

## Appendix B-1: Requisition Summary (SSI)

Electoral Area Salt Spring Island	Provisional 2023	Cost per Avg. Res Asst/ Parcel	2022	Cost per Avg. Res Asst/ Parcel	Change in Requisition		Change in cost per avg household/Parcel	
					\$	%	\$	%
1.010 Legislative & General Government	371,322	56.03	362,408	54.69	8,914	2.5%	1.35	2.5%
1.101 G.I.S.	4,245	0.64	4,135	0.62	110	2.7%	0.02	2.7%
1.112 Regional Grant in Aid	516	0.08	-	-	516	100.0%	0.08	100.0%
1.224 Community Health - Homeless Sec.	16,199	2.44	20,941	3.16	(4,742)	-22.6%	(0.72)	-22.6%
1.280 Regional Parks	547,792	82.66	531,796	80.25	15,996	3.0%	2.41	3.0%
1.280A Regional Parks - Land Acquisition	-	-	2,753	0.42	(2,753)	-100.0%	(0.42)	-100.0%
1.309 Climate Action and Adaptation	54,046	8.16	44,223	6.67	9,823	22.2%	1.48	22.2%
1.310 Land Banking & Housing	50,920	7.68	49,710	7.50	1,210	2.4%	0.18	2.4%
1.324 Regional Planning Service	42,255	6.38	41,078	6.20	1,177	2.9%	0.18	2.9%
1.335 Geo-Spatial Referencing System	5,552	0.84	5,449	0.82	103	1.9%	0.02	1.9%
1.374 Regional Emergency Program Support	4,277	0.65	4,153	0.63	125	3.0%	0.02	3.0%
1.375 Hazardous Material Incident Response	10,479	1.58	10,174	1.54	305	3.0%	0.05	3.0%
1.911 Call Answer	5,184	0.78	5,033	0.76	151	3.0%	0.02	3.0%
1.921 Regional CREST Contribution	49,247	7.43	47,812	7.22	1,434	3.0%	0.22	3.0%
<b>Total Regional</b>	<b>1,162,036</b>	<b>\$175.35</b>	<b>\$1,129,666</b>	<b>\$170.47</b>	<b>\$32,370</b>	<b>2.9%</b>	<b>\$4.88</b>	<b>2.9%</b>
1.230 Traffic Safety Commission	2,618	0.40	2,618	0.40	-	0.0%	-	0.0%
1.311 Regional Housing Trust Fund	37,699	5.69	35,984	5.43	1,715	4.8%	0.26	4.8%
1.313 Animal Care Services	129,000	19.47	125,243	18.90	3,757	3.0%	0.57	3.0%
1.913 Fire Dispatch	77,030	11.62	74,842	11.29	2,188	2.9%	0.33	2.9%
<b>Total Sub-Regional</b>	<b>\$246,347</b>	<b>\$37.17</b>	<b>\$238,686</b>	<b>\$36.02</b>	<b>\$7,660</b>	<b>3.2%</b>	<b>\$1.16</b>	<b>3.2%</b>
1.103 Elections	28,131	4.25	28,132	4.25	(0)	0.0%	(0.00)	0.0%
1.104 U.B.C.M.	5,319	0.80	5,164	0.78	155	3.0%	0.02	3.0%
1.318 Building Inspection	205,887	31.07	199,891	30.16	5,996	3.0%	0.90	3.0%
1.320 Noise Control	18,025	2.72	17,493	2.64	532	3.0%	0.08	3.0%
1.322 Nuisances & Unsanitary Premises	24,084	3.63	23,375	3.53	710	3.0%	0.11	3.0%
1.372 Electoral Area Emergency Program	67,068	10.12	65,114	9.83	1,955	3.0%	0.29	3.0%
<b>Total Joint Electoral Area</b>	<b>\$348,515</b>	<b>\$52.59</b>	<b>\$339,168</b>	<b>\$51.18</b>	<b>\$9,347</b>	<b>2.8%</b>	<b>\$1.41</b>	<b>2.8%</b>
1.111 Electoral Area Admin Exp-SSI	536,447	80.95	517,490	78.09	18,957	3.7%	2.86	3.7%
1.116 Grants in Aid - Salt Spring Island	36,558	5.52	50,056	7.55	(13,498)	-27.0%	(2.04)	-27.0%
1.124 SSI Economic Development Commission	121,721	18.37	98,237	14.82	23,484	23.9%	3.54	23.9%
1.141 Salt Spring Island Public Library	685,683	103.47	663,620	100.14	22,063	3.3%	3.33	3.3%
1.236 Salt Spring Island Fernwood Dock	25,888	5.69	25,679	5.64	209	0.8%	0.05	0.8%
1.238A Community Transit (S.S.I.)	223,600	33.74	194,711	29.38	28,889	14.8%	4.36	14.8%
1.238B Community Transportation (S.S.I.)	162,826	24.57	171,045	25.81	(8,219)	-4.8%	(1.24)	-4.8%
1.299 Salt Spring Island Arts	122,519	18.49	121,677	18.36	842	0.7%	0.13	0.7%
1.316 SSI House Numbering	9,849	1.49	9,586	1.45	263	2.7%	0.04	2.7%
1.342 SSI Livestock Injury Compensation	3,158	0.48	3,150	0.48	8	0.3%	0.00	0.3%
1.371 S.S.I. Emergency Program	126,745	19.13	127,913	19.30	(1,168)	-0.9%	(0.18)	-0.9%
1.378 SSI Search and Rescue	25,704	3.88	24,955	3.77	749	3.0%	0.11	3.0%
1.455 Salt Spring Island Community Parks	548,862	82.82	458,072	69.12	90,790	19.8%	13.70	19.8%
1.458 Salt Spring Island Community Rec	60,330	9.10	54,582	8.24	5,748	10.5%	0.87	10.5%
1.459 Salt Spring Island Park, Land & Rec Prog	1,574,097	237.54	1,548,095	233.61	26,002	1.7%	3.92	1.7%
1.535 Stormwater Quality Management - S.S.I.	23,778	3.59	27,940	4.22	(4,162)	-14.9%	(0.63)	-14.9%
1.925 Emergency Comm - Crest - S.S.I.	146,533	22.11	142,827	21.55	3,706	2.6%	0.56	2.6%
3.705 S.S.I. Liquid Waste Disposal**	386,975	66.42	375,768	64.50	11,207	3.0%	1.92	3.0%
<b>Total SSI Electoral Area</b>	<b>\$4,821,273</b>	<b>\$737.35</b>	<b>\$4,615,403</b>	<b>\$706.03</b>	<b>\$205,870</b>	<b>4.5%</b>	<b>\$31.31</b>	<b>4.4%</b>
<b>Total Capital Regional District</b>	<b>\$6,578,170</b>	<b>\$1,002.47</b>	<b>\$6,322,923</b>	<b>\$963.70</b>	<b>\$255,247</b>	<b>4.0%</b>	<b>\$38.76</b>	<b>4.0%</b>
Cost/average residential property	\$1,002.47		\$963.70		\$38.76			
CRHD Capital Regional Hospital District	910,900	137.46	910,629	137.42	271	0.0%	0.04	0.0%
<b>Total CRD and CRHD</b>	<b>\$7,489,070</b>	<b>\$1,139.92</b>	<b>\$7,233,552</b>	<b>\$1,101.12</b>	<b>\$255,518</b>	<b>3.5%</b>	<b>\$38.81</b>	<b>3.5%</b>

Average residential assessment - 2022

\$977,176

\$977,176

Major Impacts (Changes in \$/Avg HH >+/- \$1.00)

	Change in Requisition		Change in Avg HH	
	\$	%	\$	%
<b>REGIONAL</b>				
Legislative & General Government	8,914	0.1%	1.35	0.1%
Regional Parks	15,996	0.2%	2.41	0.2%
Climate Action and Adaptation	9,823	0.1%	1.48	0.1%
<b>SSI EA</b>				
Electoral Area Admin Exp-SSI	18,957	0.3%	2.86	0.3%
SSI Economic Development Commission	23,484	0.3%	3.54	0.3%
Salt Spring Island Public Library	22,063	0.3%	3.33	0.3%
Community Transit (S.S.I.)	28,889	0.4%	4.36	0.4%
Salt Spring Island Community Parks	90,790	1.3%	13.70	1.2%
Salt Spring Island Park, Land & Rec Prog	26,002	0.4%	3.92	0.4%
S.S.I. Liquid Waste Disposal**	11,207	0.2%	1.92	0.2%
<b>Capital Regional Hospital District</b>	271	0.0%	0.04	0.0%
Other	(878)	0.0%	(0.12)	0.0%
<b>Total</b>	<b>255,518</b>	<b>3.5%</b>	<b>38.81</b>	<b>3.5%</b>

Salt Spring Island Local/Specified/Defined Services		Provisional	Cost per Avg. Res Asst/ Parcel	Cost per Avg. Res Asst/ Parcel	Change in Requisition		Change in cost per avg household/Parcel	
		2023		2022	\$	%	\$	%
1.234	Salt Spring Island Street Lighting	27,468	4.25	26,668	800	3.00%	0.12	3.00%
2.620	SSI Highland Water System	30,801	128.82	30,832	(31)	-0.10%	(0.13)	-0.10%
2.621	Highland / Fernwood Water - SSI	75,000	237.06	75,000	-	0.00%	-	0.00%
2.624	Beddis Water	90,318	680.07	74,960	15,358	20.5%	115.64	20.5%
2.626	Fulford Water	48,925	398.58	47,500	1,425	3.00%	11.61	3.00%
2.628	Cedar Lane Water	16,200	307.96	15,000	1,200	8.0%	22.81	8.0%
2.660	Fernwood Water	14,371	179.24	14,413	(42)	-0.29%	(0.52)	-0.29%
3.755	Regional Source Control - Maliview/Ganges Sewer	6,786	\$16.54	6,588	198	3.00%	0.48	3.00%
3.810	Ganges Sewer	59,891	148.17	58,147	1,744	3.00%	4.31	3.00%
3.820	Maliview Estates Sewer System	4,900	52.02	4,760	140	2.94%	1.49	2.94%
<b>Total Local/Specified/Defined Services</b>		<b>374,660</b>		<b>353,868</b>	<b>20,792</b>			

Average residential assessment - 2022

\$977,176

\$977,176

## Appendix B-2

### Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 3.0% and +/- \$20,000)

SSI Services +/- 3.0% and +/- \$20,000	Gross Expenditure 2023	Gross Expenditure 2022	Changes \$	Changes %	Main Budget Driver
1.116 - Grant-in-Aid - SSI	75,935	106,961	(31,026)	-29.0%	• One-time expense in 2022 funded by \$35k COVID 19 Safe Restart Grant
1.124 - SSI Economic Development Commission	142,331	100,822	41,509	41.2%	• Annualization of Economic Development Coordinator (EDC), \$20k • One-time contribution to NGOs, \$20k - funded by Operating Reserve Fund (ORF)
1.141 - Salt Spring Island Public Library	687,239	665,268	21,971	3.3%	• Increased contribution to SSI Public Library
1.238A - Community Transit - SSI	566,223	507,996	58,227	11.5%	• Higher BC Transit costs (fuel, maintenance, and lease fees), \$35k • Increased transfer to Capital Reserve Fund (CRF) to support capital plan, \$20k
1.459 - Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,110,175	1,988,640	121,535	6.1%	• Annualization of SSI Community Centre expenses, IBC 13a-1.5, \$60k (offset by program revenue) • Salary increase for contract changes and additional auxiliary staff for pool to open on Sundays, \$69k
3.705 - S.S.I. Liquid Waste Disposal	1,038,365	991,525	46,840	4.7%	• Increased sludge hauling costs due to increased disposal costs and volume, \$35k • 2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS), \$10k for service delivery
<b>Total Salt Spring Island Electoral Area</b>	<b>4,620,268</b>	<b>4,361,212</b>	<b>259,056</b>	<b>5.9%</b>	
2.624 - Beddis Water	317,178	270,499	46,679	17.3%	• Increased transfer to Capital Reserve Fund (CRF) to support capital plan
3.810 - Ganges Sewer	1,187,263	1,085,199	102,064	9.4%	• One-time cyclical maintenance in 2023, \$80k - funded by Operating Reserve Fund (ORF) • 2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS) \$23k for service delivery
<b>Total Local/Specified/Defined Area</b>	<b>1,504,441</b>	<b>1,355,698</b>	<b>148,743</b>	<b>11.0%</b>	
Other (Services not meeting criteria above)	4,154,933	4,143,576	11,357	0.3%	
<b>Total Salt Spring Island</b>	<b>10,279,642</b>	<b>9,860,486</b>	<b>419,156</b>	<b>4.3%</b>	

### Salt Spring Island - Operating Budget by Expenditure Type (in \$ millions)

Expenditure Type	Provisional Plan \$M 2023	Financial Plan \$M* 2022	Changes \$M	Changes %
Operations	8.64	8.31	0.33	4.0%
Capital Funding	-	-	-	-
Debt Servicing	0.71	0.70	0.01	1.4%
Transfer to Reserves	0.93	0.85	0.08	9.4%
<b>Total Salt Spring Island</b>	<b>10.28</b>	<b>9.86</b>	<b>0.42</b>	<b>4.3%</b>

\*Based on Amendment Financial Plan (Bylaw No. 4498)

### Appendix B-3

## Salt Spring Islands 2023 Major Capital Projects ≥ \$100,000

SERVICE AREA	\$('000)	FUNDING SOURCE
<b>Planning &amp; Development</b>		
<b>1.238B SSI Community Transportation</b>		
Construction Program for Pathway Network	200	Grants
<b>Recreation &amp; Cultural Services</b>		
<b>1.459 SSI Park Land &amp; Rec</b>		
Sport Field Development	390	Grants, Reserve
Feasability study, design & construction of a new park maintenance facility	100	Reserves
Designs and replacement of pool electrical	250	Grants, Reserve
<b>Water</b>		
<b>2.621 Highland/Fernwood Water</b>		
Replace DAF waste Pump Construction	129	Grants, Capital on hand
Design and Construction of back up power system	240	Grants
<b>2.622 Cedars of Tuam Water</b>		
Design and construct new well and dist. System	270	Grants, Debt
<b>2.626 Fulford Water</b>		
Water main assessment & replacement strategy and detailed design	270	Grants, Capital on hand
<b>2.628 Cedar Lane Water</b>		
WTP Manganese removal construction	165	Debt, Grants
<b>Sewer</b>		
<b>3.820 Maliview Estates Sewer</b>		
Upgrading current RBC process WWTP to MBBR process	2,010	Grants, Debt
Collection system repairs and/or renewal	200	Grants, Debt
I&I program (MOE Requirement)	120	Debt

Total Projects ≥ \$100K	4,344
Total Projects < \$100K	1,874
<b>Total 2023 Capital Projects</b>	<b>6,218</b>

## Appendix B-4

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2023							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	8,900					8,900	8,900						8,900	
1.141	SSI Public Library			10,000			10,000	10,000						10,000	
1.236	SSI Small Craft Harbour (Fernwood Dock)				53,000		53,000	53,000						53,000	
1.238A	Community Transit (SSI)				50,000		50,000	50,000						50,000	
1.238B	Community Transportation (SSI)	45,000			370,000		415,000				212,500	202,500		415,000	
1.318	Building Inspection	14,212	22,000				36,212	36,212						36,212	
1.371	SSI Emergency Program	19,317					19,317	19,317						19,317	
1.455	SSI Community Parks	30,000	75,000		145,000		250,000			30,000	105,000	115,000		250,000	
1.458	SSI Community Recreation	10,000			30,000		40,000			5,000		35,000		40,000	
1.459	SSI Park Land & Rec Programs	362,500	40,000	240,000	390,000	45,000	1,077,500			52,500	565,000	460,000		1,077,500	
2.620	Highland Water (SSI)				70,000		70,000	70,000						70,000	
2.621	Highland & Fernwood Water (SSI)	40,000			504,000		544,000	59,000					65,000	544,000	
2.622	Cedars of Tuam Water (SSI)				270,000		270,000		92,000				178,000	270,000	
2.624	Beddis Water (SSI)	39,000			135,000		174,000				102,000	72,000		174,000	
2.626	Fulford Water (SSI)	66,100			270,000		336,100	70,000				260,000	6,100	336,100	
2.628	Cedar Lane Water (SSI)	22,000			165,000		187,000		90,000				95,000	187,000	
3.705	SSI Septage / Composting				35,000		35,000							35,000	35,000
3.810	Ganges Sewer Utility (SSI)		77,000		235,000		312,000	50,000				182,000	80,000	312,000	
3.820	Maliview Sewer Utility (SSI)				2,330,000		2,330,000		341,000				1,989,000	2,330,000	
TOTAL		657,029	214,000	250,000	5,052,000	45,000	6,218,029	249,000	523,000	132,612	4,108,500	1,204,917	-	6,218,029	

## **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 SSI Administration**

**1.116 SSI Grants in Aid**

**1.124 SSI Economic Development**

**1.141 SSI Public Library**

**1.234 SSI Street Lighting**

**1.236 Fernwood Dock**

**1.238A Community Transit**

**1.238B Community Transportation**

**1.299 SSI Arts**

**1.316 SSI Building Numbering**

**1.342 Livestock Injury Compensation**

**1.371 SSI Emergency Program**

**1.378 SSI Search and Rescue**

## **Appendix B-5: SSI Service Budgets**

**1.45X SSI Parks & Recreation**

**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**

## **2023 BUDGET**

### **Elections**

### **EAC REVIEW**

SEPTEMBER 2022



**Service:** 1.103 Elections

**Committee:** Electoral Areas

**DEFINITION:**

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

**PARTICIPATION:**

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

**MAXIMUM LEVY:**

No limit

**FUNDING:**

Requisition and contribution from Islands Trust.

