carry out the
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	0				

Proj. No.	22-02	Capital Project Title	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir and dcomission of upper reservoir and Lautman reservoir	Capital Project Description	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	0				

Proj. No.	25-01	Capital Project Title	Decommission of Sky Valley Upper Reservoir	Capital Project Description	Decommission and removal of Sky Valley Upper Reservoir
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	0				

Proj. No.	25-02	Capital Project Title	Construction of booster pump and second reservoir at Sky Valley lower reservior	Capital Project Description	Construction of booster pump and second reservoir at Sky Valley lower reservior
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale	Back up power				

Beddis Water Reserves
Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Operating Reserve Fund	7,959	12,969	18,279	23,709	29,259	14,369
Capital Reserve Fund	7,018	18,018	12,018	41,018	20,018	19,018
Total	14,977	30,987	30,297	64,727	49,277	33,387

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

Reserve fund used for unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance. Optimum minimum balance of \$14,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: 1500		Estimated	Budget				
Fund Centre: 105206		2020	2021	2022	2023	2024	2025
Beginning Balance		10,679	7,959	13,149	18,439	23,839	29,349
Transfer from Ops Budget		5,100	5,190	5,290	5,400	5,510	5,620
Transfer to Ops Budget		-	-	-	-	-	-
Expenditures		(8,000)	-	-	-	-	(15,000)
Planned Maintenance Activity		Hydrant maintenance					Reservoir cleaning and inspection
Interest Income		180	-	-	-	-	-
Ending Balance \$		7,959	13,149	18,439	23,839	29,349	19,969

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		50,868	7,018	18,018	12,018	41,018	20,018
Transfer from Ops Budget		8,140	29,000	29,000	29,000	29,000	29,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(52,500)	(18,000)	(35,000)	-	(50,000)	(30,000)
Interest Income		510	-	-	-	-	-
Ending Balance \$		7,018	18,018	12,018	41,018	20,018	19,018

Assumptions/Background:

Debt costs will be reduced by \$22k in 2021. Transfers to CRF may increase at that time

CAPITAL REGIONAL DISTRICT

2021 Budget

Fulford Water (SSI)

EAC Review

Service: 2.626 Fulford Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of \$156,000 or \$5.46 / \$1,000 to a maximum of \$362,147.

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Fulford Water Service committee established by Bylaw No 3248 (Dec 15, 2004).

FUNDING:

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

User Charge: Fixed user charge + metered commercial properties.

Parcel Tax: Annual, levied only on properties capable of being connected to the system, starting 2006.
Parcel charge in lieu of parcel tax in 2005 only.

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

Consumption Charge: Single Family Residential: No Consumption Charge
Other: \$3.27 per cubic metre
Minimum charge per three months is \$312.75 per service connection

MAXIMUM OPERATING EXPENDITURE:

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Operations Contract	50,810	47,800	51,670	-	-	51,670	52,700	53,750	54,820	55,920
Grit & Waste Sludge Disposal	7,380	7,800	7,510	-	-	7,510	7,660	7,810	7,970	8,130
Repairs & Maintenance	7,860	2,500	28,000	-	-	28,000	8,610	8,790	8,970	9,160
Allocations	9,653	9,653	8,622	-	-	8,622	8,207	8,367	8,530	8,696
Water Testing	5,680	4,200	5,780	-	-	5,780	5,900	6,020	6,140	6,260
Electricity	10,190	10,400	10,360	-	-	10,360	10,570	10,780	11,000	11,220
Supplies	7,520	11,240	7,650	-	-	7,650	7,800	7,950	8,100	8,250
Labour Charges	20,990	20,990	22,821	-	-	22,821	23,368	23,836	24,315	24,803
Other Operating Expenses	19,270	30,780	19,550	-	-	19,550	19,940	20,340	20,750	21,160
TOTAL OPERATING COSTS	139,353	145,363	161,963	-	-	161,963	144,755	147,643	150,595	153,599
*Percentage Increase over prior year						16.2%	-10.6%	2.0%	2.0%	2.0%
Transfer from Operating Reserve Fund	-	-	(20,000)	-	-	(20,000)	-	-	-	-
NET OPERATING COSTS	139,353	145,363	141,963	-	-	141,963	144,755	147,643	150,595	153,599
Percentage Increase over prior year										
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	7,280	7,280	7,400	-	-	7,400	7,550	7,700	7,850	8,010
Transfer to Capital Reserve Fund	10,900	7,097	46,000	-	-	46,000	46,000	28,306	27,080	27,620
MFA Debt Principal	39,250	39,250	8,490	-	-	8,490	8,490	18,899	43,875	43,875
MFA Debt Interest	16,209	16,209	5,915	-	-	5,915	8,570	22,535	30,135	30,135
TOTAL DEBT / RESERVES	73,639	69,836	67,805	-	-	67,805	70,610	77,440	108,940	109,640
TOTAL COSTS	212,992	215,199	209,768	-	-	209,768	215,365	225,083	259,535	263,239
<u>FUNDING SOURCES (REVENUE)</u>										
Sales - Water	(15,000)	(16,400)	(15,260)	-	-	(15,260)	(15,570)	(15,880)	(16,200)	(16,520)
User Charges	(130,793)	(131,600)	(133,233)	-	-	(133,233)	(135,855)	(138,573)	(141,345)	(144,179)
Other Revenue	(840)	(840)	(870)	-	-	(870)	(880)	(890)	(900)	(910)
TOTAL REVENUE	(146,633)	(148,840)	(149,363)	-	-	(149,363)	(152,305)	(155,343)	(158,445)	(161,609)
REQUISITION - PARCEL TAX	(66,359)	(66,359)	(60,405)	-	-	(60,405)	(63,060)	(69,740)	(101,090)	(101,630)
*Percentage increase over prior year										
Sales						1.73%	2.03%	1.99%	2.02%	1.98%
User Fee						1.9%	2.0%	2.0%	2.0%	2.0%
Requisition						-9.0%	4.4%	10.6%	45.0%	0.5%
Combined						-1.5%	2.7%	4.5%	15.4%	1.4%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	2.626	Carry						
	Fulford Water (SSI)	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$38,000	\$180,000	\$806,000	\$10,000	\$0	\$1,034,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$158,000	\$180,000	\$806,000	\$10,000	\$0	\$1,154,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$180,000	\$800,000	\$0	\$0	\$980,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$78,000	\$0	\$6,000	\$10,000	\$0	\$94,000
	\$0	\$158,000	\$180,000	\$806,000	\$10,000	\$0	\$1,154,000

2.626

Fulford Water (SSI)

Asset Class

- L** - Land
- S** - Engineering Structure
- B** - Buildings
- V** - Vehicles

Total Project Budget

This column represents the total project budget not only within the 5-year window.

