

Appendix B-1: Requisition Summary (SSI)

Electoral Area Salt Spring Island		Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Difference Increase/ (Decrease)		Change in cost per avg household/Parcel	
		2022		2021				\$	%
1.010	Legislative & General Government	337,980	50.44	277,690	41.45	60,289		9.00	21.71%
1.101	G.I.S.	3,847	0.57	2,076	0.31	1,771		0.26	85.27%
1.224	Community Health - Homeless Sec.	19,807	2.96	19,053	2.84	754		0.11	3.95%
1.280	Regional Parks	494,387	73.79	353,593	52.77	140,794		21.01	39.82%
1.280A	Regional Parks - Land Acquisition	2,559	0.38	128,879	19.24	(126,319)		(18.85)	-98.01%
1.309	Climate Action and Adaptation	14,138	2.11	13,469	2.01	669		0.10	4.97%
1.310	Land Banking & Housing	46,213	6.90	42,793	6.39	3,420		0.51	7.99%
1.324	Regional Planning Service	38,123	5.69	37,376	5.58	748		0.11	2.00%
1.335	Geo-Spatial Referencing System	5,070	0.76	5,242	0.78	(173)		(0.03)	-3.29%
1.374	Regional Emergency Program Support	3,873	0.58	3,798	0.57	76		0.01	2.00%
1.375	Hazardous Material Incident Response	9,495	1.42	9,309	1.39	186		0.03	2.00%
1.911	Call Answer	4,720	0.70	4,105	0.61	615		0.09	14.99%
1.921	Regional CREST Contribution	44,612	6.66	43,755	6.53	858		0.13	1.96%
21.ALL	Feasibility Study Reserve Fund - ALL	-	-	4,818	0.72	(4,818)		(0.72)	-100.00%
Total Regional		\$1,024,825	\$152.96	\$945,955	\$141.18	\$78,869		\$11.77	8.34%
1.230	Traffic Safety Commission	2,426	0.36	2,378	0.35	47		0.01	1.99%
1.311	Regional Housing Trust Fund	33,308	4.97	34,896	5.21	(1,588)		(0.24)	-4.55%
1.313	Animal Care Services	126,657	18.90	122,374	18.26	4,283		0.64	3.50%
1.913	Fire Dispatch	72,138	10.77	90,881	13.56	(18,743)		(2.80)	-20.62%
Total Sub-Regional		\$234,529	\$35.00	\$250,529	\$37.39	(\$16,000)		(\$2.39)	-6.39%
1.103	Elections	28,323	4.23	10,811	1.61	17,512		2.61	161.98%
1.104	U.B.C.M.	5,193	0.78	3,385	0.51	1,808		0.27	53.40%
1.318	Building Inspection	201,453	30.07	194,078	28.97	7,375		1.10	3.80%
1.320	Noise Control	17,628	2.63	17,259	2.58	369		0.06	2.14%
1.322	Nuisances & Unsightly Premises	23,553	3.52	22,940	3.42	613		0.09	2.67%
1.372	Electoral Area Emergency Program	65,609	9.79	64,323	9.60	1,286		0.19	2.00%
Total Joint Electoral Area		\$341,759	\$51.01	\$312,796	\$46.69	\$28,963		\$4.32	9.26%
1.111	Electoral Area Admin Exp-SSI	517,459	77.23	517,576	77.25	(117)		(0.02)	-0.02%
1.116	Grants in Aid - Salt Spring Island	50,052	7.47	50,052	7.47	-		-	0.00%
1.124	SSI Economic Development Commission	98,232	14.66	77,008	11.49	21,224		3.17	27.56%
1.141	Salt Spring Island Public Library	663,579	99.04	661,352	98.71	2,227		0.33	0.34%
1.236	Salt Spring Island Fernwood Dock	25,677	4.63	31,283	5.64	(5,606)		(1.01)	-17.92%
1.238A	Community Transit (S.S.I.)	197,332	29.45	182,252	27.20	15,080		2.25	8.27%
1.238B	Community Transportation (S.S.I.)	171,036	25.53	170,232	25.41	804		0.12	0.47%
1.299	Salt Spring Island Arts	120,120	17.93	118,512	17.69	1,608		0.24	1.36%
1.316	SSI House Numbering	9,567	1.43	9,458	1.41	109		0.02	1.15%
1.342	SSI Livestock Injury Compensation	3,150	0.47	-	-	3,150		0.47	0.00%
1.371	S.S.I. Emergency Program	127,913	19.09	127,913	19.09	-		-	0.00%
1.378	SSI Search and Rescue	24,955	3.72	23,336	3.48	1,619		0.24	6.94%
1.455	Salt Spring Island Community Parks	458,070	68.37	417,511	62.31	40,559		6.05	9.71%
1.458	Salt Spring Island Community Rec	54,580	8.15	53,511	7.99	1,069		0.16	2.00%
1.459	Salt Spring Island Park, Land & Rec Prog	1,547,913	231.03	1,468,919	219.24	78,994		11.79	5.38%
1.535	Stormwater Quality Management - S.S.I.	27,940	4.17	27,500	4.10	440		0.07	1.60%
1.925	Emergency Comm - Crest - S.S.I.	145,874	21.77	141,771	21.16	4,103		0.61	2.89%
3.705	S.S.I. Liquid Waste Disposal	375,745	67.94	356,696	64.50	19,049		3.44	5.34%
Total SSI Electoral Area		\$4,619,194	\$702.08	\$4,434,882	\$674.14	\$184,312		\$27.94	4.14%
Total Capital Regional District		\$6,220,307	\$941.04	\$5,944,162	\$899.40	\$276,144		\$41.64	4.63%
CRHD	Capital Regional Hospital District	846,378	126.32	900,244	\$134.36	(53,866)		(8.04)	-5.98%
Total CRD and CRHD		\$7,066,685	\$1,067.37	\$6,844,407	\$1,033.76	\$222,278		\$33.60	3.25%

Average residential assessment - 2021

\$741,764

\$741,764

Major Impacts (changes > +/- \$1.00)

Change in Cost per Average Household

	\$ Change	% of Total Increase
REGIONAL		
Legislative & General Government	9.00	0.87%
Regional Parks	21.01	2.03%
Regional Parks - Land Acquisition	(18.85)	-1.82%
SUB-REGIONAL		
Fire Dispatch	(2.80)	-0.27%
JOINT EA		
Elections	2.61	0.25%
Building Inspection	1.10	0.11%
SSI EA		
SSI Economic Development Commission	3.17	0.31%
Salt Spring Island Fernwood Dock	(1.01)	-0.10%
Community Transit (S.S.I.)	2.25	0.22%
Salt Spring Island Community Parks	6.05	0.59%
Salt Spring Island Park, Land & Rec Prog	11.79	1.14%
S.S.I. Liquid Waste Disposal**	3.44	0.33%
Capital Regional Hospital District	(8.04)	-0.78%
Other (changes < +/- \$1.00)	3.87	0.37%
Total	\$33.60	3.25%

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	
		2022		2021			\$	%
1.234	Salt Spring Island Street Lighting	25,912	3.97	22,527	3.45	3,385	0.52	15.03%
2.620	SSI Highland Water System	30,861	127.88	31,119	128.95	(258)	(1.07)	-0.83%
2.621	Highland / Fernwood Water - SSI	75,000	237.06	75,000	237.06	-	-	0.00%
2.624	Beddis Water	74,960	575.88	73,470	564.43	1,490	11.45	2.03%
2.626	Fulford Water	47,500	490.16	37,500	386.97	10,000	103.19	26.67%
2.628	Cedar Lane Water	15,000	426.69	10,024	285.14	4,976	141.55	49.64%
2.660	Fernwood Water	14,427	192.21	13,493	179.76	934	12.44	6.92%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	6,395	15.04	6,270	14.75	125	0.29	2.00%
3.810	Ganges Sewer	58,140	146.74	57,000	143.86	1,140	2.88	2.00%
3.820	Maliview Estates Sewer System	4,760	50.49	4,670	49.54	90	0.95	1.93%
Total Local/Specified/Defined Services		352,955		331,073		21,882		

Appendix B-2

Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 2.0% and +/- \$20,000)

JDF Services +/- 2.0% and +/- \$20,000	Gross Expenditure 2022	Gross Expenditure 2021	Changes \$	Changes %	Main Budget Driver
1.124 - SSI Economic Development Commission	100,822	132,588	(31,766)	-24.0%	• One-time initiative in 2021 for Economic Development Officer(EDO) - funded by COVID 19 Safe Restart grant and external contribution
1.455 - Salt Spring Island - Community Parks	1,009,096	975,615	33,481	3.4%	• IBC 6c-1.3 Crime Prevention in Community Parks for Bylaw Enforcement • Increased transfer to Capital Reserve Fund (CRF) to fund capital program
1.459 - Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	1,988,640	1,759,079	229,561	13.1%	• Increase auxiliary staffing for Aquatic Program Workers \$133k • IBC 13a-1.5: SSI Community Centre for additional recreation program \$130k • Decrease in debt servicing cost due to debt retirement in 2021 \$(28k)
1.535 - Stormwater Quality Management - S.S.I.	47,970	27,528	20,442	74.3%	• One-time project in 2022 for Option Analysis on island-wide drinking water and wastewater protection - funded by Operating Reserve Fund (ORF)
3.705 - S.S.I. Liquid Waste Disposal	991,525	897,276	94,249	10.5%	• Sludge hauling costs \$80k due to increase in volume and rate • Increased transfer to Capital Reserve Fund (CRF) to fund capital program \$10k
Total Salt Spring Island Electoral Area	4,138,053	3,792,086	345,967	9.1%	
2.626 - Fulford Water	248,329	207,368	40,961	19.8%	• Increased transfer to Capital Reserve Fund (CRF) to fund capital program
3.810 - Ganges Sewer	1,085,199	1,059,376	25,823	2.4%	• Cyclical maintenance program for Outfall Inspection in 2022 \$10k - funded by ORF • Increased transfer to Operating Reserve Fund (ORF) \$2k
Total Local/Specified/Defined Area	1,333,528	1,266,744	66,784	5.3%	
Other (Services not meeting criteria above)	4,350,682	4,368,141	(17,459)	-0.4%	
Total Salt Spring Island	9,822,263	9,426,971	395,292	4.2%	

Appendix B-3

Salt Spring Islands 2022 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
Planning & Development		
1.238B SSI Community Transportation		
Construction Program for Pathway Network	220	Grants, Reserve
Recreation & Cultural Services		
1.455 SSI Community Parks		
Centennial Park upgrades	600	Grants
1.459 SSI Park Land & Rec		
Sport Field Development	450	Grants, Reserve
Expand or upgrade Trail Network and parking	100	Grants, Reserve
Design and construction of a new park maintenance facility	100	Reserves
Recreation Centre Expansion	1,203	Grants, Reserve
Water		
2.621 Highland/Fernwood Water		
Construct new intake and screen	110	Grants, Reserve
Sewer		
3.810 Ganges Sewer		
Construction of WWTP Chemical storage, lab, crew room facilities	200	Reserves
Aeration system improvement construction	100	Grants
3.820 Maliview Estates Sewer		
Upgrade current RBC process WWTP to MBBR process	300	Debt

Total Projects ≥ \$100K	3,383
Total Projects < \$100K	2,194
Total 2022 Capital Projects	5,577

Appendix B-4

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2022														Schedule B - Extract	
Service #	Service Name	CAPITAL EXPENDITURE					SOURCE OF FUNDING								
		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	11,080					11,080			11,080				11,080	
1.141	SSI Public Library			120,000			120,000				110,000	10,000		120,000	
1.236	SSI Small Craft Harbour (Fernwood Dock)				47,500		47,500					47,500		47,500	
1.238A	Community Transit (SSI)						-							-	
1.238B	Community Transportation (SSI)				445,000		445,000				260,000	185,000		445,000	
1.318	Building Inspection	35,032					35,032			35,032				35,032	
1.455	SSI Community Parks	85,000	170,000		750,000		1,005,000			55,000	730,000	150,000	70,000	1,005,000	
1.458	SSI Community Recreation	5,000			30,000		35,000			5,000		30,000		35,000	
1.459	SSI Park Land & Rec Programs	70,000		1,427,735	450,000	200,002	2,147,737			70,000	1,542,862	534,875		2,147,737	
2.620	Highland Water (SSI)				98,792		98,792	98,792						98,792	
2.621	Highland & Fernwood Water (SSI)	64,000			140,000		204,000				140,000	64,000		204,000	
2.622	Cedars of Tuam Water (SSI)	5,000			5,000		10,000					10,000		10,000	
2.624	Beddis Water (SSI)	30,000					30,000					30,000		30,000	
2.626	Fulford Water (SSI)	38,000			190,000		228,000				70,000	148,000	10,000	228,000	
2.628	Cedar Lane Water (SSI)				30,000		30,000					30,000		30,000	
3.705	SSI Septage / Composting				152,500		152,500				75,000	77,500		152,500	
3.810	Ganges Sewer Utility (SSI)	190,000			487,500		677,500				140,000	537,500		677,500	
3.820	Maliview Sewer Utility (SSI)				300,000		300,000		300,000					300,000	
TOTAL		533,112	170,000	1,547,735	3,126,292	200,002	5,577,141	98,792	300,000	176,112	3,067,862	1,854,375	80,000	5,577,141	

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 SSI Arts

1.316 Building Numbering

1.342 Livestock Injury Compensation

1.371 Emergency Program

1.378 Search and Rescue

Appendix B-5: SSI Service Budgets

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

2022 BUDGET

Elections

EAC REVIEW

OCTOBER 2021

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.

Change in Budget 2021 to 2022**Service: 1.103 Elections****Total Expenditure****Comments****2021 Budget****25,070**

Non-election year, budget is solely for ORF transfer

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:

Electoral Area Elections Expenditure:

122,500

EA Election Costs

40,000

IBC-15d-2 EA Elections - To contract a Chief Election Officer (CEO) to coordinate the EA elections

Islands Trust

74,900

Island Trust Election - Full recovery from Island Trust

Other

462

Total Other Changes

237,862

2022 Budget**262,932**

% expense increase from 2021:

948.8%

% Requisition increase from 2021 (if applicable):

162.0%

Requisition funding is 27.6% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

No major variance is expected. Any minor variance will be adjusted to the ORF transfer at year end.

1.103 - Elections	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Electoral Area Elections	-	-	122,500	-	40,000	162,500	-	-	-	175,895
Islands Trust	-	-	74,900	-	-	74,900	-	-	-	81,074
Allocations and Insurance	37	37	32	-	-	32	32	32	32	32
TOTAL OPERATING COSTS	37	37	197,432	-	40,000	237,432	32	32	32	257,001
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	25,033	25,033	25,500	-	-	25,500	45,000	45,000	45,000	45,000
TOTAL COSTS	25,070	25,070	222,932	-	40,000	262,932	45,032	45,032	45,032	302,001
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(122,457)	-	-	(122,457)	-	-	-	(175,895)
Recovery from Islands Trust	-	-	(74,900)	-	-	(74,900)	-	-	-	(81,074)
Other Income	(66)	(66)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
TOTAL REVENUE	(66)	(66)	(197,427)	-	-	(197,427)	(70)	(70)	(70)	(257,039)
REQUISITION	(25,004)	(25,004)	(25,505)	-	(40,000)	(65,505)	(44,962)	(44,962)	(44,962)	(44,962)
*Percentage increase over prior year Requisition			2.0%			162.0%	-31.4%	0.0%	0.0%	0.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105515	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		76,873	102,647	5,690	50,690	95,690	140,690
Transfer from Op Budget		25,033	25,500	45,000	45,000	45,000	45,000
Transfer to Op Budget		-	(122,457)	-	-	-	(175,895)
Transfer from ERF		41	-	-	-	-	-
Interest Income		700	-	-	-	-	-
Ending Balance \$		102,647	5,690	50,690	95,690	140,690	9,795

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

2022 Budget

UBCM

EAC REVIEW

OCTOBER 2021

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	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Membership Fee	12,893	11,748	12,945	-	-	12,945	13,198	13,461	13,724	13,998
TOTAL COSTS	12,893	11,748	12,945	-	-	12,945	13,198	13,461	13,724	13,998
*Percentage Increase over prior year						0.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	1,145	(1,145)	-	-	(1,145)	-	-	-	-
Balance c/fwd from 2020 to 2021	(5,169)	(5,169)	-	-	-	-	-	-	-	-
Other Revenue	(97)	(97)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(5,266)	(4,121)	(1,245)	-	-	(1,245)	(100)	(100)	(100)	(100)
REQUISITION	(7,627)	(7,627)	(11,700)	-	-	(11,700)	(13,098)	(13,361)	(13,624)	(13,898)
*Percentage increase over prior year Requisition						53.4%	11.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

Building Inspection

EAC Review

OCTOBER 2021

Service: 1.318 Building Inspection

Committee: Electoral Area

DEFINITION:

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

SERVICE DESCRIPTION:

The building inspection department provides building inspection services to homeowners, builders and contractors in compliance with both the BC Building Code and CRD Building Bylaw 3741 (2010), Amendment 3780 (2011), and Amendment 4403 (2021). The Building inspection service includes receiving, reviewing and advising on building permit applications, processing of the applications including code analysis and referrals to other agencies, issuing building permits and verifying conditional requirements, arranging and carrying out site and construction inspections and granting final approval for occupancy. Staff also provides inspection services to other CRD departments on a cost recovery basis.

PARTICIPATION:

All Electoral Areas on the basis of converted hospital assessments.

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2021 to 2022
Service: 1.318 Building Inspection

Total Expenditure

Comments

2021 Budget

1,653,290

Change in Salaries:

Base salary change	6,603
Step increase/paygrade change	(768)
0.5 FTE Administrative Clerk	38,204

Inclusive of estimated collective agreement changes

2022 IBC: 11c-2 Building Inspection Information Services

Total Change in Salaries	<u>44,039</u>
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Other Changes:

Standard Overhead Allocation	17,580
Building Occupancy Allocation	41,952
Human Resources Allocation	5,178
Bylaw Enforcement Labour Charge Out	5,000
Real Estate Services Labour Charge Out	3,000
Staff Training and Development	4,500
Transfer to Equipment Replacement Fund	10,000
Other	4,895

Increase due to 2021 operating cost increase and 4th year of new OH model implementation

Increased due to office space change, facility reserve contributions, loss revenue from rental and extended rental space for temporary swing office space

New Corporate Safety Resources

Cost recovery from Bylaw services to issue building fines for building infractions

Labour charges from Real Estates Services to review land covenants

Increased required training for Building Inspectors for WETT Certification

Increase ERF contribution to fund 7 new workstations at Fisgard office and vehicle replacement

Total Other Changes	<u>92,105</u>
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2022 Budget

1,789,434

% Expense increase from 2021:	8.2%
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% Requisition increase from 2021:	3.8%
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Requisition funding is 25.4% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

Permit fee revenues are projected at \$180,859 (17.75%) higher than budget as we have experienced higher permit fee revenue in 2021. Total expenditures are projected at \$75,990 (-4.7%) lower than budget mainly due to staff vacancies. \$256,849 surplus in 2021 is projected to be balanced on increased transfers to the Operating Reserve Fund (\$182,849) and Equipment Replacement Fund (\$74,000).

1.318 - Building Inspection	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Salaries & Wages	1,151,316	1,088,446	1,157,151	38,204	-	1,195,355	1,220,911	1,247,014	1,273,685	1,300,932
Telecommunications	35,890	35,890	36,610	-	-	36,610	37,340	38,090	38,850	39,630
Legal Expenses	10,390	10,390	10,600	-	-	10,600	10,810	11,030	11,250	11,480
Building Rent	34,450	34,450	34,880	-	-	34,880	35,610	36,350	37,110	37,860
Supplies	16,380	16,380	16,700	-	-	16,700	17,040	17,380	17,720	18,080
Allocations	225,494	227,634	298,869	-	-	298,869	303,484	309,401	315,451	321,620
Other Operating Expenses	146,070	130,810	153,120	-	-	153,120	156,220	159,410	162,660	165,960
TOTAL OPERATING COSTS	1,619,990	1,544,000	1,707,930	38,204	-	1,746,134	1,781,415	1,818,675	1,856,726	1,895,562
*Percentage Increase over prior year						7.8%	2.0%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	10,000	84,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserve Fund	-	182,849	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	10,000	266,849	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	1,653,290	1,834,149	1,751,230	38,204	-	1,789,434	1,824,715	1,861,975	1,900,026	1,938,862
Internal Recoveries	(29,486)	(29,486)	(30,076)	-	-	(30,076)	(30,678)	(31,290)	(31,916)	(32,555)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,623,804	1,804,663	1,721,154	38,204	-	1,759,358	1,794,037	1,830,685	1,868,110	1,906,307
<u>FUNDING SOURCES (REVENUE)</u>						8.3%	2.0%	2.0%	2.0%	2.0%
Transfer from Operating Reserve Fund	(126,400)	(126,400)	(63,668)	-	-	(63,668)	(56,280)	(49,695)	(42,697)	(35,245)
Permit Fees Revenue	(1,019,141)	(1,200,000)	(1,200,000)	-	-	(1,200,000)	(1,224,000)	(1,248,480)	(1,273,450)	(1,298,920)
Contract Revenue	(36,781)	(36,781)	(37,510)	-	-	(37,510)	(38,250)	(39,020)	(39,800)	(40,590)
Grants in Lieu of Taxes	(1,656)	(1,656)	(1,690)	-	-	(1,690)	(1,720)	(1,750)	(1,790)	(1,830)
Revenue - Other	(2,562)	(2,562)	(2,610)	-	-	(2,610)	(2,660)	(2,710)	(2,760)	(2,820)
TOTAL REVENUE	(1,186,540)	(1,367,399)	(1,305,478)	-	-	(1,305,478)	(1,322,910)	(1,341,655)	(1,360,497)	(1,379,405)
REQUISITION	(437,264)	(437,264)	(415,676)	(38,204)	-	(453,880)	(471,127)	(489,030)	(507,613)	(526,902)
*Percentage increase over prior year Requisition			-4.9%	8.7%		3.8%	3.8%	3.8%	3.8%	3.8%
AUTHORIZED POSITIONS										
Salaried FTE	9.7		9.7	0.5		10.2	10.2	10.2	10.2	10.2

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.318	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Building Inspection							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$78,900	\$6,000	\$5,500	\$4,500	\$6,000	\$100,900
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$100,000

		\$0	\$78,900	\$56,000	\$5,500	\$4,500	\$56,000	\$200,900
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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	\$78,900	\$56,000	\$5,500	\$4,500	\$56,000	\$200,900
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		\$0	\$78,900	\$56,000	\$5,500	\$4,500	\$56,000	\$200,900
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CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"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".</i></p>	<p>Carryforward from 2021</p> <p>Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>	<p>Cost Estimate Class</p> <p>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (+25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #:	1.318
Service Name:	Building Inspection

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
18-01	Replacement	Vehicle Replacement	Vehicle Replacement	\$90,000	V	ERF	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$100,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	\$5,000	E	ERF	\$0	\$8,600	\$6,000	\$5,500	\$4,500	\$6,000	\$30,600
22-01	Replacement	Phone System	Salt Spring Island phone system replacement	\$16,000	E	ERF	\$0	\$16,000	\$0	\$0	\$0	\$0	\$16,000
22-02	New	New Furniture - Fisgard	7 furniture workstations for Fisgard department move to new location (Starbucks)	\$50,000	E	ERF	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
22-03	New	Microfiche Computer	New pc and monitor for microfiche reader used for FOI requests at Fisgard	\$1,300	E	ERF	\$0	\$1,300	\$0	\$0	\$0	\$0	\$1,300
22-04	Replacement	JDF Printer	Replacement of shared printer	\$3,000	E	ERF	\$0	\$3,000	\$0	\$0	\$0	\$0	\$3,000
			GRAND TOTAL	\$165,300			\$0	\$78,900	\$56,000	\$5,500	\$4,500	\$56,000	\$200,900

Service:

1.318

Building Inspection

Project Number	18-01	Capital Project Title	Vehicle Replacement	Capital Project Description	Vehicle Replacement
Project Rationale	Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.				