1.103 - Elections	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Electoral Area Elections	162,500	162,500	-	-	-	-	-	-	177,620	-
Islands Trust	74,900	74,900	-	-	-	-	-	-	81,870	-
Allocations and Insurance	32	32	380	-	-	380	400	420	13,038	460
<b>TOTAL OPERATING COSTS</b>	<b>237,432</b>	<b>237,432</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>380</b>	<b>400</b>	<b>420</b>	<b>272,528</b>	<b>460</b>
*Percentage Increase over prior year										
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	25,500	25,500	65,200	-	-	65,200	65,200	65,200	-	65,200
<b>TOTAL COSTS</b>	<b>262,932</b>	<b>262,932</b>	<b>65,580</b>	<b>-</b>	<b>-</b>	<b>65,580</b>	<b>65,600</b>	<b>65,620</b>	<b>272,528</b>	<b>65,660</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(122,457)	(122,457)	-	-	-	-	-	-	(125,038)	-
Recovery from Islands Trust	(74,900)	(74,900)	-	-	-	-	-	-	(81,870)	-
Other Income	(84)	(84)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
<b>TOTAL REVENUE</b>	<b>(197,441)</b>	<b>(197,441)</b>	<b>(90)</b>	<b>-</b>	<b>-</b>	<b>(90)</b>	<b>(90)</b>	<b>(90)</b>	<b>(206,998)</b>	<b>(90)</b>
<b>REQUISITION</b>	<b>(65,491)</b>	<b>(65,491)</b>	<b>(65,490)</b>	<b>-</b>	<b>-</b>	<b>(65,490)</b>	<b>(65,510)</b>	<b>(65,530)</b>	<b>(65,530)</b>	<b>(65,570)</b>
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.1%

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		103,359	6,402	71,602	136,802	202,002	76,964
Transfer from Op Budget		25,500	65,200	65,200	65,200	-	65,200
Transfer to Op Budget		(122,457)	-	-	-	(125,038)	-
Interest Income		-					
Ending Balance \$		6,402	71,602	136,802	202,002	76,964	142,164

### Assumptions/Background:

Budgeted transfers to reserve will provide funding for elections every 4 years

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **UBCM**

### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.104 Union of B.C. Municipalities

**Committee:** Electoral Areas

**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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Membership Fee	12,945	12,067	13,002	-	-	13,002	13,260	13,523	13,797	14,071
<b>TOTAL COSTS</b>	<b>12,945</b>	<b>12,067</b>	<b>13,002</b>	<b>-</b>	<b>-</b>	<b>13,002</b>	<b>13,260</b>	<b>13,523</b>	<b>13,797</b>	<b>14,071</b>
*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 2022 to 2023	-	848	(848)	-	-	(848)	-	-	-	-
Balance c/fwd from 2021 to 2022	(1,147)	(1,147)	-	-	-	-	-	-	-	-
Other Revenue	(76)	(46)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
<b>TOTAL REVENUE</b>	<b>(1,223)</b>	<b>(345)</b>	<b>(928)</b>	<b>-</b>	<b>-</b>	<b>(928)</b>	<b>(80)</b>	<b>(80)</b>	<b>(80)</b>	<b>(80)</b>
<b>REQUISITION</b>	<b>(11,722)</b>	<b>(11,722)</b>	<b>(12,074)</b>	<b>-</b>	<b>-</b>	<b>(12,074)</b>	<b>(13,180)</b>	<b>(13,443)</b>	<b>(13,717)</b>	<b>(13,991)</b>
*Percentage increase over prior year Requisition						3.0%	9.2%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Building Inspection**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.318 Building Inspection

**Committee:** Electoral Areas

**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 2022 to 2023			
Service:	1.318 Building Inspection	Total Expenditure	Comments
<b>2022 Budget</b>		<b>1,792,001</b>	
<b>Change in Salaries:</b>			
	Base salary change	25,500	Inclusive of estimated collective agreement changes
	Step increase/paygrade change	(4,022)	
	Overtime and auxiliary wages	15,886	Due to increased construction activity
	Total Change in Salaries	37,364	
<b>Other Changes:</b>			
	Standard Overhead Allocation	10,290	Increase in 2022 operating costs
	Human Resources Allocation	971	
	Building Occupancy Allocation	6,581	
	Bylaw Enforcement Allocation	5,000	Cost recovery from Bylaw services to issue fines for building infractions
	Emergency Program Allocation	1,345	Increase in salaries due to step increase/paygrade change from sender:
	Staff Training and Development	2,930	1.372 Emergency Planning Coordination
	Office Supplies	2,100	Wood stove inspection training course
	Equipment Purchases and Vehicle Maintenance	7,660	First aid supplies and safety equipment
	Other (Travel, Licenses, Electricity)	6,893	Earth quake equipment, cell phone boosters, and satellite phone
	Total Other Changes	43,770	
<b>2023 Budget</b>		<b>1,873,135</b>	
Summary of % Expense Increase			
	Auxiliary labour due to increased construction activity	0.9%	
	Equipment and maintenance	0.4%	
	Building infraction enforcement (Bylaw allocation)	0.3%	
	Training and Development	0.2%	
	Balance of increase	2.8%	
	% expense increase from 2022:	4.5%	
	% Requisition increase from 2022 (if applicable):	3.0%	Requisition funding is 25.0% of service revenue

**Overall 2022 Budget Performance**  
(expected variance to budget and surplus treatment)

Revenues are projected at \$149,640 (11.4%) higher than budget primarily due to higher permit fee revenues driven by increased construction activity in 2022. Operating expenditures are projected at \$147,935 (-8.5%) lower than budget primarily due to staff vacancies and lower travel expenses. The \$297,575 favourable variance will be transferred to the Operating Reserve Fund (\$247,575), which has an expected year end balance of \$226,999 before this transfer; and the Equipment Replacement Fund (\$50,000), which has an expected year end balance of \$94,830 before this transfer.

**1.318 - Building Inspection**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries & Wages	1,197,922	1,092,247	1,235,286	-	-	1,235,286	1,261,679	1,288,627	1,316,163	1,344,285
Telecommunications	36,610	21,557	37,710	-	-	37,710	38,470	39,230	40,020	40,820
Legal Expenses	10,600	10,600	10,920	-	-	10,920	11,140	11,360	11,590	11,820
Building Rent	34,880	34,880	35,480	-	-	35,480	36,090	36,810	37,550	38,300
Supplies	16,700	17,888	18,800	-	-	18,800	17,540	17,900	18,260	18,620
Allocations	298,869	300,410	324,529	-	-	324,529	337,519	347,458	356,968	366,799
Other Operating Expenses	153,120	123,184	167,110	-	-	167,110	169,710	173,140	176,640	180,210
<b>TOTAL OPERATING COSTS</b>	<b>1,748,701</b>	<b>1,600,766</b>	<b>1,829,835</b>	<b>-</b>	<b>-</b>	<b>1,829,835</b>	<b>1,872,148</b>	<b>1,914,525</b>	<b>1,957,191</b>	<b>2,000,854</b>
*Percentage Increase over prior year						4.6%	2.3%	2.3%	2.2%	2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	20,000	70,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserve Fund	-	247,575	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>20,000</b>	<b>317,575</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
<b>TOTAL COSTS</b>	<b>1,792,001</b>	<b>1,941,641</b>	<b>1,873,135</b>	<b>-</b>	<b>-</b>	<b>1,873,135</b>	<b>1,915,448</b>	<b>1,957,825</b>	<b>2,000,491</b>	<b>2,044,154</b>
*Percentage Increase over prior year						4.5%	2.3%	2.2%	2.2%	2.2%
Internal Recoveries	(30,076)	(30,076)	(30,980)	-	-	(30,980)	(31,600)	(32,230)	(32,870)	(33,530)
<b>TOTAL COSTS LESS INTERNAL RECOVERIES</b>	<b>1,761,925</b>	<b>1,911,565</b>	<b>1,842,155</b>	<b>-</b>	<b>-</b>	<b>1,842,155</b>	<b>1,883,848</b>	<b>1,925,595</b>	<b>1,967,621</b>	<b>2,010,624</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(66,235)	(66,235)	(51,755)	-	-	(51,755)	(57,648)	(62,875)	(67,621)	(72,594)
Permit Fees Revenue	(1,200,000)	(1,350,000)	(1,280,000)	-	-	(1,280,000)	(1,305,600)	(1,331,710)	(1,358,350)	(1,385,510)
Contract Revenue	(37,510)	(37,150)	(38,640)	-	-	(38,640)	(39,410)	(40,200)	(41,010)	(41,830)
Grants in Lieu of Taxes	(1,802)	(1,802)	(1,720)	-	-	(1,720)	(1,750)	(1,790)	(1,830)	(1,880)
Revenue - Other	(2,610)	(2,610)	(2,660)	-	-	(2,660)	(2,710)	(2,760)	(2,820)	(2,900)
<b>TOTAL REVENUE</b>	<b>(1,308,157)</b>	<b>(1,457,797)</b>	<b>(1,374,775)</b>	<b>-</b>	<b>-</b>	<b>(1,374,775)</b>	<b>(1,407,118)</b>	<b>(1,439,335)</b>	<b>(1,471,631)</b>	<b>(1,504,714)</b>
<b>REQUISITION</b>	<b>(453,768)</b>	<b>(453,768)</b>	<b>(467,380)</b>	<b>-</b>	<b>-</b>	<b>(467,380)</b>	<b>(476,730)</b>	<b>(486,260)</b>	<b>(495,990)</b>	<b>(505,910)</b>
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%
<b>AUTHORIZED POSITIONS</b>										
Salaried FTE	10.2	10.2	10.2			10.2	10.2	10.2	10.2	10.2

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.318 Building Inspection</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
--------------------	--------------------------------------	--	-------------	-------------	-------------	-------------	-------------	--------------

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$1,300	\$32,300	\$5,500	\$4,500	\$6,000	\$6,000	\$54,300
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$50,000	\$0	\$0	\$50,000	\$0	\$100,000
		<b>\$1,300</b>	<b>\$82,300</b>	<b>\$5,500</b>	<b>\$4,500</b>	<b>\$56,000</b>	<b>\$6,000</b>	<b>\$154,300</b>

**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	\$1,300	\$82,300	\$5,500	\$4,500	\$56,000	\$6,000	\$154,300
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
		<b>\$1,300</b>	<b>\$82,300</b>	<b>\$5,500</b>	<b>\$4,500</b>	<b>\$56,000</b>	<b>\$6,000</b>	<b>\$154,300</b>

## 2023 - 2027

<p><b>Project Number</b>          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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p><b>Capital Project Description</b>          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><b>Carryforward from 2022</b>          Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b>  <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.  <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.  <b>Emergency</b> = Project is required for health or safety reasons.  <b>Cost Benefit</b> = Economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b>  <b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b>          Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b>          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          L = Land          S = Engineering Structure          B = Buildings          V = Vehicles</p>	<p><b>Long-term Planning</b>  <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.  <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.  <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.  <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b>          Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b>          L - Land          S - Engineering Structure          B - Buildings          V - Vehicles</p>	<p><b>Cost Estimate Class</b>          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 #:	1.318
Service Name:	Building Inspection

[illegible]

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 21-01

Capital Project Title Furniture Replacement

Capital Project Description Salt Spring Island furniture replacement

Project Rationale Replace desks, chairs, shelving, cabinetry and other furniture that has become worn and requires replacement.

Project Number 22-03

Capital Project Title Microfiche Computer

Capital Project Description New pc and monitor for microfiche reader used for FOI requests at Fisgard

Project Rationale Add new pc for microfiche reader used for FOI requests at Fisgard. Volume of FOI's have substantially increased that a stand-alone pc is required.

**Building Inspection  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

Reserve/Fund Summary						
	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	473,418	421,663	364,015	301,140	233,519	160,925
Equipment Replacement Fund	144,830	82,530	97,030	112,530	76,530	90,530
Total	618,247	504,192	461,044	413,669	310,048	251,454

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		292,078	473,418	421,663	364,015	301,140	233,519
Transfer from Ops Budget		247,575	-	-	-	-	-
Transfer to Ops Budget		(66,235)	(51,755)	(57,648)	(62,875)	(67,621)	(72,594)
Interest Income		-					
Ending Balance \$		473,418	421,663	364,015	301,140	233,519	160,925

### Assumptions/Background:

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		208,730	144,830	82,530	97,030	112,530	76,530
Transfer from Ops Budget		70,000	20,000	20,000	20,000	20,000	20,000
Planned Purchase		(133,900)	(82,300)	(5,500)	(4,500)	(56,000)	(6,000)
Interest Income		-					
Ending Balance \$		144,830	82,530	97,030	112,530	76,530	90,530

**Assumptions/Background:**



# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **NOISE CONTROL**

#### **EAC REVIEW**

SEPTEMBER 2022

Service: **1.320 Noise Control**

Committee: **Electoral Areas**

**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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Legal	6,900	1,500	7,110	-	-	7,110	7,250	7,400	7,550	7,700
Allocations	2,597	2,597	2,678	-	-	2,678	2,731	2,782	2,834	2,886
Internal Time Charges	30,474	30,474	31,390	-	-	31,390	32,020	32,650	33,310	33,970
Other Operating Expenses	50	65	50	-	-	50	50	50	50	50
<b>TOTAL OPERATING COSTS</b>	<b>40,021</b>	<b>34,636</b>	<b>41,228</b>	<b>-</b>	<b>-</b>	<b>41,228</b>	<b>42,051</b>	<b>42,882</b>	<b>43,744</b>	<b>44,606</b>
*Percentage Increase over prior year						3.0%	2.0%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	5,335	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>40,021</b>	<b>39,971</b>	<b>41,228</b>	<b>-</b>	<b>-</b>	<b>41,228</b>	<b>42,051</b>	<b>42,882</b>	<b>43,744</b>	<b>44,606</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(160)	(160)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
Revenue - Other	(150)	(100)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
<b>TOTAL REVENUE</b>	<b>(310)</b>	<b>(260)</b>	<b>(310)</b>	<b>-</b>	<b>-</b>	<b>(310)</b>	<b>(310)</b>	<b>(310)</b>	<b>(310)</b>	<b>(310)</b>
<b>REQUISITION</b>	<b>(39,711)</b>	<b>(39,711)</b>	<b>(40,918)</b>	<b>-</b>	<b>-</b>	<b>(40,918)</b>	<b>(41,741)</b>	<b>(42,572)</b>	<b>(43,434)</b>	<b>(44,296)</b>
*Percentage increase over prior year Requisition						3.0%	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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		15,454	20,789	20,789	20,789	20,789	20,789
Transfer from Ops Budget		5,335	-	-	-	-	-
Interest Income		-					
Ending Balance \$		20,789	20,789	20,789	20,789	20,789	20,789

### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Nuisance & Unsightly Premises**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.322 Nuisance & Unsightly Premises

**Committee:** Electoral Areas

**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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Legal	2,130	500	2,190	-	-	2,190	2,230	2,270	2,320	2,370
Allocations	3,240	3,240	3,346	-	-	3,346	3,412	3,477	3,542	3,609
Internal Time Charges	47,685	47,685	49,130	-	-	49,130	50,100	51,100	52,120	53,160
Other Operating Expenses	320	320	320	-	-	320	320	320	320	320
<b>TOTAL OPERATING COSTS</b>	<b>53,375</b>	<b>51,745</b>	<b>54,986</b>	<b>-</b>	<b>-</b>	<b>54,986</b>	<b>56,062</b>	<b>57,167</b>	<b>58,302</b>	<b>59,459</b>
*Percentage Increase over prior year						3.0%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,630	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVE</b>	<b>-</b>	<b>1,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>53,375</b>	<b>53,375</b>	<b>54,986</b>	<b>-</b>	<b>-</b>	<b>54,986</b>	<b>56,062</b>	<b>57,167</b>	<b>58,302</b>	<b>59,459</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(213)	(213)	(213)	-	-	(213)	(220)	(220)	(220)	(220)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(313)</b>	<b>(313)</b>	<b>(313)</b>	<b>-</b>	<b>-</b>	<b>(313)</b>	<b>(320)</b>	<b>(320)</b>	<b>(320)</b>	<b>(320)</b>
<b>REQUISITION</b>	<b>(53,062)</b>	<b>(53,062)</b>	<b>(54,673)</b>	<b>-</b>	<b>-</b>	<b>(54,673)</b>	<b>(55,742)</b>	<b>(56,847)</b>	<b>(57,982)</b>	<b>(59,139)</b>
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%

<b>Reserve Schedule</b>
-------------------------

<b>Reserve Fund: 1.322 Nuisances &amp; Unsightly Premises - Operating Reserve Fund</b>
--