[illegible]

Service: 2.626

Fulford Water (SSI)

Proj. No. 20-01

Capital Project Title WTP, Reservoir, PST Sunnyside Site Security

Capital Project Description Security fencing to secure assests

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Perimeter fencing is required to secure assets.

Proj. No. 20-02

Capital Project Title Power generation equipment

Capital Project Description Back up power detailed designs

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Back up power designs.

Proj. No. 21-01

Capital Project Title Power generation equipment

Capital Project Description Back up power construction

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Back up power construction.

Proj. No. 21-02

Capital Project Title Public Engagement for Future Projects

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

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Referendum to secure borrowing.

Proj. No. 22-01

Capital Project Title Replacement of Flocculation mixer motor

Capital Project Description Replace two flocculation mixer motors

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 22-02

Capital Project Title Installation of turbidity meter on influent line

Capital Project Description Installation of turbidity meter on influent line

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No.	22-01	Capital Project Title	Replacement of Flocculation mixer motor	Capital Project Description	Replace two flocculation mixer motors
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	22-02	Capital Project Title	Installation of turbidity meter on influent line	Capital Project Description	Installation of turbidity meter on influent line
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	22-03	Capital Project Title	Water main assessment and replacement strategy and initial phase detailed design	Capital Project Description	Develop a strategy and phase program to replace aging AC water mains in the system and perform detailed design for initial phase
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	23-01	Capital Project Title	Replacement of impellers of pumps at Sunnyside Pumpstation	Capital Project Description	Replacement of impellers of pumps at Sunnyside Pumpstation
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	24-01	Capital Project Title	Electrical service improvement at Fulford WTP	Capital Project Description	Replacement of panel board directory and address issues with regard to resetting motor overload
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	25-01	Capital Project Title	Initial phase of water main replacement	Capital Project Description	Water main replacement detailed design and construction for priority sections
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Fulford Water (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Capital Reserve Fund	74,828	42,828	88,828	111,134	128,214	155,834
Operaring Reserve Fund	24,516	11,916	19,466	27,166	35,016	43,026
Total	99,344	54,744	108,294	138,300	163,230	198,860

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

Fund: Fund Centre:	1070 101897	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		89,131	74,828	42,828	88,828	111,134	128,214
Transfer from Ops Budget		7,097	46,000	46,000	28,306	27,080	27,620
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(22,750)	(78,000)	-	(6,000)	(10,000)	-
Interest Income		1,350	-	-	-	-	-
Ending Balance \$		74,828	42,828	88,828	111,134	128,214	155,834

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance. Optimum minimum balance of \$14,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105207	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Beginning Balance	16,956	24,516	11,916	19,466	27,166	35,016
Transfer from Ops Budget	7,280	7,400	7,550	7,700	7,850	8,010
Expenditures	-	(20,000)	-	-	-	-
Planned Maintenance Activity		Reservoir cleaning and inspection				
Interest Income	280	-	-	-	-	-
Ending Balance \$	24,516	11,916	19,466	27,166	35,016	43,026

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2021 Budget

Cedar Lane Water (SSI)

EAC Review

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of \$54,000 or \$4.76/ \$1,000 on actual assessed value of land and improvements. To a maximum of \$100,581.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3425 (Oct 10, 2007)	\$168,000	
Borrowed:	SI Bylaw 3514 (Feb 13, 2008)	(\$60,000)	Repaid April 23, 2018
	SI Bylaw 3634 (Aug 12, 2009)	(\$108,000)	Matures 2024 (4.13%)
Remaining:		<u>\$0</u>	

COMMISSION:

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

FUNDING:

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

User Charge: Annual Fixed Fee per single family dwelling unit or equivalent.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (BL4311 June 2019)

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

RESERVE FUND BYLAW:

Cedar Lane Water Service Capital Reserve Fund, Bylaw #3582 (Nov 12, 2008).