Project Number	19-01	Capital Project Title	Computer Replacement	Capital Project Description	Replacement of Computer equipment
Project Rationale	As per IT's replacement schedule for department computers.				

Project Number	22-01	Capital Project Title	Phone System	Capital Project Description	Salt Spring Island phone system replacement
Project Rationale	Replace 20 year-old phone system that is antiquated, has insufficient number of phones lines and no voicemail. Telus has advised parts are no longer available.				

Project Number	22-02	Capital Project Title	New Furniture - Fisgard	Capital Project Description	7 furniture workstations for Fisgard department move to new location (Starbucks)
Project Rationale	Department has been reassigned to a new locaton on the first floor at Fisgard and advised that new furniture is required to fit the dimensions of the new area.				

Project Number	22-03	Capital Project Title	Microfiche Computer	Capital Project Description	New pc and monitor for microfiche reader used for FOI requests at Fiskard
Project Rationale	Add new pc for microfiche reader used for FOI requests at Fiskard. Volume of FOI's have substantially increased that a stand-alone pc is required.				

Project Number	22-04	Capital Project Title	JDF Printer	Capital Project Description	Replacement of shared printer
Project Rationale	Building Inspection JDF office shares a printer with the Planning Department. Expected replacement of printer in 2022.				

**Building Inspection
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	247,741	184,073	127,793	78,098	35,401	156
Equipment Replacement Fund	106,605	47,705	11,705	26,205	41,705	5,705
Total	354,346	231,778	139,498	104,303	77,106	5,861

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105544	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		189,592	247,741	184,073	127,793	78,098	35,401
Transfer from Ops Budget		182,849	-	-	-	-	-
Expenditures		(126,400)	(63,668)	(56,280)	(49,695)	(42,697)	(35,245)
Interest Income		1,700					
Ending Balance \$		247,741	184,073	127,793	78,098	35,401	156

<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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		77,605	106,605	47,705	11,705	26,205	41,705
Transfer from Ops Budget		84,000	20,000	20,000	20,000	20,000	20,000
Planned Purchase		(55,000)	(78,900)	(56,000)	(5,500)	(4,500)	(56,000)
Interest Income		-					
Ending Balance \$		106,605	47,705	11,705	26,205	41,705	5,705

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

2022 BUDGET

NOISE CONTROL

EAC REVIEW

OCTOBER 2021

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

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Legal	6,900	6,900	6,900	-	-	6,900	7,040	7,180	7,320	7,470
Allocations	2,304	2,304	2,597	-	-	2,597	2,646	2,696	2,747	2,798
Internal Time Charges	29,876	29,876	30,474	-	-	30,474	31,068	31,673	32,290	32,921
Other Operating Expenses	60	80	50	-	-	50	50	50	50	50
TOTAL OPERATING COSTS	39,140	39,160	40,021	-	-	40,021	40,804	41,599	42,407	43,239
*Percentage Increase over prior year						2.3%	2.0%	1.9%	1.9%	2.0%
Transfer to Operating Reserve Fund	-	30	-	-	-	-	-	-	-	-
TOTAL COSTS	39,140	39,190	40,021	-	-	40,021	40,804	41,599	42,407	43,239
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(155)	(155)	(155)	-	-	(155)	(155)	(155)	(155)	(155)
Revenue - Other	(100)	(150)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(255)	(305)	(305)	-	-	(305)	(305)	(305)	(305)	(305)
REQUISITION	(38,885)	(38,885)	(39,716)	-	-	(39,716)	(40,499)	(41,294)	(42,102)	(42,934)
*Percentage increase over prior year Requisition						2.1%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105406	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		8,977	9,061	9,061	9,061	9,061	9,061
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	-	-	-	-	-
Interest Income		84					
Ending Balance \$		9,061	9,061	9,061	9,061	9,061	9,061

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

2022 BUDGET

Nuisance & Unsightly Premises

EAC REVIEW

OCTOBER 2021

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	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Legal	2,085	2,085	2,130	-	-	2,130	2,170	2,210	2,250	2,300
Allocations	2,825	2,825	3,240	-	-	3,240	3,301	3,365	3,429	3,494
Internal Time Charges	46,750	46,750	47,685	-	-	47,685	48,615	49,562	50,528	51,515
Other Operating Expenses	330	330	320	-	-	320	320	320	320	320
TOTAL OPERATING COSTS	51,990	51,990	53,375	-	-	53,375	54,406	55,457	56,527	57,629
*Percentage Increase over prior year						2.7%	1.9%	1.9%	1.9%	1.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	51,990	51,990	53,375	-	-	53,375	54,406	55,457	56,527	57,629
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(206)	(206)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(306)	(306)	(310)	-	-	(310)	(310)	(310)	(310)	(310)
REQUISITION	(51,684)	(51,684)	(53,065)	-	-	(53,065)	(54,096)	(55,147)	(56,217)	(57,319)
*Percentage increase over prior year Requisition						2.7%	1.9%	1.9%	1.9%	2.0%

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				
	2021	2022	2023	2024	2025	2026
Beginning Balance	2,234	2,256	2,256	2,256	2,256	2,256
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income	21					
Ending Balance \$	2,256	2,256	2,256	2,256	2,256	2,256

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Electora Area Emergency Planning Coordination

EAC REVIEW

OCTOBER 2021

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 - Electora Area Emergency Planning Coordination	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET*	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Salaries	532,583	511,000	538,896	-	-	538,896	550,487	562,330	574,420	586,772
Contract for Services	-	-	-	-	-	-	-	-	-	-
Travel Expenses	1,820	1,000	1,860	-	-	1,860	1,900	1,940	1,980	2,020
Telecommunications	6,810	6,810	6,950	-	-	6,950	7,090	7,230	7,370	7,520
Staff Training & Development	1,620	1,620	1,650	-	-	1,650	1,680	1,710	1,740	1,770
Supplies	2,010	2,010	2,050	-	-	2,050	2,090	2,130	2,170	2,210
Allocations	59,170	59,170	62,608	-	-	62,608	63,862	65,141	66,440	67,769
Other Operating Expenses	8,630	8,630	8,750	-	-	8,750	8,930	9,110	9,290	9,470
TOTAL OPERATING COSTS	612,643	590,240	622,764	-	-	622,764	636,039	649,591	663,410	677,531
*Percentage Increase over prior year						1.7%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	22,693	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	7,324	7,324	7,500	-	-	7,500	7,500	7,500	7,500	7,500
TOTAL CAPITAL / RESERVES	7,324	30,017	7,500	-	-	7,500	7,500	7,500	7,500	7,500
TOTAL COSTS	619,967	620,257	630,264	-	-	630,264	643,539	657,091	670,910	685,031
Internal Recoveries	(459,671)	(459,671)	(468,860)	-	-	(468,860)	(478,240)	(487,801)	(497,561)	(507,510)
OPERATING COSTS LESS INTERNAL RECOVERIES	160,296	160,586	161,404	-	-	161,404	165,299	169,290	173,349	177,521
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2020 to 2021	(14,486)	(14,486)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	(12,674)	-	-	(12,674)	(10,639)	(8,460)	(6,099)	(3,601)
Grants in Lieu of Taxes	(578)	(578)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Revenue - Other	(310)	(600)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
TOTAL REVENUE	(15,374)	(15,664)	(13,584)	-	-	(13,584)	(11,569)	(9,410)	(7,069)	(4,591)
REQUISITION	(144,922)	(144,922)	(147,820)	-	-	(147,820)	(153,730)	(159,880)	(166,280)	(172,930)
*Percentage increase over prior year Requisition						2.0%	4.0%	4.0%	4.0%	4.0%
AUTHORIZED POSITIONS										
Salaried FTE	4.0		4.0			4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.372	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Emergency Planning Coordination							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$2,500	\$0	\$0	\$2,500
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$2,500	\$0	\$0	\$2,500

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	\$2,500	\$0	\$0	\$2,500
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$2,500	\$0	\$0	\$2,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i></p>	<p>Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure 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</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #:	1.372
Service Name:	Emergency Planning Coordination

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
20-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$2,500	E	ERF	\$0	\$0	\$0	\$2,500	\$0	\$0	\$2,500
GRAND TOTAL				\$2,500			\$0	\$0	\$0	\$2,500	\$0	\$0	\$2,500

Electora Area Emergency Planning Coordination
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	59,344	46,670	36,031	27,571	21,472	17,871
Equipment Replacement Fund	7,494	14,994	22,494	27,494	34,994	42,494
Total	66,838	61,664	58,525	55,065	56,466	60,365

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105545	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		36,311	59,344	46,670	36,031	27,571	21,472
Transfer from Ops Budget		22,693	-	-	-	-	-
Transfer to Ops Budget		-	(12,674)	(10,639)	(8,460)	(6,099)	(3,601)
Interest Income		340					
Ending Balance \$		59,344	46,670	36,031	27,571	21,472	17,871

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101985	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		2,670	7,494	14,994	22,494	27,494	34,994
Transfer from Op Budget		7,324	7,500	7,500	7,500	7,500	7,500
Planned Purchase		(2,500)	-	-	(2,500)	-	-
Interest Income		-					
Ending Balance \$		7,494	14,994	22,494	27,494	34,994	42,494

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2022 Budget

Admin Expenditures (SSI)

EAC REVIEW

OCTOBER 2021

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**

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Director Admin	101,718	81,668	86,837	-	15,000	101,837	88,594	90,386	92,218	94,070
Management Services	900,180	876,254	886,608	-	-	886,608	917,396	924,539	959,084	964,089
TOTAL OPERATING COSTS	1,001,898	957,922	973,445	-	15,000	988,445	1,005,990	1,014,925	1,051,302	1,058,159
*Percentage Increase over prior year						-1.3%	1.8%	0.9%	3.6%	0.7%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,500	26,761	500	-	-	500	5,500	5,500	5,500	5,500
TOTAL CAPITAL / RESERVES	5,500	26,761	500	-	-	500	5,500	5,500	5,500	5,500
TOTAL COSTS	1,007,398	984,683	973,945	-	15,000	988,945	1,011,490	1,020,425	1,056,802	1,063,659
Labour Recovery	(240,729)	(240,729)	(245,510)	-	-	(245,510)	(254,613)	(258,104)	(266,025)	(269,270)
Internal Allocations	(199,482)	(196,817)	(205,206)	-	-	(205,206)	(215,574)	(213,770)	(225,822)	(222,691)
TOTAL RECOVERIES	(440,211)	(437,546)	(450,716)	-	-	(450,716)	(470,187)	(471,874)	(491,847)	(491,961)
COSTS LESS INTERNAL RECOVERIES	567,187	547,137	523,229	-	15,000	538,229	541,303	548,551	564,955	571,698
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2021 to 2022	-	20,050	(5,050)	-	(15,000)	(20,050)	-	-	-	-
Balance C/F from 2020 to 2021	(37,102)	(37,102)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(399)	(399)	(400)	-	-	(400)	(370)	(380)	(390)	(400)
Provincial Grant	(11,800)	(11,800)	-	-	-	-	-	-	-	-
Other Income	(310)	(310)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
TOTAL REVENUE	(49,611)	(29,561)	(5,770)	-	(15,000)	(20,770)	(700)	(720)	(740)	(760)
REQUISITION	(517,576)	(517,576)	(517,459)	-	-	(517,459)	(540,603)	(547,831)	(564,215)	(570,938)
*Percentage increase over prior year Requisition						0.0%	4.5%	1.3%	3.0%	1.2%
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

OPERATING COSTS

	2021 BOARD BUDGET	ESTIMATED ACTUAL
Salaries and Wages	55,772	55,772
Contract for Services	15,000	-
Allocations	11,936	11,936
Travel & Training	5,550	5,000
Building Rental	6,840	6,840
Operating - Other	6,620	2,120

TOTAL OPERATING COSTS

101,718 81,668

*Percentage Increase over prior year

CAPITAL / RESERVES

Transfer to Equipment Replacement Fund	500	500
--	-----	-----

TOTAL CAPITAL / RESERVES

500 500

TOTAL COSTS

102,218 82,168

FUNDING SOURCES (REVENUE)

Estimated balance C/F from 2021 to 2022	-	20,050
Balance C/F from 2020 to 2021	(15,000)	(15,000)
Grants in Lieu of Taxes	(69)	(69)
Other Income	(310)	(310)

TOTAL REVENUE

(15,379) 4,671

REQUISITION

(86,839) (86,839)

*Percentage increase over prior year
Requisition

BUDGET REQUEST

2022			
CORE BUDGET	ONGOING	ONE-TIME	TOTAL

55,829	-	-	55,829
-	-	15,000	15,000
11,843	-	-	11,843
5,660	-	-	5,660
7,045	-	-	7,045
6,460	-	-	6,460

86,837 - 15,000 101,837

0.1%

FUTURE PROJECTIONS

2023	2024	2025	2026
------	------	------	------

56,964	58,124	59,310	60,510
-	-	-	-
12,080	12,322	12,568	12,820
5,770	5,890	6,010	6,130
7,190	7,330	7,480	7,630
6,590	6,720	6,850	6,980

88,594 90,386 92,218 94,070

-13.0% 2.0% 2.0% 2.0%

500	500	500	500
-----	-----	-----	-----

500 500 500 500

89,094 90,886 92,718 94,570

-	-	-	-
-	-	-	-
(70)	(70)	(70)	(70)
(330)	(340)	(350)	(360)

(400) (410) (420) (430)

(88,694) (90,476) (92,298) (94,140)

8.3% 2.0% 2.0% 2.0%

1.111 - Admin Expenditures (SSI) Management Services	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Salaries and Wages	705,780	696,000	697,281	-	-	697,281	712,288	727,610	743,264	759,256
Allocations	46,720	46,720	50,527	-	-	50,527	51,538	52,569	53,620	54,693
Vehicles & Travel	9,000	6,500	9,060	-	-	9,060	9,240	9,420	9,600	9,790
Legal Expenses	5,000	-	5,000	-	-	5,000	5,100	5,200	5,300	5,410
Staff Training, Moving & Dues	13,700	1,327	14,000	-	-	14,000	14,280	14,560	14,840	15,140
Operating - Other	119,980	125,707	110,740	-	-	110,740	124,950	115,180	132,460	119,800
TOTAL OPERATING COSTS	900,180	876,254	886,608	-	-	886,608	917,396	924,539	959,084	964,089
*Percentage Increase over prior year						-1.5%	3.5%	0.8%	3.7%	0.5%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	5,000	26,261	-	-	-	-	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	5,000	26,261	-	-	-	-	5,000	5,000	5,000	5,000
TOTAL COSTS	905,180	902,515	886,608	-	-	886,608	922,396	929,539	964,084	969,089
Labour Recovery	(240,729)	(240,729)	(245,510)	-	-	(245,510)	(254,613)	(258,104)	(266,025)	(269,270)
Internal Allocations	(199,482)	(196,817)	(205,206)	-	-	(205,206)	(215,574)	(213,770)	(225,822)	(222,691)
TOTAL RECOVERIES	(440,211)	(437,546)	(450,716)	-	-	(450,716)	(470,187)	(471,874)	(491,847)	(491,961)
COSTS LESS INTERNAL RECOVERIES	464,969	464,969	435,892	-	-	435,892	452,209	457,665	472,237	477,128
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2021 to 2022	-	-	-	-	-	-	-	-	-	-
Balance C/F from 2020 to 2021	(22,102)	(22,102)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(330)	(330)	(330)	-	-	(330)	(300)	(310)	(320)	(330)
Provincial Grant	(11,800)	(11,800)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(34,232)	(34,232)	(330)	-	-	(330)	(300)	(310)	(320)	(330)
REQUISITION	(430,737)	(430,737)	(435,562)	-	-	(435,562)	(451,909)	(457,355)	(471,917)	(476,798)
*Percentage increase over prior year Requisition						1.1%	3.8%	1.2%	3.2%	1.0%
FTE's	5.8	5.8	5.8			5.8	5.8	5.8	5.8	5.8

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.111	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Admin. Expenditures							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780

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	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously assigned.	Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i>	Carryforward from 2021 Input the carryforward amount from 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.
Capital Expenditure 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	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles	Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.	

Service #: 1.111

Service Name: SSI Admin. Expenditures

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
22-01	Replacement	Computer	Computer Replacement - Admin 1.11	\$27,300	E	ERF	\$0	\$8,600	\$1,650	\$5,400	\$2,750	\$8,900	\$27,300
22-02	Replacement	Computer	Computer Replacement - Director	\$2,480	E	ERF	\$0	\$2,480	\$0	\$0	\$0	\$0	\$2,480
			GRAND TOTAL	\$29,780			\$0	\$11,080	\$1,650	\$5,400	\$2,750	\$8,900	\$29,780

Admin Expenditures (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Equipment Replacement Funds	46,763	36,183	40,033	40,133	42,883	39,483
Total	46,763	36,183	40,033	40,133	42,883	39,483

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		17,053	37,104	26,024	29,374	28,974	31,224
Transfer from Ops Budget		26,261	-	5,000	5,000	5,000	5,000
Planned Purchase		(6,210)	(11,080)	(1,650)	(5,400)	(2,750)	(8,900)
Interest Income		-					
Ending Balance \$		37,104	26,024	29,374	28,974	31,224	27,324

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		9,159	9,659	10,159	10,659	11,159	11,659
Transfer from Ops Budget		500	500	500	500	500	500
Planned Purchase		-					
Interest Income		-					
Ending Balance \$		9,659	10,159	10,659	11,159	11,659	12,159

Assumptions/Background:

Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2021 Budget

SSI Grant-in-Aid

EAC REVIEW

OCTOBER 2021

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:

Greater of \$152,452 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements. To a maximum of \$235,427.

COMMISSION:

Committee: Electoral Areas Committee

FUNDING:

Requisition

1.116 - SSI Grants in Aid
OPERATING COSTS

	2021 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST 2021				FUTURE PROJECTIONS			
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2022	2023	2024	2025
Grants in Aid	79,398	59,951	51,905	-	15,000	66,905	48,399	49,361	50,342	51,342
Allocations	2,287	2,287	2,834	-	-	2,834	2,891	2,949	3,008	3,068
Payments to 3rd parties	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	81,685	62,238	54,739	-	15,000	69,739	51,290	52,310	53,350	54,410

*Percentage Increase over prior year

TRANSFERS

Transfer to General Capital Funds	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	81,685	62,238	54,739	-	15,000	69,739	51,290	52,310	53,350	54,410

FUNDING SOURCES (REVENUE)

Estimated Balance c/fwd from 2021 to 2022	-	19,447	(4,447)	-	(15,000)	(19,447)	-	-	-	-
Balance c/fwd from 2020 to 2021	(6,398)	(6,398)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(35)	(35)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Grants	(25,000)	(25,000)	-	-	-	-	-	-	-	-
Other Revenue	(200)	(200)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	(31,633)	(12,186)	(4,687)	-	(15,000)	(19,687)	(240)	(240)	(240)	(240)

REQUISITION	(50,052)	(50,052)	(50,052)	-	-	(50,052)	(51,050)	(52,070)	(53,110)	(54,170)
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*Percentage increase over prior year
Requisition

0.0%

2.0% 2.0% 2.0% 2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Economic Development Commission

EAC REVIEW

OCTOBER 2021

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 of actual assessed value of land and improvements. To a maximum of \$313,105.

COMMISSION:

Not less than 7 and no more than 9 members.