For unforeseen legal expenses
-------------------------------

<b>Reserve Cash Flow</b>
--------------------------

Fund: 1500 Fund Centre: 105403	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	11,693	13,323	13,323	13,323	13,323	13,323
Transfer from Ops Budget	1,630	-	-	-	-	-
Interest Income	-					
Ending Balance \$	13,323	13,323	13,323	13,323	13,323	13,323

<u><b>Assumptions/Background:</b></u>
---------------------------------------



# **CAPITAL REGIONAL DISTRICT**

## **2023 BUDGET**

### **Electoral Area Emergency Planning Coordination**

#### **EAC REVIEW**

SEPTEMBER 2022

**Service:** 1.372 Emergency Planning Coordination

**Committee:** Planning and 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 - Electoral Area Emergency Planning Coordination	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries	538,896	528,836	567,137	-	-	567,137	579,331	591,790	604,508	617,502
Travel Expenses	1,860	1,000	1,920	-	-	1,920	1,960	2,000	2,040	2,080
Telecommunications	6,950	6,950	7,160	-	-	7,160	7,300	7,450	7,600	7,750
Staff Training & Development	1,650	2,537	1,700	-	-	1,700	1,730	1,760	1,800	1,840
Supplies	2,050	1,900	2,110	-	-	2,110	2,150	2,190	2,230	2,270
Allocations	62,608	62,608	63,573	-	-	63,573	65,045	66,555	67,884	69,243
Other Operating Expenses	8,750	9,101	9,260	-	-	9,260	9,450	9,640	9,830	10,020
<b>TOTAL OPERATING COSTS</b>	<b>622,764</b>	<b>612,932</b>	<b>652,860</b>	<b>-</b>	<b>-</b>	<b>652,860</b>	<b>666,966</b>	<b>681,385</b>	<b>695,892</b>	<b>710,705</b>
*Percentage Increase over prior year						4.8%	2.2%	2.2%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	7,500	17,332	7,500	-	-	7,500	7,500	7,500	7,500	7,500
<b>TOTAL CAPITAL / RESERVES</b>	<b>7,500</b>	<b>17,332</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>TOTAL COSTS</b>	<b>630,264</b>	<b>630,264</b>	<b>660,360</b>	<b>-</b>	<b>-</b>	<b>660,360</b>	<b>674,466</b>	<b>688,885</b>	<b>703,392</b>	<b>718,205</b>
Internal Recoveries	(468,860)	(468,860)	(492,300)	-	-	(492,300)	(507,070)	(522,280)	(537,950)	(551,400)
<b>OPERATING COSTS LESS INTERNAL RECOVERIES</b>	<b>161,404</b>	<b>161,404</b>	<b>168,060</b>	<b>-</b>	<b>-</b>	<b>168,060</b>	<b>167,396</b>	<b>166,605</b>	<b>165,442</b>	<b>166,805</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(12,674)	(12,674)	(14,870)	-	-	(14,870)	(11,174)	(7,241)	(2,900)	(1,025)
Grants in Lieu of Taxes	(597)	(597)	(610)	-	-	(610)	(620)	(630)	(640)	(650)
Revenue - Other	(320)	(320)	(330)	-	-	(330)	(330)	(330)	(330)	(330)
<b>TOTAL REVENUE</b>	<b>(13,591)</b>	<b>(13,591)</b>	<b>(15,810)</b>	<b>-</b>	<b>-</b>	<b>(15,810)</b>	<b>(12,124)</b>	<b>(8,201)</b>	<b>(3,870)</b>	<b>(2,005)</b>
<b>REQUISITION</b>	<b>(147,813)</b>	<b>(147,813)</b>	<b>(152,250)</b>	<b>-</b>	<b>-</b>	<b>(152,250)</b>	<b>(155,272)</b>	<b>(158,404)</b>	<b>(161,572)</b>	<b>(164,800)</b>
*Percentage increase over prior year Requisition						3.0%	2.0%	2.0%	2.0%	2.0%
<b>AUTHORIZED POSITIONS</b>										
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.372</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Emergency Planning Coordination</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$2,500	\$0	\$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	\$70,000	\$70,000
		<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$72,500</b>

**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	\$2,500	\$0	\$0	\$70,000	\$72,500
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
		<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$72,500</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

**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, 23-01 is a project planned to start in 2023.  
  
For projects in previous capital plans, use the same project numbers previously assigned.

**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

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

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

**Total Project Budget**  
Provide the total project budget, even if it extends beyond the 5 years of this capital plan.

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

**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.

**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.

**Carryforward from 2022**  
Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.

**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.

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 2022	2023	2024	2025	2026	2027	5 - Year Total
20-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$2,500	E	ERF	\$0	\$0	\$2,500	\$0	\$0	\$0	\$2,500
23-01	Replacement	Vehicle Replacement	Vehicle replacement	\$70,000	V	ERF	\$0	\$0	\$0	\$0	\$0	\$70,000	\$70,000
			GRAND TOTAL	\$72,500			\$0	\$0	\$2,500	\$0	\$0	\$70,000	\$72,500

Electoral Area Emergency Planning Coordination  
Reserve Summary Schedule  
2023 - 2027 Financial Plan

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	48,765	33,895	22,721	15,480	12,580	11,555
Equipment Replacement Fund	49,587	57,087	62,087	69,587	77,087	14,587
<b>Total</b>	<b>98,352</b>	<b>90,982</b>	<b>84,808</b>	<b>85,067</b>	<b>89,667</b>	<b>26,142</b>

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		61,439	48,765	33,895	22,721	15,480	12,580
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(12,674)	(14,870)	(11,174)	(7,241)	(2,900)	(1,025)
Interest Income		-					
Ending Balance \$		48,765	33,895	22,721	15,480	12,580	11,555

### 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		32,255	49,587	57,087	62,087	69,587	77,087
Transfer from Op Budget		17,332	7,500	7,500	7,500	7,500	7,500
Planned Purchase		-	-	(2,500)	-	-	(70,000)
Interest Income		-					
Ending Balance \$		49,587	57,087	62,087	69,587	77,087	14,587

### Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Admin Expenditures (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.111 SSI Admin. Expenditures

**Committee:** Electoral Areas

**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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Director Admin	101,837	94,837	82,519	-	-	82,519	84,202	85,906	87,641	89,405
Management Services	886,608	876,788	929,499	2,999	-	932,498	952,557	982,014	993,616	1,014,682
<b>TOTAL OPERATING COSTS</b>	<b>988,445</b>	<b>971,625</b>	<b>1,012,018</b>	<b>2,999</b>	<b>-</b>	<b>1,015,017</b>	<b>1,036,759</b>	<b>1,067,920</b>	<b>1,081,257</b>	<b>1,104,087</b>
*Percentage Increase over prior year			2.4%	0.3%		2.7%	2.1%	3.0%	1.2%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	500	7,500	1,400	-	-	1,400	11,400	11,400	11,400	11,400
<b>TOTAL CAPITAL / RESERVES</b>	<b>500</b>	<b>7,500</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>1,400</b>	<b>11,400</b>	<b>11,400</b>	<b>11,400</b>	<b>11,400</b>
<b>TOTAL COSTS</b>	<b>988,945</b>	<b>979,125</b>	<b>1,013,418</b>	<b>2,999</b>	<b>-</b>	<b>1,016,417</b>	<b>1,048,159</b>	<b>1,079,320</b>	<b>1,092,657</b>	<b>1,115,487</b>
Labour Recovery	(245,510)	(245,510)	(256,920)	-	-	(256,920)	(262,440)	(268,080)	(273,780)	(279,620)
Internal Allocations	(205,206)	(205,206)	(209,531)	(2,999)	-	(212,530)	(217,090)	(221,710)	(226,350)	(231,040)
<b>TOTAL RECOVERIES</b>	<b>(450,716)</b>	<b>(450,716)</b>	<b>(466,451)</b>	<b>(2,999)</b>	<b>-</b>	<b>(469,450)</b>	<b>(479,530)</b>	<b>(489,790)</b>	<b>(500,130)</b>	<b>(510,660)</b>
<b>COSTS LESS INTERNAL RECOVERIES</b>	<b>538,229</b>	<b>528,409</b>	<b>546,967</b>	<b>-</b>	<b>-</b>	<b>546,967</b>	<b>568,629</b>	<b>589,530</b>	<b>592,527</b>	<b>604,827</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2022 to 2023	-	9,820	(9,820)	-	-	(9,820)	-	-	-	-
Balance C/F from 2021 to 2022	(20,050)	(20,050)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(369)	(369)	(370)	-	-	(370)	(380)	(390)	(400)	(410)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Other Income	(320)	(320)	(330)	-	-	(330)	(340)	(350)	(360)	(370)
<b>TOTAL REVENUE</b>	<b>(20,739)</b>	<b>(10,919)</b>	<b>(10,520)</b>	<b>-</b>	<b>-</b>	<b>(10,520)</b>	<b>(720)</b>	<b>(740)</b>	<b>(760)</b>	<b>(780)</b>
<b>REQUISITION</b>	<b>(517,490)</b>	<b>(517,490)</b>	<b>(536,447)</b>	<b>-</b>	<b>-</b>	<b>(536,447)</b>	<b>(567,909)</b>	<b>(588,790)</b>	<b>(591,767)</b>	<b>(604,047)</b>
*Percentage increase over prior year Requisition			3.7%			3.7%	5.9%	3.7%	0.5%	2.1%
FTE's	5.8	5.8	5.8	0.2		6.0	6.0	6.0	6.0	6.0

**1.111 - Admin Expenditures (SSI)  
Director Admin**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	55,829	55,829	57,877	-	-	57,877	59,057	60,253	61,475	62,722
Contract for Services	15,000	15,000	-	-	-	-	-	-	-	-
Allocations	11,843	11,843	11,662	-	-	11,662	11,895	12,133	12,376	12,623
Travel & Training	5,660	2,000	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Building Rental	7,045	7,045	7,260	-	-	7,260	7,410	7,560	7,710	7,860
Operating - Other	6,460	3,120	3,720	-	-	3,720	3,800	3,880	3,960	4,040
<b>TOTAL OPERATING COSTS</b>	<b>101,837</b>	<b>94,837</b>	<b>82,519</b>	<b>-</b>	<b>-</b>	<b>82,519</b>	<b>84,202</b>	<b>85,906</b>	<b>87,641</b>	<b>89,405</b>
*Percentage Increase over prior year						-19.0%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	500	7,500	1,400	-	-	1,400	1,400	1,400	1,400	1,400
<b>TOTAL CAPITAL / RESERVES</b>	<b>500</b>	<b>7,500</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>TOTAL COSTS</b>	<b>102,337</b>	<b>102,337</b>	<b>83,919</b>	<b>-</b>	<b>-</b>	<b>83,919</b>	<b>85,602</b>	<b>87,306</b>	<b>89,041</b>	<b>90,805</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from 2021 to 2022	(20,050)	(20,050)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(62)	(62)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
Other Income	(320)	(320)	(330)	-	-	(330)	(340)	(350)	(360)	(370)
<b>TOTAL REVENUE</b>	<b>(20,432)</b>	<b>(20,432)</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(400)</b>	<b>(410)</b>	<b>(420)</b>	<b>(430)</b>
<b>REQUISITION</b>	<b>(81,905)</b>	<b>(81,905)</b>	<b>(83,529)</b>	<b>-</b>	<b>-</b>	<b>(83,529)</b>	<b>(85,202)</b>	<b>(86,896)</b>	<b>(88,621)</b>	<b>(90,375)</b>
*Percentage increase over prior year Requisition			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%

1.111 - Admin Expenditures (SSI) Management Services	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	697,281	697,281	734,348	2,999	-	737,347	753,230	769,454	786,023	802,945
Allocations	50,527	50,527	49,591	-	-	49,591	50,867	52,170	53,213	54,277
Vehicles & Travel	9,060	11,000	9,500	-	-	9,500	9,690	9,880	10,070	10,270
Legal Expenses	5,000	-	5,000	-	-	5,000	5,100	5,200	5,300	5,410
Staff Training, Moving & Dues	14,000	7,500	15,000	-	-	15,000	15,300	15,600	15,900	16,220
Operating - Other	110,740	110,480	116,060	-	-	116,060	118,370	129,710	123,110	125,560
<b>TOTAL OPERATING COSTS</b>	<b>886,608</b>	<b>876,788</b>	<b>929,499</b>	<b>2,999</b>	<b>-</b>	<b>932,498</b>	<b>952,557</b>	<b>982,014</b>	<b>993,616</b>	<b>1,014,682</b>
*Percentage Increase over prior year			4.8%	0.3%		5.2%	2.2%	3.1%	1.2%	2.1%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	10,000	10,000	10,000	10,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL COSTS</b>	<b>886,608</b>	<b>876,788</b>	<b>929,499</b>	<b>2,999</b>	<b>-</b>	<b>932,498</b>	<b>962,557</b>	<b>992,014</b>	<b>1,003,616</b>	<b>1,024,682</b>
Labour Recovery	(245,510)	(245,510)	(256,920)	-	-	(256,920)	(262,440)	(268,080)	(273,780)	(279,620)
Internal Allocations	(205,206)	(205,206)	(209,531)	(2,999)	-	(212,530)	(217,090)	(221,710)	(226,350)	(231,040)
<b>TOTAL RECOVERIES</b>	<b>(450,716)</b>	<b>(450,716)</b>	<b>(466,451)</b>	<b>(2,999)</b>	<b>-</b>	<b>(469,450)</b>	<b>(479,530)</b>	<b>(489,790)</b>	<b>(500,130)</b>	<b>(510,660)</b>
<b>COSTS LESS INTERNAL RECOVERIES</b>	<b>435,892</b>	<b>426,072</b>	<b>463,048</b>	<b>-</b>	<b>-</b>	<b>463,048</b>	<b>483,027</b>	<b>502,224</b>	<b>503,486</b>	<b>514,022</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from 2022 to 2023	-	9,820	(9,820)	-	-	(9,820)	-	-	-	-
Grants in Lieu of Taxes	(307)	(307)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
<b>TOTAL REVENUE</b>	<b>(307)</b>	<b>9,513</b>	<b>(10,130)</b>	<b>-</b>	<b>-</b>	<b>(10,130)</b>	<b>(320)</b>	<b>(330)</b>	<b>(340)</b>	<b>(350)</b>
<b>REQUISITION</b>	<b>(435,585)</b>	<b>(435,585)</b>	<b>(452,918)</b>	<b>-</b>	<b>-</b>	<b>(452,918)</b>	<b>(482,707)</b>	<b>(501,894)</b>	<b>(503,146)</b>	<b>(513,672)</b>
*Percentage increase over prior year										
Requisition			4.0%			4.0%	6.6%	4.0%	0.2%	2.1%
FTE's	5.8	5.8	5.8	0.2		6.0	6.0	6.0	6.0	6.0

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.111</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>SSI Admin. Expenditures</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$8,900	\$7,400	\$4,000	\$9,400	\$0	\$29,700
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
	<b>\$0</b>	<b>\$8,900</b>	<b>\$7,400</b>	<b>\$54,000</b>	<b>\$9,400</b>	<b>\$0</b>	<b>\$79,700</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$8,900	\$7,400	\$54,000	\$9,400	\$0	\$79,700
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$8,900</b>	<b>\$7,400</b>	<b>\$54,000</b>	<b>\$9,400</b>	<b>\$0</b>	<b>\$79,700</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b></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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><b>Capital Project Description</b></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 meets current energy standards with an expected service life of 35 years".</i></p>	<p><b>Carryforward from 2022</b></p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b></p> <p><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.</p> <p><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.</p> <p><b>Emergency</b> = Project is required for health or safety reasons.</p> <p><b>Cost Benefit</b> = Project provide economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b></p> <p><b>Study</b> - Expenditure for feasibility and business case report.</p> <p><b>New</b> - Expenditure for new asset only</p> <p><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p><b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b></p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b></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><b>Long-term Planning</b></p> <p><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.</p> <p><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age and/or asset material/type.</p> <p><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b></p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b></p> <p><b>L</b> - Land</p> <p><b>S</b> - Engineering Structure</p> <p><b>B</b> - Buildings</p> <p><b>V</b> - Vehicles</p>		<p><b>Cost Estimate Class</b></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 #:	1.111
Service Name:	SSI Admin. Expenditures

SECTION 1: PROJECT DESCRIPTION AND BUDGET													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
23-01	Replacement	Computer	Computer Replacement - SSI Admin	\$25,600	E	ERF	\$0	\$4,800	\$7,400	\$4,000	\$9,400	\$0	\$25,600
23-02	Replacement	Computer	Computer Replacement - Director	\$4,100	E	ERF	\$0	\$4,100	\$0	\$0	\$0	\$0	\$4,100
25-01	New	Vehicle	Electric vehicle	\$50,000	V	ERF	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
			GRAND TOTAL	\$79,700			\$0	\$8,900	\$7,400	\$54,000	\$9,400	\$0	\$79,700

Admin Expenditures (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Equipment Replacement Fund - Management	62,186	57,386	59,986	15,986	16,586	26,586
Equipment Replacement Fund - Director	17,243	14,543	15,943	17,343	18,743	20,143
Total	79,429	71,929	75,929	33,329	35,329	46,729



## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		70,786	62,186	57,386	59,986	15,986	16,586
Transfer from Ops Budget		-	-	10,000	10,000	10,000	10,000
Planned Purchase		(8,600)	(4,800)	(7,400)	(54,000)	(9,400)	-
Interest Income		-					
Ending Balance \$		62,186	57,386	59,986	15,986	16,586	26,586