2.628 - Cedar Lane Water (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
OPERATING COSTS										
Operations Contract	21,180	18,000	21,540	-	-	21,540	21,970	22,410	22,860	23,320
Repairs & Maintenance	21,070	20,000	6,080	-	-	6,080	1,110	1,140	1,170	21,200
Allocations	3,761	3,761	4,786	-	-	4,786	4,512	4,599	4,688	4,779
Water Testing	2,990	2,990	3,040	-	-	3,040	3,100	3,160	3,220	3,280
Electricity	4,500	4,200	4,580	-	-	4,580	4,670	4,760	4,860	4,960
Supplies	1,660	2,950	1,540	-	-	1,540	1,570	1,600	1,630	1,660
Labour Charges	10,329	10,500	11,231	-	-	11,231	11,500	11,730	11,966	12,207
Contingency	2,990	2,670	3,070	-	-	3,070	3,130	3,190	3,250	3,310
TOTAL OPERATING COSTS	68,480	65,071	55,867	-	-	55,867	51,562	52,589	53,644	74,716
*Percentage Increase over prior year						-18.4%	-7.7%	2.0%	2.0%	39.3%
Transfers from Operations Reserve Fund	(20,000)	(20,000)	(5,000)	-	-	(5,000)	-	-	-	(20,000)
NET OPERATING COSTS	48,480	45,071	50,867	-	-	50,867	51,562	52,589	53,644	54,716
DEBT / RESERVES										
Transfer to Capital Reserve Fund	4,096	6,406	4,170	-	-	4,170	4,250	5,000	5,000	5,000
Transfer to Operating Reserve Fund	1,000	1,000	4,200	-	-	4,200	4,280	4,370	4,460	4,550
MFA Debt Principal	5,394	5,394	5,394	-	-	5,394	5,394	5,394	5,394	-
MFA Debt Interest	2,460	2,460	2,460	-	-	2,460	2,460	2,460	2,460	30
TOTAL DEBT / RESERVES	12,950	15,260	16,224	-	-	16,224	16,384	17,224	17,314	9,580
TOTAL COSTS	61,430	60,331	67,091	-	-	67,091	67,946	69,813	70,958	64,296
FUNDING SOURCES (REVENUE)										
Sales - Water	(12,600)	(11,500)	(11,500)	-	-	(11,500)	(11,730)	(11,960)	(12,200)	(12,440)
User Charges	(36,699)	(36,700)	(43,387)	-	-	(43,387)	(43,932)	(44,819)	(45,724)	(46,646)
Other Revenue	(180)	(180)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(49,479)	(48,380)	(55,067)	-	-	(55,067)	(55,842)	(56,959)	(58,104)	(59,266)
REQUISITION - PARCEL TAX	(11,951)	(11,951)	(12,024)	-	-	(12,024)	(12,104)	(12,854)	(12,854)	(5,030)
*Percentage increase over prior year										
Sales						-8.7%	2.0%	2.0%	2.0%	2.0%
User Charge						18.2%	1.3%	2.0%	2.0%	2.0%
Requisition						0.6%	0.7%	6.2%	0.0%	-60.9%
Combined						11.3%	1.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	2.628	Carry						
	Cedar Lane Water	Forward from	2021	2022	2023	2024	2025	TOTAL
	(SSI)	2020						

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	\$35,000	\$105,000	\$10,000	\$30,000	\$15,000	\$0	\$160,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$35,000	\$105,000	\$10,000	\$30,000	\$15,000	\$0	\$160,000

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	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$35,000	\$55,000	\$10,000	\$30,000	\$15,000	\$0	\$110,000
	\$35,000	\$105,000	\$10,000	\$30,000	\$15,000	\$0	\$160,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #:

2.628

Service Name:

Cedar Lane Water (SSI)

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type

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

Funding Source Codes

$$\text{Debt} = \text{Debenture Debt (new debt only)}$$

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

[illegible]

Service: 2.628 Cedar Lane Water (SSI)		
Proj. No. 18-01	Capital Project Title Abandon unused wells	Capital Project Description Decommission wells
Asset Class S	Board Priority Area 0	Corporate Priority Area 0
Project Rationale The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning a well must be in accordance with Groundwater Protection Regulations		
Proj. No. 20-01	Capital Project Title WTP Manganese removal	Capital Project Description Review and carry out a design to address manganese removal
Asset Class S	Board Priority Area 0	Corporate Priority Area 0
Project Rationale Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L).		
Proj. No. 20-02	Capital Project Title Power generation equipment	Capital Project Description Back up power designs and specifications
Asset Class S	Board Priority Area 0	Corporate Priority Area 0
Project Rationale Back up power equipment		
Proj. No. 21-01	Capital Project Title Power generation equipment	Capital Project Description Back up power construction
Asset Class S	Board Priority Area 0	Corporate Priority Area 0
Project Rationale Back up power equipment		
Proj. No. 21-02	Capital Project Title Detailed Hydrogeological Assessment	Capital Project Description Conduct a detailed hydrogeological assessment of the Cedar Lane water system
Asset Class S	Board Priority Area 0	Corporate Priority Area 0
Project Rationale 0		
Proj. No. 23-01	Capital Project Title Investigation for new groundwater sources	Capital Project Description Conduct study and site investigation to identify groundwater sources and new well location
Asset Class S	Board Priority Area 0	Corporate Priority Area 0
Project Rationale 0		
Proj. No. 24-01	Capital Project Title Fencing for WTP, pump station and the reservoir	Capital Project Description Conduct study and site investigation to identify groundwater sources and new well location
Asset Class S	Board Priority Area 0	Corporate Priority Area 0
Project Rationale 0		

Cedar Lane Water (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Operating Reserve Fund	5,295	4,495	8,775	13,145	17,605	2,155
Capital Reserve Fund	92,830	42,000	36,250	11,250	1,250	6,250
Total	98,125	46,495	45,025	24,395	18,855	8,405

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and ground water well maintenance. Optimum minimum balance of \$4,500 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105208	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		23,935	5,295	4,495	8,775	13,145	17,605
Transfer from Ops Budget		1,000	4,200	4,280	4,370	4,460	4,550
Expenditures		(20,000)	(5,000)	-	-	-	(20,000)
Planned Maintenance Activity		Reservoir cleaning and inspection	Distribution system flush and hydrant maintenance				Reservoir cleaning and inspection
Interest Income		360	-	-	-	-	-
Ending Balance \$		5,295	4,495	8,775	13,145	17,605	2,155

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Bylaw 3582

Reserve Cash Flow

Fund: Fund Centre:	1076 102020	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		92,334	92,830	42,000	36,250	11,250	1,250
Transfer from Ops Budget		4,096	4,170	4,250	5,000	5,000	5,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(5,000)	(55,000)	(10,000)	(30,000)	(15,000)	-
Interest Income		1,400	-	-	-	-	-
Ending Balance \$		92,830	42,000	36,250	11,250	1,250	6,250

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2021 Budget

Fernwood Water (SSI)

EAC Review

Service: **2.660 Fernwood Water (SSI)**

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$56,000 or \$5.07 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$279,482.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3581 (April 8, 2009)	\$195,000
BORROWED:	SI Bylaw 3634 (Nov 2009)	\$ (100,000)
	SI Bylaw 3677 (Feb 2010)	\$ (50,000)
	SI Bylaw 3817 (May 2012)	\$ (45,000)
REMAINING:		<hr/> \$0

COMMISSION:

Fernwood Local Services Committee established by Bylaw No. 1774.