FUNDING:

Requisition

1.124 - SSI Economic Development Commission

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Contract for Services	15,000	15,000	15,000	10,000	-	25,000	75,500	77,010	78,550	80,120
Website Maintenance	15,000	15,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Project Costs	60,286	52,986	20,000	-	-	20,000	28,400	20,000	20,000	20,000
Third Payment Payments	20,000	20,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Internal Allocations	9,992	9,992	11,642	-	-	11,642	12,092	12,066	12,583	12,507
Operating - Other	9,750	12,050	9,180	-	-	9,180	9,370	9,560	9,750	9,950
TOTAL OPERATING COSTS	130,028	125,028	90,822	10,000	-	100,822	160,362	153,636	155,883	157,577
*Percentage Increase over prior year						-22.5%	59.1%	-4.2%	1.5%	1.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	2,560	2,560	-	-	-	-	-	1,000	1,000	1,000
TOTAL COSTS	132,588	127,588	90,822	10,000	-	100,822	160,362	154,636	156,883	158,577
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	(2,000)	-	-	(2,000)	-	-	-	-
Grants in Lieu of Taxes	(60)	(60)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
Provincial Grants-Safe Restart	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Contributions from Chamber of Commerce	(25,000)	(20,000)	-	-	-	-	-	-	-	-
Other Income	(520)	(520)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(55,580)	(50,580)	(2,590)	-	-	(2,590)	(600)	(610)	(620)	(630)
REQUISITION	(77,008)	(77,008)	(88,232)	(10,000)	-	(98,232)	(159,762)	(154,026)	(156,263)	(157,947)
*Percentage increase over prior year Requisition						14.6%	62.6%	-3.6%	1.5%	1.1%

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		30,181	13,021	11,021	11,021	12,021	13,021
Transfer from Ops Budget		2,560	-	-	1,000	1,000	1,000
Transfer to Ops Budget		(20,000)	(2,000)	-	-	-	-
Planned Maintenance Activity		Phase 2: Regulatory Road Map	Transfer to support core budget				
Interest Income		280					
Ending Balance \$		13,021	11,021	11,021	12,021	13,021	14,021

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Public Library

EAC REVIEW

OCTOBER 2021

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 of actual assessed value of land and improvements. To a maximum of \$875,789.

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)
	LA Bylaw No. 3308 (2005)	(250,000)
EXPIRED:		
REMAINING AUTHORIZATION		<u>\$ -</u>

FUNDING:

Requisition

1.141 - SSI Public Library

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Contribution to Library	425,850	425,850	434,370	11,480	-	445,850	454,770	463,870	473,150	482,610
Allocations	20,217	20,217	30,138	-	-	30,138	30,741	31,356	31,983	32,622
Insurance	5,840	5,840	7,170	-	-	7,170	7,530	7,910	8,300	8,710
Other Operating Expenses	10,908	10,908	6,573	-	-	6,573	6,648	6,728	6,808	6,888
Contingency	2,520	2,520	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	465,335	465,335	480,751	11,480	-	492,231	502,189	512,364	522,741	533,330
*Percentage Increase over prior year						5.8%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	-	-	26,780	-	-	26,780	30,107	33,482	36,925	40,426
MFA Debt Reserve Fund	730	730	650	-	-	650	650	650	650	650
MFA Principal Payment	122,355	122,355	112,357	-	-	112,357	112,357	112,357	112,357	112,357
MFA Interest Payment	74,975	74,975	33,250	-	-	33,250	33,250	33,250	33,250	33,250
TOTAL DEBT / RESERVE	198,060	198,060	173,037	-	-	173,037	176,364	179,739	183,182	186,683
TOTAL COSTS	663,395	663,395	653,788	11,480	-	665,268	678,553	692,103	705,923	720,013
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(513)	(513)	(513)	-	-	(513)	(513)	(513)	(513)	(513)
MFA Debt reserve fund earnings	(730)	(730)	(650)	-	-	(650)	(650)	(650)	(650)	(650)
Other Income	(800)	(800)	(526)	-	-	(526)	(540)	(550)	(560)	(570)
TOTAL REVENUE	(2,043)	(2,043)	(1,689)	-	-	(1,689)	(1,703)	(1,713)	(1,723)	(1,733)
REQUISITION	(661,352)	(661,352)	(652,099)	(11,480)	-	(663,579)	(676,850)	(690,390)	(704,200)	(718,280)
*Percentage increase over prior year Requisition						0.3%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.141	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Public Library							

EXPENDITURE

Buildings	B	\$15,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Equipment	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$15,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000

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	\$15,000	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		\$15,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"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".</i></p>	<p>Carryforward from 2021</p> <p>Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>	<p>Cost Estimate Class</p> <p>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (+25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #:	1.141
Service Name:	SSI Public Library

[illegible]

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: Fund Centre:	1084 102136	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		63,136	43,736	60,516	90,623	124,105	161,030
Transfer from Ops Budget		-	26,780	30,107	33,482	36,925	40,426
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(20,000)	(10,000)	-	-	-	-
Interest Income		600					
Ending Balance \$		43,736	60,516	90,623	124,105	161,030	201,456

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

2022 Budget

SSI Street Lighting

EAC REVIEW

OCTOBER 2021

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 of actual assessed value of land and improvements. To a maximum of \$34,538.

FUNDING:

Requisition

1.234 - SSI Street Lighting	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Electricity	24,648	24,400	24,900	-	-	24,900	25,400	25,910	26,430	26,960
Allocations	1,347	1,347	1,300	-	-	1,300	1,326	1,352	1,379	1,407
Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	25,995	25,747	26,200	-	-	26,200	26,726	27,262	27,809	28,367
*Percentage Increase over prior year						0.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	248	(248)	-	-	(248)	-	-	-	-
Balance c/fwd from 2020 to 2021	(3,428)	(3,428)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	(3,468)	(3,220)	(288)	-	-	(288)	(40)	(40)	(40)	(40)
REQUISITION	(22,527)	(22,527)	(25,912)	-	-	(25,912)	(26,686)	(27,222)	(27,769)	(28,327)
*Percentage increase over prior year Requisition						15.0%	3.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

Fernwood Dock (SSI)

EAC REVIEW

OCTOBER 2021

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Committee: Salt Spring Island Parks & 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 \$235,427.

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)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Repairs & Maintenance	9,150	2,500	3,500	-	-	3,500	3,570	3,640	3,710	3,780
Insurance	3,244	3,244	3,220	-	-	3,220	3,380	3,550	3,720	3,900
Supplies	745	725	760	-	-	760	770	780	790	800
Allocations	3,846	6,346	6,177	-	-	6,177	6,460	6,740	7,030	7,330
Other Operating Expenses	2,158	1,400	2,190	-	-	2,190	2,230	2,270	2,310	2,350
TOTAL OPERATING COSTS	19,143	14,215	15,847	-	-	15,847	16,410	16,980	17,560	18,160
*Percentage Increase over prior year						-17.2%	3.6%	3.5%	3.4%	3.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	12,310	17,238	10,000	-	-	10,000	9,950	9,900	9,850	9,790
TOTAL CAPITAL / RESERVE	12,310	17,238	10,000	-	-	10,000	9,950	9,900	9,850	9,790
TOTAL COSTS	31,453	31,453	25,847	-	-	25,847	26,360	26,880	27,410	27,950
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(170)	(170)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(31,283)	(31,283)	(25,677)	-	-	(25,677)	(26,190)	(26,710)	(27,240)	(27,780)
*Percentage increase over prior year Requisition						-17.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.236	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Small Craft Harbour (Fernwood							

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	\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500

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	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$2,500	\$47,500	\$100,000	\$0	\$0	\$0	\$147,500
		\$2,500	\$47,500	\$150,000	\$0	\$0	\$0	\$197,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"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</i></p>	<p>Carryforward from 2021</p> <p>Input the carryforward amount from tge 2021 capital plan that is remaining to be spent Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p> <p>Other = Project is not driven by one of the other options provided.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>	<p>Cost Estimate Class</p> <p>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (+25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #: 1.236

Service Name: SSI Small Craft Harbour (Fernwood Dock)

[illegible]

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Project Number 21-02 Capital Project Title Painting and Repairs Capital Project Description Paint and replace rotten deck boards, float rail and antislip gangway.
Project Rationale Repairs and maintenance identified in 2020 dock inspection report

Project Number 21-01 Capital Project Title Rub Boards Capital Project Description Replace rub boards as identified in 2019 condition assessment
Project Rationale Replacement of rub boards as recommended in 2019 assessment report

Project Number 22-01 Capital Project Title Anticipated work from 2019 inspection Capital Project Description Replace and repair damaged sections
Project Rationale Anticipated work from 2019 condition assessment report

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1080 102111	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		168,345	176,743	139,243	49,193	59,093	68,943
Transfer from Ops Budget		12,310	10,000	9,950	9,900	9,850	9,790
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(5,500)	(47,500)	(100,000)	-	-	-
Interest Income		1,588					
Ending Balance \$		176,743	139,243	49,193	59,093	68,943	78,733

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

Community Transit (SSI)

EAC REVIEW

OCTOBER 2021

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 \$71,750 or \$0.026 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$357,849.

COMMISSION:

Salt Spring Island Community Transit & Transportation Commission.

FUNDING:

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

1.238A - Community Transit (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	420,259	405,451	448,618	26,339	-	474,957	489,647	499,440	509,429	519,618
Allocations	21,216	21,216	22,625	-	-	22,625	23,077	23,538	24,009	24,490
Other Operating Expenses	820	820	1,000	-	-	1,000	1,050	1,100	1,150	1,200
TOTAL OPERATING COSTS	442,295	427,487	472,243	26,339	-	498,582	513,774	524,078	534,588	545,308
*Percentage Increase over prior year						12.7%	3.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	10,000	25,783	10,000	5,000	-	15,000	30,000	35,000	35,000	35,000
Transfer to Operating Reserve Fund	53,880	53,880		-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	63,880	79,663	10,000	5,000	-	15,000	30,000	35,000	35,000	35,000
TOTAL COSTS	506,175	507,150	482,243	31,339	-	513,582	543,774	559,078	569,588	580,308
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(130,000)	-	-	(130,000)	(111,203)	(44,816)	(13,237)	-
Transit Pass Revenue	(126,922)	(127,897)	(147,294)	(10,232)	-	(157,526)	(189,467)	(231,813)	(236,450)	(241,178)
Safe Restart Funding Allocation (2021)	(196,310)	(196,310)	(28,044)	-	-	(28,044)	-	-	-	-
Other Income	(510)	(510)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
Grants in Lieu of Taxes	(181)	(181)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(323,923)	(324,898)	(306,018)	(10,232)	-	(316,250)	(301,360)	(277,329)	(250,397)	(241,898)
REQUISITION	(182,252)	(182,252)	(176,225)	(21,107)	-	(197,332)	(242,414)	(281,749)	(319,191)	(338,410)
*Percentage increase over prior year Requisition						-3.31%	22.8%	16.2%	13.3%	6.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2021	2022	2023	2024	2025	2026	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	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000

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	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$140,000
		\$0	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously	Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i>	Carryforward from 2021 Input the carryforward amount from tge 2021 capital plan that is remaining to be spent Forecast this spending in 2022 to 2026.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.
Capital Expenditure 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	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition. Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.	

Service #: 1.238A

Service Name: Community Transit (SSI)

Project List and Budget														
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total	
23-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000	
23-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000	
24-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$0	\$35,000	\$0	\$0	\$35,000	
24-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000	
25-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000	
25-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000	
26-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$35,000	S	Res	\$0	\$0	\$0	\$0	\$0	\$35,000	\$35,000	
26-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$5,000	S	Grant	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	
			GRAND TOTAL	\$160,000			\$0	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000	

Community Transit (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	300,256	170,256	59,053	14,237	1,000	1,000
Capital Reserve Fund	38,774	53,774	48,774	48,774	48,774	48,774
Total	339,030	224,030	107,827	63,011	49,774	49,774

Reserve Schedule

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		244,072	300,256	170,256	59,053	14,237	1,000
Transfer from Ops Budget		53,880	-	-	-	-	-
Transfer to Ops Budget		-	(130,000)	(111,203)	(44,816)	(13,237)	-
Interest Income		2,304					
Ending Balance \$		300,256	170,256	59,053	14,237	1,000	1,000

Assumptions/Background:

To fund service expansions & bus leasing costs

Reserve Schedule

Reserve Fund: 1.238A 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 capital works and related debt servicing payments.

Reserve Cash Flow

Fund: Fund Centre:	1091 102201	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		52,495	38,774	53,774	48,774	48,774	48,774
Transfer from Ops Budget		25,783	15,000	30,000	35,000	35,000	35,000
Planned Purchase		(40,000)	-	(35,000)	(35,000)	(35,000)	(35,000)
Interest Income		496					
Ending Balance \$		38,774	53,774	48,774	48,774	48,774	48,774

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

2022 Budget

Community Transportation (SSI)

EAC REVIEW

OCTOBER 2021

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 of actual assesses value of land and improvements. To a maximum of \$207,176.

COMMISSION:

Salt Spring Island Community Transit & Transportation Commission.

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Pathway Maintenance	6,000	6,000	-	-	-	-	-	-	-	-
Allocations	59,637	59,637	59,274	-	-	59,274	61,827	61,762	64,693	64,355
Labour Cost	8,008	8,008	8,127	13,185	-	21,312	21,848	22,220	22,756	23,131
Other Operating Expenses	1,620	1,370	1,620	-	-	1,620	1,660	1,700	1,740	1,780
TOTAL OPERATING COSTS	75,265	75,015	69,021	13,185	-	82,206	85,335	85,682	89,189	89,266
*Percentage Increase over prior year						9.2%	3.8%	0.4%	4.1%	0.1%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	91,117	91,367	85,000	-	-	85,000	90,000	90,000	90,000	90,000
Transfer to Operating Reserve Fund	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL DEBT / RESERVES	96,117	96,367	90,000	-	-	90,000	95,000	95,000	95,000	95,000
TOTAL COSTS	171,382	171,382	159,021	13,185	-	172,206	180,335	180,682	184,189	184,266
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(1,020)	(1,020)	(1,040)	-	-	(1,040)	(1,060)	(1,080)	(1,100)	(1,120)
Grants in Lieu of Taxes	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
TOTAL REVENUE	(1,150)	(1,150)	(1,170)	-	-	(1,170)	(1,190)	(1,210)	(1,230)	(1,250)
REQUISITION	(170,232)	(170,232)	(157,851)	(13,185)	-	(171,036)	(179,145)	(179,472)	(182,959)	(183,016)
*Percentage increase over prior year Requisition			-7.3%			0.5%	4.7%	0.2%	1.9%	0.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.238B	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Community Transportation (SSI)							

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	\$445,000	\$431,500	\$96,000	\$106,000	\$118,000	\$1,196,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$445,000	\$431,500	\$96,000	\$106,000	\$118,000	\$1,196,500

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	\$260,000	\$365,000	\$60,000	\$60,000	\$80,000	\$825,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$185,000	\$66,500	\$36,000	\$46,000	\$38,000	\$371,500
		\$0	\$445,000	\$431,500	\$96,000	\$106,000	\$118,000	\$1,196,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>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".</i></p>	<p>Carryforward from 2021</p> <p>Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU - Water Utility</p> <p>if there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>1 - Land</p> <p>5 - Engineering Structure</p> <p>8 - Buildings</p> <p>V - Vehicles</p>		<p>Cost Estimate Class</p> <p>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (±25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>

Service #:	1.238B
Service Name:	Community Transportation (SSI)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
22-03	New	Pathway Detailed Design and Permitting Program	Design of pathway at Merchant Mews to just south of Liesure Lane.	\$20,000	S	Res	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
22-04	New	Construction Program for Pathway Network	Construction of pathway at Merchant Mews to just south of Liesure Lane.	\$200,000	S	Grant	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
22-04			Construction of pathway at Merchant Mews to just south of Liesure Lane.	\$20,000	S	Res	\$0	\$20,000					\$20,000
22-05	New	Ganges Village Transportation Plan	Develop a Ganges Village Transportation Plan.	\$60,000	S	Grant	\$0	\$60,000	\$0	\$0	\$0	\$0	\$60,000
22-06	New	Lower Ganges Road - Barrier and Retaining Wall Modifications	Removal of barriers along Lower Ganges Road from Baker Road south.	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
22-07	New	Lower Ganges Road - Barrier and Retaining Wall Modifications	Detailed engineering and design to demolish/replace pathway/retaining wall along Lower Ganges Road north of Baker Road.	\$30,000	S	Res	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
22-08	New	Lower Ganges Road - Barrier and Retaining Wall Modifications	Relocate concrete barriers along Lower Ganges Road.	\$50,000	S	Res	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
22-09	New	Lower Ganges Road - Barrier and Retaining Wall Modifications	Demolish/replace pathway/retaining wall.	\$90,000	S	Grant	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000
22-09			Demolish/replace pathway/retaining wall.	\$9,000	S	Res	\$0	\$0	\$9,000	\$0	\$0	\$0	\$9,000
22-11	New	Pathway Detailed Design and Permitting Program	Design an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road	\$30,000	S	Res	\$0	\$30,000		\$0	\$0	\$0	\$30,000
22-12	New	Construction Program for Pathway Network	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road	\$200,000	S	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
22-12			Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road	\$20,000	S	Res	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
22-13	New	Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals - Kanaka from Lakeview Crescent to Aldous Road	\$25,000	S	Res	\$0	\$25,000		\$0	\$0	\$0	\$25,000
22-14	New	Construction Program for Pathway Network	Construction of pathway network sections that has been designed in the previous year - Kanaka from Lakeview Crescent to Aldous Road	\$75,000	S	Grant	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
22-14			Construction of pathway network sections that has been designed in the previous year - Kanaka from Lakeview Crescent to Aldous Road	\$7,500	S	Res	\$0	\$0	\$7,500	\$0	\$0	\$0	\$7,500
23-01	New	Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road.	\$30,000	S	Res	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
23-02	New	Construction Program for Pathway Network	Construction of pathway network sections that has been designed in the previous year - Park Drive from LGR to Aldous Road.	\$60,000	S	Grant	\$0	\$0	\$0	\$60,000	\$0	\$0	\$60,000
23-02			Construction of pathway network sections that has been designed in the previous year - Park Drive from LGR to Aldous Road.	\$6,000	S	Res	\$0	\$0	\$0	\$6,000	\$0	\$0	\$6,000
24-01	New	Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road.	\$30,000	S	Res	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000
24-02	New	Construction Program for Pathway Network	Construction of pathway network sections that has been designed in the previous year - Whims Road from Maliview to North End Road.	\$60,000	S	Grant	\$0	\$0	\$0	\$0	\$60,000	\$0	\$60,000
24-02			Construction of pathway network sections that has been designed in the previous year - Whims Road from Maliview to North End Road.	\$6,000	S	Res	\$0	\$0	\$0	\$0	\$6,000	\$0	\$6,000
25-01	New	Annual Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.	\$40,000	S	Res	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
25-02	New	Construction Program for Pathway Network	Construction of pathway network sections that has been designed in the previous year - Sunset Road from Vesuvius Bay Road to Duck Creek Park.	\$80,000	S	Grant	\$0	\$0	\$0	\$0	\$0	\$80,000	\$80,000
25-02			Construction of pathway network sections that has been designed in the previous year - Sunset Road from Vesuvius Bay Road to Duck Creek Park.	\$8,000	S	Res	\$0	\$0	\$0	\$0	\$0	\$8,000	\$8,000
26-01	New	Pathway Detailed Design and Permitting Program	Annual program to develop detailed design and obtain permits and regulatory approvals - Swanson Road from Atkins to Lakeside	\$30,000	S	Res	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
			GRAND TOTAL	\$1,196,500			\$0	\$445,000	\$431,500	\$96,000	\$106,000	\$118,000	\$1,196,500

Community Transportation (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	15,192	20,192	25,192	30,192	35,192	40,192
Pathways CRF	111,692	38,852	62,352	116,352	160,352	212,352
Sidewalks CRF	27,160	-	-	-	-	-
North Ganges Transportation Plan	6,117	6,117	6,117	6,117	6,117	6,117
Total	160,161	65,161	93,661	152,661	201,661	258,661

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund: Fund Centre:	1500 105539	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		10,144	15,192	20,192	25,192	30,192	35,192
Transfer from Ops Budget		5,000	5,000	5,000	5,000	5,000	5,000
Interest Income		48					
Ending Balance \$		15,192	20,192	25,192	30,192	35,192	40,192

Assumptions/Background:

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund: Fund Centre:	1086 102142	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		20,229	111,692	38,852	62,352	116,352	160,352
Transfer from Ops Budget		91,367	85,000	90,000	90,000	90,000	90,000
Planned Purchase		-	(157,840)	(66,500)	(36,000)	(46,000)	(38,000)
Interest Income		95					
Ending Balance \$		111,692	38,852	62,352	116,352	160,352	212,352

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 Transportation (SSI) - Capital Reserve Fund

Bylaw 3943

Reserve Cash Flow

Fund: Fund Centre:	1086 102147	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		27,032	27,160	-	-	-	-
Transfer from Ops Budget			-	-	-	-	-
Planned Purchase		-	(27,160)	-	-	-	-
Interest Income		128					
Ending Balance \$		27,160	-	-	-	-	-

Assumptions/Background:

Funds received from property owners for sidewalks in front of their properties

Reserve Schedule

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

Bylaw 3943

Reserve Cash Flow

Fund: Fund Centre:	1086 102148	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		6,088	6,117	6,117	6,117	6,117	6,117
Transfer from Ops Budget		-	_____	_____	_____	_____	_____
Planned Purchase		-	-	-	-	-	-
Amended Planned Purchase		-	-	-	-	-	-
Interest Income		29					
Ending Balance \$		6,117	6,117	6,117	6,117	6,117	6,117

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2022 Budget

Salt Spring Island Arts

EAC REVIEW

OCTOBER 2021

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 of actual assessed value of land and improvements. To a maximum of \$145,965.