### 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		12,223	17,243	14,543	15,943	17,343	18,743
Transfer from Ops Budget		7,500	1,400	1,400	1,400	1,400	1,400
Planned Purchase		(2,480)	(4,100)	-	-	-	-
Interest Income		-					
Ending Balance \$		17,243	14,543	15,943	17,343	18,743	20,143

### Assumptions/Background:

Office equipment, computers, and vehicle replacement

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Grants in Aid**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.116 SSI Grants in Aid

**Committee:** Electoral Areas

**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 \$308,893.

**COMMITTEE:**

Electoral Areas Committee

**FUNDING:**

Requisition

**1.116 - SSI Grants in Aid**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Grants in Aid	104,127	65,000	68,647	-	-	68,647	50,000	50,000	50,000	50,000
Allocations	2,834	2,834	5,348	1,940	-	7,288	7,435	7,584	7,745	7,899
<b>TOTAL OPERATING COSTS</b>	<b>106,961</b>	<b>67,834</b>	<b>73,995</b>	<b>1,940</b>	<b>-</b>	<b>75,935</b>	<b>57,435</b>	<b>57,584</b>	<b>57,745</b>	<b>57,899</b>
*Percentage Increase over prior year			-30.8%	1.8%		-29.0%	-24.4%	0.3%	0.3%	0.3%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2022 to 2023	-	39,127	(39,127)	-	-	(39,127)	-	-	-	-
Balance c/fwd from 2021 to 2022	(56,669)	(56,669)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(36)	(36)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Revenue	(200)	(200)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
<b>TOTAL REVENUE</b>	<b>(56,905)</b>	<b>(17,778)</b>	<b>(39,377)</b>	<b>-</b>	<b>-</b>	<b>(39,377)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>
<b>REQUISITION</b>	<b>(50,056)</b>	<b>(50,056)</b>	<b>(34,618)</b>	<b>(1,940)</b>	<b>-</b>	<b>(36,558)</b>	<b>(57,185)</b>	<b>(57,334)</b>	<b>(57,495)</b>	<b>(57,649)</b>
*Percentage increase over prior year Requisition			-30.8%	3.9%		-27.0%	56.4%	0.3%	0.3%	0.3%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Economic Development**

#### **EAC Review**

SEPTEMBER 2022

**Service:**    **1.124    SSI Economic Development**

**Committee: Electoral Areas**

**DEFINITION:**

Community Economic Sustainability Commission Establishing Bylaw No. 3727 (amendment 4482), 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:**

None stated

**COMMISSION:**

SSI Community Economic Sustainability Commission

**FUNDING:**

Requisition

**Change in Budget 2022 to 2023**  
**Service: 1.124 SSI Economic Development**

	Total Expenditure	Comments
<b>2022 Budget</b>	<b>100,822</b>	
<b>Other Changes:</b>		
Annualization of Economic Development Coordinator (EDC)	20,000	SSI Community Economic Development Commission November 22, 2021
2023 one-time contribution for Program Development	20,000	Funding support for local NGOs - funded by ORF
Other	1,509	
Total Other Changes	41,509	
<b>2023 Budget</b>	<b>142,331</b>	
Summary of % Expense Increase		
Annualization of Economic Development Coordinator (EDO)	19.8%	
2023 one-time contribution for Program Development	19.8%	
Balance of increase	1.5%	
% expense increase from 2022:	<b>41.2%</b>	
% Requisition increase from 2022:	<b>23.9%</b>	Requisition funding is 86.0% of service revenue
<hr/>		
<b>Overall 2022 Budget Performance</b>		
(expected variance to budget and surplus treatment)		
<div> <p><i>There is an estimated one-time favourable variance of \$16,975 (16.8%) due mainly to savings on webpage maintenance, contract for services and program development. This variance will be transferred to the Operating Reserve, which has an expected year end balance of \$6,680 before this transfer.</i></p> </div>		



**1.124 - SSI Economic Development**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
OPERATING COSTS										
Contract for Services - EDO	25,000	20,000	25,750	20,000	-	45,750	71,670	77,600	79,150	80,730
Website Maintenance	15,000	7,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Project Costs	20,000	15,000	20,000	-	20,000	40,000	20,000	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	11,642	11,642	12,181	-	-	12,181	12,442	12,695	12,960	13,217
Operating - Other	9,180	10,205	9,400	-	-	9,400	9,590	9,780	9,980	10,180
<b>TOTAL OPERATING COSTS</b>	<b>100,822</b>	<b>83,847</b>	<b>102,331</b>	<b>20,000</b>	<b>20,000</b>	<b>142,331</b>	<b>148,702</b>	<b>155,075</b>	<b>157,090</b>	<b>159,127</b>
*Percentage Increase over prior year			1.5%	19.8%	19.8%	41.2%	4.5%	4.3%	1.3%	1.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	16,975	-	-	-	-	420	5,935	7,140	8,385
<b>TOTAL COSTS</b>	<b>100,822</b>	<b>100,822</b>	<b>102,331</b>	<b>20,000</b>	<b>20,000</b>	<b>142,331</b>	<b>149,122</b>	<b>161,010</b>	<b>164,230</b>	<b>167,512</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(2,000)	(2,000)	-	-	(20,000)	(20,000)	-	-	-	-
Grants in Lieu of Taxes	(55)	(55)	(60)	-	-	(60)	(60)	(60)	(60)	(60)
Other Income	(530)	(530)	(550)	-	-	(550)	(560)	(570)	(580)	(590)
<b>TOTAL REVENUE</b>	<b>(2,585)</b>	<b>(2,585)</b>	<b>(610)</b>	<b>-</b>	<b>(20,000)</b>	<b>(20,610)</b>	<b>(620)</b>	<b>(630)</b>	<b>(640)</b>	<b>(650)</b>
<b>REQUISITION</b>	<b>(98,237)</b>	<b>(98,237)</b>	<b>(101,721)</b>	<b>(20,000)</b>	<b>-</b>	<b>(121,721)</b>	<b>(148,502)</b>	<b>(160,380)</b>	<b>(163,590)</b>	<b>(166,862)</b>
*Percentage increase over prior year Requisition			3.5%	20.4%		23.9%	22.0%	8.0%	2.0%	2.0%

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: 1500 Fund Centre: 105534	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	8,680	23,655	3,655	4,075	10,010	17,150
Transfer from Ops Budget	16,975	-	420	5,935	7,140	8,385
Transfer to Ops Budget - Core Budget	(2,000)	-	-	-	-	-
Transfer to Ops Budget - Project	-	(20,000)	-	-	-	-
Interest Income	-					
Ending Balance \$	23,655	3,655	4,075	10,010	17,150	25,535

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Public Library**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.141 SSI Public Library

**Committee:** Electoral Areas

**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 \$1,149,080.

**MAXIMUM CAPITAL DEBT:**

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

**FUNDING:**

Requisition

**1.141 - SSI Public Library**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contribution to Library	445,850	445,850	465,850	-	-	465,850	475,170	484,670	494,360	504,250
Allocations	30,138	30,138	24,644	-	-	24,644	25,137	25,640	26,152	26,676
Insurance	7,170	7,170	8,150	-	-	8,150	8,560	8,990	9,440	9,910
Other Operating Expenses	6,573	4,573	6,693	-	-	6,693	6,768	6,848	6,928	7,008
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
<b>TOTAL OPERATING COSTS</b>	<b>492,231</b>	<b>487,731</b>	<b>507,837</b>	<b>-</b>	<b>-</b>	<b>507,837</b>	<b>518,135</b>	<b>528,648</b>	<b>539,380</b>	<b>550,344</b>
*Percentage Increase over prior year			3.2%			3.2%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	26,780	31,280	33,255	-	-	33,255	36,700	40,190	43,745	184,120
MFA Debt Reserve Fund	650	650	540	-	-	540	540	540	540	540
MFA Principal Payment	112,357	112,357	112,357	-	-	112,357	112,357	112,357	112,357	4,994
MFA Interest Payment	33,250	33,250	33,250	-	-	33,250	33,250	33,250	33,250	3,850
<b>TOTAL DEBT / RESERVE</b>	<b>173,037</b>	<b>177,537</b>	<b>179,402</b>	<b>-</b>	<b>-</b>	<b>179,402</b>	<b>182,847</b>	<b>186,337</b>	<b>189,892</b>	<b>193,504</b>
<b>TOTAL COSTS</b>	<b>665,268</b>	<b>665,268</b>	<b>687,239</b>	<b>-</b>	<b>-</b>	<b>687,239</b>	<b>700,982</b>	<b>714,985</b>	<b>729,272</b>	<b>743,848</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Grants in Lieu of Taxes	(472)	(472)	(490)	-	-	(490)	(500)	(510)	(520)	(530)
MFA Debt reserve fund earnings	(650)	(650)	(540)	-	-	(540)	(540)	(540)	(540)	(540)
Other Income	(526)	(526)	(526)	-	-	(526)	(540)	(550)	(560)	(570)
<b>TOTAL REVENUE</b>	<b>(1,648)</b>	<b>(1,648)</b>	<b>(1,556)</b>	<b>-</b>	<b>-</b>	<b>(1,556)</b>	<b>(1,580)</b>	<b>(1,600)</b>	<b>(1,620)</b>	<b>(1,640)</b>
<b>REQUISITION</b>	<b>(663,620)</b>	<b>(663,620)</b>	<b>(685,683)</b>	<b>-</b>	<b>-</b>	<b>(685,683)</b>	<b>(699,402)</b>	<b>(713,385)</b>	<b>(727,652)</b>	<b>(742,208)</b>
*Percentage increase over prior year Requisition			3.3%			3.3%	2.0%	2.0%	2.0%	2.0%

Service No.	1.141	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	SSI Public Library							

Buildings	B	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
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
		<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debtenture 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	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
		<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously	<b>Capital Project Description</b> 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>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service <b>Replacement</b> - Expenditure replaces an existing asset	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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 \$TLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Cost Estimate Class</b> 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 #: 1.141  
 Service Name: SSI Public Library

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
23-01	New	Emergency Repairs	Unforeseen Emergency Repairs	\$10,000	B	Res	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
GRAND TOTAL				\$10,000			\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Service: 1.141 SSI Public Library

Project Number	23-01	Capital Project Title	Emergency Repairs	Capital Project Description	Unforseen Emergency Repairs
Project Rationale	Interior renovations to add additional offices and remodel various estions of the library.				



## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		64,670	45,800	69,055	105,755	145,945	189,690
Transfer from Ops Budget		31,280	33,255	36,700	40,190	43,745	184,120
Transfer from Cap Fund		-	-	-	-	-	-
Transfer to Cap Fund		(50,150)	(10,000)	-	-	-	-
Interest Income		-					
Ending Balance \$		45,800	69,055	105,755	145,945	189,690	373,810

### 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**

## **2023 Budget**

### **SSI Street Lighting**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.234 SSI Street Lighting

**Committee:** Electoral Areas

**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 \$45,392.

**FUNDING:**

Requisition

1.234 - SSI Street Lighting	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Electricity	24,900	25,448	25,650	-	-	25,650	26,160	26,680	27,210	27,750
Allocations	1,300	1,300	1,310	-	-	1,310	1,336	1,363	1,390	1,418
<b>TOTAL COSTS</b>	<b>26,200</b>	<b>26,748</b>	<b>26,960</b>	<b>-</b>	<b>-</b>	<b>26,960</b>	<b>27,496</b>	<b>28,043</b>	<b>28,600</b>	<b>29,168</b>
*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 2022 to 2023	-	(548)	548	-	-	548	-	-	-	-
Balance c/fwd from 2021 to 2022	504	504	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(16)	(16)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>468</b>	<b>(80)</b>	<b>508</b>	<b>-</b>	<b>-</b>	<b>508</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(26,668)</b>	<b>(26,668)</b>	<b>(27,468)</b>	<b>-</b>	<b>-</b>	<b>(27,468)</b>	<b>(27,456)</b>	<b>(28,003)</b>	<b>(28,560)</b>	<b>(29,128)</b>
*Percentage increase over prior year Requisition						3.0%	0.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Fernwood Dock (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**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 \$308,893.

**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)**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Repairs & Maintenance	3,500	3,500	3,610	-	-	3,610	3,680	3,750	3,830	3,910
Insurance	3,220	3,220	3,256	-	-	3,256	3,420	3,590	3,770	3,950
Supplies	760	760	790	-	-	790	800	810	820	830
Allocations	6,177	6,177	6,142	-	-	6,142	6,268	6,394	6,521	6,648
Other Operating Expenses	2,190	2,190	2,260	-	-	2,260	2,300	2,340	2,380	2,420
<b>TOTAL OPERATING COSTS</b>	<b>15,847</b>	<b>15,847</b>	<b>16,058</b>	<b>-</b>	<b>-</b>	<b>16,058</b>	<b>16,468</b>	<b>16,884</b>	<b>17,321</b>	<b>17,758</b>
*Percentage Increase over prior year						1.3%	2.6%	2.5%	2.6%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
<b>TOTAL CAPITAL / RESERVE</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL COSTS</b>	<b>25,847</b>	<b>25,847</b>	<b>26,058</b>	<b>-</b>	<b>-</b>	<b>26,058</b>	<b>26,468</b>	<b>26,884</b>	<b>27,321</b>	<b>27,758</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(38)	(38)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(168)</b>	<b>(168)</b>	<b>(170)</b>	<b>-</b>	<b>-</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(25,679)</b>	<b>(25,679)</b>	<b>(25,888)</b>	<b>-</b>	<b>-</b>	<b>(25,888)</b>	<b>(26,298)</b>	<b>(26,714)</b>	<b>(27,151)</b>	<b>(27,588)</b>
*Percentage increase over prior year Requisition						0.8%	1.6%	1.6%	1.6%	1.6%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.236</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>SSI Small Craft Harbour (Fernwood)</b>							

**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	\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$47,500</b>	<b>\$53,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$203,000</b>

**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	\$47,500	\$53,000	\$100,000	\$0	\$0	\$0	\$153,000
		<b>\$47,500</b>	<b>\$53,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$203,000</b>



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously	<b>Capital Project Description</b> 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</i>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.  <b>Cost Estimate Class</b> 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.
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles		

Service #: 1.236

Service Name: SSI Small Craft Harbour (Fernwood Dock)

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
21-02	Renewal	Painting and Repairs	Paint and replace rotten deck boards, float rail and antislip gangway.	\$50,000	S	Res	\$45,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-01	Renewal	Rub Boards	Replace rub boards as identified in 2019 condition assessment	\$3,000	S	Res	\$2,500	\$3,000	\$0	\$0	\$0	\$0	\$3,000
22-01	New	Anticipated work from 2019 inspection	Replace and repair damaged sections	\$100,000	S	Res	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
22-01	Renewal	Anticipated work from 2019 inspection	CWF or Grant funding required to replace and repair damaged sections	\$50,000	S	Grant	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
GRAND TOTAL				\$203,000			\$47,500	\$53,000	\$150,000	\$0	\$0	\$0	\$203,000

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 as identified in the 2019 Supplementary Condition Assessment Report

Project Number 21-01 Capital Project Title Rub Boards Capital Project Description Replace rub boards as identified in 2019 condition assessment  
Project Rationale Repairs as identified in the 2019 Supplementary Condition Assessment Report

Project Number 22-01 Capital Project Title Anticipated work from 2019 inspection Capital Project Description Replace and repair damaged sections  
Project Rationale Repairs as identified in the 2019 Supplementary Condition Assessment Report

Project Number 22-01 Capital Project Title Anticipated work from 2019 inspection Capital Project Description Replace and repair damaged sections  
Project Rationale Grant funding required to address repairs identified in the 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		192,539	155,039	112,039	22,039	32,039	42,039
Transfer from Ops Budget		10,000	10,000	10,000	10,000	10,000	10,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(47,500)	(53,000)	(100,000)	-	-	-
Interest Income		-					
Ending Balance \$		155,039	112,039	22,039	32,039	42,039	52,039

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Community Transit (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Commission: SSI 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 \$469,517.

**COMMISSION:**

Salt Spring Island Transportation Commission.

**FUNDING:**

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

**Change in Budget 2022 to 2023****Service: 1.238A Community Transit****Total Expenditure****Comments****2022 Budget****507,996****Other Changes:**

Standard Overhead Allocation	2,535	Increase in 2022 operating costs
BC Transit Municipal Obligation	34,722	Higher BC Transit costs (fuel, maintenance, and lease fees)
Transfer to Capital Reserve	20,000	To support capital plan
Other	970	
Total Other Changes	58,227	

**2023 Budget****566,223**

## Summary of % Expense Increase

Increased BC Transit costs	6.8%
Transfer to capital reserve	3.9%
Balance of increase	0.7%
% expense increase from 2022:	<b>11.5%</b>

% Requisition increase from 2022 (if applicable):

**20.0%**

Requisition funding is 41.3% of service revenue

**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

Revenues are projected at \$61,036 (12.0%) higher than budget due to higher transit pass revenue and safe restart funding. Operating expenditures are projected at \$20,787 (4.2%) higher than budget due to higher fees from BC Transit primarily due to increased fuel, maintenance, and vehicle lease costs. The \$40,249 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of \$172,186 before this transfer.