FUNDING:

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

MAXIMUM OPERATING EXPENDITURE:

Under Bylaw No. 2187 - Maximum requisition greater of \$56,000 or \$5.07 / \$1,000 of actual assessments for land and improvements.

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI)

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2021 ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Allocations	821	821	348	-	-	348	178	181	185	189
TOTAL OPERATING COSTS	821	821	348	-	-	348	178	181	185	189
*Percentage Increase over prior year						-57.6%	-48.9%	1.7%	2.2%	2.2%
<u>DEBT</u>										
MFA Debt Principal	9,738	9,738	9,925	-	-	9,925	9,925	9,925	9,925	4,931
MFA Debt Interest	6,080	6,080	4,480	-	-	4,480	4,480	4,480	4,480	1,910
TOTAL DEBT	15,818	15,818	14,405	-	-	14,405	14,405	14,405	14,405	6,841
TOTAL COSTS	16,639	16,639	14,753	-	-	14,753	14,583	14,586	14,590	7,030
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/f from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/f from 2019 to 2020	(451)	(451)	-	-	-	-	-	-	-	-
Other Revenue	(50)	(50)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
TOTAL REVENUE	(501)	(501)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
REQUISITION - PARCEL TAX	(16,138)	(16,138)	(14,693)	-	-	(14,693)	(14,523)	(14,526)	(14,530)	(6,970)
*Percentage increase over prior year Requisition						-9.0%	-1.2%	0.0%	0.0%	-52.0%

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Septage

EAC Review

Service: **3.705 SSI Liquid Waste Disposal**

Committee: Electoral Area

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. To a maximum of \$440,293.

COMMITTEE:

Salt Spring Island Liquid Waste Disposal Local Services Committee established by Bylaw No. 2119 (May, 1993).

FUNDING:

Parcel Tax:	Annual, levied on all properties in the Electoral Area
Tipping Fee:	\$0.415 per imperial gallon (Bylaw No. 4311, Jun 12, 2019)
Connection Charge:	N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

Change in Budget 2020 to 2021

Service: 3.705 SSI Septage

Total Expenditure**Comments****2020 Budget****802,935****Change in Salaries:**

Base salary change

-

Inclusive of estimated collective agreement changes

Step increase/paygrade change

-

Other (explain as necessary)

-

Total Change in Salaries

-

Other Changes:

Contracts for Services

88,900

Sludge hauling rates increased

Debt

(18,439)

Debt refinancing occurred April 2020, lower rate

Labour allocations

8,675

Increased operations and SSI Engineering

Standard Overhead

5,287

Electricity

3,200

Alignment with estimated costs in 2020

Other

1,268

Total Other Changes

88,891

2021 Budget**891,826**

% expense increase from 2020:

11.1%

% Requisition increase from 2020 (if applicable):

2.3%

Requisition funding is 40% of service revenue

Overall 2020 Budget Performance

(expected variance to budget and surplus treatment)

Increased sludge hauling costs were offset by revenue associated with sludge disposal. Minor overspend from operational labour was offset by higher sewage and septage sales.

3.705 - SSI Septage

	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	388,500	463,795	477,400	-	-	477,400	405,790	414,720	423,840	432,320
Grit & Waste Sludge Disposal	8,000	5,200	6,000	-	-	6,000	6,120	6,240	6,360	6,490
Repairs & Maintenance	5,820	7,450	12,490	-	-	12,490	7,690	16,800	7,910	8,070
Allocations	23,743	23,743	29,030	-	-	29,030	32,564	33,171	33,789	34,420
Electricity	4,600	7,600	7,800	-	-	7,800	7,960	8,120	8,280	8,450
Supplies	7,400	8,200	7,530	-	-	7,530	7,680	7,830	7,990	8,150
Labour Charges	145,330	151,598	154,073	-	-	154,073	157,536	160,695	163,916	167,203
Other Operating Expenses	10,640	13,600	11,970	-	-	11,970	12,220	12,470	12,720	12,980
TOTAL OPERATING COSTS	594,033	681,186	706,293	-	-	706,293	637,560	660,046	664,805	678,083
*Percentage Increase over prior year						18.9%	-9.7%	3.5%	0.7%	2.0%
Transfer from Operating Reserve Fund	-	-	(5,000)	-	-	(5,000)	-	(9,000)	-	-
NET OPERATING COSTS	594,033	681,186	701,293	-	-	701,293	637,560	651,046	664,805	678,083
*Percentage Increase over prior year						18.1%	-9.1%	2.1%	2.1%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	560	560	620	-	-	620	620	20,620	620	620
MFA Debt Principal	104,877	104,877	107,308	-	-	107,308	107,308	107,308	222,959	189,000
MFA Debt Interest	74,195	74,195	53,265	-	-	53,265	53,265	62,765	88,115	71,805
Transfer to Operating Reserve Fund	3,200	8,063	3,270	-	-	3,270	3,340	3,410	3,490	3,560
Transfer to Capital Reserve Reserve Fund	26,070	26,070	26,070	-	-	26,070	40,000	40,000	40,000	40,000
TOTAL DEBT / RESERVES	208,902	213,765	190,533	-	-	190,533	204,533	234,103	355,184	304,985
TOTAL COSTS	802,935	894,951	891,826	-	-	891,826	842,093	885,149	1,019,989	983,068
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2019 to 2020	9,341	9,341	-	-	-	-	-	-	-	-
Sale - Septage Sludge	(286,000)	(355,080)	(356,000)	-	-	(356,000)	(291,930)	(298,350)	(304,910)	(311,010)
Sale - Sewage Sludge	(176,000)	(196,460)	(178,000)	-	-	(178,000)	(179,650)	(183,600)	(187,640)	(191,390)
Grants in Lieu of Taxes	(411)	(411)	-	-	-	-	-	-	-	-
Recoveries	-	(2,476)	-	-	-	-	-	-	-	-
Other Revenue	(1,060)	(1,060)	(1,130)	-	-	(1,130)	(1,140)	(1,150)	(1,160)	(1,170)
TOTAL REVENUE	(454,130)	(546,146)	(535,130)	-	-	(535,130)	(472,720)	(483,100)	(493,710)	(503,570)
REQUISITION	(348,805)	(348,805)	(356,696)	-	-	(356,696)	(369,373)	(402,049)	(526,279)	(479,498)
*Percentage increase over prior year Requisition						2.3%	3.6%	8.8%	30.9%	-8.9%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	3.705	Carry						
	SSI Septage / Composting	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