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Art Centre Society	81,130	81,130	82,348	-	-	82,348	98,816	98,816	98,816	98,816
Gulf Islands Community Arts Council	34,770	34,770	35,292	-	-	35,292	42,350	42,350	42,350	42,350
Allocations	2,377	2,377	2,370	-	-	2,370	2,417	2,465	2,515	2,565
Other Operating Expenses	200	200	200	-	-	200	200	200	200	200
TOTAL COSTS	118,477	118,477	120,210	-	-	120,210	143,783	143,831	143,881	143,931
*Percentage Increase over prior year						1.5%	19.6%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2020 to 2021	125	125	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	35	35	(90)	-	-	(90)	(90)	(90)	(90)	(90)
REQUISITION	(118,512)	(118,512)	(120,120)	-	-	(120,120)	(143,693)	(143,741)	(143,791)	(143,841)
*Percentage increase over prior year Requisition						1.4%	19.6%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Building Numbering

EAC REVIEW

OCTOBER 2021

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	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Building Inspection	8,916	8,916	9,094	-	-	9,094	9,276	9,462	9,651	9,844
Allocations	514	514	473	-	-	473	482	492	501	511
Other Operating Expenses	20	20	20	-	-	20	20	20	20	20
TOTAL COSTS	9,450	9,450	9,587	-	-	9,587	9,778	9,974	10,172	10,375
*Percentage Increase over prior year						1.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2020 to 2021	28	28	-	-	-	-	-	-	-	-
Other Revenue	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	8	8	(20)	-	-	(20)	(20)	(20)	(20)	(20)
REQUISITION	(9,458)	(9,458)	(9,567)	-	-	(9,567)	(9,758)	(9,954)	(10,152)	(10,355)
*Percentage increase over prior year Requisition						1.2%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Livestock Injury Compensation

EAC REVIEW

OCTOBER 2021

Service: 1.342 SSI Livestock Injury Compensation

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Salt Spring Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.342 - SSI Livestock Injury Compensation

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Allocations	-	-	150	-	-	150	153	156	159	162
Compensation Claim Payments	-	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	-	-	3,150	-	-	3,150	3,153	3,156	3,159	3,162
*Percentage Increase over prior year						N/A	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	(3,150)	-	-	(3,150)	(3,153)	(3,156)	(3,159)	(3,162)
*Percentage increase over prior year Requisition						N/A	0.1%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Emergency Program

EAC REVIEW

OCTOBER 2021

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

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Travel Expense	1,500	1,425	1,530	-	-	1,530	1,560	1,590	1,620	1,650
Contract for Services	79,969	75,971	78,510	-	-	78,510	80,080	81,680	83,320	84,990
Neighbourhood Program	4,400	4,180	4,490	-	-	4,490	4,580	4,670	4,760	4,850
Emergency Social Services	100	95	100	-	-	100	100	100	100	100
Building Rent	17,100	16,245	14,898	-	-	14,898	15,200	15,500	15,810	16,130
Staff Training & Development	2,000	1,900	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	10,250	9,738	5,360	-	-	5,360	5,470	5,580	5,700	5,820
Allocations	4,821	4,821	6,955	-	-	6,955	7,094	7,236	7,381	7,528
Other Operating Expenses	18,960	18,094	16,220	-	-	16,220	16,580	16,950	17,320	17,710
TOTAL OPERATING COSTS	139,100	132,469	130,103	-	-	130,103	132,744	135,426	138,171	140,978
*Percentage Increase over prior year						-6.5%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Operating Reserve Fund	-	2,131	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	2,131	-	-	-	-	-	-	-	-
TOTAL COSTS	139,100	134,600	130,103	-	-	130,103	132,744	135,426	138,171	140,978
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance C/FW from 2021 to 2022	-	-	-	-	-	-	-	-	-	-
Balance C/FW from 2020 to 2021	(6,000)	(6,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(5,000)	-	(2,000)	-	-	(2,000)	(1,500)	(1,000)	(500)	-
Grants in Lieu of Taxes	(87)	(87)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(100)	(600)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(11,187)	(6,687)	(2,190)	-	-	(2,190)	(1,690)	(1,190)	(690)	(190)
REQUISITION	(127,913)	(127,913)	(127,913)	-	-	(127,913)	(131,054)	(134,236)	(137,481)	(140,788)
*Percentage increase over prior year Requisition						0.0%	2.5%	2.4%	2.4%	2.4%

SSI Emergency Program
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Capital Reserve Fund	42,334	42,334	42,334	42,334	42,334	42,334
Operating Reserve Fund	29,039	27,039	25,539	24,539	24,039	24,039
Equipment Replacement Fund	3,483	3,483	3,483	3,483	3,483	3,483
Total	74,856	72,856	71,356	70,356	69,856	69,856

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1073 101949	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		41,934	42,334	42,334	42,334	42,334	42,334
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		-	-	-	-	-	-
Interest Income		400					
Ending Balance \$		42,334	42,334	42,334	42,334	42,334	42,334

Assumptions/Background:

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105402	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		31,628	29,039	27,039	25,539	24,539	24,039
Transfer from Ops Budget		2,131	-	-	-	-	-
Transfer to Ops Budget		(5,000)	(2,000)	(1,500)	(1,000)	(500)	-
Interest Income		280					
Ending Balance \$		29,039	27,039	25,539	24,539	24,039	24,039

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		3,483	3,483	3,483	3,483	3,483	3,483
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		3,483	3,483	3,483	3,483	3,483	3,483

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Search and Rescue

EAC REVIEW

OCTOBER 2021

Service: 1.378 SSI Search and Rescue

Committee: Electoral Area

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 \$24,955.

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Transfers to SSI SAR Society	26,980	22,956	27,661	-	-	27,661	23,609	23,580	23,550	23,520
Allocations	1,323	1,323	1,415	-	-	1,415	1,443	1,472	1,502	1,532
Other Expenses	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	28,303	24,279	29,076	-	-	29,076	25,052	25,052	25,052	25,052
*Percentage Increase over prior year						2.7%	-13.8%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	4,024	(4,024)	-	-	(4,024)	-	-	-	-
Balance c/fwd from 2020 to 2021	(4,870)	(4,870)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(17)	(17)	(17)	-	-	(17)	(17)	(17)	(17)	(17)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
						-				
TOTAL REVENUE	(4,967)	(943)	(4,121)	-	-	(4,121)	(97)	(97)	(97)	(97)
REQUISITION	(23,336)	(23,336)	(24,955)	-	-	(24,955)	(24,955)	(24,955)	(24,955)	(24,955)
*Percentage increase over prior year Requisition						6.9%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

Salt Spring Island Community Parks

EAC REVIEW

OCTOBER 2021

Service: 1.455 SSI Community Parks

Committee: Salt Spring Island Parks & 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 \$706.281.

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

1.455 - Salt Spring Island Recreation - Community Parks	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries	430,030	414,019	424,416	38,179	-	462,595	472,536	482,694	493,061	503,654
Maintenance, Security & Insurance	43,920	45,892	40,830	-	-	40,830	43,110	44,190	45,300	46,430
Internal Allocations	117,483	117,303	135,451	-	-	135,451	138,156	140,924	143,746	146,622
Utilities & Operating - Supplies	35,070	33,233	33,775	-	-	33,775	34,450	35,120	35,800	36,500
Contract for Services	33,100	34,911	31,150	-	-	31,150	31,770	32,400	33,040	33,700
Travel - Vehicles	17,800	28,530	25,060	-	-	25,060	25,560	26,070	26,590	27,120
Parks Maintenance Labour	186,207	200,677	208,370	-	-	208,370	193,730	197,605	201,557	205,589
Bylaw Labour	45,977	53,477	46,897	9,968	-	56,865	57,973	59,102	60,255	61,431
TOTAL OPERATING COSTS	909,587	928,042	945,949	48,147	-	994,096	997,285	1,018,105	1,039,349	1,061,046
*Percentage Increase						9.3%	0.3%	2.1%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	5,090	5,090	5,000	-	-	5,000	5,000	5,500	5,500	5,500
Transfer to Capital Reserve Fund	5,000	5,000	5,000	5,000	-	10,000	10,000	15,000	15,000	15,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	10,090	10,090	10,000	5,000	-	15,000	15,000	20,500	20,500	20,500
Debt	-	-	-	-	-	-	31,750	85,789	85,789	85,789
TOTAL COST	919,677	938,132	955,949	53,147	-	1,009,096	1,044,035	1,124,394	1,145,638	1,167,335
Internal Time Recovery	(356,700)	(356,700)	(397,958)	-	-	(397,958)	(387,274)	(395,166)	(403,222)	(411,445)
TOTAL COSTS NET OF RECOVERIES	562,977	581,432	557,991	53,147	-	611,138	656,761	729,228	742,416	755,890
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2020 to 2021	55,938	55,938	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Rental Income	(45,170)	(70,525)	(117,200)	-	-	(117,200)	(119,540)	(121,930)	(124,360)	(126,850)
Grants in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Provincial Grant	(125,938)	(125,938)	-	-	-	-	-	-	-	-
Other Grant	-	-	-	-	(9,968)	(9,968)	-	-	-	-
Revenue-Other	(30,296)	(23,396)	(25,900)	-	-	(25,900)	(26,020)	(26,140)	(26,270)	(26,400)
TOTAL REVENUE	(145,466)	(163,921)	(143,100)	-	(9,968)	(153,068)	(145,560)	(148,070)	(150,630)	(153,250)
REQUISITION	(417,511)	(417,511)	(414,891)	(53,147)	9,968	(458,070)	(511,201)	(581,158)	(591,786)	(602,640)
*Percentage increase over prior year requisition						9.7%	11.6%	13.7%	1.8%	1.8%
AUTHORIZED POSITIONS:										
Salaried	4.6	4.6	4.6	0.5		5.1	5.1	5.1	5.1	5.1
User Funding	8.02%					19.18%	18.20%	16.72%	16.75%	16.78%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.455	Carry						
	SSI Community Parks	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$75,000	\$85,000	\$15,000	\$5,000	\$5,000	\$5,000	\$115,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$750,000	\$1,170,000	\$100,000	\$85,000	\$90,000	\$2,195,000
Vehicles	V	\$65,000	\$170,000	\$0	\$0	\$55,000	\$0	\$225,000
		\$140,000	\$1,005,000	\$1,185,000	\$105,000	\$145,000	\$95,000	\$2,535,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Equipment Replacement Fund	ERF	\$5,000	\$55,000	\$15,000	\$5,000	\$60,000	\$5,000	\$140,000
Grants (Federal, Provincial)	Grant	\$0	\$730,000	\$55,000	\$55,000	\$55,000	\$30,000	\$925,000
Donations / Third Party Funding	Other	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Reserve Fund	Res	\$65,000	\$150,000	\$115,000	\$45,000	\$30,000	\$60,000	\$400,000
		\$140,000	\$1,005,000	\$1,185,000	\$105,000	\$145,000	\$95,000	\$2,535,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"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".</i></p>		<p>Carryforward from 2021</p> <p>Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p>
	<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>EKF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>		<p>Cost Estimate Class</p> <p>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (+25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #:	1.455
Service Name:	SSI Community Parks

[illegible]

Service: 1.455 SSI Community Parks

Project Number	20-08	Capital Project Title	Centennial Park Upgrades	Capital Project Description	Upgrades or replacement of park features and amenities
Project Rationale Upgrades based on the 2016 Centennial Park Master Plan					

Project Number	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. CWF have been allocated to design work. 5k from reserves is required to fund CRD staff time
Project Rationale Project is dependant on securing tenure along the foreshore					

Project Number	19-07	Capital Project Title	Improve Beach Accesses	Capital Project Description	Upgrades and improvements required for existing beach accesses on MOTI right of ways. 2022 Cusheon Lake.
Project Rationale					

Project Number	20-04	Capital Project Title	Rotary Dock Replacement	Capital Project Description	Replace rotary dock
Project Rationale Project is dependant on securing grant funding or donations.					

Project Number	20-05	Capital Project Title	Centennial Park Boardwalk Upgrades	Capital Project Description	Repair existing boardwalk & gazebo based on 2020 structural assessment
Project Rationale New vehicle to replace 2011 Chevy Colorado					

Project Number	19-09	Capital Project Title	ERF for maintenance equipment	Capital Project Description	Replace maintenance equipment
Project Rationale Replacement of equipment that has reached its end of life.					

Project Number	21-06	Capital Project Title	New mower	Capital Project Description	New EV mower for parks
Project Rationale	New mower required for park maintenance. Green or electric options are to be considered.				
Project Number	21-08	Capital Project Title	New park maintenance truck	Capital Project Description	Partial funding for new EV truck. Additional funding in ParkLand CRF
Project Rationale	Additional vehicle required for park maintenance				
Project Number	21-01	Capital Project Title	Linear Park Development	Capital Project Description	Trail and parking upgrades or development
Project Rationale	Upgrade existing trail network, develop new trails, improve or expand parking				
Project Number	21-02	Capital Project Title	Centennial Park Playground - Donation	Capital Project Description	Centennial Park Playground - Donation
Project Rationale	PARC has an opportunity to be granted a one-time donation gift of up to \$70,000 to add additional playground features to Centennial Park.				

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				
	2021	2022	2023	2024	2025	2026
1.45X - Equipment Replacement Funds	145,634	68,134	53,134	78,634	55,134	76,634
1.459 - Land Acquisition Reserve Fund	869,125	769,125	69,125	69,125	69,125	69,125
1.459 - Pool Facility Capital Reserve Fund	50,306	55,306	55,306	85,306	140,306	230,306
1.455 - Community Parks Reserve Fund	67,269	2,269	7,269	12,269	17,269	22,269
1.455/458 - Parks & Rec Reserve Funds	423,614	143,000	48,000	70,000	116,500	230,000
1.459 - 2nd Land Reserve Fund	1,392	1,392	1,392	1,392	1,392	1,392
1.455 - Community Parks Operating Reserve Fund	-	-	-	-	-	-
1.458 - Community Recreation Operating Reserve Fund	-	-	-	-	-	-
1.459 - Pool & Park Land Operating Reserve Fund	66,005	56,367	71,367	91,367	111,367	131,367
Total projected year end balance	1,623,346	1,095,594	305,594	408,094	511,094	761,094

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	128,044	145,634	68,134	53,134	78,634	55,134
Planned Purchase	55,090	52,500	67,500	70,500	71,500	71,500
Transfer from Operating Budget	(37,500)	(130,000)	(82,500)	(45,000)	(95,000)	(50,000)
Interest Income	-					
Ending Balance \$	145,634	68,134	53,134	78,634	55,134	76,634

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	2021	2022	2023	2024	2025	2026
Beginning Balance		87,153	97,243	54,743	54,743	65,243	21,743
Transfer from Ops Budget		15,090	12,500	15,000	15,500	16,500	16,500
Expenditures (Based on Capital Plan)		(5,000)	(55,000)	(15,000)	(5,000)	(60,000)	(5,000)
Interest Income		-					
Ending Balance \$		97,243	54,743	54,743	65,243	21,743	33,243

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	2021	2022	2023	2024	2025	2026
Beginning Balance		176,119	67,269	2,269	7,269	12,269	17,269
Transfer from Ops Budget		10,000	20,000	25,000	30,000	30,000	30,000
Expenditures (Based on Capital Plan)		(120,000)	(85,000)	(20,000)	(25,000)	(25,000)	(25,000)
Interest Income		1,150					
Ending Balance \$		67,269	2,269	7,269	12,269	17,269	22,269

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	2021	2022	2023	2024	2025	2026
Beginning Balance		21,766	46,900	6,900	11,900	16,900	36,900
Transfer from Ops Budget		20,000	25,000	25,000	25,000	25,000	25,000
Expenditures (Based on Capital Plan)		5,000	(65,000)	(20,000)	(20,000)	(5,000)	(35,000)
Interest Income		134					
Ending Balance \$		46,900	6,900	11,900	16,900	36,900	26,900

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

2022 Budget

Salt Spring Island - Community Recreation

EAC REVIEW

OCTOBER 2021

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 \$296,638.

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:

1.458 - Salt Spring Island - Community Recreation Programs	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries and Wages	136,993	103,704	118,098	-	-	118,098	120,550	123,054	125,607	128,218
Recreation Programs	74,910	65,532	95,004	-	-	95,004	97,310	99,260	101,240	103,270
Internal Allocations	36,287	11,948	38,131	-	-	38,131	43,649	44,526	45,417	46,325
Travel and Insurance	6,500	6,622	6,180	-	-	6,180	6,320	6,460	6,600	6,750
Other Operating	9,630	5,213	7,390	-	-	7,390	7,550	7,710	7,870	8,030
TOTAL OPERATING COSTS	264,320	193,019	264,803	-	-	264,803	275,379	281,010	286,734	292,593
*Percentage Increase						0.2%	4.0%	2.0%	2.0%	2.0%
TOTAL COSTS	264,320	193,019	264,803	-	-	264,803	275,379	281,010	286,734	292,593
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2020 to 2021	1,335	1,335	-	-	-	-	-	-	-	-
Revenue - Fees	(170,770)	(92,544)	(210,183)	-	-	(210,183)	(214,909)	(219,340)	(223,834)	(228,433)
Grants in Lieu of Taxes	(39)	(39)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Provincial Grant	(41,335)	(48,260)	-	-	-	-	-	-	-	-
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(210,809)	(139,508)	(210,223)	-	-	(210,223)	(214,949)	(219,380)	(223,874)	(228,473)
REQUISITION	(53,511)	(53,511)	(54,580)	-	-	(54,580)	(60,430)	(61,630)	(62,860)	(64,120)
*Percentage increase over prior year requisition						2.0%	10.7%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7
User Funding %						79.4%	78.0%	78.1%	78.1%	78.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.458	Carry						
	SSI Community Recreation	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$30,000	\$300,000	\$5,000	\$0	\$5,000	\$340,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$35,000	\$305,000	\$10,000	\$5,000	\$10,000	\$365,000

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	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$30,000	\$100,000	\$5,000	\$0	\$5,000	\$140,000
		\$0	\$35,000	\$305,000	\$10,000	\$5,000	\$10,000	\$365,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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."</i></p>	<p>Carryforward from 2021 Input the carryforward amount from 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure 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</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>		<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>

Service #:	1.458
Service Name:	SSI Community Recreation

[illegible]

Service: 1.458 SSI Community Recreation

Project Number	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
Project Rationale	The existing court seface is at the end of its life and needs to be replaced.				

Project Number	19-09	Capital Project Title	Office and computer equipment	Capital Project Description	Upgrade and replace office and computer equipment
Project Rationale	Equipment replacement for recreation programs and services				

Project Number	21-07	Capital Project Title	Tennis Court Upgrades	Capital Project Description	Resurface tennis courts
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				
	2021	2022	2023	2024	2025	2026
1.45X - Equipment Replacement Funds	145,634	68,134	53,134	78,634	55,134	76,634
1.459 - Land Acquisition Reserve Fund	869,125	769,125	69,125	69,125	69,125	69,125
1.459 - Pool Facility Capital Reserve Fund	50,306	55,306	55,306	85,306	140,306	230,306
1.455 - Community Parks Reserve Fund	67,269	2,269	7,269	12,269	17,269	22,269
1.455/458 - Parks & Rec Reserve Funds	423,614	143,000	48,000	70,000	116,500	230,000
1.459 - 2nd Land Reserve Fund	1,392	1,392	1,392	1,392	1,392	1,392
1.455 - Community Parks Operating Reserve Fund	-	-	-	-	-	-
1.458 - Community Recreation Operating Reserve Fund	-	-	-	-	-	-
1.459 - Pool & Park Land Operating Reserve Fund	66,005	56,367	71,367	91,367	111,367	131,367
Total projected year end balance	1,623,346	1,095,594	305,594	408,094	511,094	761,094

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	128,044	145,634	68,134	53,134	78,634	55,134
Planned Purchase	55,090	52,500	67,500	70,500	71,500	71,500
Transfer from Operating Budget	(37,500)	(130,000)	(82,500)	(45,000)	(95,000)	(50,000)
Interest Income	-					
Ending Balance \$	145,634	68,134	53,134	78,634	55,134	76,634

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:	1022	Estimated	Budget				
Fund Centre:	101445	2021	2022	2023	2024	2025	2026
Beginning Balance		14,643	14,643	14,643	14,643	14,643	14,643
Transfer from Ops Budget		5,000	5,000	5,000	5,000	5,000	5,000
Expenditures (Based on Capital Plan)		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income		-					
Ending Balance \$		14,643	14,643	14,643	14,643	14,643	14,643

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	2021	2022	2023	2024	2025	2026
Beginning Balance		141,677	133,943	109,943	15,943	16,943	23,443
Transfer from Ops Budget		6,000	6,000	6,000	6,000	6,500	6,500
Expenditures (Based on Capital Plan)		(15,000)	(30,000)	(100,000)	(5,000)	-	(5,000)
Interest Income		1,266					
Ending Balance \$		133,943	109,943	15,943	16,943	23,443	24,943

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

2022 Budget

Salt Spring Island - Pool & Park Land

EAC REVIEW

OCTOBER 2021

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 \$2,978,153.

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 2021 to 2022

Service: 1.459 SSI Pool and Park Land

Total Expenditure**Comments****2021 Budget****1,759,079****Change in Salaries:****SSI Pool**

Base salary change	(26,766)	Inclusive of estimated collective agreement changes
0.25 FTE Program Assistant	14,152	IBC 13a-1.5: SSI Community Centre
Other Wages and Benefits	132,846	Increase in auxiliary staffing: Aquatic Program Workers
0.5 FTE Facility Maintenance Worker	(38,179)	Realign budget to actual expenses by moving Facility Maintenance Worker to 1.455 SSI Parks

SSI Park Land

Base salary change	21,154	Inclusive of estimated collective agreement changes
0.175 FTE Program Assistant	11,114	IBC 13a-1.5: SSI Community Centre
0.5 FTE Facility Maintenance Worker	28,634	
Other Wages and Benefits	1,690	Auxiliary employees

Total Change in Salaries

144,645**Other Changes:****SSI Pool**

Debt Charges	(27,716)	Debt retirement in 2021
Contract for Services	15,080	Pool Building Condition Assessment
Other	(271)	

SSI Park Land

Utilities	28,622	IBC 13a-1.5: SSI Community Centre
Maintenance, Disposal & Security	22,135	
Contract for Services, Rent & Legal	13,925	
Licenses, Fees & Insurance	11,550	
Internal Allocations	18,119	Standard OH, HR, SSI Admin
Reserve Transfers	(4,241)	Transfer to ERF \$(2,500), CRF \$(6,741), and ORF \$10,000
Other	7,713	

Total Other Changes

84,916**2022 Budget****1,988,640**

% Expense increase from 2021:

13.1%

% Requisition increase from 2021:

5.4%

Requisition funding is 82% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

Total Operating Costs are projected at \$25,936 (-1.6%) lower than budget mainly due to lower salaries and wages for the pool and lower parks maintenance labour costs. Total Revenue are projected at \$12,853 (-0.8%) lower than budget primarily due to lower pool fees. We project a \$13,083 surplus to be balanced on a transfer to the Pool Operating Reserve Fund which has an expected year-end balance of \$35,233 before this transfer.