**1.238A - Community Transit (SSI)**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	469,371	490,158	504,093	-	-	504,093	513,542	523,814	534,290	544,976
Allocations	22,625	22,625	25,180	-	-	25,180	25,683	26,196	26,719	27,252
Other Operating Expenses	1,000	1,000	1,950	-	-	1,950	2,010	2,080	2,150	2,220
<b>TOTAL OPERATING COSTS</b>	<b>492,996</b>	<b>513,783</b>	<b>531,223</b>	<b>-</b>	<b>-</b>	<b>531,223</b>	<b>541,235</b>	<b>552,090</b>	<b>563,159</b>	<b>574,448</b>
*Percentage Increase over prior year						7.8%	1.9%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	15,000	15,000	15,000	20,000	-	35,000	35,000	35,000	35,000	35,000
Transfer to Operating Reserve Fund	-	40,249	-	-	-	-	-	-	375	11,935
<b>TOTAL CAPITAL / RESERVES</b>	<b>15,000</b>	<b>55,249</b>	<b>15,000</b>	<b>20,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,375</b>	<b>46,935</b>
<b>TOTAL COSTS</b>	<b>507,996</b>	<b>569,032</b>	<b>546,223</b>	<b>20,000</b>	<b>-</b>	<b>566,223</b>	<b>576,235</b>	<b>587,090</b>	<b>598,534</b>	<b>621,383</b>
*Percentage Increase over prior year						11.5%	1.8%	1.9%	1.9%	3.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(130,000)	(130,000)	(125,585)	-	-	(125,585)	(69,780)	(14,446)	-	-
Transit Pass Revenue	(154,591)	(165,624)	(195,020)	-	-	(195,020)	(225,455)	(229,964)	(234,564)	(239,255)
Safe Restart Funding Allocation (2021)	(28,044)	(78,047)	-	-	(21,368)	(21,368)	-	-	-	-
Other Income	(520)	(520)	(520)	-	-	(520)	(520)	(520)	(520)	(520)
Grants in Lieu of Taxes	(130)	(130)	(130)	-	-	(130)	(160)	(160)	(160)	(160)
<b>TOTAL REVENUE</b>	<b>(313,285)</b>	<b>(374,321)</b>	<b>(321,255)</b>	<b>-</b>	<b>(21,368)</b>	<b>(342,623)</b>	<b>(295,915)</b>	<b>(245,090)</b>	<b>(235,244)</b>	<b>(239,935)</b>
<b>REQUISITION</b>	<b>(194,711)</b>	<b>(194,711)</b>	<b>(224,968)</b>	<b>(20,000)</b>	<b>21,368</b>	<b>(223,600)</b>	<b>(280,320)</b>	<b>(342,000)</b>	<b>(363,290)</b>	<b>(381,448)</b>
*Percentage increase over prior year Requisition			15.5%	10.3%	-11.0%	14.8%	25.4%	22.0%	6.2%	5.0%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.238A Community Transit (SSI)</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
--------------------	---	--	-------------	-------------	-------------	-------------	-------------	--------------

**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	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$210,000</b>

**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	\$50,000	\$35,000	\$35,000	\$35,000	\$35,000	\$190,000
		<b>\$0</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$210,000</b>



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously	<b>Capital Project Description</b> 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>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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.	
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.  <b>Cost Estimate Class</b> 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 2022	2023	2024	2025	2026	2027	5 - Year Total
23-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$140,000	S	Res	\$0	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$140,000
23-01	New	Art Inspired Bus Shelters	Bus Shelter program. Location TBA.	\$20,000	S	Grant	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
23-02	New	O & M Facility Plan	O & M Facility Plan with secure vehicle parking and battery electric bus (BEB) charging infrastructure.	\$50,000	S	Res	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
				\$210,000			\$0	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$210,000

Service: 1.238A Community Transit (SSI)

**Project Number** 23-01 **Capital Project Title** Art Inspired Bus Shelters **Capital Project Description** Bus Shelter program. Location TBA.

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

**Project Number** 23-01 **Capital Project Title** Art Inspired Bus Shelters **Capital Project Description** Bus Shelter program. Location TBA.

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

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

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

Community Transit (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	212,435	86,850	17,070	2,624	2,999	14,934
Capital Reserve Fund	23,324	8,324	8,324	8,324	8,324	8,324
Total	235,759	95,174	25,394	10,948	11,323	23,258

## Reserve Schedule

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		302,186	212,435	86,850	17,070	2,624	2,999
Transfer from Ops Budget		40,249	-	-	-	375	11,935
Transfer to Ops Budget		(130,000)	(125,585)	(69,780)	(14,446)	-	-
Interest Income		-					
Ending Balance \$		212,435	86,850	17,070	2,624	2,999	14,934

### 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		43,324	23,324	8,324	8,324	8,324	8,324
Transfer from Ops Budget		15,000	35,000	35,000	35,000	35,000	35,000
Planned Purchase		(35,000)	(50,000)	(35,000)	(35,000)	(35,000)	(35,000)
Interest Income		-					
Ending Balance \$		23,324	8,324	8,324	8,324	8,324	8,324

### 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**

## **2023 Budget**

### **Community Transportation (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Commission: SSI 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 \$271,825.

**COMMISSION:**

Salt Spring Island Transportation Commission.

**FUNDING:**

Requisition

**1.238B - Community Transportation (SSI)**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	59,274	59,274	57,301	-	-	57,301	58,525	59,763	61,014	62,258
Labour Cost	21,312	21,312	22,030	-	-	22,030	22,470	22,930	23,400	23,880
Other Operating Expenses	1,620	1,110	1,655	-	-	1,655	1,670	1,700	1,730	1,760
<b>TOTAL OPERATING COSTS</b>	<b>82,206</b>	<b>81,696</b>	<b>80,986</b>	<b>-</b>	<b>-</b>	<b>80,986</b>	<b>82,665</b>	<b>84,393</b>	<b>86,144</b>	<b>87,898</b>
*Percentage Increase over prior year						-1.5%	2.1%	2.1%	2.1%	2.0%
<u>DEBT / RESERVE</u>										
Transfer to Capital Reserve Fund	85,000	85,000	78,000	-	-	78,000	80,000	81,500	83,000	84,500
Transfer to Operating Reserve Fund	5,000	5,510	5,000	-	-	5,000	5,000	5,000	5,000	5,000
<b>TOTAL DEBT / RESERVES</b>	<b>90,000</b>	<b>90,510</b>	<b>83,000</b>	<b>-</b>	<b>-</b>	<b>83,000</b>	<b>85,000</b>	<b>86,500</b>	<b>88,000</b>	<b>89,500</b>
<b>TOTAL COSTS</b>	<b>172,206</b>	<b>172,206</b>	<b>163,986</b>	<b>-</b>	<b>-</b>	<b>163,986</b>	<b>167,665</b>	<b>170,893</b>	<b>174,144</b>	<b>177,398</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(1,040)	(1,040)	(1,040)	-	-	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)
Grants in Lieu of Taxes	(121)	(121)	(120)	-	-	(120)	(130)	(130)	(130)	(130)
<b>TOTAL REVENUE</b>	<b>(1,161)</b>	<b>(1,161)</b>	<b>(1,160)</b>	<b>-</b>	<b>-</b>	<b>(1,160)</b>	<b>(1,170)</b>	<b>(1,170)</b>	<b>(1,170)</b>	<b>(1,170)</b>
<b>REQUISITION</b>	<b>(171,045)</b>	<b>(171,045)</b>	<b>(162,826)</b>	<b>-</b>	<b>-</b>	<b>(162,826)</b>	<b>(166,495)</b>	<b>(169,723)</b>	<b>(172,974)</b>	<b>(176,228)</b>
*Percentage increase over prior year Requisition						-4.8%	2.3%	1.9%	1.9%	1.9%



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.238B</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Community Transportation (SSI)</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$260,000	\$370,000	\$220,000	\$112,500	\$96,000	\$106,000	\$904,500
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<b>\$260,000</b>	<b>\$415,000</b>	<b>\$220,000</b>	<b>\$112,500</b>	<b>\$96,000</b>	<b>\$106,000</b>	<b>\$949,500</b>
------------------	------------------	------------------	------------------	-----------------	------------------	------------------

**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	\$200,000	\$212,500	\$200,000	\$75,000	\$60,000	\$60,000	\$607,500
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$60,000	\$202,500	\$20,000	\$37,500	\$36,000	\$46,000	\$342,000

<b>\$260,000</b>	<b>\$415,000</b>	<b>\$220,000</b>	<b>\$112,500</b>	<b>\$96,000</b>	<b>\$106,000</b>	<b>\$949,500</b>
------------------	------------------	------------------	------------------	-----------------	------------------	------------------

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously assigned.	<b>Capital Project Description</b> 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>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service <b>Replacement</b> - Expenditure replaces an existing asset	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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.	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Cost Estimate Class</b> 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 #: 1.238B

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 2022	2023	2024	2025	2026	2027	5 - Year Total
22-04	New	Construction Program for Pathway Network	Construction of pathway at Merchant Mews to just south of Leisure Lane.	\$220,000	S	Grant	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
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	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
22-08	New	Lower Ganges Road - Barrier and Retaining Wall Modifications	Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north.	\$50,000	S	Res	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
22-12	New	Design and Construction of Pathway	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.	\$250,000	S	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
22-12	New				S	Res	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
22-14	New	Design and Construction of Pathway	Construction of pathway network sections that has been designed in the previous year - Swansons Road from Atkins to Lakeview Crescent.	\$107,500	S	Grant	\$0	\$0	\$0	\$75,000	\$0	\$0	\$75,000
22-14	New				S	Res	\$0	\$0	\$0	\$7,500	\$0	\$0	\$7,500
23-01	New	Design and Construction of Pathway	Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management	\$96,000	S	Res	\$0	\$0	\$0	\$30,000	\$6,000	\$0	\$36,000
23-01	New		Construction of pathway network sections that has been designed in the previous year - Park Drive from LGR to Aldous Road.		S	Grant	\$0	\$0	\$0	\$0	\$60,000	\$0	\$60,000
23-03	New	Design Pathway along harbour side on Lower Ganges Road.	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.	\$50,000	S	Res	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-04	New	Installation of Speed Boards	Investigation and installation of Speed Boards at various locations (5) in and around Ganges.	\$27,500	S	Res	\$0	\$27,500	\$0	\$0	\$0	\$0	\$27,500
23-04			Investigation and installation of Speed Boards at various locations (5) in and around Ganges. ICBC will fund \$2,500 per board.	\$12,500	S	Grant	\$0	\$12,500	\$0	\$0	\$0	\$0	\$12,500
24-01	New	Design and Construction of Pathway	Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Malview to North End Road, and CRD Project Management.	\$96,000	S	Res	\$0	\$0	\$0	\$0	\$30,000	\$6,000	\$36,000
24-01	New				S	Grant	\$0	\$0	\$0	\$0	\$0	\$60,000	\$60,000
25-01	New	Design and Construction of Pathway	Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.	\$205,000	S	Res	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000
22-09	New	Pathway Standards Development	Develop a set of standards and specifications for pathway design, construction and maintenance.	\$20,000	S	Res	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
23-05	New	Snow Removal Equipment	Purchase of a skid steer loader and trailer c/w snow blade and bucket for snow removal.	\$45,000	E	Res	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
GRAND TOTAL				\$1,189,500			\$260,000	\$415,000	\$220,000	\$112,500	\$96,000	\$106,000	\$949,500

Service: 1.238B Community transportation (SSI)

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

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

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

Project Number	22-12	Capital Project Title	Design and Construction of Pathway	Capital Project Description	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.
Project Rationale	This project is part of the Active Transportation network. Design and construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.				

Project Number	22-14	Capital Project Title	Design and Construction of Pathway	Capital Project Description	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.
Project Rationale	This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.				

<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Design and Construction of Pathway	<b>Capital Project Description</b>	Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management
<b>Project Rationale</b>	This project is part of the Active Transportation network. Annual program to develop detailed design and obtain permits and regulatory approvals - Park Drive from LGR to Aldous Road and CRD Project Management.				
<b>Project Number</b>	23-03	<b>Capital Project Title</b>	Design Pathway along harbour side on Lower Ganges Road.	<b>Capital Project Description</b>	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.
<b>Project Rationale</b>	This project is part of the Active Transportation network. Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Ra				
<b>Project Number</b>	23-04	<b>Capital Project Title</b>	Installation of Speed Boards	<b>Capital Project Description</b>	Investigation and installation of Speed Boards at various locations (5) in and around Ganges.
<b>Project Rationale</b>	Investigation and installation of Speed Boards at various locations (5) in and around Ganges. ICBC will fund \$2,500 per board.				
<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Design and Construction of Pathway	<b>Capital Project Description</b>	Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management.
<b>Project Rationale</b>	Annual program to develop detailed design and obtain permits and regulatory approvals - Whims Road from Maliview to North End Road, and CRD Project Management.				
<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Design and Construction of Pathway	<b>Capital Project Description</b>	Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.
<b>Project Rationale</b>	Active Transportation network. Annual program to develop detailed design and obtain permits and regulatory approvals - Sunset Road from Vesuvius Bay Road to Duck Creek Park.				

<b>Project Number</b>	22-09	<b>Capital Project Title</b>	Pathway Standards Development	<b>Capital Project Description</b>	Develop a set of standards and specifications for pathway design, construction and maintenance.
<b>Project Rationale</b>	Develop a set of standards and specifications for pathway design, construction and maintenance.				

<b>Project Number</b>	23-05	<b>Capital Project Title</b>	Snow Removal Equipment	<b>Capital Project Description</b>	Purchase of a skid steer loader and trailer c/w snow blade and bucket for snow removal.
<b>Project Rationale</b>	Purchase of a skid steer loader and trailer c/w snow blade and bucket for snow removal for snow removal and sidewalk maintenance.				

Community Transportation (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	19,110	24,110	29,110	34,110	39,110	44,110
Pathways CRF	288,960	164,460	224,460	268,460	315,460	353,960
Sidewalks CRF	284	284	284	284	284	284
North Ganges Transportation Plan	6,181	6,181	6,181	6,181	6,181	6,181
Total	314,535	195,035	260,035	309,035	361,035	404,535

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		13,600	19,110	24,110	29,110	34,110	39,110
Transfer from Ops Budget		5,510	5,000	5,000	5,000	5,000	5,000
Interest Income		-					
Ending Balance \$		19,110	24,110	29,110	34,110	39,110	44,110

### 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		69,767	288,960	164,460	224,460	268,460	315,460
Transfer from Ops Budget		85,000	78,000	80,000	81,500	83,000	84,500
Transfer from Capital Fund		272,033	-	-	-	-	-
Planned Purchase		(137,840)	(202,500)	(20,000)	(37,500)	(36,000)	(46,000)
Interest Income		-	-	-	-	-	-
Ending Balance \$		288,960	164,460	224,460	268,460	315,460	353,960

### 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		27,444	284	284	284	284	284
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(27,160)	-	-	-	-	-
Interest Income		-					
<b>Ending Balance \$</b>		<b>284</b>	<b>284</b>	<b>284</b>	<b>284</b>	<b>284</b>	<b>284</b>

**Assumptions/Background:**

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

<b>Reserve Schedule</b>
-------------------------

<b>Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund</b>
---

Bylaw 3943
------------

<b>Reserve Cash Flow</b>
--------------------------

Fund: Fund Centre:	1086 102148	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		6,181	6,181	6,181	6,181	6,181	6,181
Interest Income		-					
Ending Balance \$		6,181	6,181	6,181	6,181	6,181	6,181

<b><u>Assumptions/Background:</u></b>
---------------------------------------

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island Arts**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.299 SSI Arts

**Committee:** Electoral Areas

**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 \$191,513.

**FUNDING:**

Requisition

1.299 - Salt Spring Island Arts	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Art Centre Society	82,348	82,348	83,993	-	-	83,993	85,673	87,388	89,138	90,923
Gulf Islands Community Arts Council	35,292	35,292	35,997	-	-	35,997	36,717	37,452	38,202	38,967
Allocations	2,370	2,370	2,404	-	-	2,404	2,452	2,501	2,551	2,602
Other Operating Expenses	200	200	210	-	-	210	210	210	210	210
<b>TOTAL COSTS</b>	<b>120,210</b>	<b>120,210</b>	<b>122,604</b>	<b>-</b>	<b>-</b>	<b>122,604</b>	<b>125,052</b>	<b>127,551</b>	<b>130,101</b>	<b>132,702</b>
*Percentage Increase over prior year						2.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	1,552	1,552	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(85)	(85)	(85)	-	-	(85)	(90)	(90)	(90)	(90)
<b>TOTAL REVENUE</b>	<b>1,467</b>	<b>1,467</b>	<b>(85)</b>	<b>-</b>	<b>-</b>	<b>(85)</b>	<b>(90)</b>	<b>(90)</b>	<b>(90)</b>	<b>(90)</b>
<b>REQUISITION</b>	<b>(121,677)</b>	<b>(121,677)</b>	<b>(122,519)</b>	<b>-</b>	<b>-</b>	<b>(122,519)</b>	<b>(124,962)</b>	<b>(127,461)</b>	<b>(130,011)</b>	<b>(132,612)</b>
*Percentage increase over prior year Requisition						0.7%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Building Numbering**