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	\$30,000	\$145,000	\$210,000	\$2,000,000	\$0	\$0	\$2,355,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$30,000	\$145,000	\$210,000	\$2,000,000	\$0	\$0	\$2,355,000

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	\$2,000,000	\$0	\$0	\$2,000,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$40,000	\$100,000	\$0	\$0	\$0	\$140,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$75,000	\$110,000	\$0	\$0	\$0	\$185,000
	\$30,000	\$145,000	\$210,000	\$2,000,000	\$0	\$0	\$2,355,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM
2021 & Forecast 2022 to 2025

Service #:

3.705

Service Name:

SSI Septage / Composting

Proj. No.

The first two digits represent first year the project was in the capital plan.

Capital Exp. Type	Capital Exp. Amount	Capital Exp. Description
1	100000	100000
2	200000	200000
3	300000	300000
4	400000	400000
5	500000	500000
6	600000	600000
7	700000	700000
8	800000	800000
9	900000	900000
10	1000000	1000000
11	1100000	1100000
12	1200000	1200000
13	1300000	1300000
14	1400000	1400000
15	1500000	1500000
16	1600000	1600000
17	1700000	1700000
18	1800000	1800000
19	1900000	1900000
20	2000000	2000000
21	2100000	2100000
22	2200000	2200000
23	2300000	2300000
24	2400000	2400000
25	2500000	2500000
26	2600000	2600000
27	2700000	2700000
28	2800000	2800000
29	2900000	2900000
30	3000000	3000000
31	3100000	3100000
32	3200000	3200000
33	3300000	3300000
34	3400000	3400000
35	3500000	3500000
36	3600000	3600000
37	3700000	3700000
38	3800000	3800000
39	3900000	3900000
40	4000000	4000000
41	4100000	4100000
42	4200000	4200000
43	4300000	4300000
44	4400000	4400000
45	4500000	4500000
46	4600000	4600000
47	4700000	4700000
48	4800000	4800000
49	4900000	4900000
50	5000000	5000000
51	5100000	5100000
52	5200000	5200000
53	5300000	5300000
54	5400000	5400000
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56	5600000	5600000
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59	5900000	5900000
60	6000000	6000000
61	6100000	6100000
62	6200000	6200000
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65	6500000	6500000
66	6600000	6600000
67	6700000	6700000
68	6800000	6800000
69	6900000	6900000
70	7000000	7000000
71	7100000	7100000
72	7200000	7200000
73	7300000	7300000
74	7400000	7400000
75	7500000	7500000
76	7600000	7600000
77	7700000	7700000
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80	8000000	8000000
81	8100000	8100000
82	8200000	8200000
83	8300000	8300000
84	8400000	8400000
85	8500000	8500000
86	8600000	8600000
87	8700000	8700000
88	8800000	8800000
89	8900000	8900000
90	9000000	9000000
91	9100000	9100000
92	9200000	9200000
93	9300000	9300000
94	9400000	9400000
95	9500000	9500000
96	9600000	9600000
97	9700000	9700000
98	9800000	9800000
99	9900000	9900000
100		

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

Funding Source Codes

Debt = Debenture Debt (new debt only)

ERF = Equipment Replacement Fund

Grant = Grants (Federal, Provincial)

Cap = Capital Funds on Hand

Other = Donations / Third Party Funding

Funding Source Codes (con't)

Res = Reserve Fund

STLoan = Short Term Loans

WU - Water Utility

Asset Class

L - Land

S - Engineering Structure

B - Buildings

V - Vehicles

Capital Project Title

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Capital Project Description

Briefly describe project scope and service benefits.

For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".

Total Project Budget

This column represents the total project budget not only within the 5-year window.

FIVE YEAR FINANCIAL PLAN

[illegible]

Service: 3.705

SSI Septage / Composting

Proj. No. 16-03

Capital Project Title Options Analysis

Capital Project Description Options for treatment and disposal and public consultation

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Review options for the treatment and disposal of the septage sludge. Do complete life cycle analysis. Public engagement and referendum to borrow. Estimates to date indicate it will not be possible to construct the treatment and disposal facilities without additional money. While this may change once the septage receiving and storage phase is complete and preferred treatment and disposal option selected, it is prudent to assume a referendum and significant public engagement will be required.

Proj. No. 18-01

Capital Project Title Treatment and Disposal

Capital Project Description Engineering design of treatment and disposal-gas tax

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale This is the design and construction of the preferred treatment and disposal chosen through the options analysis.

Proj. No. 19-01

Capital Project Title Groundwater Monitoring

Capital Project Description Groundwater monitoring preliminary site investigation 1 & 2

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale As part of the long term impact analysis of the old lagoons, groundwater monitoring may be required. Groundwater monitoring may also be required for onsite disposal of the treated sludge.

Proj. No. 20-01

Capital Project Title Lagoon Closure

Capital Project Description Lagoon Closure

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale The old lagoons have not been officially closed. Additional tests and reports are required.