1.459 - Salt Spring Island - Pool & Park Land	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Pool	809,271	764,460	929,312	(38,179)	15,000	906,133	913,791	932,504	951,588	971,087
Park Land	680,782	659,955	722,711	112,727	10,000	845,438	969,510	1,003,328	1,046,871	1,063,577
TOTAL OPERATING COSTS	1,490,053	1,424,415	1,652,023	74,548	25,000	1,751,571	1,883,301	1,935,832	1,998,459	2,034,664
*Percentage Increase						17.6%	7.5%	2.8%	3.2%	1.8%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	65,000	65,000	65,000	-	-	65,000	70,000	80,000	85,000	90,000
Transfer to Pool ERF	35,000	35,000	35,000	-	-	35,000	47,500	50,000	50,000	50,000
Transfer to Pool ORF	-	13,083	-	-	-	-	-	-	-	-
Transfer to Park, Land & Recreation CRF	126,000	126,000	119,259	-	-	119,259	160,000	162,000	166,500	168,500
Transfer to Park, Land & Recreation ERF	15,000	15,000	12,500	-	-	12,500	15,000	15,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	-	17,689	-	5,000	-	5,000	15,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	241,000	271,772	231,759	5,000	-	236,759	307,500	327,000	337,500	344,500
DEBT CHARGES	28,026	28,365	310	-	-	310	146,310	506,198	506,198	506,198
TOTAL COSTS	1,759,079	1,724,552	1,884,092	79,548	25,000	1,988,640	2,337,111	2,769,030	2,842,157	2,885,362
Internal Recoveries	(96,138)	(74,464)	(100,780)	-	-	(100,780)	(102,790)	(104,860)	(106,960)	(109,100)
OPERATING LESS RECOVERIES	1,662,941	1,650,088	1,783,312	79,548	25,000	1,887,860	2,234,321	2,664,170	2,735,197	2,776,262
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(8,500)	(8,500)	(13,083)	-	(15,000)	(28,083)	-	-	-	-
Pool Fees	(141,150)	(131,101)	(260,000)	-	-	(260,000)	(265,200)	(270,500)	(275,910)	(281,430)
Provincial Grant	(30,928)	(31,828)	-	-	-	-	-	-	-	-
Lease and Rental Income	(7,895)	(5,991)	(8,050)	(36,234)	-	(44,284)	(97,193)	(115,977)	(122,577)	(124,979)
Payments in Lieu	(1,199)	(1,199)	(1,230)	-	-	(1,230)	(1,250)	(1,270)	(1,290)	(1,310)
Revenue - Other	(4,350)	(2,550)	(5,310)	(1,040)	-	(6,350)	(9,570)	(13,996)	(14,266)	(14,549)
MFA Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(194,022)	(181,169)	(287,673)	(37,274)	(15,000)	(339,947)	(373,213)	(401,743)	(414,043)	(422,268)
REQUISITION	(1,468,919)	(1,468,919)	(1,495,639)	(42,274)	(10,000)	(1,547,913)	(1,861,108)	(2,262,427)	(2,321,154)	(2,353,994)
*Percentage increase over prior year requisition						5.4%	20.2%	21.6%	2.6%	1.4%
AUTHORIZED POSITIONS:										
Salaried	6.10	6.10	6.35	0.18		6.53	6.53	6.53	6.53	6.53
User Funding %	8.0%					13.1%	11.3%	9.8%	9.7%	9.8%

**1.459 - Salt Spring Island Recreation -
Swimming Pool**

OPERATING COSTS

Salaries & Wages
Contract for Services
Utilities
Supplies - Chemicals
Programs and Other Operating
Maintenance & Insurance
Internal Allocations
Parks Maintenance Labour

TOTAL OPERATING COSTS

*Percentage Increase

CAPITAL / RESERVES

Transfer to Capital Reserve Fund
Transfer to Operating Reserve Fund
Transfer to Equipment Replacement Fund

DEBT CHARGES

TOTAL CAPITAL / RESERVES

TOTAL COSTS

Internal Recoveries

OPERATING LESS RECOVERIES

FUNDING SOURCES (REVENUE)

Transfer from Operating Reserve
Revenue - Fees
Grants in Lieu of Taxes
Provincial Grant
Revenue - Other
MFA Revenue

TOTAL REVENUE

REQUISITION

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:

Salaried

User Funding %

User Funding excluding debt %

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries & Wages	452,264	414,372	572,496	(38,179)	-	534,317	549,854	561,304	572,990	584,926
Contract for Services	4,070	4,400	4,150	-	15,000	19,150	4,230	4,310	4,400	4,490
Utilities	128,060	124,580	128,750	-	-	128,750	131,330	133,960	136,630	139,360
Supplies - Chemicals	50,940	51,000	51,960	-	-	51,960	53,000	54,060	55,140	56,240
Programs and Other Operating	59,701	62,372	64,317	-	-	64,317	65,590	66,890	68,210	69,570
Maintenance & Insurance	54,500	48,000	46,220	-	-	46,220	47,140	48,080	49,040	50,020
Internal Allocations	18,936	18,936	19,803	-	-	19,803	20,199	20,603	21,015	21,435
Parks Maintenance Labour	40,800	40,800	41,616	-	-	41,616	42,448	43,297	44,163	45,046
TOTAL OPERATING COSTS	809,271	764,460	929,312	(38,179)	15,000	906,133	913,791	932,504	951,588	971,087
*Percentage Increase						12.0%	0.8%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	65,000	65,000	65,000	-	-	65,000	70,000	80,000	85,000	90,000
Transfer to Operating Reserve Fund	-	13,083	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	47,500	50,000	50,000	50,000
DEBT CHARGES	28,026	28,365	310	-	-	310	146,310	506,198	506,198	506,198
TOTAL CAPITAL / RESERVES	128,026	141,448	100,310	-	-	100,310	263,810	636,198	641,198	646,198
TOTAL COSTS	937,297	905,908	1,029,622	(38,179)	15,000	1,006,443	1,177,601	1,568,702	1,592,786	1,617,285
Internal Recoveries	(20,440)	-	(20,850)	-	-	(20,850)	(21,270)	(21,700)	(22,130)	(22,570)
OPERATING LESS RECOVERIES	916,857	905,908	1,008,772	(38,179)	15,000	985,593	1,156,331	1,547,002	1,570,656	1,594,715
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(8,500)	(8,500)	(13,083)	-	(15,000)	(28,083)	-	-	-	-
Revenue - Fees	(141,150)	(131,101)	(260,000)	-	-	(260,000)	(265,200)	(270,500)	(275,910)	(281,430)
Grants in Lieu of Taxes	(662)	(662)	(680)	-	-	(680)	(690)	(700)	(710)	(720)
Provincial Grant	(30,928)	(31,828)	-	-	-	-	-	-	-	-
Revenue - Other	(4,350)	(2,550)	(5,310)	-	-	(5,310)	(5,410)	(5,510)	(5,610)	(5,720)
MFA Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(185,590)	(174,641)	(279,073)	-	(15,000)	(294,073)	(271,300)	(276,710)	(282,230)	(287,870)
REQUISITION	(731,267)	(731,267)	(729,699)	38,179	-	(691,520)	(885,031)	(1,270,292)	(1,288,426)	(1,306,845)
*Percentage increase over prior year requisition						-5.4%	28.0%	43.5%	1.4%	1.4%
AUTHORIZED POSITIONS:										
Salaried	4.1	4.1	4.35	-0.50		3.85	3.85	3.85	3.85	3.85
User Funding %	15.1%					25.8%	22.5%	17.2%	17.3%	17.4%
User Funding excluding debt %	15.5%					25.8%	25.7%	25.5%	25.4%	25.3%

1.459 - Salt Spring Island - Park Land

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Salaries & Wages	256,590	259,280	279,434	39,748	-	319,182	378,220	386,301	394,554	402,980
Allocation to SSI Admin	132,744	135,510	140,051	-	-	140,051	147,108	145,933	154,134	152,063
Maintenance, Disposal & Security	24,200	23,354	24,985	21,350	-	46,335	68,200	86,364	104,541	106,631
Utilities	27,890	29,615	30,825	25,687	-	56,512	82,815	84,483	86,181	87,910
Contract for Services, Rent & Legal	31,040	29,877	32,465	2,500	10,000	44,965	38,110	38,860	39,632	40,416
Recreation Programs	-	-	-	-	-	-	-	-	-	-
Advertsing, Promotion & Planning	7,250	5,000	6,250	3,000	-	9,250	10,380	10,590	10,802	11,015
Internal Allocations	75,438	75,447	76,308	9,942	-	86,250	93,276	95,980	98,722	100,693
Travel & Training	6,360	2,500	5,560	-	-	5,560	5,670	5,780	5,890	6,000
Licences, Fees & Insurance	15,510	19,429	22,060	5,000	-	27,060	27,860	28,810	29,792	30,806
Supplies & Other	13,620	11,812	12,830	5,500	-	18,330	24,090	24,570	25,054	25,543
Parks Maintenance Labour	87,750	65,741	89,505	-	-	89,505	91,296	93,123	94,986	96,886
Bylaw Labour	2,390	2,390	2,438	-	-	2,438	2,485	2,534	2,583	2,634
TOTAL OPERATING COSTS	680,782	659,955	722,711	112,727	10,000	845,438	969,510	1,003,328	1,046,871	1,063,577
*Percentage Increase						24.2%	14.7%	3.5%	4.3%	1.6%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	15,000	15,000	12,500	-	-	12,500	15,000	15,000	16,000	16,000
Transfer to Capital Reserve Fund - Pool	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund - Parkland	126,000	126,000	119,259	-	-	119,259	160,000	162,000	166,500	168,500
Transfer to Operating Reserve Fund - Parkland	-	17,689	-	5,000	-	5,000	15,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	141,000	158,689	131,759	5,000	-	136,759	190,000	197,000	202,500	204,500
Debt Servicing	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	821,782	818,644	854,470	117,727	10,000	982,197	1,159,510	1,200,328	1,249,371	1,268,077
Internal Recoveries	(75,698)	(74,464)	(79,930)	-	-	(79,930)	(81,520)	(83,160)	(84,830)	(86,530)
OPERATING LESS RECOVERIES	746,084	744,180	774,540	117,727	10,000	902,267	1,077,990	1,117,168	1,164,541	1,181,547
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2020 to 2021	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	-	-	-	-	-	-
Lease Income	-	-	-	(20,729)	-	(20,729)	(49,750)	(59,203)	(64,675)	(65,919)
Rental Income	(7,895)	(5,991)	(8,050)	(15,505)	-	(23,555)	(47,443)	(56,774)	(57,902)	(59,060)
Grants in Lieu of Taxes	(537)	(537)	(550)	-	-	(550)	(560)	(570)	(580)	(590)
Revenue - Other	-	-	-	(1,040)	-	(1,040)	(4,160)	(8,486)	(8,656)	(8,829)
TOTAL REVENUE	(8,432)	(6,528)	(8,600)	(37,274)	-	(45,874)	(101,913)	(125,033)	(131,813)	(134,398)
REQUISITION	(737,652)	(737,652)	(765,940)	(80,453)	(10,000)	(856,393)	(976,077)	(992,135)	(1,032,728)	(1,047,149)
*Percentage increase over prior year requisition			3.8%			16.1%	14.0%	1.6%	4.1%	1.4%
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0	0.68		2.68	2.68	2.68	2.68	2.68
User Funding %	1.0%					2.4%	4.1%	4.7%	4.6%	4.7%

1.455 / 1.458 / 1.459 / 1.236

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

OPERATING COSTS

	2021 BOARD BUDGET	ESTIMATED ACTUAL
Swimming Pool	809,271	764,460
Park Land	680,782	659,955
Community Recreation	264,320	193,019
Community Parks	909,587	928,042
Fernwood Dock	19,143	14,215

TOTAL OPERATING COSTS **2,683,103** **2,559,691**

*Percentage Increase

CAPITAL / RESERVE

Swimming Pool	100,000	113,083
Park Land	141,000	158,689
Community Parks	10,090	10,090
Fernwood Dock	12,310	17,238

DEBT CHARGES 28,026 28,365

TOTAL CAPITAL / RESERVES **291,426** **327,465**

TOTAL COSTS **2,974,529** **2,887,156**

Internal Recoveries (452,838) (431,164)

OPERATING LESS RECOVERIES **2,521,691** **2,455,992**

FUNDING SOURCES (REVENUE)

Balance c/fwd from 2020 to 2021	57,273	57,273
Swimming Pool	(185,590)	(174,641)
Park Land	(8,432)	(6,528)
Community Recreation	(212,144)	(140,843)
Community Parks	(201,404)	(219,859)
Fernwood Dock	(170)	(170)

TOTAL REVENUE (550,467) (484,768)

REQUISITION **(1,971,224)** **(1,971,224)**

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:
Salaried 11.4 11.4

BUDGET REQUEST

2022
CORE
BUDGET ONGOING ONE-TIME TOTAL

929,312	(38,179)	15,000	906,133
722,711	112,727	10,000	845,438
264,803	-	-	264,803
945,949	48,147	-	994,096
15,847	-	-	15,847

2,878,622 **122,695** **25,000** **3,026,317**

12.8%

100,000	-	-	100,000
131,759	5,000	-	136,759
10,000	5,000	-	15,000
10,000	-	-	10,000

310 - - 310

252,069 10,000 - 262,069

3,130,691 **132,695** **25,000** **3,288,386**

(498,738) - - (498,738)

2,631,953 **132,695** **25,000** **2,789,648**

-	-	-	-
(279,073)	-	(15,000)	(294,073)
(8,600)	(37,274)	-	(45,874)
(210,223)	-	-	(210,223)
(143,100)	-	(9,968)	(153,068)
(170)	-	-	(170)

(641,166) (37,274) (24,968) (703,408)

(1,990,787) **(95,421)** **(32)** **(2,086,240)**

1.0% 5.8%

11.65 0.68 12.33

FUTURE PROJECTIONS

2023 2024 2025 2026

913,791	932,504	951,588	971,087
969,510	1,003,328	1,046,871	1,063,577
275,379	281,010	286,734	292,593
997,285	1,018,105	1,039,349	1,061,046
16,410	16,980	17,560	18,160

3,172,375 **3,251,927** **3,342,102** **3,406,463**

4.8% 2.5% 2.8% 1.9%

117,500	130,000	135,000	140,000
190,000	197,000	202,500	204,500
15,000	20,500	20,500	20,500
9,950	9,900	9,850	9,790

178,060 591,987 591,987 591,987

510,510 949,387 959,837 966,777

3,682,885 **4,201,314** **4,301,939** **4,373,240**

(490,064) (500,026) (510,182) (520,545)

3,192,821 **3,701,288** **3,791,757** **3,852,695**

-	-	-	-
(271,300)	(276,710)	(282,230)	(287,870)
(101,913)	(125,033)	(131,813)	(134,398)
(214,949)	(219,380)	(223,874)	(228,473)
(145,560)	(148,070)	(150,630)	(153,250)
(170)	(170)	(170)	(170)

(733,892) (769,363) (788,717) (804,161)

(2,458,929) **(2,931,925)** **(3,003,040)** **(3,048,534)**

17.9% 19.2% 2.4% 1.5%

12.33 12.33 12.33 12.33

1.236 - Fernwood Dock (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Repairs & Maintenance	9,150	2,500	3,500	-	-	3,500	3,570	3,640	3,710	3,780
Insurance	3,244	3,244	3,220	-	-	3,220	3,380	3,550	3,720	3,900
Supplies	745	725	760	-	-	760	770	780	790	800
Allocations	3,846	6,346	6,177	-	-	6,177	6,460	6,740	7,030	7,330
Other Operating Expenses	2,158	1,400	2,190	-	-	2,190	2,230	2,270	2,310	2,350
	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	19,143	14,215	15,847	-	-	15,847	16,410	16,980	17,560	18,160
*Percentage Increase over prior year						-17.2%	3.6%	3.5%	3.4%	3.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	12,310	17,238	10,000	-	-	10,000	9,950	9,900	9,850	9,790
TOTAL CAPITAL / RESERVE	12,310	17,238	10,000	-	-	10,000	9,950	9,900	9,850	9,790
TOTAL COSTS	31,453	31,453	25,847	-	-	25,847	26,360	26,880	27,410	27,950
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(170)	(170)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(31,283)	(31,283)	(25,677)	-	-	(25,677)	(26,190)	(26,710)	(27,240)	(27,780)
*Percentage increase over prior year Requisition						-17.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	1.459	Carry						
	SSI Park Land & Rec Programs	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	B	\$0	\$1,427,735	\$8,215,000	\$2,625,000	\$55,000	\$25,000	\$12,347,735
Equipment	E	\$0	\$70,000	\$62,500	\$35,000	\$40,000	\$40,000	\$247,500
Land	L	\$0	\$200,002	\$700,000	\$0	\$100,000	\$0	\$1,000,002
Engineered Structures	S	\$0	\$450,000	\$90,000	\$50,000	\$0	\$0	\$590,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			<hr/>					
			\$0	\$2,147,737	\$9,067,500	\$2,710,000	\$195,000	\$14,185,237
			<hr/>					

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$8,000,000	\$2,500,000	\$0	\$0	\$10,500,000
Equipment Replacement Fund	ERF	\$0	\$70,000	\$62,500	\$35,000	\$30,000	\$40,000	\$237,500
Grants (Federal, Provincial)	Grant	\$0	\$1,542,862	\$75,000	\$25,000	\$25,000	\$25,000	\$1,692,862
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$534,875	\$930,000	\$150,000	\$140,000	\$0	\$1,754,875
			<hr/>					
			\$0	\$2,147,737	\$9,067,500	\$2,710,000	\$195,000	\$14,185,237
			<hr/>					

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"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".</i></p>	<p>Carryforward from 2021</p> <p>Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>		<p>Cost Estimate Class</p> <p>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (±25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>

Service #:	1.459
Service Name:	SSI Park Land & Rec Programs

[illegible]

Service: 1.459 SSI Park Land & Rec Programs

Project Number 20-10 Capital Project Title Sport Field Development Capital Project Description Develop additional sports fields for youth and adults
Project Rationale Limited playing field options on Salt Spring Island

Project Number 19-12 Capital Project Title Expand or upgrade Trail Network and parking Capital Project Description Upgrade Drake Road to Bishops walk Trail
Project Rationale Upgrades to existing trail required to address drainage issues

Project Number 19-13 Capital Project Title Purchase Additional Parkland Capital Project Description The purchase of additional parkland for community parks, trails, water front accesses and sportsfields
Project Rationale Additional parkland required to build additional sports fields

Project Number 19-14 Capital Project Title Portlock Park Upgrades Capital Project Description Community consultation, conceptual designs, detailed designs and construction
Project Rationale Upgrades to existing infrastructure that is at or near its end of lif

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

Project Number 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.
Project Rationale Capital improvements to pool building

Project Number 20-01 Capital Project Title Pool site master plan Capital Project Description A site master plan is required prior to a facility expansion
Project Rationale Master plan to inform future capital improvements

Project Number	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.
Project Rationale	A condition assessment of the Rainbow Road pool found the electrical infrastructure in a state of urgent repair and replacement.				
Project Number	21-01	Capital Project Title	Recreation Centre Expansion	Capital Project Description	Facility expansion for Multipurpose Room and additional funding for bus
Project Rationale	Facility expansion to meet growing community needs				
Project Number	21-02	Capital Project Title	Pool expansion	Capital Project Description	Funding & designs for public referendum for pool expansion
Project Rationale					
Project Number	20-03	Capital Project Title	Replace Pool Flooring	Capital Project Description	Replacement of pool lobby flooring and re-routing of pool tile bottom
Project Rationale	Lobby flooring is reaching end of useful life				
Project Number	22-04	Capital Project Title	Upgrade Pool Parking Lot	Capital Project Description	Upgrade existing gravel lot to capped, paved or permeable surface.
Project Rationale					
Project Number	19-15	Capital Project Title	Pool equipment replacements	Capital Project Description	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, stranol, chlorinator
Project Rationale					

Project Number 21-04	Capital Project Title EV Charger	Capital Project Description EV charger at the pool.
Project Rationale		
Project Number 25-01	Capital Project Title Replace pool expansion joints	Capital Project Description New caulking in pool basin
Project Rationale		
Project Number 25-02	Capital Project Title Rainbow Road Dog Park	Capital Project Description Upgrade or relocate dog park
Project Rationale		
Project Number 22-05	Capital Project Title Pool Changeroom Lockers	Capital Project Description Replace lockers in mens and family changerooms
Project Rationale		

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				
	2021	2022	2023	2024	2025	2026
1.45X - Equipment Replacement Funds	145,634	68,134	53,134	78,634	55,134	76,634
1.459 - Land Acquisition Reserve Fund	869,125	769,125	69,125	69,125	69,125	69,125
1.459 - Pool Facility Capital Reserve Fund	50,306	55,306	55,306	85,306	140,306	230,306
1.455 - Community Parks Reserve Fund	67,269	2,269	7,269	12,269	17,269	22,269
1.455/458 - Parks & Rec Reserve Funds	423,614	143,000	48,000	70,000	116,500	230,000
1.459 - 2nd Land Reserve Fund	1,392	1,392	1,392	1,392	1,392	1,392
1.455 - Community Parks Operating Reserve Fund	-	-	-	-	-	-
1.458 - Community Recreation Operating Reserve Fund	-	-	-	-	-	-
1.459 - Pool & Park Land Operating Reserve Fund	66,005	56,367	71,367	91,367	111,367	131,367
Total projected year end balance	1,623,346	1,095,594	305,594	408,094	511,094	761,094

ERF Summary

Fund: 1022 Fund Center: 101412/44/45 ERF Group: SSIPARC.ERF	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	128,044	145,634	68,134	53,134	78,634	55,134
Planned Purchase	55,090	52,500	67,500	70,500	71,500	71,500
Transfer from Operating Budget	(37,500)	(130,000)	(82,500)	(45,000)	(95,000)	(50,000)
Interest Income	-					
Ending Balance \$	145,634	68,134	53,134	78,634	55,134	76,634

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	2021	2022	2023	2024	2025	2026
Beginning Balance		46,449	53,949	18,949	3,949	18,949	38,949
Transfer from Ops Budget		35,000	35,000	47,500	50,000	50,000	50,000
Expenditures (Based on Capital Plan)		(27,500)	(70,000)	(62,500)	(35,000)	(30,000)	(40,000)
Interest Income		-					
Ending Balance \$		53,949	18,949	3,949	18,949	38,949	48,949

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	2021	2022	2023	2024	2025	2026
Beginning Balance		860,825	869,125	769,125	69,125	69,125	69,125
Transfer from Ops Budget		-	-	-	-	-	-
Cash in Lieu							
Expenditures (Based on Capital Plan)		-	(100,000)	(700,000)	-	-	-
Interest Income		8,300					
Ending Balance \$		869,125	769,125	69,125	69,125	69,125	69,125

Assumptions/Background:

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

Reserve Schedule

1.459 - Salt Spring Island Pool

Bylaw 3686

Reserve Cash Flow

Fund:	1078	Estimated	Budget				
Fund Centre:	102045	2021	2022	2023	2024	2025	2026
Beginning Balance		228,346	50,306	55,306	55,306	85,306	140,306
Transfer from Ops Budget		65,000	65,000	70,000	80,000	85,000	90,000
Transfer from Cap Fund		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		(245,000)	(60,000)	(70,000)	(50,000)	(30,000)	-
Interest Income		1,960					
Ending Balance \$		50,306	55,306	55,306	85,306	140,306	230,306

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	2021	2022	2023	2024	2025	2026
Beginning Balance		176,351	242,771	26,157	20,157	36,157	56,157
Transfer from Ops Budget		110,000	83,259	114,000	116,000	120,000	122,000
Transfer from Cap Fund		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		(45,000)	(299,873)	(120,000)	(100,000)	(100,000)	-
Interest Income		1,420					
Ending Balance \$		242,771	26,157	20,157	36,157	56,157	178,157

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

Fund:	1071	Estimated	Budget				
Fund Centre:	101898	2021	2022	2023	2024	2025	2026
Beginning Balance		1,380	1,392	1,392	1,392	1,392	1,392
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		-	-	-	-	-	-
Interest Income		12					
Ending Balance \$		1,392	1,392	1,392	1,392	1,392	1,392

Assumptions/Background:

Reserve Schedule

1.459 - Pool & Park Land Operating Reserve Fund
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For requisition rate stabilization during periods of fluctuating revenues.
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Reserve Cash Flow

Fund:	1500		Estimated	Budget		
Fund Centre:	105550		2021	2022	2023	2024
				2025	2026	
Beginning Balance			40,000	66,005	56,367	71,367
Transfer from Ops Budget			30,772	5,000	15,000	20,000
Expenditures			(4,861)	(15,000)	-	-
Interest Income			94	362		
Ending Balance \$			66,005	56,367	71,367	91,367
				111,367	131,367	

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2022 Budget

Storm Water Quality Management (SSI)

EAC REVIEW

OCTOBER 2021

Service: 1.535 SSI Stormwater Quality Management

Committee: Electoral Area Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

Greater of \$34,365 or \$0.0078 / \$1,000 on actual assessed value of land and improvements. To a maximum of \$36,750.