#### **EAC Review**

SEPTEMBER 2022

**Service:**    1.316    SSI Building Numbering

**Committee:** Electoral Areas

**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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Building Inspection	9,094	9,094	9,370	-	-	9,370	9,560	9,750	9,940	10,140
Allocations	473	473	479	-	-	479	489	499	509	519
Other Operating Expenses	20	20	20	-	-	20	20	20	20	20
<b>TOTAL COSTS</b>	<b>9,587</b>	<b>9,587</b>	<b>9,869</b>	<b>-</b>	<b>-</b>	<b>9,869</b>	<b>10,069</b>	<b>10,269</b>	<b>10,469</b>	<b>10,679</b>
*Percentage Increase over prior year						2.9%	2.0%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	19	19	-	-	-	-	-	-	-	-
Other Revenue	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
<b>TOTAL REVENUE</b>	<b>(1)</b>	<b>(1)</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>(20)</b>	<b>(20)</b>	<b>(20)</b>	<b>(20)</b>	<b>(20)</b>
<b>REQUISITION</b>	<b>(9,586)</b>	<b>(9,586)</b>	<b>(9,849)</b>	<b>-</b>	<b>-</b>	<b>(9,849)</b>	<b>(10,049)</b>	<b>(10,249)</b>	<b>(10,449)</b>	<b>(10,659)</b>
*Percentage increase over prior year Requisition						2.7%	2.0%	2.0%	2.0%	2.0%



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Livestock Injury Compensation**

#### **EAC Review**

SEPTEMBER 2022

**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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	150	150	158	-	-	158	161	164	167	170
Compensation Claim Payments	3,000	3,000	3,000	-	-	3,000	3,000	3,000	3,000	3,000
<b>TOTAL COSTS</b>	<b>3,150</b>	<b>3,150</b>	<b>3,158</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>3,161</b>	<b>3,164</b>	<b>3,167</b>	<b>3,170</b>
*Percentage Increase over prior year						0.3%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
<b>REQUISITION</b>	<b>(3,150)</b>	<b>(3,150)</b>	<b>(3,158)</b>	<b>-</b>	<b>-</b>	<b>(3,158)</b>	<b>(3,161)</b>	<b>(3,164)</b>	<b>(3,167)</b>	<b>(3,170)</b>
*Percentage increase over prior year Requisition						0.3%	0.1%	0.1%	0.1%	0.1%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Emergency Program**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.371 SSI Emergency Program

**Committee:** Electoral Areas

**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**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Travel Expense	1,530	1,500	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Contract for Services	78,510	78,200	85,878	-	-	85,878	87,600	89,350	91,130	92,960
Neighbourhood Program	4,490	2,524	3,070	-	-	3,070	3,130	3,190	3,250	3,310
Emergency Social Services	100	520	300	-	-	300	310	320	330	340
Building Rent	14,898	14,000	14,000	-	-	14,000	14,000	14,000	14,000	14,000
Staff Training & Development	2,040	2,000	2,200	-	-	2,200	2,240	2,280	2,330	2,380
Supplies	5,360	8,124	5,472	-	-	5,472	5,590	5,710	5,830	5,950
Allocations	6,955	6,955	6,505	-	-	6,505	6,635	6,768	6,903	7,041
Other Operating Expenses	16,220	16,280	15,997	-	-	15,997	16,350	16,720	17,100	17,480
<b>TOTAL OPERATING COSTS</b>	<b>130,103</b>	<b>130,103</b>	<b>134,922</b>	<b>-</b>	<b>-</b>	<b>134,922</b>	<b>137,385</b>	<b>139,898</b>	<b>142,463</b>	<b>145,081</b>
*Percentage Increase over prior year						3.7%	1.8%	1.8%	1.8%	1.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(2,000)	(2,000)	(7,987)	-	-	(7,987)	(7,915)	(7,842)	(7,770)	(7,698)
Grants in Lieu of Taxes	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(2,190)</b>	<b>(2,190)</b>	<b>(8,177)</b>	<b>-</b>	<b>-</b>	<b>(8,177)</b>	<b>(8,105)</b>	<b>(8,032)</b>	<b>(7,960)</b>	<b>(7,888)</b>
<b>REQUISITION</b>	<b>(127,913)</b>	<b>(127,913)</b>	<b>(126,745)</b>	<b>-</b>	<b>-</b>	<b>(126,745)</b>	<b>(129,280)</b>	<b>(131,866)</b>	<b>(134,503)</b>	<b>(137,193)</b>
*Percentage increase over prior year Requisition						-0.9%	2.0%	2.0%	2.0%	2.0%

## FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

<b>Service No.</b>	<b>1.371</b>	<b>Carry</b>						
	<b>SSI Emergency Program</b>	<b>Forward</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
		<b>from 2022</b>						

## EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$19,317	\$0	\$0	\$0	\$0	\$19,317
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$19,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,317</b>

## SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$19,317	\$0	\$0	\$0	\$0	\$19,317
	<b>\$0</b>	<b>\$19,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,317</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously assigned.	<b>Capital Project Description</b> 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>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service <b>Replacement</b> - Expenditure replaces an existing asset	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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.	
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.	
<b>Cost Estimate Class</b> 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 #: 1.371  
Service Name: SSI Emergency Program

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
23-01	New	Seacan Purchase	Purchase and installation of Seacan for Emergency Program storage	\$12,317	E	Res	\$0	\$12,317	\$0	\$0	\$0	\$0	\$12,317
23-02	Replacement	Computer Upgrades	Regularly scheduled replacement of Emergency Program computer equipment	\$7,000	E	Res	\$0	\$7,000	\$0	\$0	\$0	\$0	\$7,000
			GRAND TOTAL	\$19,317			\$0	\$19,317	\$0	\$0	\$0	\$0	\$19,317



**SSI Emergency Program  
Reserve Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Capital Reserve Fund	42,572	23,255	23,255	23,255	23,255	23,255
Operating Reserve Fund	60,611	52,624	44,709	36,867	29,097	21,399
Equipment Replacement Fund	853	853	853	853	853	853
<b>Total</b>	<b>104,036</b>	<b>76,732</b>	<b>68,817</b>	<b>60,975</b>	<b>53,205</b>	<b>45,507</b>

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		42,572	42,572	23,255	23,255	23,255	23,255
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		-	(19,317)	-	-	-	-
Interest Income		-					
Ending Balance \$		42,572	23,255	23,255	23,255	23,255	23,255

### 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		62,611	60,611	52,624	44,709	36,867	29,097
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(2,000)	(7,987)	(7,915)	(7,842)	(7,770)	(7,698)
Interest Income		-					
Ending Balance \$		60,611	52,624	44,709	36,867	29,097	21,399

### 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		853	853	853	853	853	853
Transfer from Ops Budget		-	-	-	-	-	-
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		853	853	853	853	853	853

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Search and Rescue**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.378 SSI Search and Rescue

**Committee:** Electoral Areas

**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 \$32,743.

**FUNDING:**

Requisition

1.378 - SSI Search and Rescue	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contribution to SSI SAR	31,365	24,165	31,365	-	-	31,365	31,171	31,138	31,104	31,069
Society Allocations	1,415	1,415	1,639	-	-	1,639	1,672	1,705	1,739	1,774
<b>TOTAL COSTS</b>	<b>32,780</b>	<b>25,580</b>	<b>33,004</b>	<b>-</b>	<b>-</b>	<b>33,004</b>	<b>32,843</b>	<b>32,843</b>	<b>32,843</b>	<b>32,843</b>
*Percentage Increase over prior year						0.7%	-0.5%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2022 to 2023	-	7,200	(7,200)	-	-	(7,200)	-	-	-	-
Balance c/fwd from 2021 to 2022	(7,728)	(7,728)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(17)	(17)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
<b>TOTAL REVENUE</b>	<b>(7,825)</b>	<b>(625)</b>	<b>(7,300)</b>	<b>-</b>	<b>-</b>	<b>(7,300)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(24,955)</b>	<b>(24,955)</b>	<b>(25,704)</b>	<b>-</b>	<b>-</b>	<b>(25,704)</b>	<b>(32,743)</b>	<b>(32,743)</b>	<b>(32,743)</b>	<b>(32,743)</b>
*Percentage increase over prior year Requisition						3.0%	27.4%	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island Parks and Recreation**

#### **EAC Review**

SEPTEMBER 2022



1.455 / 1.458 / 1.459

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

OPERATING COSTS

	2022 BOARD BUDGET	ESTIMATED ACTUAL
Swimming Pool	906,133	881,282
Park Land	851,838	880,063
Community Recreation	264,803	261,877
Community Parks	1,000,496	956,716
<b>TOTAL OPERATING COSTS</b>	<b>3,023,270</b>	<b>2,979,938</b>

\*Percentage Increase

CAPITAL / RESERVE

Swimming Pool	100,000	101,195
Park Land	130,359	136,384
Community Recreation	-	2,574
Community Parks	8,600	8,600
DEBT CHARGES	310	762
<b>TOTAL CAPITAL / RESERVES</b>	<b>239,269</b>	<b>249,515</b>

<b>TOTAL COSTS</b>	<b>3,262,539</b>	<b>3,229,453</b>
--------------------	------------------	------------------

<b>Internal Recoveries</b>	(498,738)	(498,738)
----------------------------	-----------	-----------

<b>OPERATING LESS RECOVERIES</b>	<b>2,763,801</b>	<b>2,730,715</b>
----------------------------------	------------------	------------------

FUNDING SOURCES (REVENUE)

Swimming Pool	(293,915)	(270,711)
Park Land	(45,850)	(80,100)
Community Recreation	(210,221)	(209,869)
Community Parks	(153,066)	(109,286)
<b>TOTAL REVENUE</b>	<b>(703,052)</b>	<b>(669,966)</b>

<b>REQUISITION</b>	<b>(2,060,749)</b>	<b>(2,060,749)</b>
--------------------	--------------------	--------------------

\*Percentage increase over prior year requisition

AUTHORIZED POSITIONS: Salaried	12.33	12.33
-----------------------------------	-------	-------

**BUDGET REQUEST**

2023			
CORE BUDGET	ONGOING	ONE-TIME	TOTAL
916,220	20,000	-	936,220
886,581	63,334	-	949,915
267,719	15,000	-	282,719
1,001,040	(30,168)	-	970,872
<b>3,071,560</b>	<b>68,166</b>	<b>-</b>	<b>3,139,726</b>

1.6%	2.3%		3.9%
------	------	--	------

107,500	-	(40,000)	67,500
141,000	15,000	-	156,000
-	-	-	-
10,000	5,000	-	15,000
540	-	-	540
259,040	20,000	(40,000)	239,040

<b>3,330,600</b>	<b>88,166</b>	<b>(40,000)</b>	<b>3,378,766</b>
------------------	---------------	-----------------	------------------

(476,328)	-	-	(476,328)
-----------	---	---	-----------

<b>2,854,272</b>	<b>88,166</b>	<b>(40,000)</b>	<b>2,902,438</b>
------------------	---------------	-----------------	------------------

(292,480)	(14,610)	-	(307,090)
(40,090)	(103,460)	-	(143,550)
(207,389)	(5,000)	(10,000)	(222,389)
(128,320)	82,200	-	(46,120)
(668,279)	(40,870)	(10,000)	(719,149)

<b>(2,185,993)</b>	<b>(47,296)</b>	<b>50,000</b>	<b>(2,183,289)</b>
--------------------	-----------------	---------------	--------------------

6.1%	2.3%	-2.4%	5.9%
------	------	-------	------

12.33			12.33
-------	--	--	-------

**FUTURE PROJECTIONS**

2024	2025	2026	2027
955,406	974,956	994,931	1,015,295
1,009,393	1,042,294	1,064,182	1,050,143
288,541	295,218	301,247	307,403
991,357	1,012,247	1,033,448	1,055,074
<b>3,244,697</b>	<b>3,324,715</b>	<b>3,393,808</b>	<b>3,427,915</b>

3.3%	2.5%	2.1%	1.0%
------	------	------	------

140,000	145,000	150,000	150,000
251,000	217,500	217,500	217,500
-	-	-	-
25,500	25,500	25,500	25,500
90	90	411,840	933,199
416,590	388,090	804,840	1,326,199

<b>3,661,287</b>	<b>3,712,805</b>	<b>4,198,648</b>	<b>4,754,114</b>
------------------	------------------	------------------	------------------

(485,860)	(495,556)	(505,454)	(515,560)
-----------	-----------	-----------	-----------

<b>3,175,427</b>	<b>3,217,249</b>	<b>3,693,194</b>	<b>4,238,554</b>
------------------	------------------	------------------	------------------

(292,830)	(298,670)	(304,640)	(310,720)
(146,420)	(149,340)	(149,560)	(152,530)
(227,262)	(232,716)	(237,491)	(241,657)
(46,940)	(47,780)	(48,640)	(49,510)
(713,452)	(728,506)	(740,331)	(754,417)

<b>(2,461,975)</b>	<b>(2,488,743)</b>	<b>(2,952,863)</b>	<b>(3,484,137)</b>
--------------------	--------------------	--------------------	--------------------

12.8%	1.1%	18.6%	18.0%
-------	------	-------	-------

12.33	12.33	12.33	12.33
-------	-------	-------	-------

**1.45X SSI Pool, Park Land, Community Recreation, and Community Parks Reserves Summary**  
**2023 - 2027 Financial Plan**

Reserve/Fund Summary						
Reserve/Fund Summary	Estimated	Budget				
Projected year end balance	2022	2023	2024	2025	2026	2027
<b>1.459 SSI Pool &amp; Park Land</b>						
Operating Reserve Fund - SSI Pool & Park Land	33,631	23,631	53,631	68,631	98,631	128,631
Capital Reserve Fund - SSI Pool	152,461	44,961	29,961	44,961	109,961	174,961
Capital Reserve Fund - SSI Park Land	250,547	20,547	55,547	130,547	195,547	250,547
Capital Reserve Fund - Park Land Acquisition	562,498	562,498	62,498	62,498	62,498	62,498
Equipment Replacement Fund - SSI Pool	41,210	28,710	43,710	63,710	73,710	83,710
<b>Subtotal</b>	<b>1,040,347</b>	<b>680,347</b>	<b>245,347</b>	<b>370,347</b>	<b>540,347</b>	<b>700,347</b>
<b>1.458 SSI Community Recreation</b>						
Operating Reserve Fund	10,796	10,796	10,796	10,796	10,796	10,796
Capital Reserve Fund - Community Recreation Facilities	140,698	111,698	17,698	19,198	20,698	22,198
Equipment Replacement Fund	10,362	10,362	10,362	10,362	10,362	10,362
<b>Subtotal</b>	<b>161,856</b>	<b>132,856</b>	<b>38,856</b>	<b>40,356</b>	<b>41,856</b>	<b>43,356</b>
<b>1.455 SSI Community Parks</b>						
Operating Reserve Fund	-	5,000	10,000	15,000	20,000	25,000
Capital Reserve Fund - Community Parks	68,859	3,859	23,859	3,859	23,859	23,859
Capital Reserve Fund - Community Park Facilities	11,953	1,953	6,953	26,953	16,953	41,953
Equipment Replacement Fund	70,082	50,082	45,582	2,082	3,582	5,082
<b>Subtotal</b>	<b>150,894</b>	<b>60,894</b>	<b>86,394</b>	<b>47,894</b>	<b>64,394</b>	<b>95,894</b>
<b>Ending Balance \$</b>	<b>1,353,096</b>	<b>874,096</b>	<b>370,596</b>	<b>458,596</b>	<b>646,596</b>	<b>839,596</b>