SSI Septage
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Capital Reserve Fund	142,773	93,843	23,843	63,843	103,843	143,843
Operating Reserve Fund	4,618	2,888	6,228	638	4,128	7,688
Total	147,392	96,732	30,072	64,482	107,972	151,532

Reserve Schedule

Reserve Fund: 3.705 SSI Septage - Capital Reserve Fund

Bylaw 2274

Reserve Cash Flow

Fund: 1087		Estimated	Budget				
Fund Centre: 102146		2020	2021	2022	2023	2024	2025
Beginning Balance		154,793	142,773	93,843	23,843	63,843	103,843
Transfer from Ops Budget		26,070	26,070	40,000	40,000	40,000	40,000
Transfer to Cap Fund		(40,000)	(75,000)	(110,000)	-	-	-
Interest Income		1,910					
Ending Balance \$		142,773	93,843	23,843	63,843	103,843	143,843

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as access road maintenance, power line maintenance and septage holding tank maintenance etc. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105209		Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		1,398	4,618	2,888	6,228	638	4,128
Transfer from Ops Budget		3,200	3,270	3,340	3,410	3,490	3,560
Expenditures		-	(5,000)	-	(9,000)	-	-
Planned Maintenance Activity			Access Road Maintenance		Power Line Maintenance		
Interest Income		20					
Ending Balance \$		4,618	2,888	6,228	638	4,128	7,688

CAPITAL REGIONAL DISTRICT

2021 Budget

Ganges Sewer (SSI)

EAC Review

Service: **3.810 Ganges Sewer Utility (SSI)**

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of \$270,000 or \$7.46 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$2,353,884.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

Ganges Sewer Local Services Committee established by Bylaw No. 1906, April 24, 1991

FUNDING:

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

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

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

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

Change in Budget 2020 to 2021
Service: 3.810 SSI Ganges Sewer

Total Expenditure

Comments

2020 Budget

978,061

Change in Salaries:

Base salary change

-

Inclusive of estimated collective agreement changes

Step increase/paygrade change

-

Other (explain as necessary)

-

Total Change in Salaries

-

Other Changes:

Operating Reserve

40,470

Increased contribution for cyclical maintenance

Capital Reserve

20,000

To cover future capital spending

Labour Consumption

12,571

Operations and SSI Engineering

Sludge Disposal

2,020

Standard Overhead

2,809

Other

3,442

Total Other Changes

81,312

2021 Budget

1,059,373

% expense increase from 2020:

8.3%

% Requisition increase from 2020 (if applicable):

5.3%

Requisition funding is 5% of service revenue

Overall 2020 Budget Performance

(expected variance to budget and surplus treatment)

Higher labour consumption and costs associated with sludge hauling and disposal are offset with a transfer in from the operating reserve.

3.810 - Ganges Sewer (SSI)
OPERATING COSTS

	2020 BOARD BUDGET	ESTIMATED ACTUAL
Sludge Hauling Contracts	29,000	33,000
Screenings, Grit & Waste Sludge Disposal	122,300	134,100
Repairs & Maintenance	12,900	11,800
Allocations	39,677	39,677
Electricity	62,000	59,000
Water	4,850	7,500
Supplies	15,630	17,085
Labour Charges	358,591	374,796
Other Operating Expenses	29,060	43,510

TOTAL OPERATING COSTS **674,008** **720,468**

*Percentage Increase over prior year

Transfer from Operating Reserve Fund - (45,761)

NET OPERATING COSTS **674,008** **674,707**

Percentage Increase over prior year

DEBT / RESERVES

Transfer to Operating Reserve Fund	27,700	27,000
Transfer to Capital Reserve Fund	30,000	30,000
MFA Principal Payment	128,013	128,013
MFA Interest Payment	118,340	118,340
MFA Debt Reserve/Charges	-	-

TOTAL DEBT / RESERVES **304,053** **303,353**

TOTAL COSTS **978,061** **978,060**

FUNDING SOURCES (REVENUE)

User Charges	(922,221)	(922,220)
Other Revenue	(1,712)	(1,712)

TOTAL REVENUE **(923,933)** **(923,932)**

REQUISITION **(54,128)** **(54,128)**

*Percentage increase over prior year

User Fee

Requisition

Combined

BUDGET REQUEST

2021			
CORE BUDGET	ONGOING	ONE-TIME	TOTAL

29,490	-	-	29,490
124,380	-	-	124,380
13,140	-	-	13,140
39,332	-	-	39,332
63,050	-	-	63,050
7,600	-	-	7,600
15,890	-	-	15,890
373,688	-	-	373,688
27,940	-	-	27,940

694,510 **-** **-** **694,510**

3.0%

- - - -

694,510 **-** **-** **694,510**

40,000 - -

28,170 40,000 - 68,170

50,000 - - 50,000

128,013 - - 128,013

118,680 - - 118,680

- - - -

324,863 **40,000** **-** **364,863**

1,019,373 **40,000** **-** **1,059,373**

(960,303) (40,000) - (1,000,303)

(2,070) - - (2,070)

(962,373) **(40,000)** **-** **(1,002,373)**

(57,000) **-** **-** **(57,000)**

8.5%

5.3%

8.3%

FUTURE PROJECTIONS

2022	2023	2024	2025
------	------	------	------

30,080	30,680	31,290	31,920
126,870	129,400	131,980	134,620
23,410	93,680	43,960	14,240
40,960	41,665	42,385	43,119
64,310	65,600	66,910	68,250
7,750	7,910	8,070	8,230
16,210	16,540	16,870	17,210
381,601	389,242	397,035	404,986
28,470	29,020	29,590	30,160

719,661 **803,737** **768,090** **752,735**

3.6% 11.7% -4.4% -2.0%

(10,000) (80,000) (30,000) -

709,661 **723,737** **738,090** **752,735**

69,530 70,920 72,340 73,790

60,000 60,000 60,000 60,000

128,013 128,013 128,013 128,013

118,680 118,680 118,680 118,680

- - - -

376,223 **377,613** **379,033** **380,483**

1,085,884 **1,101,350** **1,117,123** **1,133,218**

(1,024,794) (1,037,240) (1,049,993) (1,060,880)

(2,090) (2,110) (2,130) (2,150)

(1,026,884) **(1,039,350)** **(1,052,123)** **(1,063,030)**

(59,000) **(62,000)** **(65,000)** **(70,188)**

2.4% 1.2% 1.2% 1.0%

3.5% 5.1% 4.8% 8.0%

2.5% **1.4%** **1.4%** **1.4%**

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	3.810	Carry						
	Ganges Sewer Utility (SSI)	Forward from	2021	2022	2023	2024	2025	TOTAL
		2020						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$106,500	\$550,000	\$0	\$25,000	\$0	\$681,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$357,500	\$50,000	\$0	\$0	\$0	\$407,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$464,000	\$600,000	\$0	\$25,000	\$0	\$1,089,000

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	\$140,000	\$140,000	\$0	\$0	\$0	\$280,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$324,000	\$460,000	\$0	\$25,000	\$0	\$809,000
	\$0	\$464,000	\$600,000	\$0	\$25,000	\$0	\$1,089,000

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

Proj. No.
The first two digits represent first year the project was in the capital plan.