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	16,498	19,499	16,830	-	20,000	36,830	17,160	17,510	17,860	18,210
Allocations	10,390	7,899	10,480	-	-	10,480	10,690	10,904	11,122	11,344
Other Operating Expenses	640	130	660	-	-	660	670	680	690	700
TOTAL OPERATING COSTS	27,528	27,528	27,970	-	20,000	47,970	28,520	29,094	29,672	30,254
*Percentage Increase over prior year						74.3%	-40.5%	2.0%	2.0%	2.0%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	27,528	27,528	27,970	-	20,000	47,970	28,520	29,094	29,672	30,254
*Percentage Increase over prior year						74.3%	-40.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(20,000)	(20,000)	-	-	-	-
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)	-	(20,000)	(20,030)	(30)	(30)	(30)	(30)
REQUISITION	(27,500)	(27,500)	(27,940)	-	-	(27,940)	(28,490)	(29,064)	(29,642)	(30,224)
*Percentage increase over prior year Requisition						1.6%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105529	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		53,385	53,895	33,895	33,895	33,895	33,895
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	(20,000)	-	-	-	-
Interest Income*		510					
Ending Balance \$		53,895	33,895	33,895	33,895	33,895	33,895

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

2022 Budget

Emergency Comm - CREST (SSI)

EAC REVIEW

OCTOBER 2021

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)	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Payments to CREST	139,694	139,694	142,952	-	-	142,952	145,810	148,730	151,700	154,730
Allocations	1,811	1,811	2,842	-	-	2,842	2,899	2,957	3,016	3,076
Other Operating Expenses	600	400	400	-	-	400	400	400	400	400
TOTAL COSTS	142,105	141,905	146,194	-	-	146,194	149,109	152,087	155,116	158,206
*Percentage Increase over prior year						2.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	200	(200)	-	-	(200)	-	-	-	-
Balance c/fwd from 2020 to 2021	(215)	(215)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(69)	(69)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
TOTAL REVENUE	(334)	(134)	(320)	-	-	(320)	(120)	(120)	(120)	(120)
REQUISITION	(141,771)	(141,771)	(145,874)	-	-	(145,874)	(148,989)	(151,967)	(154,996)	(158,086)
*Percentage increase over prior year Requisition						2.9%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2022 Budget

Highland Water System (SSI)

EAC REVIEW

OCTOBER 2021

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 a maximum of **\$766,196**.

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)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Allocations	394	394	103	-	-	103	105	107	109	111
TOTAL OPERATING COSTS	394	394	103	-	-	103	105	107	109	111
*Percentage Increase over prior year						-73.9%	1.9%	1.9%	1.9%	1.8%
<u>DEBT</u>										
MFA Debt Principal	20,010	20,010	20,010	-	-	20,010	20,010	20,010	7,525	7,525
MFA Debt Interest	10,748	10,748	10,748	-	-	10,748	10,748	10,748	5,123	5,123
MFA Debt Reserve Fund	120	120	110	-	-	110	110	110	110	110
TOTAL DEBT	30,878	30,878	30,868	-	-	30,868	30,868	30,868	12,758	12,758
TOTAL COSTS	31,272	31,272	30,971	-	-	30,971	30,973	30,975	12,867	12,869
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2020 to 2021	(33)	(33)	-	-	-	-	-	-	-	-
Other Income	(120)	(120)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	(153)	(153)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
REQUISITION - PARCEL TAX	(31,119)	(31,119)	(30,861)	-	-	(30,861)	(30,863)	(30,865)	(12,757)	(12,759)
*Percentage increase over prior year Requisition						-0.8%	0.0%	0.0%	-58.7%	0.0%

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously assigned.	Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i>	Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.
Capital Expenditure 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	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.	
Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.			

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

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle & Upper Reservoir Repairs	\$122,442	S	Cap	\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$98,792
GRAND TOTAL				\$122,442			\$98,792	\$98,792	\$0	\$0	\$0	\$0	\$98,792

Service:2.620Highland Water (SSI)

Project Number	16-01	Capital Project Title	Infrastructure Upgrades (Valve Distribution)	Capital Project Description	Middle & Upper Reservoir Repairs
Project Rationale	These funds are reserved for Highland only upgrade/repairs/replacement. The middle reservoir needs an access hatch and a replacement of a failed outlet piping and it has also recently starts to leak. The upper reservoir has been leaking and needs to be replaced. The fund is reserved for the repair of Middle reservoir and the planning, option analysis and the design of Upper Reservoir replacement.				

CAPITAL REGIONAL DISTRICT

2022 Budget

Highland/Fernwood Water (SSI)

EAC REVIEW

OCTOBER 2021

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 \$519,156.

MAXIMUM CAPITAL DEBT:

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

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,150	9,150	9,330	-	-	9,330	9,520	9,710	9,900	10,100
Waste Sludge Disposal	12,500	14,500	14,500	-	-	14,500	14,790	15,065	15,239	15,532
Repairs & Maintenance	8,880	7,890	9,050	-	27,000	36,050	29,220	29,410	9,600	9,790
Allocations	20,944	20,944	19,870	-	-	19,870	20,295	20,614	21,073	21,389
Water Testing	13,470	13,650	13,740	-	-	13,740	14,010	14,290	14,580	14,870
Electricity	20,390	20,960	20,800	-	-	20,800	21,220	21,640	22,070	22,510
Supplies	22,720	27,600	23,170	-	-	23,170	23,630	24,100	24,580	25,060
Labour Charges	172,553	228,103	183,174	-	-	183,174	186,907	190,602	194,478	198,315
Other Operating Expenses	17,400	15,790	18,220	-	-	18,220	18,650	19,090	19,550	20,020
TOTAL OPERATING COSTS	298,007	358,587	311,854	-	27,000	338,854	338,242	344,521	331,070	337,586
*Percentage Increase over prior year						13.7%	-0.2%	1.9%	-3.9%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	48,250	48,250	50,000	-	-	50,000	50,000	20,000	20,000	20,000
Transfer to Operating Reserve Fund	19,710	19,710	30,000	-	-	30,000	20,000	20,000	20,000	20,000
MFA Debt Principal	24,971	24,971	26,841	-	-	26,841	26,841	72,556	110,351	110,351
MFA Debt Interest	18,445	16,250	7,350	-	-	7,350	19,023	48,820	66,945	66,945
MFA Debt Reserve Fund	5,040	140	130	-	-	130	8,180	12,630	130	130
TOTAL DEBT / RESERVES	116,416	109,321	114,321	-	-	114,321	124,044	174,006	217,426	217,426
TOTAL COSTS	414,423	467,908	426,175	-	27,000	453,175	462,286	518,527	548,496	555,012
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Deficit C/ FW from 2021 to 2022	-	(61,485)	61,485	-	-	61,485	-	-	-	-
Balance C/FW from 2020 to 2021	100,918	100,918	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(27,000)	(27,000)	(20,000)	(20,000)	-	-
Sales - Water	(60,000)	(52,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(379,591)	(379,591)	(351,910)	-	-	(351,910)	(305,026)	(359,727)	(408,125)	(413,040)
Other Revenue	(750)	(750)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
TOTAL REVENUE	(339,423)	(392,908)	(351,175)	-	(27,000)	(378,175)	(385,786)	(440,497)	(468,905)	(473,830)
REQUISITION - PARCEL TAX	(75,000)	(75,000)	(75,000)	-	-	(75,000)	(76,500)	(78,030)	(79,591)	(81,182)
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Fee						-7.3%	-13.3%	17.9%	13.5%	1.2%
Requisition						0.0%	2.0%	2.0%	2.0%	2.0%
Combined						-5.4%	-9.3%	12.7%	10.0%	1.2%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.621	Carry						
	Highland & Fernwood Water (SSI)	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$64,000	\$240,000	\$45,000	\$40,000	\$0	\$389,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$490,000	\$140,000	\$765,000	\$1,500,000	\$0	\$0	\$2,405,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$490,000	\$204,000	\$1,005,000	\$1,545,000	\$40,000	\$0	\$2,794,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$390,000	\$0	\$805,000	\$1,250,000	\$0	\$0	\$2,055,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$100,000	\$140,000	\$200,000	\$250,000	\$0	\$0	\$590,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$64,000	\$0	\$45,000	\$40,000	\$0	\$149,000
	\$490,000	\$204,000	\$1,005,000	\$1,545,000	\$40,000	\$0	\$2,794,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously assigned.	Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i>	Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.
Capital Expenditure 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	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.	
Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.			

Service #: **2.621**

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

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
19-01	Replacement	Replace intake	Construct new intake and screen	\$110,000	S	Grant	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
19-01	Replacement	Replace intake			S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
19-05	New	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the intake, back up power and upper reservoir projects.	\$20,000	S	Res	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-01	New	Public Engagement for Future Projects	Public engagement for the intake and upper reservoir projects.	\$10,000	S	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-02	New	Power generation equipment	Back-Up Power Detailed Design	\$24,000	E	Res	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000
22-01	New	Power generation equipment	Back-Up Power Construction	\$240,000	E	Debt	\$0	\$0	\$240,000	\$0	\$0	\$0	\$240,000
21-03	Replacement	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir	\$665,000	S	Debt	\$390,000	\$0	\$465,000	\$0	\$0	\$0	\$465,000
21-03					S	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
21-04	New	Water main replacement strategy and detailed design	Conduct watermain replacement assessment and develop a phased replacement strategy and design drawings and specs	\$100,000	S	Debt	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
23-01	New	Initial phase of Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas	\$1,250,000	S	Debt	\$0	\$0	\$0	\$1,250,000	\$0	\$0	\$1,250,000
23-01				\$250,000	S	Grant	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000
22-03	New	Safety Improvements for the WTF	Design and installation of eyewash, safe access platform, roof access hatch	\$40,000	E	Grant	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
24-01	New	Fernwood PS Haz Assess and Demolition	Assessment of hazard and demolition.	\$20,000	E	Res	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
24-02	New	Strainer installation for PRV	Install strainer for North End and Maliview PRV	\$25,000	E	Res	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP	\$40,000	E	Res	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
GRAND TOTAL				\$2,794,000			\$490,000	\$204,000	\$1,005,000	\$1,545,000	\$40,000	\$0	\$2,794,000

Service: 2.621 Highland & Fernwood Water (SSI)

Project Number 19-01 Capital Project Title Replace intake Capital Project Description Construct new intake and screen
Project Rationale Tender and construct intake. Current intake is undersized for capacity of WTP and creates a bottleneck upstream.

Project Number 19-02 Capital Project Title #N/A Capital Project Description #N/A
Project Rationale To design and install a system to pump DAF (Dissolved Air Flotation) Float Waste, to replace the existing failing pumps.

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

Project Number 21-01 Capital Project Title Public Engagement for Future Projects Capital Project Description Public engagement for the intake and upper reservoir projects.
Project Rationale Public engagement for the intake and upper reservoir projects.

Project Number 21-02 Capital Project Title Power generation equipment Capital Project Description Back-Up Power Detailed Design
Project Rationale Need to design a back up power system to provide power (water) in the event of a temporary power failure.

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

Project Number	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 soecs	Project Rationale	The water main system needs to be replaced so this will assess the system and create a strategy to deal with it along with design drawings and specifications.
Project Number	22-01	Capital Project Title	Power generation equipment	Capital Project Description	Back-Up Power Construction	Project Rationale	This is the construction phase of the previously designed backup power system needed in the event of a power failure to continue to provide water to the community.
Project Number	22-03	Capital Project Title	Safety Improvements for the WTF	Capital Project Description	Design and installation of eyewash, safe access platform, roof access hatch	Project Rationale	These are Health and Safety improvements required to provide a safe working environment for CRD personnel.
Project Number	23-01	Capital Project Title	Initial phase of Water main replacement	Capital Project Description	Engineering and construction of replacement/renewal of failing water main for high priority areas	Project Rationale	This is the initial phase for the replacement of the failing water main system building on the assessment that was completed previously under Project 22-01.
Project Number	24-01	Capital Project Title	Fernwood PS Haz Assess and Demolition	Capital Project Description	Assessment of hazard and demolition.	Project Rationale	Assessment of hazard and demolition.
Project Number	24-02	Capital Project Title	Strainer installation for PRV	Capital Project Description	Install strainer for North End and Maliview PRV	Project Rationale	A new strainer is needed for the system. CRD Operations may be able to carry out this task.
Project Number	25-01	Capital Project Title	Fence installation around storage reservoirs	Capital Project Description	Install fencing around all reservoirs and WTP	Project Rationale	This fence is required for community safety (child access etc.) and security of the asset (vandalism).

Highland/Fernwood Water (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	22,608	25,608	25,608	25,608	45,608	65,608
Capital Reserve Fund	75,302	61,302	111,302	86,302	66,302	86,302
Total	97,910	86,910	136,910	111,910	111,910	151,910

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		2,818	22,608	25,608	25,608	25,608	45,608
Transfer from Ops Budget		19,710	30,000	20,000	20,000	20,000	20,000
Expenditures		-	(27,000)	(20,000)	(20,000)	-	-
Planned Maintenance Activity			Hydrant maintenance & Reservior cleaning & inspection (Ph2)	Fiter media replacement	Reservoir cleaning & inspection		
Interest Income		80					
Ending Balance \$		22,608	25,608	25,608	25,608	45,608	65,608

Assumptions/Background:

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: 1088 Fund Centre: 102156	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	25,744	75,302	61,302	111,302	86,302	66,302
Transfer from Ops Budget	48,250	50,000	50,000	20,000	20,000	20,000
Transfer from Cap Fund	-	-	-	-	-	-
Transfer to Cap Fund	-	(64,000)	-	(45,000)	(40,000)	-
Interest Income*	1,308					
Ending Balance \$	75,302	61,302	111,302	86,302	66,302	86,302

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

2022 Budget

Cedars of Tuam Water (SSI)

EAC REVIEW

OCTOBER 2021

Service: 2.622 Cedars of Tuam Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

Greater of \$25,425 or \$6.75 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$81,899.

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>\$0</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:
 - First 38 cubic metres or portion - \$3.50 / cubic metre
 - Greater than 38 cubic metres - \$9.00 / cubic metre

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

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

2.622 - Cedars of Tuam Water (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Repairs & Maintenance	13,060	12,750	560	-	1,500	2,060	560	560	560	10,560
Allocations	3,314	3,314	3,209	-	-	3,209	3,330	3,331	3,468	3,457
Water Testing	2,060	2,060	2,100	-	-	2,100	2,140	2,180	2,220	2,260
Electricity	640	750	650	-	-	650	660	670	680	690
Supplies	720	620	730	-	-	730	740	750	760	770
Labour Charges	20,369	17,423	20,774	-	-	20,774	21,202	21,625	22,063	22,495
Other Operating Expenses	1,400	1,470	1,440	-	-	1,440	1,460	1,480	1,500	1,520
TOTAL OPERATING COSTS	41,563	38,387	29,463	-	1,500	30,963	30,092	30,596	31,251	41,752
*Percentage Increase over prior year						-25.5%	-2.8%	1.7%	2.1%	33.6%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	5,000	8,163	5,100	-	-	5,100	6,000	5,000	3,000	3,000
Transfer to Operating Reserve Fund	2,800	2,800	3,000	-	-	3,000	3,100	3,160	3,220	3,280
MFA Debt Reserve Fund	-	-	-	-	-	-	820	4,500	-	-
MFA Debt Principal	-	-	-	-	-	-	-	2,479	16,086	16,086
MFA Debt Interest	-	-	-	-	-	-	677	6,419	17,556	17,556
TOTAL DEBT / RESERVES	7,800	10,963	8,100	-	-	8,100	10,597	21,558	39,862	39,922
TOTAL COSTS	49,363	49,350	37,563	-	1,500	39,063	40,689	52,154	71,113	81,674
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(12,500)	(12,500)	-	-	(1,500)	(1,500)	-	-	-	(10,000)
Sales - Water	(4,513)	(4,500)	(4,513)	-	-	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)
User Charges	(32,300)	(32,300)	(33,000)	-	-	(33,000)	(36,126)	(47,591)	(66,550)	(67,111)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(49,363)	(49,350)	(37,563)	-	(1,500)	(39,063)	(40,689)	(52,154)	(71,113)	(81,674)
REQUISITION - PARCEL TAX	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Charge						2.2%	9.5%	31.7%	39.8%	0.8%
Other						0.0%	0.0%	0.0%	0.0%	0.0%
Combined						2.2%	9.5%	31.7%	39.8%	0.8%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.622	Carry						
	Cedars of Tuam Water (SSI)	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$5,000	\$15,000	\$650,000	\$0	\$0	\$670,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$5,000	\$77,000	\$0	\$0	\$0	\$82,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$10,000	\$92,000	\$650,000	\$0	\$0	\$752,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$82,000	\$450,000	\$0	\$0	\$532,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$10,000	\$200,000	\$0	\$0	\$210,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	\$0	\$10,000	\$92,000	\$650,000	\$0	\$0	\$752,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i></p>	<p>Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure 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</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>	

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

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
18-01	Decommission	Abandon unused wells	Decommission wells	\$5,000	S	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
21-01	Renewal	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund and electoral participating area petition for borrowing (sec.408 LGA	\$5,000	E	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
21-03	Study	New well detailed designs	Detailed designs, IHA application, construction documents	\$77,000	S	Debt	\$0	\$0	\$77,000	\$0	\$0	\$0	\$77,000
21-04	New	Construct new well and dist system	Construction of new infrastructure for future needs	\$650,000	E	Debt	\$0	\$0	\$0	\$450,000	\$0	\$0	\$450,000
21-04					E	Grant	\$0	\$0	\$0	\$200,000	\$0	\$0	\$200,000
22-01	Study	Power generation equipment	Back up power detailed designs	\$5,000	E	Debt	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
22-02	New	Power generation equipment	Back up power construction	\$10,000	E	Grant	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
			GRAND TOTAL	\$752,000			\$0	\$10,000	\$92,000	\$650,000	\$0	\$0	\$752,000

Service: 2.622 Cedars of Tuam Water (SSI)

Project Number 18-01 Capital Project Title Abandon unused wells Capital Project Description Decommission wells
Project Rationale Abandon unused wells to prevent groundwater contamination.

Project Number 21-01 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 and electoral participating area petition for borrowing (sec 408 I GA)
Project Rationale Public engagement for projects to fund and electoral particpaing area petition for borrowing (section 408 LGA)

Project Number 21-03 Capital Project Title New well detailed designs Capital Project Description Detailed designs, IHA application, construction documents
Project Rationale Detailed design for new well

Project Number 21-04 Capital Project Title Construct new well and dist system Capital Project Description Construction of new infrastructure for future needs
Project Rationale Construction of new well.

Project Number 21-05 Capital Project Title #N/A Capital Project Description #N/A
Project Rationale Replace chlorniator and chlorine analyzer, install well level transducer and replace raw water flow meter

Project Number 22-01 Capital Project Title Power generation equipment Capital Project Description Back up power detailed designs
Project Rationale Design of back up power. Project contingent on the the new well project not proceeding

Project Number 22-02 Capital Project Title Power generation equipment Capital Project Description Back up power construction
Project Rationale Construct back up power

Project Number 22-03 Capital Project Title #N/A Capital Project Description #N/A
Project Rationale Need to investigate current issues and install a suitable sand seperator.

Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	2,258	3,758	6,858	10,018	13,238	6,518
Capital Reserve Fund	18,684	13,784	19,784	24,784	27,784	30,784
Total	20,942	17,542	26,642	34,802	41,022	37,302

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		11,838	2,258	3,758	6,858	10,018	13,238
Transfer from Op Budget		2,800	3,000	3,100	3,160	3,220	3,280
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*		120					
Ending Balance \$		2,258	3,758	6,858	10,018	13,238	6,518

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, onstruction 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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		16,367	18,684	13,784	19,784	24,784	27,784
Transfer from Ops Budget		8,163	5,100	6,000	5,000	3,000	3,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(6,000)	(10,000)	-	-	-	-
Interest Income*		154					
Ending Balance \$		18,684	13,784	19,784	24,784	27,784	30,784

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

2022 Budget

Beddis Water

EAC REVIEW

OCTOBER 2021

Service: 2.624 Beddis Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

Greater of \$133,000 or \$2.71 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$315,538.

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 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:<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

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Operations Contracts	54,300	52,000	55,390	-	-	55,390	56,500	57,630	58,780	59,960
Grit & Waste Sludge Disposal	12,140	13,960	12,390	-	-	12,390	12,640	12,890	13,140	13,410
Repairs & Maintenance	13,650	15,000	5,760	-	14,000	19,760	5,870	5,980	16,100	6,220
Allocations	12,042	12,042	12,201	-	-	12,201	12,493	12,681	13,008	13,189
Water Testing	9,840	7,000	10,040	-	-	10,040	10,240	10,440	10,650	10,860
Electricity	11,420	12,600	11,650	-	-	11,650	11,880	12,120	12,360	12,610
Supplies	10,550	10,550	10,760	-	-	10,760	10,970	11,180	11,400	11,630
Labour Charges	36,008	39,799	36,736	-	-	36,736	37,514	38,238	39,041	39,791
Other Operating Expenses	15,380	26,890	16,930	-	-	16,930	17,340	17,750	18,170	18,600
TOTAL OPERATING COSTS	175,330	189,841	171,857	-	14,000	185,857	175,447	178,909	192,649	186,270
*Percentage Increase over prior year						6.0%	-5.6%	2.0%	7.7%	-3.3%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	4,190	4,190	15,000	-	-	15,000	10,000	10,000	10,000	10,000
Transfer to Capital Reserve Fund	23,000	6,563	35,000	-	-	35,000	70,000	112,000	100,000	105,000
MFA Debt Reserve Fund	220	220	180	-	-	180	180	3,080	180	180
MFA Debt Principal	30,817	30,817	30,817	-	-	30,817	30,817	-	16,469	16,469
MFA Debt Interest	12,145	12,145	12,145	-	-	12,145	7,420	4,205	8,410	8,410
TOTAL DEBT / RESERVES	70,372	53,935	93,142	-	-	93,142	118,417	129,285	135,059	140,059
TOTAL COSTS	245,702	243,776	264,999	-	14,000	278,999	293,864	308,194	327,708	326,329
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/FW from 2020 to 2021	13,650	13,650	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(8,000)	(8,000)	-	-	(14,000)	(14,000)	-	-	(10,000)	-
Sales - Water	(72,000)	(69,974)	(72,000)	-	-	(72,000)	(72,000)	(72,000)	(72,000)	(72,000)
User Charges	(105,562)	(105,562)	(117,759)	-	-	(117,759)	(145,084)	(157,884)	(165,828)	(172,849)
Other Revenue	(320)	(420)	(280)	-	-	(280)	(280)	(280)	(280)	(280)
TOTAL REVENUE	(172,232)	(170,306)	(190,039)	-	(14,000)	(204,039)	(217,364)	(230,164)	(248,108)	(245,129)
REQUISITION - PARCEL TAX	(73,470)	(73,470)	(74,960)	-	-	(74,960)	(76,500)	(78,030)	(79,600)	(81,200)
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Fee						11.6%	23.2%	8.8%	5.0%	4.2%
Requisition						2.0%	2.1%	2.0%	2.0%	2.0%
Combined						5.5%	10.9%	4.9%	3.1%	2.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.624	Carry						
	Beddis Water (SSI)	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$30,000	\$0	\$160,000	\$0	\$0	\$190,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$63,000	\$446,000	\$0	\$0	\$509,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$30,000	\$63,000	\$606,000	\$0	\$0	\$699,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$290,000	\$0	\$0	\$290,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$30,000	\$63,000	\$116,000	\$0	\$0	\$209,000
	\$0	\$30,000	\$63,000	\$606,000	\$0	\$0	\$699,000

CAPITAL REGIONAL DISTRICT

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i></p>	<p>Carryforward from 2021 Input the carryforward amount from 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure 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</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>	

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

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
20-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	\$20,000	S	Res	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
21-02	Study	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	\$10,000	S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
21-01	New	Power generation equipment	Back up power construction	\$110,000	E	Debt	\$0	\$0	\$0	\$110,000	\$0	\$0	\$110,000
21-01	New	Power generation equipment	Back up power construction	\$50,000	E	Grant	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
21-03	New	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir and Lautman reservoir	Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir	\$33,000	S	Res	\$0	\$0	\$33,000	\$0	\$0	\$0	\$33,000
21-03	New	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir and Lautman reservoir	Detailed design of booster pump and second reservoir at Sky Valley lower reservoir-ineligible	\$66,000	S	Res	\$0	\$0	\$0	\$66,000	\$0	\$0	\$66,000
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	\$180,000	S	Debt	\$0	\$0	\$0	\$180,000	\$0	\$0	\$180,000
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	\$150,000	S	Grant	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir	\$50,000	S	Res	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
17-01	Decommission	Lautman reservoir	Dismantle and remove Lautman reservoir	\$30,000	E	Res	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
GRAND TOTAL				\$699,000			\$0	\$30,000	\$63,000	\$606,000	\$0	\$0	\$699,000

Service: 2.624 Beddis Water (SSI)

Project Number 20-02 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Future Projects **Capital Project Description** Seek service area electors approval to fund projects

Project Rationale Need to obtain approval from the area electors for futue projects.

Project Number 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

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 referndum may be required.

Project Number 21-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power construction

Project Rationale Back up power

Project Number 21-03 **Capital Project Title** Preliminary design of booster pump and second reservoir at Sky Valley lower reservior and decommision of upper reservior and Lautman reservior **Capital Project Description** Preliminary design of booster pump and second reservoir at Sky Valley lower reservior

Project Rationale Need to replace an existing reservoir with a new one and this will require a booster pump to operate it.

Project Number 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

Project Rationale Need to replace an existing reservoir with a new one and this will require a booster pump to operate it.

Project Number 25-01 **Capital Project Title** Decommission of Sky Valley Upper Reservoir **Capital Project Description** Decommission and removal of Sky Valley Upper Reservoir

Project Rationale This is the decommissioning of an old reservoir that is being replaced.

Project Number 17-01 **Capital Project Title** Lautman reservior **Capital Project Description** Dismantle and remove Lautman reservior

Project Rationale This is an abandoned reservoir that needs to be demolished and disposed of.

Beddis Water Reserves
Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	11,629	12,629	22,629	32,629	32,629	42,629
Capital Reserve Fund	8,257	13,257	20,257	16,257	116,257	221,257
Total	19,887	25,887	42,887	48,887	148,887	263,887

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	2021	2022	2023	2024	2025	2026
Beginning Balance		15,284	11,629	12,629	22,629	32,629	32,629
Transfer from Ops Budget		4,190	15,000	10,000	10,000	10,000	10,000
Transfer to Ops Budget		-	-	-	-	-	-
Expenditures		(8,000)	(14,000)	-	-	(10,000)	-
Planned Maintenance Activity			Reservoir cleaning and inspection			Reservoir cleaning and inspection	
Interest Income		156					
Ending Balance \$		11,629	12,629	22,629	32,629	32,629	42,629

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:	1069	Estimated	Budget				
Fund Centre:	101894	2021	2022	2023	2024	2025	2026
Beginning Balance		14,544	8,257	13,257	20,257	16,257	116,257
Transfer from Ops Budget		6,563	35,000	70,000	112,000	100,000	105,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(12,984)	(30,000)	(63,000)	(116,000)	-	-
Interest Income		134					
Ending Balance \$		8,257	13,257	20,257	16,257	116,257	221,257

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2022 Budget

Fulford Water (SSI)

EAC REVIEW

OCTOBER 2021

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 \$396,306.

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 for residential properties.

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

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

Consumption Charge: Single Family Residential: No Consumption Charge
Other: \$3.27 per cubic metre
Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

MAXIMUM OPERATING EXPENDITURE:

RESERVE FUND BYLAW:

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

2.626 - Fulford Water (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Operations Contract	56,270	56,270	57,400	-	-	57,400	58,550	59,720	60,920	62,140
Grit & Waste Sludge Disposal	7,510	6,500	7,660	-	-	7,660	7,810	7,970	8,130	8,290
Repairs & Maintenance	28,000	7,000	8,170	-	20,000	28,170	8,750	8,930	9,120	9,310
Allocations	8,622	8,622	9,382	-	-	9,382	9,626	9,753	10,019	10,138
Water Testing	5,780	4,900	5,900	-	-	5,900	6,020	6,140	6,260	6,390
Electricity	10,360	10,360	10,570	-	-	10,570	10,780	11,000	11,220	11,440
Supplies	7,650	12,490	7,800	-	-	7,800	7,950	8,100	8,250	8,410
Labour Charges	22,821	25,774	23,282	-	-	23,282	23,786	24,238	24,748	25,215
Other Operating Expenses	17,550	22,102	18,210	-	-	18,210	18,640	19,080	19,530	20,000
TOTAL OPERATING COSTS	164,563	154,018	148,374	-	20,000	168,374	151,912	154,931	158,197	161,333
*Percentage Increase over prior year			-9.8%			2.3%	-9.8%	2.0%	2.1%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	7,400	7,400	7,600	-	-	7,600	7,750	7,900	8,000	8,100
Transfer to Capital Reserve Fund	21,000	21,000	58,000	-	-	58,000	45,000	10,000	10,000	10,000
MFA Debt ReserveFund	260	260	210	-	-	210	5,210	7,210	7,210	7,210
MFA Debt Principal	8,490	8,490	8,490	-	-	8,490	8,490	23,608	44,773	65,938
MFA Debt Interest	5,655	5,655	5,655	-	-	5,655	13,905	33,705	56,805	79,905
TOTAL DEBT / RESERVES	42,805	42,805	79,955	-	-	79,955	80,355	82,423	126,788	171,153
TOTAL COSTS	207,368	196,823	228,329	-	20,000	248,329	232,267	237,354	284,985	332,486
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(7,855)	-	-	(20,000)	(20,000)	-	-	-	-
Sales - Water	(16,400)	(18,000)	(16,400)	-	-	(16,400)	(16,400)	(16,400)	(16,400)	(16,400)
User Charges	(132,598)	(132,598)	(163,599)	-	-	(163,599)	(165,027)	(167,104)	(197,725)	(235,216)
Other Revenue	(870)	(870)	(830)	-	-	(830)	(840)	(850)	(860)	(870)
TOTAL REVENUE	(169,868)	(159,323)	(180,829)	-	(20,000)	(200,829)	(182,267)	(184,354)	(214,985)	(252,486)
REQUISITION - PARCEL TAX	(37,500)	(37,500)	(47,500)	-	-	(47,500)	(50,000)	(53,000)	(70,000)	(80,000)
*Percentage increase over prior year										
Sales						0.00%	0.00%	0.00%	0.00%	0.00%
User Fee						23.4%	0.9%	1.3%	18.3%	19.0%
Requisition						26.7%	5.3%	6.0%	32.1%	14.3%
Combined						22.0%	1.7%	2.2%	20.1%	16.7%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.626	Carry						
	Fulford Water (SSI)	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$13,000	\$38,000	\$806,000	\$710,000	\$700,000	\$700,000	\$2,954,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$120,000	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$133,000	\$228,000	\$806,000	\$710,000	\$700,000	\$700,000	\$3,144,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$500,000	\$700,000	\$700,000	\$700,000	\$2,600,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$70,000	\$300,000	\$0	\$0	\$0	\$370,000
Donations / Third Party Funding	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Reserve Fund	\$123,000	\$148,000	\$6,000	\$10,000	\$0	\$0	\$164,000
	\$133,000	\$228,000	\$806,000	\$710,000	\$700,000	\$700,000	\$3,144,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously assigned.	Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i>	Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.
Capital Expenditure 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	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	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 Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles	Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.	

Service #: **2.626**

Service Name: **Fulford Water (SSI)**

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
20-01	New	WTP, Reservoir, PST Sunnyside Site Security	Security fencing to secure assets.	\$20,000	S	Res	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
20-01				\$10,000	S	Other	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	\$15,000	E	Res	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
21-02	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the new well design and construction	\$10,000	E	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
22-01	New	Replacement of Flocculation mixer motor	Replace two flocculation mixer motors	\$9,000	E	Res	\$9,000	\$9,000	\$0	\$0	\$0	\$0	\$9,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$4,000	E	Res	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$4,000
23-01	New	Replacement of impellers of pumps at Sunnyside Pumpstation	Replacement of impellers of pumps at Sunnyside Pumpstation	\$6,000	E	Res	\$0	\$0	\$6,000	\$0	\$0	\$0	\$6,000
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload	\$10,000	E	Res	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
22-03	New	Water main assessment and replacement strategy and initial phase detailed design	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design for initial phase	\$90,000	S	Res	\$90,000	\$90,000	\$0		\$0	\$0	\$90,000
25-01	New	Initial phase of water main replacement	Water main replacement detailed design and construction for priority sections	\$2,900,000	E	Debt	\$0	\$0	\$500,000	\$700,000	\$700,000	\$700,000	\$2,600,000
25-01	New				E	Grant	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
22-04	New	Relocate Water Line at Weston Creek	Complete detailed design, issue an RFP and complete the field construction to relocate the line.	\$70,000	S	Grant	\$0	\$70,000	\$0	\$0	\$0	\$0	\$70,000
GRAND TOTAL				\$3,144,000			\$133,000	\$228,000	\$806,000	\$710,000	\$700,000	\$700,000	\$3,144,000

Service: 2.626 Fulford Water (SSI)

Project Number 20-01 Capital Project Title WTP, Reservoir, PST Sunnyside Site Security Capital Project Description Security fencing to secure assets.
Project Rationale Perimeter fencing is required to secure assets.

Project Number 21-02 Capital Project Title Public Engagement for Future Projects Capital Project Description Inform and engage public within service area on upcoming works that will require borrowing to fund.
Project Rationale Referendum to secure borrowing.

Project Number 22-01 Capital Project Title Replacement of Flocculation mixer motor Capital Project Description Replace two flocculation mixer motors
Project Rationale Replacement of aging equipment.

Project Number 22-02 Capital Project Title Installation of turbidity meter on influent line Capital Project Description Installation of turbidity meter on influent line
Project Rationale Meter required to measure water quality.

Project Number 23-01 Capital Project Title Replacement of impellers of pumps at Sunnyside Pumpstation Capital Project Description Replacement of impellers of pumps at Sunnyside Pumpstation
Project Rationale Replacement of aging equipment.

Project Number	24-01	Capital Project Title	Electrical service improvement at Fulford WTP	Capital Project Description	Replacement of panel board directory and address issues with regard to resetting motor overload
Project Rationale	Replacement of aging equipment.				
Project Number	22-03	Capital Project Title	Water main assessment and replacement strategy and initial phase detailed design	Capital Project Description	Develop a stragey and phased program to replace aging AC water mains in the system and perform detailed design for initial phase
Project Rationale	Aging asbestos concrete water lines require replacement.				
Project Number	25-01	Capital Project Title	Initial phase of water main replacement	Capital Project Description	Water main replacement detailed design and construction for priority sections
Project Rationale	Aging asbestos concrete water lines require replacement.				
Project Number	22-04	Capital Project Title	Relocate Water Line at Weston Creek	Capital Project Description	Complete detailed design, issue an RFP and complete the field construction to relocate the line.
Project Rationale	The existing water line which runs on the downstream side of the culvert containing Weston Creek has become exposed due to erosion. The plan is to relocate the line under the road and above the culvert, the best option out of the three presented by the engineering consultant. These are additional funds to complete the detailed design, issue an RFP and complete the field construction to relocate the line.				

Fulford Water (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	17,993	5,593	13,343	21,243	29,243	37,343
Capital Reserve Fund	95,094	5,094	44,094	44,094	54,094	64,094
Total	113,087	10,687	57,437	65,337	83,337	101,437

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: Fund Centre:	1500 105207	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		18,256	17,993	5,593	13,343	21,243	29,243
Transfer from Ops Budget		7,400	7,600	7,750	7,900	8,000	8,100
Expenditures		(7,855)	(20,000)		-	-	-
Planned Maintenance Activity			Reservoir cleaning and inspection				
Interest Income		192					
Ending Balance \$		17,993	5,593	13,343	21,243	29,243	37,343

Assumptions/Background:

Reserve Schedule

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

Bylaw 3275

Reserve Cash Flow

Fund: 1070 Fund Centre: 101897	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	73,402	95,094	5,094	44,094	44,094	54,094
Transfer from Ops Budget	21,000	58,000	45,000	10,000	10,000	10,000
Transfer from Cap Fund	-	-	-	-	-	-
Transfer to Cap Fund	-	(148,000)	(6,000)	(10,000)	-	-
Interest Income*	692					
Ending Balance \$	95,094	5,094	44,094	44,094	54,094	64,094

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

2022 Budget

Cedar Lane Water (SSI)

EAC REVIEW

OCTOBER 2021

Service: 2.628 Cedar Lane Water (SSI)

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of \$54,000 or \$4.76/ \$1,000 of actual assessed value of land and improvements to a maximum of \$105,473.

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

RESERVE FUND BYLAW:

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

2.628 - Cedar Lane Water (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
OPERATING COSTS										
Operations Contract	22,200	32,100	22,650	-	-	22,650	23,100	23,560	24,030	24,510
Repairs & Maintenance	26,080	25,000	1,600	-	-	1,600	1,630	1,670	21,710	1,750
Allocations	4,786	4,786	4,889	-	-	4,889	5,044	5,081	5,255	5,281
Water Testing	3,040	3,700	3,100	-	-	3,100	3,160	3,220	3,280	3,350
Electricity	4,580	4,300	4,670	-	-	4,670	4,760	4,860	4,960	5,060
Supplies	1,540	2,386	1,570	-	-	1,570	1,600	1,630	1,660	1,690
Labour Charges	11,231	11,226	11,464	-	-	11,464	11,706	11,932	12,181	12,415
Other Operating Expenses	3,070	2,620	3,200	-	-	3,200	3,280	3,360	3,440	3,520
TOTAL OPERATING COSTS	76,527	86,118	53,143	-	-	53,143	54,280	55,313	76,516	57,576
*Percentage Increase over prior year						-30.6%	2.1%	1.9%	38.3%	-24.8%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	2,170	2,170	15,000	-	-	15,000	20,000	20,000	30,000	32,000
Transfer to Operating Reserve Fund	3,200	3,200	3,200	-	-	3,200	5,000	4,500	6,000	6,000
MFA Debt Reserve Fund	30	30	30	-	-	30	930	30	30	30
MFA Debt Principal	5,394	5,394	5,394	-	-	5,394	5,394	10,505	5,111	5,111
MFA Debt Interest	2,430	2,430	2,430	-	-	2,430	3,735	5,040	2,610	2,610
TOTAL DEBT / RESERVES	13,224	13,224	26,054	-	-	26,054	35,059	40,075	43,751	45,751
TOTAL COSTS	89,751	99,342	79,197	-	-	79,197	89,339	95,388	120,267	103,327
FUNDING SOURCES (REVENUE)										
Estimated Deficit CFW 2021 to 2022	-	(10,090)	10,090	-	-	10,090	-	-	-	-
Transfers from Operations Reserve Fund	(25,000)	(25,000)	-	-	-	-	-	-	(20,000)	-
Sales - Water	(11,500)	(11,000)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(43,047)	(43,048)	(62,607)	-	-	(62,607)	(52,659)	(53,708)	(57,587)	(59,647)
Other Revenue	(180)	(180)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
TOTAL REVENUE	(79,727)	(89,318)	(64,197)	-	-	(64,197)	(64,339)	(65,388)	(89,267)	(71,327)
REQUISITION - PARCEL TAX	(10,024)	(10,024)	(15,000)	-	-	(15,000)	(25,000)	(30,000)	(31,000)	(32,000)
*Percentage increase over prior year										
Sales						0.0%	0.0%	0.0%	0.0%	0.0%
User Charge						45.4%	-15.9%	2.0%	7.2%	3.6%
Requisition						49.6%	66.7%	20.0%	3.3%	3.2%
Combined						38.0%	0.1%	6.8%	5.1%	3.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	2.628	Carry						
	Cedar Lane Water (SSI)	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

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	\$30,000	\$266,500	\$10,000	\$0	\$0	\$306,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$30,000	\$266,500	\$10,000	\$0	\$0	\$306,500

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$140,000	\$0	\$0	\$0	\$140,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$30,000	\$36,500	\$10,000	\$0	\$0	\$76,500
	\$0	\$30,000	\$266,500	\$10,000	\$0	\$0	\$306,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"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".</i></p>	<p>Carryforward from 2021</p> <p>Input the carryforward amount from tye 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>		<p>Cost Estimate Class</p> <p>Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (+25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>

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

[illegible]

Cedar Lane Water (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	4,784	7,984	12,984	17,484	3,484	9,484
Capital Reserve Fund	41,837	26,837	10,337	20,337	50,337	82,337
Total	46,621	34,821	23,321	37,821	53,821	91,821

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		26,328	4,784	7,984	12,984	17,484	3,484
Transfer from Ops Budget		3,200	3,200	5,000	4,500	6,000	6,000
Expenditures		(25,000)	-	-	-	(20,000)	-
Planned Maintenance Activity		Well No.1 Inspection & Reservoir cleaning & inspection				Reservoir cleaning & inspection	
Interest Income*		256					
Ending Balance \$		4,784	7,984	12,984	17,484	3,484	9,484

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				
		2021	2022	2023	2024	2025	2026
Beginning Balance		74,434	41,837	26,837	10,337	20,337	50,337
Transfer from Ops Budget		2,170	15,000	20,000	20,000	30,000	32,000
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(35,000)	(30,000)	(36,500)	(10,000)	-	-
Interest Income*		233					
Ending Balance \$		41,837	26,837	10,337	20,337	50,337	82,337

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

2022 Budget

Fernwood Water (SSI)

EAC REVIEW

OCTOBER 2021

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

Committee: Electoral Area

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$56,000 or \$5.07 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$316,923.