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island - Community Parks**

#### **EAC Review**

SEPTEMBER 2022

**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 \$926,678.

**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	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<b>OPERATING COSTS</b>										
Salaries	462,595	429,525	474,631	3,360	-	477,991	488,253	498,737	509,447	520,387
Maintenance, Security & Insurance	40,830	30,870	35,690	-	-	35,690	36,620	37,560	38,540	39,550
Internal Allocations	135,451	135,451	141,684	(17,012)	-	124,672	127,344	130,070	132,671	135,327
Utilities & Operating - Supplies	33,775	33,510	39,460	-	-	39,460	40,240	41,020	41,830	42,650
Contract for Services	37,550	38,125	31,295	(21,500)	-	9,795	9,990	10,190	10,400	10,610
Travel - Vehicles	25,060	24,000	24,090	-	-	24,090	24,570	25,060	25,560	26,070
Parks Maintenance Labour	208,370	208,370	195,610	-	-	195,610	199,520	203,500	207,560	211,700
Bylaw Labour	56,865	56,865	58,580	4,984	-	63,564	64,820	66,110	67,440	68,780
<b>TOTAL OPERATING COSTS</b>	<b>1,000,496</b>	<b>956,716</b>	<b>1,001,040</b>	<b>(30,168)</b>	<b>-</b>	<b>970,872</b>	<b>991,357</b>	<b>1,012,247</b>	<b>1,033,448</b>	<b>1,055,074</b>
*Percentage Increase			0.1%	-3.2%		-3.0%	2.1%	2.1%	2.1%	2.1%
<b>CAPITAL / RESERVES</b>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,500	5,500	5,500	5,500
Transfer to Capital Reserve Fund	3,600	3,600	5,000	-	-	5,000	15,000	15,000	15,000	15,000
Transfer to Operating Reserve Fund	-	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>8,600</b>	<b>8,600</b>	<b>10,000</b>	<b>5,000</b>	<b>-</b>	<b>15,000</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>
DEBT CHARGES	-	-	-	-	-	-	-	-	233,750	358,888
<b>TOTAL COST</b>	<b>1,009,096</b>	<b>965,316</b>	<b>1,011,040</b>	<b>(25,168)</b>	<b>-</b>	<b>985,872</b>	<b>1,016,857</b>	<b>1,037,747</b>	<b>1,292,698</b>	<b>1,439,462</b>
<b>Internal Time Recovery</b>	(397,958)	(397,958)	(390,890)	-	-	(390,890)	(398,700)	(406,650)	(414,770)	(423,060)
<b>TOTAL COSTS NET OF RECOVERIES</b>	<b>611,138</b>	<b>567,358</b>	<b>620,150</b>	<b>(25,168)</b>	<b>-</b>	<b>594,982</b>	<b>618,157</b>	<b>631,097</b>	<b>877,928</b>	<b>1,016,402</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Rental Income	(117,200)	(90,020)	(117,300)	82,200	-	(35,100)	(35,800)	(36,510)	(37,240)	(37,990)
Other Grant	(9,968)	(9,968)	-	-	-	-	-	-	-	-
Revenue-Other	(25,898)	(9,298)	(11,020)	-	-	(11,020)	(11,140)	(11,270)	(11,400)	(11,520)
<b>TOTAL REVENUE</b>	<b>(153,066)</b>	<b>(109,286)</b>	<b>(128,320)</b>	<b>82,200</b>	<b>-</b>	<b>(46,120)</b>	<b>(46,940)</b>	<b>(47,780)</b>	<b>(48,640)</b>	<b>(49,510)</b>
<b>REQUISITION</b>	<b>(458,072)</b>	<b>(458,072)</b>	<b>(491,830)</b>	<b>(57,032)</b>	<b>-</b>	<b>(548,862)</b>	<b>(571,217)</b>	<b>(583,317)</b>	<b>(829,288)</b>	<b>(966,892)</b>
*Percentage increase over prior year requisition			7.4%	12.5%		19.8%	4.1%	2.1%	42.2%	16.6%
AUTHORIZED POSITIONS:										
Salaried	5.1	5.1	5.1			5.1	5.1	5.1	5.1	5.1
User Funding	19.2%					5.9%	5.8%	5.8%	4.2%	3.7%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.455</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>SSI Community Parks</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$10,000	\$30,000	\$20,000	\$20,000	\$15,000	\$15,000	\$100,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$15,000	\$145,000	\$305,000	\$70,000	\$5,095,000	\$40,000	\$5,655,000
Vehicles	V	\$0	\$75,000	\$0	\$130,000	\$0	\$20,000	\$225,000
		<b>\$25,000</b>	<b>\$250,000</b>	<b>\$325,000</b>	<b>\$220,000</b>	<b>\$5,110,000</b>	<b>\$75,000</b>	<b>\$5,980,000</b>

**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	\$5,000,000	\$0	\$5,000,000
Equipment Replacement Fund	ERF	\$10,000	\$30,000	\$20,000	\$60,000	\$15,000	\$15,000	\$140,000
Grants (Federal, Provincial)	Grant	\$0	\$105,000	\$275,000	\$105,000	\$50,000	\$30,000	\$565,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$15,000	\$115,000	\$30,000	\$55,000	\$45,000	\$30,000	\$275,000
		<b>\$25,000</b>	<b>\$250,000</b>	<b>\$325,000</b>	<b>\$220,000</b>	<b>\$5,110,000</b>	<b>\$75,000</b>	<b>\$5,980,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b>          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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p><b>Capital Project Description</b>          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><b>Carryforward from 2022</b>          Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b>  <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.  <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.  <b>Emergency</b> = Project is required for health or safety reasons.  <b>Cost Benefit</b> = Economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b>  <b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b>          Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b>          Debt = Debtenture 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          SLOan = Short Term Loans          WU = Water Utility          If there is more than one funding source, use additional rows for the project.</p>	<p><b>Long-term Planning</b>  <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.  <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.  <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.  <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b>          Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b>  <b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles</p>		<p><b>Cost Estimate Class</b>          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 #:	1.455
Service Name:	SSI Community Parks

[illegible]

Service: 1.455 SSI Community Parks

**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.  
**Project Rationale** Upgrades required for existing beach accesses

**Project Number** 19-09 **Capital Project Title** ERF for maintenance equipment **Capital Project Description** Replace maintenance equipment (Flat deck trailer, push mower, weed eater, chainsaws)  
**Project Rationale** Replacement of equipment that has reached its end of life.

**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**

**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. 10k from reserves is required to fund CRD staff/engineering time  
**Project Rationale** Project is dependant on securing tenure along the foreshore

**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



<b>Project Number</b>	21-01	<b>Capital Project Title</b>	Linear Park Development	<b>Capital Project Description</b>	Trial and parking upgrades or development	<b>Project Rationale</b>	Upgrade existing trail network, develop new trails, improve or expand parking
<b>Project Number</b>	21-05	<b>Capital Project Title</b>	Vehicle Replacement	<b>Capital Project Description</b>	Replace maintenance truck with EV	<b>Project Rationale</b>	Additional vehicle required for park maintenance
<b>Project Number</b>	21-06	<b>Capital Project Title</b>	New Maintenance Machinery	<b>Capital Project Description</b>	2022 EV mower, 2023 gator, 2025 tractor, 2027 skid steer	<b>Project Rationale</b>	
<b>Project Number</b>	21-08	<b>Capital Project Title</b>	New Park Maintenance Truck	<b>Capital Project Description</b>	Partial funding for new EV truck. Additional funding in ParkLand CRF	<b>Project Rationale</b>	Additional vehicle required for park maintenance
<b>Project Number</b>	22-03	<b>Capital Project Title</b>	Playground Upgrades	<b>Capital Project Description</b>	Upgrade and replace gravel at Portlock and Drummond Playground	<b>Project Rationale</b>	

<b>Reserve/Fund Summary</b>
-----------------------------

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
<b>1.455 SSI Community Parks</b>						
Operating Reserve Fund	-	5,000	10,000	15,000	20,000	25,000
Capital Reserve Fund - Community Parks	68,859	3,859	23,859	3,859	23,859	23,859
Capital Reserve Fund - Community Park Facilities	11,953	1,953	6,953	26,953	16,953	41,953
Equipment Replacement Fund	70,082	50,082	45,582	2,082	3,582	5,082
<b>Ending Balance \$</b>	<b>150,894</b>	<b>60,894</b>	<b>86,394</b>	<b>47,894</b>	<b>64,394</b>	<b>95,894</b>

**Assumptions/Background:**

<b>Reserve Schedule</b>
-------------------------

<b>1.455 - Community Parks - Operating Reserve Fund</b>
---

For requisition rate stabilization during periods of fluctuating revenues.
--

<b>Reserve Cash Flow</b>
--------------------------

Fund: 1500 Fund Centre: 105548	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	-	-	5,000	10,000	15,000	20,000
Transfer from Ops Budget	-	5,000	5,000	5,000	5,000	5,000
Expenditures	-	-	-	-	-	-
Interest Income	-					
Ending Balance \$	-	5,000	10,000	15,000	20,000	25,000

<b><u>Assumptions/Background:</u></b>

## Reserve Schedule

### 1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

## Reserve Cash Flow

Fund: 1064 Fund Centre: 101792	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	77,459	68,859	3,859	23,859	3,859	23,859
Transfer from Ops Budget	13,600	20,000	30,000	30,000	30,000	30,000
Expenditures (Based on Capital Plan)	(22,200)	(85,000)	(10,000)	(50,000)	(10,000)	(30,000)
Interest Income	-					
<b>Ending Balance \$</b>	<b>68,859</b>	<b>3,859</b>	<b>23,859</b>	<b>3,859</b>	<b>23,859</b>	<b>23,859</b>

#### **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.

## Reserve Schedule

### 1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

## Reserve Cash Flow

Fund: 1060 Fund Centre: 102030	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	11,953	11,953	1,953	6,953	26,953	16,953
Transfer from Ops Budget	20,000	20,000	25,000	25,000	25,000	25,000
Expenditures (Based on Capital Plan)	(20,000)	(30,000)	(20,000)	(5,000)	(35,000)	-
Interest Income	-					
<b>Ending Balance \$</b>	<b>11,953</b>	<b>1,953</b>	<b>6,953</b>	<b>26,953</b>	<b>16,953</b>	<b>41,953</b>

#### 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.

### Reserve Schedule

#### Reserve Fund: 1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

### Reserve Cash Flow

Fund: 1022 Fund Centre: 101444	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	102,582	70,082	50,082	45,582	2,082	3,582
Transfer from Ops Budget	12,500	10,000	15,500	16,500	16,500	16,500
Expenditures (Based on Capital Plan)	(45,000)	(30,000)	(20,000)	(60,000)	(15,000)	(15,000)
Interest Income	-					
<b>Ending Balance \$</b>	<b>70,082</b>	<b>50,082</b>	<b>45,582</b>	<b>2,082</b>	<b>3,582</b>	<b>5,082</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island - Community Recreation**

#### **EAC Review**

SEPTEMBER 2022

**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 \$488,050.

**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



**1.458 - Salt Spring Island - Community  
Recreation Programs**

**OPERATING COSTS**

	2022 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST				FUTURE PROJECTIONS			
			CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
Salaries and Wages	118,098	115,911	131,145	15,000	-	146,145	149,158	152,239	155,378	158,577
Recreation Programs	95,004	88,712	84,440	-	-	84,440	86,130	88,600	90,390	92,220
Internal Allocations	38,131	38,131	37,974	-	-	37,974	38,783	39,599	40,389	41,196
Travel and Insurance	6,180	2,180	2,230	-	-	2,230	2,290	2,350	2,410	2,470
Other Operating	7,390	16,943	11,930	-	-	11,930	12,180	12,430	12,680	12,940
<b>TOTAL OPERATING COSTS</b>	<b>264,803</b>	<b>261,877</b>	<b>267,719</b>	<b>15,000</b>	<b>-</b>	<b>282,719</b>	<b>288,541</b>	<b>295,218</b>	<b>301,247</b>	<b>307,403</b>

\*Percentage Increase

**CAPITAL / RESERVES**

Transfer to Operating Reserve Fund	-	2,574	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>-</b>	<b>2,574</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>264,803</b>	<b>264,451</b>	<b>267,719</b>	<b>15,000</b>	<b>-</b>	<b>282,719</b>	<b>288,541</b>	<b>295,218</b>	<b>301,247</b>	<b>307,403</b>

**FUNDING SOURCES (REVENUE)**

Revenue - Fees	(210,183)	(193,869)	(207,349)	(5,000)	-	(212,349)	(227,222)	(232,676)	(237,451)	(241,617)
Grants in Lieu of Taxes	(38)	(38)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	-	(10,962)	-	-	(10,000)	(10,000)	-	-	-	-
Revenue - Other	-	(5,000)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(210,221)</b>	<b>(209,869)</b>	<b>(207,389)</b>	<b>(5,000)</b>	<b>(10,000)</b>	<b>(222,389)</b>	<b>(227,262)</b>	<b>(232,716)</b>	<b>(237,491)</b>	<b>(241,657)</b>

<b>REQUISITION</b>	<b>(54,582)</b>	<b>(54,582)</b>	<b>(60,330)</b>	<b>(10,000)</b>	<b>10,000</b>	<b>(60,330)</b>	<b>(61,279)</b>	<b>(62,502)</b>	<b>(63,756)</b>	<b>(65,746)</b>
--------------------	-----------------	-----------------	-----------------	-----------------	---------------	-----------------	-----------------	-----------------	-----------------	-----------------

\*Percentage increase over prior year requisition

**AUTHORIZED POSITIONS:**

Salaried	0.7	0.7	0.7			0.7	0.7	0.7	0.7	0.7
User Funding %	79.4%					75.1%	78.7%	78.8%	78.8%	78.6%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.458</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>SSI Community Recreation</b>							

**EXPENDITURE**

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	\$40,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$30,000	\$30,000	\$800,000	\$0	\$5,000	\$0	\$835,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$30,000</b>	<b>\$40,000</b>	<b>\$805,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$875,000</b>

**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	\$500,000	\$0	\$0	\$0	\$500,000
Reserve Fund	Res	\$30,000	\$35,000	\$100,000	\$5,000	\$5,000	\$5,000	\$150,000
		<b>\$30,000</b>	<b>\$40,000</b>	<b>\$805,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$875,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously	<b>Capital Project Description</b> 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>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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.	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Cost Estimate Class</b> 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 #: 1.458  
Service Name: SSI Community Recreation

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
19-09	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	\$25,000	E	ERF	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
21-07	Renewal	Tennis Court Upgrades	Resurface tennis courts	\$35,000	S	Res	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-09	Replacement	Replace Tennis Courts	Tennis court replacement required to mediate drainage issues and replace cracked pads	\$300,000	S	Res	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
21-09	Replacement	Replace Tennis Courts	Grant funding required for tennis court replacement		S	Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
22-01	Study	Skate Board Park Condition Assessment	Assess Kanaka skate board park	\$5,000	S	Res	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
22-02	Renewal	Bike Park Annual Repairs and Upgrades	Upgrades and repairs to Lions Bike Park	\$10,000	S	Res	\$5,000	\$5,000	\$0	\$0	\$5,000	\$0	\$10,000
23-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors	\$15,000	E	Res	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$15,000
24-01	New	Multiposrt Court / Pickleball Courts	Installation of a covered multiposrt court with four pickleball courts	\$500,000	S	Other	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
			GRAND TOTAL	\$890,000			\$30,000	\$40,000	\$805,000	\$10,000	\$10,000	\$10,000	\$875,000

Service: 1.458 SSI Community Recreation

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

Project Number 21-09 Capital Project Title Replace Tennis Courts Capital Project Description Tennis court replacement required to mediate drainage issues and replace cracked pads  
Project Rationale The existing court surface is at the end of its life and needs to be replaced.

Project Number 22-01 Capital Project Title Skate Board Park Condition Assessment Capital Project Description Assess Kanaka skate board park  
Project Rationale

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

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

Project Number 24-01 Capital Project Title Multiposrt Court / Pickleball Courts Capital Project Description Installation of a covered multisport court with four pickleball courts  
Project Rationale

<b>Reserve/Fund Summary</b>
-----------------------------

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
<b>1.458 SSI Community Recreation</b>						
Operating Reserve Fund	10,796	10,796	10,796	10,796	10,796	10,796
Capital Reserve Fund - Community Recreation Facilities	140,698	111,698	17,698	19,198	20,698	22,198
Equipment Replacement Fund	10,362	10,362	10,362	10,362	10,362	10,362
<b>Ending Balance \$</b>	<b>161,856</b>	<b>132,856</b>	<b>38,856</b>	<b>40,356</b>	<b>41,856</b>	<b>43,356</b>

<b><u>Assumptions/Background:</u></b>
---------------------------------------

<b>Reserve Schedule</b>
-------------------------

<b>1.458 - Community Recreation - Operating Reserve Fund</b>
--

For requisition rate stabilization during periods of fluctuating revenues.
--

<b>Reserve Cash Flow</b>
--------------------------

Fund: 1500 Fund Centre: 105549	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	8,222	10,796	10,796	10,796	10,796	10,796
Transfer from Ops Budget	2,574	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Interest Income	-					
Ending Balance \$	10,796	10,796	10,796	10,796	10,796	10,796

<b><u>Assumptions/Background:</u></b>
---------------------------------------

## Reserve Schedule

### 1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

## Reserve Cash Flow

Fund: 1060 Fund Centre: 101786	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	134,698	140,698	111,698	17,698	19,198	20,698
Transfer from Ops Budget	6,000	6,000	6,000	6,500	6,500	6,500
Expenditures (Based on Capital Plan)	-	(35,000)	(100,000)	(5,000)	(5,000)	(5,000)
Interest Income	-					
<b>Ending Balance \$</b>	<b>140,698</b>	<b>111,698</b>	<b>17,698</b>	<b>19,198</b>	<b>20,698</b>	<b>22,198</b>

#### 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.

### Reserve Schedule

#### 1.458 SSI Recreation - Equipment Replacement Fund

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

### Reserve Cash Flow

Fund: 1022 Fund Centre: 101445	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	10,362	10,362	10,362	10,362	10,362	10,362
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	-					
<b>Ending Balance \$</b>	<b>10,362</b>	<b>10,362</b>	<b>10,362</b>	<b>10,362</b>	<b>10,362</b>	<b>10,362</b>

#### Assumptions/Background:

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



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Salt Spring Island - Pool & Park Land**

#### **EAC Review**

SEPTEMBER 2022

**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 \$3,907,490.

**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 2022 to 2023****Service: 1.459 SSI Pool & Parkland****Total Expenditure****Comments****2022 Budget****1,988,640****Change in Salaries:**

SSI Pool 31,850

SSI Park Land 63,236

Total Change in Salaries 95,086

**Other Changes:**

SSI Pool (34,033)

SSI Park Land 60,482

Total Other Changes 26,449

**2023 Budget****2,110,175****Summary of % Expense Increase**

Pool - Auxiliary wages for pool to be open on Sundays 1.0%

Pool - Transfer to Capital Reserve Fund -1.9%

Park Land - 2022 IBC Annualization 3.0%

Park Land - Capital reserve transfer to fund Fire Hall Repurposing 0.8%

Park Land - Salary expense 1.9%

Balance of increase 1.3%

% expense increase from 2022: **6.1%**% Requisition increase from 2022 (if applicable): **1.7%**