- 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

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
STLoan = Short Term Loans
WU - Water Utility

- L** - Land
- S** - Engineering Structure
- B** - Buildings
- V** - Vehicles

Input Title of Project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".

Briefly describe project scope and service benefits.

For example: *"Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years"*

This column represents the total project budget not only within the 5-year window.

[illegible]

Service: 3.810

Ganges Sewer Utility (SSI)

Proj. No. 19-03

Capital Project Title Ganges WWTP Storage

Capital Project Description Concept Design for Storage at Ganges WWTP

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Windows based SCADA computers can fail unexpectedly- this presents a large operational risk to rely on a stand-alone computer to operate a major water/waste water treatment plant.

Proj. No. 20-01

Capital Project Title SCADA upgrade

Capital Project Description Upgrade SCADA to hot-standby system

Asset Class E

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Windows based SCADA computers can fail unexpectedly- this presents a large operational risk to rely on a stand-alone computer to operate a major water/waste water treatment plant.

Proj. No. 21-01

Capital Project Title Strategic Asset Management Plan

Capital Project Description Identify condition of assets, develop prioritized list of infrastructure replacement

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-02

Capital Project Title Reclaimed Water Study

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

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-03

Capital Project Title VFD installation for EQ Tank

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

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No.	21-04	Capital Project Title	Ganges WWTP Lab Room, Crew Room and blower room design	Capital Project Description	Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	21-05	Capital Project Title	Construction of WWTP Chemical storage, lab, crew room facilities	Capital Project Description	Construction of chemical storage, lab, crew room facilities
Asset Class	S	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	23-01	Capital Project Title	Compressor replacment	Capital Project Description	Replacement of compressors that are near end of life
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Proj. No.	24-01	Capital Project Title	Electrical upgrdes -lighting and HMI	Capital Project Description	Installation of additional lighting and HMI upgrade
Asset Class	E	Board Priority Area	0	Corporate Priority Area	0
Project Rationale		0			

Ganges Sewer (SSI)
Reserve Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Total Capital Reserve Fund	752,033	478,033	78,033	138,033	173,033	233,033
Operating Reserve Fund	24,028	92,198	151,728	142,648	184,988	258,778
Total	776,061	570,231	229,761	280,681	358,021	491,811

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1056 101836	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		689,759	686,529	412,529	12,529	72,529	107,529
Transfer from Ops Budget		30,000	50,000	60,000	60,000	60,000	60,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(43,500)	(324,000)	(460,000)	-	(25,000)	-
Interest Income*		10,270	-	-	-	-	-
Ending Balance \$		686,529	412,529	12,529	72,529	107,529	167,529

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1056 101900	Estimated	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance		64,524	65,504	65,504	65,504	65,504	65,504
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income		980	-	-	-	-	-
Ending Balance \$		65,504	65,504	65,504	65,504	65,504	65,504

Assumptions/Background:

For use only to fund costs resulting from expansion of service

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tank cleaning and inspection, collection system flushing and inspection, outfall inspection etc. Optimum minimum balance of \$50,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: Fund Centre:	1500 105210	Estimate	Budget				
		2020	2021	2022	2023	2024	2025
Beginning Balance Transfer		41,359	24,028	92,198	151,728	142,648	184,988
from Ops Budget		27,700	68,170	69,530	70,920	72,340	73,790
Expenditures		(45,761)	-	(10,000)	(80,000)	(30,000)	-
Planned Maintenance Activity				Outfall Inspection	Sanitary sewer flushing and inspecitons	WWTP tank draining, cleaning and inspection	
Interest Income*		730	-	-	-	-	-
Ending Balance \$		24,028	92,198	151,728	142,648	184,988	258,778

Assumptions/Background:

Membrane replacement at \$500K every 10 years = \$50k/yr

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2021 Budget

Maliview Sewer Utility (SSI)

EAC Review

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

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

Greater of \$20,000 or \$2.50 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$114,344.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 2991	65,500
BORROWED:	Bylaw No. 3196 (Aug 2004)	(40,982)
	Bylaw No. 3364 (Aug 2006)	(24,000)
	Expired	(518)
REMAINING:		<u><u>\$0</u></u>

COMMITTEE:

Highlands Sewer & Water Committee

FUNDING:

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

User Charge: Annual Fixed Fee per water service connection

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

Consumption Charge: \$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System

Connection Charge: Actual cost to connect

RESERVE FUND:

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

3.820 - Maliview Estates Sewer System	2020		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	13,990	23,200	23,000	-	-	23,000	23,460	23,930	24,410	24,900
Screenings, Grit & Waste Sludge Disposal	25,080	35,730	36,000	-	-	36,000	36,720	37,450	38,200	38,960
Repairs & Maintenance	7,760	10,900	2,810	-	-	2,810	9,860	2,910	42,960	3,010
Allocations	11,504	11,503	11,832	-	-	11,832	11,849	12,077	12,311	12,548
Electricity	3,600	3,000	3,200	-	-	3,200	3,260	3,330	3,400	3,470
Water	870	1,330	1,350	-	-	1,350	1,380	1,410	1,440	1,470
Supplies	1,100	1,530	1,120	-	-	1,120	1,140	1,160	1,180	1,200
Labour Charges	44,787	63,025	51,975	-	-	51,975	47,999	48,961	49,941	50,942
Other Operating Expenses	8,570	45,680	8,690	-	-	8,690	8,850	9,020	9,190	9,360
TOTAL OPERATING COSTS	117,261	195,898	139,977	-	-	139,977	144,518	140,248	183,032	145,860
*Percentage Increase over prior year						19.4%	3.2%	-3.0%	30.5%	-20.3%
Transfer from Operating Reserve Fund	(5,000)	(60,000)	-	-	-	-	(7,000)	-	(40,000)	-
NET OPERATING COSTS	112,261	135,898	139,977	-	-	139,977	137,518	140,248	143,032	145,860
*Percentage Increase over prior year						24.7%	-1.8%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	26,000	26,000	26,570	-	-	26,570	27,150	27,750	28,360	28,930
Transfer to Operating Reserve Fund	10,000	10,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000
Debt Reserve Fund	20	20	3,010	-	-	3,010	21,010	10	10	10
MFA Principal Payment	1,199	1,199	1,199	-	-	1,199	9,366	61,131	61,131	61,131
MFA Interest Payment	420	420	2,295	-	-	2,295	21,150	62,100	62,100	62,100
TOTAL DEBT / RESERVES	37,639	37,639	45,074	-	-	45,074	90,676	162,991	163,601	164,171
TOTAL COSTS	149,900	173,537	185,051	-	-	185,051	228,194	303,239	306,633	310,031
<u>FUNDING SOURCES (REVENUE)</u>										
Balance Carry Forward 2020 to 2021	-	(27,727)	27,727	-	-	27,727	-	-	-	-
Sales - Sewer Use	(27,000)	(23,750)	(27,000)	-	-	(27,000)	(27,000)	(27,000)	(27,000)	(27,540)
User Charges	(122,730)	(121,520)	(185,618)	-	-	(185,618)	(201,034)	(276,079)	(279,473)	(282,331)
Other Revenue	(170)	(540)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(149,900)	(173,537)	(185,051)	-	-	(185,051)	(228,194)	(303,239)	(306,633)	(310,031)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	2.0%
User Fees						51.2%	8.3%	37.3%	1.2%	1.0%
Requisition						0.0%	0.0%	0.0%	0.0%	0.0%
Combined						42.0%	7.3%	32.9%	1.1%	1.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2021 to 2025

Service No.	3.820	Carry Forward	2021	2022	2023	2024	2025	TOTAL
	Maliview Sewer Utility (SSI)	from 2020						

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	\$0	\$325,000	\$2,100,000	\$41,000	\$0	\$0	\$2,466,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$325,000	\$2,100,000	\$41,000	\$0	\$0	\$2,466,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$300,000	\$2,100,000	\$0	\$0	\$0	\$2,400,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$32,000	\$0	\$0	\$32,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$25,000	\$0	\$9,000	\$0	\$0	\$34,000
	\$0	\$325,000	\$2,100,000	\$41,000	\$0	\$0	\$2,466,000

CAPITAL REGIONAL DISTRICT CAPITAL PLAN

CAPITAL BUDGET FORM

2021 & Forecast 2022 to 2025

3.820

Maliview Sewer Utility (SSI)

Capital Exp. Type

Study - Expenditure for feasibility and business case report.

Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service

- L - Land
- S - Engineering Structure
- B - Buildings
- V - Vehicles
- E - Equipment

This column represents the total project budget not only within the 5-year window.

[illegible]

Service: 3.820

Maliview Sewer Utility (SSI)

Proj. No. 21-01

Capital Project Title Referendum for Borrowing

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

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale Additional primary treatment (ultra-fine screening). The 2011 Stantec Report states that to achieve regulatory compliance requirements, prescreening will be required.

Proj. No. 21-02

Capital Project Title Public Engagement

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

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Proj. No. 21-03

Capital Project Title Wastewater Treatment Plant Upgrade

Capital Project Description Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

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

Proj. No. 22-02

Capital Project Title Collection system repairs

Capital Project Description Replacement/repair of collection pipe and manholes

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

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

Proj. No. 23-01

Capital Project Title SAMP Development

Capital Project Description Develop an asset management plan for the service

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

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

Proj. No. 23-02

Capital Project Title SAMP Development

Capital Project Description Develop an asset management plan for the service

Asset Class S

Board Priority Area 0

Corporate Priority Area 0

Project Rationale 0

Maliview Estates Sewer System
Summary Schedule
2021 - 2025 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Capital Reserve Fund	23,223	24,793	51,943	70,693	99,053	127,983
Operating Reserve Fund	2,324	14,324	19,324	31,324	3,324	15,324
Total	25,547	39,117	71,267	102,017	102,377	143,307

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1041 Fund Centre: 101385	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Beginning Balance	18,933	23,223	24,793	51,943	70,693	99,053
Transfer from Ops Budget	26,000	26,570	27,150	27,750	28,360	28,930
Transfer from Cap Fund	-	-	-	-	-	-
Transfer to Cap Fund	(22,000)	(25,000)	-	(9,000)	-	-
Interest Income*	290					
Ending Balance \$	23,223	24,793	51,943	70,693	99,053	127,983

Assumptions/Background:

*Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage cleaning and inspection, collection system flushing and inspection, outfall inspection etc. Optimum minimum balance of \$10,000 (approximately 10%) of the annual operating budget.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Estimated	Budget				
	2020	2021	2022	2023	2024	2025
Beginning Balance	51,504	2,324	14,324	19,324	31,324	3,324
Transfer from Ops Budget	10,000	12,000	12,000	12,000	12,000	12,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures	(60,000)	-	(7,000)	-	(40,000)	-
Planned Maintenance Activity	Biofilter media replacement		Outfall inspection		Sanitary sewer system flushing and inspections	
Interest Income*	820					
Ending Balance \$	2,324	14,324	19,324	31,324	3,324	15,324

Assumptions/Background:

*Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.