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)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Allocations	348	348	82	-	-	82	83	85	87	88
TOTAL OPERATING COSTS	348	348	82	-	-	82	83	85	87	88
*Percentage Increase over prior year						-76.4%	1.2%	2.4%	2.4%	1.1%
<u>DEBT</u>										
MFA Debt Principal	9,925	9,925	9,925	-	-	9,925	9,925	9,925	4,931	2,247
MFA Debt Interest	4,420	4,420	4,420	-	-	4,420	4,420	4,420	1,850	1,530
MFA Debt Reserve Fund	60	60	50	-	-	50	50	50	50	50
TOTAL DEBT	14,405	14,405	14,395	-	-	14,395	14,395	14,395	6,831	3,827
TOTAL COSTS	14,753	14,753	14,477	-	-	14,477	14,478	14,480	6,918	3,915
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/f from 2020 to 2021	(1,200)	(1,200)	-	-	-	-	-	-	-	-
Other Revenue	(60)	(60)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	(1,260)	(1,260)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
REQUISITION - PARCEL TAX	(13,493)	(13,493)	(14,427)	-	-	(14,427)	(14,428)	(14,430)	(6,868)	(3,865)
*Percentage increase over prior year Requisition						6.9%	0.0%	0.0%	-52.4%	-43.7%

CAPITAL REGIONAL DISTRICT

2022 Budget

SSI Liquid Waste Disposal

EAC REVIEW

OCTOBER 2021

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 \$470,854.

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:	\$0.445 per imperial gallon (Bylaw No. 4395, December 9, 2020)
Connection Charge:	N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

Change in Budget 2021 to 2022**Service: 3.705 SSI Liquid Waste Disposal****Total Expenditure****Comments****2021 Budget****897,276****Changes:**

Sludge Hauling Contract	80,600	Estimate \$0.015/IGAL increase in sludge disposal costs and 155,000 IGAL increase in volume
Grit & Waste Sludge Disposal	(2,400)	Decrease in monthly bin rental and screenings disposal costs
Repairs & Maintenance	(5,000)	One time cyclical maintenance planned in 2021
Standard Overhead Allocation	8,556	Increase due to 2021 operating cost increase and 4th year of new OH model implementation
Labour Charges	3,163	Increase in 2022 operating costs
Transfer to Capital Reserve Fund	8,430	Transfer to fund future capital projects
Other	900	

Total Changes**94,249****2022 Budget****991,525**

% Expense increase from 2021:

10.5%

% Parcel tax increase from 2021:

5.3%

Parcel tax funding is 38% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

Total Revenue is projected at \$161,470 (18.1%) higher than budget due to higher than expected revenue from tipping fees. Total Operating Costs are projected at \$152,999 (17.1%) higher than budget mainly due to the increased cost to dispose of the higher volume of sludge. The one-time favourable variance of \$8,471 will be balanced on an increased transfer to the Capital Reserve Fund, which has a expected year-end balance of \$160,383 before this transfer.

3.705 - SSI Liquid Waste Disposal

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	477,400	629,960	558,000	-	-	558,000	569,160	580,540	592,150	603,990
Grit & Waste Sludge Disposal	6,000	3,500	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Repairs & Maintenance	12,490	10,000	7,750	-	-	7,750	16,910	8,070	8,230	8,390
Allocations	29,030	29,030	37,626	-	-	37,626	38,333	39,054	39,789	40,539
Electricity	7,800	4,200	6,500	-	-	6,500	6,630	6,760	6,900	7,040
Supplies	7,530	9,500	7,680	-	-	7,680	7,830	7,990	8,150	8,310
Labour Charges	154,073	162,982	157,236	-	-	157,236	160,522	163,646	167,036	170,266
Other Operating Expenses	11,970	10,120	13,500	-	-	13,500	13,830	14,170	14,530	14,891
TOTAL OPERATING COSTS	706,293	859,292	791,892	-	-	791,892	816,885	823,970	840,595	857,316
*Percentage Increase over prior year						12.1%	3.2%	0.9%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	620	620	560	-	-	560	560	20,560	560	560
MFA Debt Principal	107,308	107,308	107,308	-	-	107,308	107,308	107,308	186,926	152,033
MFA Debt Interest	53,265	53,265	53,265	-	-	53,265	53,265	64,615	91,805	87,645
Transfer to Operating Reserve Fund	3,720	3,720	4,000	-	-	4,000	4,000	4,000	4,000	4,000
Transfer to Capital Reserve Fund	26,070	34,541	34,500	-	-	34,500	79,500	90,633	-	35,800
TOTAL DEBT / RESERVES	190,983	199,454	199,633	-	-	199,633	244,633	287,116	283,291	280,038
TOTAL COSTS	897,276	1,058,746	991,525	-	-	991,525	1,061,518	1,111,086	1,123,886	1,137,354
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	-	-	(9,000)	-	-	-
Sale - Septage Sludge	(356,000)	(440,550)	(409,500)	-	-	(409,500)	(417,690)	(426,040)	(434,560)	(443,250)
Sale - Sewage Sludge	(178,000)	(255,430)	(204,750)	-	-	(204,750)	(208,850)	(213,030)	(217,290)	(221,640)
Grants in Lieu of Taxes	(450)	(450)	(460)	-	-	(460)	(470)	(480)	(490)	(500)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,130)	(620)	(1,070)	-	-	(1,070)	(1,080)	(1,090)	(1,100)	(1,110)
TOTAL REVENUE	(540,580)	(702,050)	(615,780)	-	-	(615,780)	(637,090)	(640,640)	(653,440)	(666,500)
REQUISITION - PARCEL TAX	(356,696)	(356,696)	(375,745)	-	-	(375,745)	(424,428)	(470,446)	(470,446)	(470,854)
*Percentage increase over prior year Requisition						5.3%	13.0%	10.8%	0.0%	0.1%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	3.705	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	SSI Septage / Composting							

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	\$155,000	\$152,500	\$180,000	\$2,000,000	\$50,000	\$0	\$2,382,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$155,000	\$152,500	\$180,000	\$2,000,000	\$50,000	\$0	\$2,382,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$75,000	\$75,000	\$0	\$0	\$40,000	\$0	\$115,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$80,000	\$77,500	\$180,000	\$0	\$10,000	\$0	\$267,500
		\$155,000	\$152,500	\$180,000	\$2,000,000	\$50,000	\$0	\$2,382,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>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".</p>	<p>Carryforward from 2021 Input the carryforward amount from tge 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization. Other = Project is not driven by one of the other options provided.</p>
<p>Capital Expenditure 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</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>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 Res = Reserve Fund \$1Loan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, critically, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>		<p>Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>

Service #:	3.705
Service Name:	SSI Septage / Composting

[illegible]

Service: 3.705 SSI Septage / Composting

Project Number	16-03	Capital Project Title	Options Analysis	Capital Project Description	Options for treatment and disposal.
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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.

Project Number	17-01	Capital Project Title	Public Engagement for Treatment Capital Project	Capital Project Description	Inform and engage public within service area on upcoming works that will require borrowing to fund.
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Project Rationale Need to inform and engage public within service area on upcoming works that will require borrowing to fund.

Project Number	17-02	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 project.
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Project Rationale Need to undertake a referendum or AAP to borrow funds to carry out the project.

Project Number	18-01	Capital Project Title	Treatment and Disposal	Capital Project Description	Engineering design of treatment and disposal
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Project Rationale This is the design and construction of the preferred treatment and disposal chosen through the options analysis.

Project Number	20-01	Capital Project Title	Lagoon Closure	Capital Project Description	Lagoon Closure
Project Rationale	Old lagoons have not been officially closed.				

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

**SSI Liquid Waste Disposal
Reserve Summary Schedule
2022 - 2026 Financial Plan**

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	13,710	17,710	12,710	16,710	20,710	24,710
Capital Reserve Fund	169,309	126,309	25,809	116,442	106,442	142,242
Total	183,019	144,019	38,519	133,152	127,152	166,952

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105209	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		14,850	13,710	17,710	12,710	16,710	20,710
Transfer from Ops Budget		3,720	4,000	4,000	4,000	4,000	4,000
Expenditures		(5,000)	-	(9,000)	-	-	-
Planned Maintenance Activity		Access Road Maintenance		Power Line Maintenance			
Interest Income*		140					
Ending Balance \$		13,710	17,710	12,710	16,710	20,710	24,710

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 - Capital Reserve Fund - Bylaw 2274

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

Reserve Cash Flow

Fund: Fund Centre:	1087 102146	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		143,416	169,309	126,309	25,809	116,442	106,442
Transfer from Ops Budget		34,541	34,500	79,500	90,633	-	35,800
Transfer to Cap Fund		(10,000)	(77,500)	(180,000)	-	(10,000)	-
Interest Income*		1,352					
Ending Balance \$		169,309	126,309	25,809	116,442	106,442	142,242

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

2022 Budget

Ganges Sewer (SSI)

EAC REVIEW

OCTOBER 2021

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 \$2,347,290

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)

3.810 - Ganges Sewer (SSI)

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	29,490	42,400	30,080	-	-	30,080	30,680	31,290	31,920	32,560
Screenings, Grit & Waste Sludge Disposal	124,380	148,440	124,740	-	-	124,740	127,230	129,770	132,360	135,010
Repairs & Maintenance	13,140	7,300	14,320	-	10,000	24,320	94,610	44,900	15,200	15,510
Allocations	46,181	46,181	48,481	-	-	48,481	49,395	50,203	51,171	52,004
Electricity	63,050	60,750	61,850	-	-	61,850	63,080	64,340	65,620	66,930
Water	7,600	2,200	7,750	-	-	7,750	7,910	8,070	8,230	8,390
Supplies	15,890	13,930	16,210	-	-	16,210	16,540	16,870	17,210	17,560
Labour Charges	366,839	344,801	374,535	-	-	374,535	382,040	389,584	397,513	405,346
Other Operating Expenses	27,940	28,870	30,590	-	-	30,590	31,420	32,280	33,150	34,050
TOTAL OPERATING COSTS	694,510	694,872	708,556	-	10,000	718,556	802,905	767,307	752,374	767,360
*Percentage Increase over prior year						3.5%	11.7%	-4.4%	-1.9%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	68,173	67,811	70,000	-	-	70,000	71,400	72,830	74,290	75,780
Transfer to Capital Reserve Fund	50,000	50,000	50,000	-	-	50,000	60,000	60,000	60,000	60,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	181,402	181,402	181,402
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	128,108	159,030	159,030	159,030
MFA Debt Reserve Fund	880	880	830	-	-	830	14,130	830	830	830
TOTAL DEBT / RESERVES	364,866	364,504	366,643	-	-	366,643	401,651	474,092	475,552	477,042
TOTAL COSTS	1,059,376	1,059,376	1,075,199	-	10,000	1,085,199	1,204,556	1,241,399	1,227,926	1,244,402
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(10,000)	(10,000)	(80,000)	(30,000)	-	-
User Charges	(1,000,303)	(1,000,303)	(1,015,009)	-	-	(1,015,009)	(1,061,230)	(1,140,994)	(1,156,291)	(1,171,513)
Other Revenue	(2,073)	(2,073)	(2,050)	-	-	(2,050)	(2,070)	(2,090)	(2,110)	(2,130)
TOTAL REVENUE	(1,002,376)	(1,002,376)	(1,017,059)	-	(10,000)	(1,027,059)	(1,143,300)	(1,173,084)	(1,158,401)	(1,173,643)
REQUISITION - PARCEL TAX	(57,000)	(57,000)	(58,140)	-	-	(58,140)	(61,256)	(68,315)	(69,525)	(70,759)
*Percentage increase over prior year										
User Fee						1.5%	4.6%	7.5%	1.3%	1.3%
Requisition						2.0%	5.4%	11.5%	1.8%	1.8%
Combined						1.5%	4.6%	7.7%	1.4%	1.3%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	3.810	Carry	2022	2023	2024	2025	2026	TOTAL
	Ganges Sewer Utility (SSI)	Forward						
		from 2021						

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$90,000	\$190,000	\$607,000	\$25,000	\$0	\$0	\$822,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$357,500	\$487,500	\$800,000	\$0	\$0	\$0	\$1,287,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$447,500	\$677,500	\$1,407,000	\$25,000	\$0	\$0	\$2,109,500

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$200,000	\$0	\$1,330,000	\$0	\$0	\$0	\$1,330,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$247,500	\$537,500	\$77,000	\$25,000	\$0	\$0	\$639,500
		\$447,500	\$677,500	\$1,407,000	\$25,000	\$0	\$0	\$2,109,500

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: <i>"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".</i></p>	<p>Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure 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</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>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 Res = Reserve Fund STL = Short Term Loans WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>		<p>Cost Estimate Class Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (+25-40%) = Estimate based on limited site information; used for program planning. Class D (+50%) = Estimate based on little/no site information; used for long-term planning.</p>

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

[illegible]

Service:

3.810

Ganges Sewer Utility (SSI)

Project Number	21-01	Capital Project Title	Strategic Asset Management Plan	Capital Project Description	Identify condition of assets, develop prioritized list of infrastructure replacement
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Project Rationale Expanded facilities are required for the lab, cew area, blower room and storage at the Ganges WWTP.

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

Project Number	21-03	Capital Project Title	VFD installation for EQ Tank	Capital Project Description	Installation of VFD for EQ pumps to equalize feed rate for the plant
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Project Rationale Current pumps in the Equalization tank are stop when the flow in Bioreactor is high. VFD equipped pumps can better regulate the flow rate for the plant.

Project Number	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
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Project Rationale Detailed designs of expanded facilities are required for the lab, cew area, blower room and storage at the Ganges WWTP.

Project Number	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
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Project Rationale Construction of expanded facilities are required for the lab, cew area, blower room and storage at the Ganges WWTP.

Ganges Sewer (SSI)
Reserve Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	106,746	166,746	158,146	200,976	275,266	351,046
Total Capital Reserve Fund	855,347	367,847	350,847	385,847	445,847	505,847
Total	962,093	534,593	508,993	586,823	721,113	856,893

Reserve Schedule

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

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

Reserve Cash Flow

Fund: Fund Centre:	1500 105210	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Beginning Balance		38,495	106,746	166,746	158,146	200,976	275,266
Transfer from Ops Budget		67,811	70,000	71,400	72,830	74,290	75,780
Expenditures		-	(10,000)	(80,000)	(30,000)	-	-
Planned Maintenance Activity			Outfall Inspection	Sanitary sewer flushing and inspecitons	WWTP tank draining, cleaning and inspection		
Interest Income*		440					
Ending Balance \$		106,746	166,746	158,146	200,976	275,266	351,046

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.

Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	101836						
Beginning Balance		793,529	788,970	301,470	284,470	319,470	379,470
Transfer from Ops Budget		50,000	50,000	60,000	60,000	60,000	60,000
Transfer from Cap Fund		40,886	-	-	-	-	-
Transfer to Cap Fund		(101,902)	(537,500)	(77,000)	(25,000)	-	-
Interest Income*		6,457					
Ending Balance \$		788,970	301,470	284,470	319,470	379,470	439,470

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:	1056	Estimated	Budget				
		2021	2022	2023	2024	2025	2026
Fund Centre:	101900						
Beginning Balance		65,756	66,377	66,377	66,377	66,377	66,377
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		621					
Ending Balance \$		66,377	66,377	66,377	66,377	66,377	66,377

Assumptions/Background:

For use only to fund costs resulting from expansion of service

CAPITAL REGIONAL DISTRICT

2022 Budget

Maliview Sewer Utility (SSI)

EAC REVIEW

OCTOBER 2021

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 **\$110,665**.

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:

Highland Water & Sewer Services Committee (Maliview)

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	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	23,000	27,000	23,460	-	-	23,460	23,930	24,410	24,900	25,400
Screenings, Grit & Waste Sludge Disposal	36,000	40,800	36,720	-	-	36,720	37,450	38,200	38,960	39,740
Repairs & Maintenance	7,810	7,110	3,820	-	7,000	10,820	3,890	43,960	4,030	4,100
Allocations	19,672	19,672	21,422	-	-	21,422	21,834	22,198	22,713	23,086
Electricity	3,200	3,200	3,260	-	-	3,260	3,330	3,400	3,470	3,540
Water	1,350	1,100	1,380	-	-	1,380	1,410	1,440	1,470	1,500
Supplies	1,120	910	1,140	-	-	1,140	1,160	1,180	1,200	1,220
Labour Charges	44,135	39,240	41,273	-	-	41,273	42,126	42,956	43,837	44,693
Other Operating Expenses	8,690	6,240	9,160	-	-	9,160	9,390	9,620	9,860	10,100
TOTAL OPERATING COSTS	144,977	145,272	141,635	-	7,000	148,635	144,520	187,364	150,440	153,379
*Percentage Increase over prior year						2.5%	-2.8%	29.6%	-19.7%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	26,570	28,065	50,000	-	-	50,000	27,500	5,000	8,000	10,000
Transfer to Operating Reserve Fund	12,000	12,000	15,000	-	-	15,000	13,000	13,000	13,000	13,000
Debt Reserve Fund	3,010	-	3,000	-	-	3,000	19,100	-	-	-
MFA Principal Payment	1,199	1,199	-	-	-	-	12,657	89,329	89,329	89,329
MFA Interest Payment	2,100	420	1,680	-	-	1,680	36,325	65,930	65,930	65,930
TOTAL DEBT / RESERVES	44,879	41,684	69,680	-	-	69,680	108,582	173,259	176,259	178,259
TOTAL COSTS	189,856	186,956	211,315	-	7,000	218,315	253,102	360,623	326,699	331,638
<u>FUNDING SOURCES (REVENUE)</u>										
Balance Carry Forward from 2020 to 2021- Deficit	27,727	27,727	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	(7,000)	(7,000)	-	(40,000)	-	-
Sales - Sewer Use	(27,000)	(24,250)	(25,000)	-	-	(25,000)	(27,000)	(27,000)	(27,000)	(27,000)
User Charges	(180,753)	(180,753)	(181,405)	-	-	(181,405)	(219,952)	(283,473)	(288,549)	(292,488)
Other Revenue	(160)	(10)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(185,186)	(182,286)	(206,555)	-	(7,000)	(213,555)	(247,102)	(350,623)	(315,699)	(319,638)
REQUISITION - PARCEL TAX	(4,670)	(4,670)	(4,760)	-	-	(4,760)	(6,000)	(10,000)	(11,000)	(12,000)
*Percentage increase over prior year										
Sales						-7.4%	8.0%	0.0%	0.0%	0.0%
User Fees						0.4%	21.2%	28.9%	1.8%	1.4%
Requisition						1.9%	26.1%	66.7%	10.0%	9.1%
Combined						-0.6%	19.8%	26.7%	1.9%	1.5%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2022 to 2026

Service No.	3.820	Carry						
	Maliview Sewer Utility (SSI)	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

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	\$300,000	\$1,910,000	\$41,000	\$0	\$0	\$2,251,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$300,000	\$1,910,000	\$41,000	\$0	\$0	\$2,251,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$300,000	\$1,910,000	\$0	\$0	\$0	\$2,210,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$32,000	\$0	\$0	\$32,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$9,000	\$0	\$0	\$9,000
		\$0	\$300,000	\$1,910,000	\$41,000	\$0	\$0	\$2,251,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"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".</i></p>	<p>Carryforward from 2021</p> <p>Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Economic benefit to the organization.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>	<p>Cost Estimate Class</p> <p>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (±25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>	

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

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	\$2,010,000	S	Debt	\$300,000	\$300,000	\$1,710,000	\$0	\$0	\$0	\$2,010,000
22-02	Renewal	Collection system repairs	Replacement/repair of collection pipe and manholes.	\$200,000	S	Debt	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$9,000	S	Res	\$0	\$0	\$0	\$9,000	\$0	\$0	\$9,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$32,000	S	Grant	\$0	\$0	\$0	\$32,000	\$0	\$0	\$32,000
			GRAND TOTAL	\$2,251,000			\$300,000	\$300,000	\$1,910,000	\$41,000	\$0	\$0	\$2,251,000

Service: 3.820 Maliview Sewer Utility (SSI)

Project Number	21-03	Capital Project Title	Wastewater Treatment Plant Upgrade	Capital Project Description	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
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Project Rationale Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.

Project Number	22-02	Capital Project Title	Collection system repairs	Capital Project Description	Replacement/repair of collection pipe and manholes.
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Project Rationale The current collection systems are aged and failing need to be replaced.This is the initial phase.

Project Number	23-01	Capital Project Title	SAMP Development	Capital Project Description	Develop an asset management plan for the facility.
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Project Rationale This service has no up-to-date asset management plan

Maliview Estates Sewer System
Summary Schedule
2022 - 2026 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Operating Reserve Fund	13,943	21,943	34,943	7,943	20,943	33,943
Capital Reserve Fund	26,885	76,885	104,385	100,385	108,385	118,385
Total	40,829	98,829	139,329	108,329	129,329	152,329

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				
	2021	2022	2023	2024	2025	2026
Beginning Balance	6,848	13,943	21,943	34,943	7,943	20,943
Transfer from Ops Budget	12,000	15,000	13,000	13,000	13,000	13,000
Transfer from Cap Fund	-	-	-	-	-	-
Expenditures	(5,000)	(7,000)	-	(40,000)	-	-
Planned Maintenance Activity	Biofilter media replacement	Outfall inspection		Sanitary sewer system flushing and inspections		
Interest Income*	95					
Ending Balance \$	13,943	21,943	34,943	7,943	20,943	33,943

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) - 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				
	2021	2022	2023	2024	2025	2026
Beginning Balance	45,570	26,885	76,885	104,385	100,385	108,385
Transfer from Ops Budget	28,065	50,000	27,500	5,000	8,000	10,000
Transfer from Cap Fund	-	-	-	-	-	-
Transfer to Cap Fund	(47,000)	-	-	(9,000)	-	-
Interest Income*	250					
Ending Balance \$	26,885	76,885	104,385	100,385	108,385	118,385

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.