Requisition funding is 77.7% of service revenue

**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

*There is no material variance projected. The minor \$7,220 (0.004%) favourable variance will be transferred to the Pool Equipment Replacement Fund (\$1,195), which has an expected year end balance of \$40,015 before this transfer; and the Park Land Operating Reserve Fund (\$6,025), which has an expected year end balance of \$27,606 before this transfer.*

1.459 - Salt Spring Island - Pool & Park Land	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Pool	906,133	881,282	916,220	20,000	-	936,220	955,406	974,956	994,931	1,015,295
Park Land	851,838	880,063	886,581	63,334	-	949,915	1,009,393	1,042,294	1,064,182	1,050,143
<b>TOTAL OPERATING COSTS</b>	<b>1,757,971</b>	<b>1,761,345</b>	<b>1,802,801</b>	<b>83,334</b>	<b>-</b>	<b>1,886,135</b>	<b>1,964,799</b>	<b>2,017,250</b>	<b>2,059,113</b>	<b>2,065,438</b>
*Percentage Increase			2.6%	4.7%		7.3%	4.2%	2.7%	2.1%	0.3%
<u>CAPITAL / RESERVES</u>										
Transfer to Pool CRF	65,000	65,000	67,500	-	(40,000)	27,500	80,000	85,000	90,000	90,000
Transfer to Pool ERF	35,000	36,195	40,000	-	-	40,000	50,000	50,000	50,000	50,000
Transfer to Pool ORF	-	-	-	-	-	-	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	112,859	112,859	121,000	15,000	-	136,000	216,000	181,500	181,500	181,500
Transfer to Park, Land & Recreation ERF	12,500	12,500	10,000	-	-	10,000	15,000	16,000	16,000	16,000
Transfer to Park, Land & Recreation ORF	5,000	11,025	10,000	-	-	10,000	20,000	20,000	20,000	20,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>230,359</b>	<b>237,579</b>	<b>248,500</b>	<b>15,000</b>	<b>(40,000)</b>	<b>223,500</b>	<b>391,000</b>	<b>362,500</b>	<b>367,500</b>	<b>367,500</b>
DEBT CHARGES	310	762	540	-	-	540	90	90	178,090	574,311
<b>TOTAL COSTS</b>	<b>1,988,640</b>	<b>1,999,686</b>	<b>2,051,841</b>	<b>98,334</b>	<b>(40,000)</b>	<b>2,110,175</b>	<b>2,355,889</b>	<b>2,379,840</b>	<b>2,604,703</b>	<b>3,007,249</b>
*Percentage Increase			3.2%	4.9%		6.1%	11.6%	1.0%	9.4%	15.5%
<b>Internal Recoveries</b>	(100,780)	(100,780)	(85,438)	-	-	(85,438)	(87,160)	(88,906)	(90,684)	(92,500)
<b>OPERATING LESS RECOVERIES</b>	<b>1,887,860</b>	<b>1,898,906</b>	<b>1,966,403</b>	<b>98,334</b>	<b>(40,000)</b>	<b>2,024,737</b>	<b>2,268,729</b>	<b>2,290,934</b>	<b>2,514,019</b>	<b>2,914,749</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(28,083)	(13,083)	(20,000)	-	-	(20,000)	-	-	-	-
Pool Fees	(260,000)	(248,000)	(265,200)	(14,610)	-	(279,810)	(285,410)	(291,110)	(296,930)	(302,870)
Provincial Grant	-	(1,400)	-	-	-	-	-	-	-	-
Lease and Rental Income	(44,284)	(52,759)	(38,460)	(99,030)	-	(137,490)	(140,240)	(143,040)	(143,250)	(146,110)
Payments in Lieu	(1,048)	(1,048)	(1,250)	-	-	(1,250)	(1,270)	(1,290)	(1,310)	(1,310)
Revenue - Other	(6,350)	(34,521)	(7,660)	(4,430)	-	(12,090)	(12,330)	(12,570)	(12,710)	(12,960)
<b>TOTAL REVENUE</b>	<b>(339,765)</b>	<b>(350,811)</b>	<b>(332,570)</b>	<b>(118,070)</b>	<b>-</b>	<b>(450,640)</b>	<b>(439,250)</b>	<b>(448,010)</b>	<b>(454,200)</b>	<b>(463,250)</b>
<b>REQUISITION</b>	<b>(1,548,095)</b>	<b>(1,548,095)</b>	<b>(1,633,833)</b>	<b>19,736</b>	<b>40,000</b>	<b>(1,574,097)</b>	<b>(1,829,479)</b>	<b>(1,842,924)</b>	<b>(2,059,819)</b>	<b>(2,451,499)</b>
*Percentage increase over prior year requisition			5.5%	-1.3%		1.7%	16.2%	0.7%	11.8%	19.0%
<b>AUTHORIZED POSITIONS:</b>										
Salaried	6.53	6.53	6.53			6.53	6.53	6.53	6.53	6.53
User Funding %	13.1%		5.5%	-1.3%		13.3%	12.1%	12.2%	11.4%	10.1%

**Change in Budget 2022 to 2023****Service: 1.459 SSI Pool****Total Expenditure****Comments****2022 Budget****1,006,443****Change in Salaries:**

Base salary change	3,226	Inclusive of estimated collective agreement changes
Other wages and benefits - Inflation	8,624	Inflationary increase
Other wages and benefits - Service level increase	20,000	Pool opening on Sundays (ongoing)
Total Change in Salaries	<hr/> 31,850	

**Other Changes:**

2022 Repairs & Maintenance	(15,000)	Pool Building Condition Assessment - onetime cyclical
Utilities	9,430	Water, electricity, and sewer
Reserve transfers	(32,500)	Transfer to CRF \$(37,500) decrease and ERF \$5,000 increase
Other	4,037	
Total Other Changes	<hr/> (34,033)	

**2023 Budget****1,004,260****Summary of % Expense Increase**

Auxiliary wages for pool to be open on Sundays	2.0%
Transfer to Capital Reserve Fund	-3.2%
Balance of increase	1.0%
% expense increase from 2022:	<b>-0.2%</b>

% Requisition increase from 2022 (if applicable): **-2.3%**

Requisition funding is 68.8% of service revenue

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<b>1.459 - Salt Spring Island Recreation - Swimming Pool</b>										
<u>OPERATING COSTS</u>										
Salaries & Wages	534,317	553,125	546,167	20,000	-	566,167	577,936	589,951	602,212	614,732
Contract for Services	19,150	7,423	4,230	-	-	4,230	4,310	4,400	4,490	4,580
Utilities	128,750	129,330	138,190	-	-	138,190	140,960	143,780	146,660	149,590
Supplies - Chemicals	51,960	54,108	53,000	-	-	53,000	54,060	55,140	56,240	57,360
Programs and Other Operating	64,317	64,272	64,768	-	-	64,768	66,080	67,390	68,750	70,120
Maintenance & Insurance	46,220	11,605	43,740	-	-	43,740	44,610	45,500	46,410	47,340
Internal Allocations	19,803	19,803	23,265	-	-	23,265	23,730	24,205	24,689	25,183
Parks Maintenance Labour	41,616	41,616	42,860	-	-	42,860	43,720	44,590	45,480	46,390
<b>TOTAL OPERATING COSTS</b>	<b>906,133</b>	<b>881,282</b>	<b>916,220</b>	<b>20,000</b>	<b>-</b>	<b>936,220</b>	<b>955,406</b>	<b>974,956</b>	<b>994,931</b>	<b>1,015,295</b>
*Percentage Increase			1.1%	2.2%		3.3%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	65,000	65,000	67,500	-	(40,000)	27,500	80,000	85,000	90,000	90,000
Transfer to Equipment Replacement Fund	35,000	36,195	40,000	-	-	40,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	10,000	10,000	10,000	10,000
DEBT CHARGES	310	762	540	-	-	540	90	90	178,090	574,311
<b>TOTAL CAPITAL / RESERVES</b>	<b>100,310</b>	<b>101,957</b>	<b>108,040</b>	<b>-</b>	<b>(40,000)</b>	<b>68,040</b>	<b>140,090</b>	<b>145,090</b>	<b>328,090</b>	<b>724,311</b>
<b>TOTAL COSTS</b>	<b>1,006,443</b>	<b>983,239</b>	<b>1,024,260</b>	<b>20,000</b>	<b>(40,000)</b>	<b>1,004,260</b>	<b>1,095,496</b>	<b>1,120,046</b>	<b>1,323,021</b>	<b>1,739,606</b>
*Percentage Increase			1.8%	2.0%		-0.2%	9.1%	2.2%	18.1%	31.5%
<b>Internal Recoveries</b>	(20,850)	(20,850)	(21,270)	-	-	(21,270)	(21,700)	(22,130)	(22,570)	(23,020)
<b>OPERATING LESS RECOVERIES</b>	<b>985,593</b>	<b>962,389</b>	<b>1,002,990</b>	<b>20,000</b>	<b>(40,000)</b>	<b>982,990</b>	<b>1,073,796</b>	<b>1,097,916</b>	<b>1,300,451</b>	<b>1,716,586</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve	(28,083)	(13,083)	(20,000)	-	-	(20,000)	-	-	-	-
Revenue - Fees	(260,000)	(248,000)	(265,200)	(14,610)	-	(279,810)	(285,410)	(291,110)	(296,930)	(302,870)
Grants in Lieu of Taxes	(522)	(522)	(690)	-	-	(690)	(700)	(710)	(720)	(720)
Provincial Grant	-	(1,400)	-	-	-	-	-	-	-	-
Revenue - Other	(5,310)	(7,706)	(6,590)	-	-	(6,590)	(6,720)	(6,850)	(6,990)	(7,130)
<b>TOTAL REVENUE</b>	<b>(293,915)</b>	<b>(270,711)</b>	<b>(292,480)</b>	<b>(14,610)</b>	<b>-</b>	<b>(307,090)</b>	<b>(292,830)</b>	<b>(298,670)</b>	<b>(304,640)</b>	<b>(310,720)</b>
<b>REQUISITION</b>	<b>(691,678)</b>	<b>(691,678)</b>	<b>(710,510)</b>	<b>(5,390)</b>	<b>40,000</b>	<b>(675,900)</b>	<b>(780,966)</b>	<b>(799,246)</b>	<b>(995,811)</b>	<b>(1,405,866)</b>
*Percentage increase over prior year requisition			2.7%	0.8%		-2.3%	15.5%	2.3%	24.6%	41.2%
AUTHORIZED POSITIONS:										
Salaried	3.85	3.85	3.85			3.85	3.85	3.85	3.85	3.85
User Funding %	25.8%					27.9%	26.1%	26.0%	22.4%	17.4%

**Change in Budget 2022 to 2023**  
**Service: 1.459 SSI Park Land**

**Total Expenditure**

**Comments**

**2022 Budget**

**982,197**

**Change in Salaries:**

Base salary change	17,231	Inclusive of estimated collective agreement changes
Step increase/paygrade change	19,770	
Annualization of salary for SSI Community Centre	26,235	IBC 13a-1.5: SSI Community Centre
Total Change in Salaries	63,236	

**Other Changes:**

Maintenance, Disposal & Security	6,400	
Utilities	7,700	
Contract for Services, Rent & Legal	2,000	
Advertsing, Promotion & Planning	1,200	IBC 13a-1.5: SSI Community Centre
Internal Allocations	4,400	
Licences, Fees & Insurance	10,300	
Supplies & Other	2,100	
Allocation from SSI EA Administration	2,999	IBC 15a-1.1 SSI Admin Support
Transfer to Capital Reserve Fund	15,000	\$200k Fire Hall Repurpose - contribute \$200k over four years
Transfers to reserves	10,641	Transfer to CRF \$8,141 increase, ORF \$5,000 increase, and ERF \$2,500 decrease
Other	(2,258)	
Total Other Changes	60,482	

**2023 Budget**

**1,105,915**

**Summary of % Expense Increase**

2022 IBC Annualization	6.1%
Capital reserve transfer to fund Fire Hall Repurposing	1.5%
Salary expense	3.8%
Balance of increase	1.2%
% expense increase from 2022:	<b>12.6%</b>

% Requisition increase from 2022 (if applicable):

**4.9%**

Requisition funding is 86.2% of service revenue

1.459 - Salt Spring Island - Park Land

**OPERATING COSTS**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
Salaries & Wages	319,182	322,782	356,183	26,235	-	382,418	390,648	399,052	407,646	416,422
Allocation to SSI Admin	140,051	140,051	143,231	2,999	-	146,230	149,360	152,550	155,730	158,980
Maintenance, Disposal & Security	46,335	47,518	42,300	6,400	-	48,700	88,790	101,912	103,955	69,634
Utilities	56,512	49,677	50,510	7,700	-	58,210	59,380	60,570	61,791	63,033
Contract for Services, Rent & Legal	51,365	49,975	34,320	2,000	-	36,320	37,040	37,769	38,519	39,280
Advertsing, Promotion & Planning	9,250	4,000	8,340	1,200	-	9,540	9,730	9,924	10,129	10,335
Internal Allocations	86,250	97,799	97,994	4,400	-	102,394	104,765	107,178	109,321	111,503
Travel & Training	5,560	2,600	5,730	-	-	5,730	5,840	5,950	6,070	6,190
Licences, Fees & Insurance	27,060	56,168	30,493	10,300	-	40,793	41,880	43,000	44,148	45,355
Supplies & Other	18,330	17,550	22,780	2,100	-	24,880	25,370	25,869	26,383	26,901
Parks Maintenance Labour	89,505	89,505	92,190	-	-	92,190	94,030	95,910	97,830	99,790
Bylaw Labour	2,438	2,438	2,510	-	-	2,510	2,560	2,610	2,660	2,720
<b>TOTAL OPERATING COSTS</b>	<b>851,838</b>	<b>880,063</b>	<b>886,581</b>	<b>63,334</b>	<b>-</b>	<b>949,915</b>	<b>1,009,393</b>	<b>1,042,294</b>	<b>1,064,182</b>	<b>1,050,143</b>

\*Percentage Increase

4.1% 7.2% 11.5% 6.3% 3.3% 2.1% -1.3%

**CAPITAL / RESERVES**

Transfer to Capital Reserve Fund - Parkland	112,859	112,859	121,000	15,000	-	136,000	216,000	181,500	181,500	181,500
Transfer to Equipment Replacement Fund	12,500	12,500	10,000	-	-	10,000	15,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	11,025	10,000	-	-	10,000	20,000	20,000	20,000	20,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>130,359</b>	<b>136,384</b>	<b>141,000</b>	<b>15,000</b>	<b>-</b>	<b>156,000</b>	<b>251,000</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>

<b>TOTAL COSTS</b>	<b>982,197</b>	<b>1,016,447</b>	<b>1,027,581</b>	<b>78,334</b>	<b>-</b>	<b>1,105,915</b>	<b>1,260,393</b>	<b>1,259,794</b>	<b>1,281,682</b>	<b>1,267,643</b>
--------------------	----------------	------------------	------------------	---------------	----------	------------------	------------------	------------------	------------------	------------------

\*Percentage Increase

4.6% 8.0% 12.6% 14.0% 0.0% 1.7% -1.1%

<b>Internal Recoveries</b>	(79,930)	(79,930)	(64,168)	-	-	(64,168)	(65,460)	(66,776)	(68,114)	(69,480)
----------------------------	----------	----------	----------	---	---	----------	----------	----------	----------	----------

<b>OPERATING LESS RECOVERIES</b>	<b>902,267</b>	<b>936,517</b>	<b>963,413</b>	<b>78,334</b>	<b>-</b>	<b>1,041,747</b>	<b>1,194,933</b>	<b>1,193,018</b>	<b>1,213,568</b>	<b>1,198,163</b>
----------------------------------	----------------	----------------	----------------	---------------	----------	------------------	------------------	------------------	------------------	------------------

**FUNDING SOURCES (REVENUE)**

Lease Income	(20,729)	(6,125)	(12,250)	-	-	(12,250)	(12,500)	(12,750)	(12,750)	(13,010)
Rental Income	(23,555)	(46,634)	(26,210)	(99,030)	-	(125,240)	(127,740)	(130,290)	(130,500)	(133,100)
Grants in Lieu of Taxes	(526)	(526)	(560)	-	-	(560)	(570)	(580)	(590)	(590)
Revenue - Other	(1,040)	(26,815)	(1,070)	(4,430)	-	(5,500)	(5,610)	(5,720)	(5,720)	(5,830)
<b>TOTAL REVENUE</b>	<b>(45,850)</b>	<b>(80,100)</b>	<b>(40,090)</b>	<b>(103,460)</b>	<b>-</b>	<b>(143,550)</b>	<b>(146,420)</b>	<b>(149,340)</b>	<b>(149,560)</b>	<b>(152,530)</b>

<b>REQUISITION</b>	<b>(856,417)</b>	<b>(856,417)</b>	<b>(923,323)</b>	<b>25,126</b>	<b>-</b>	<b>(898,197)</b>	<b>(1,048,513)</b>	<b>(1,043,678)</b>	<b>(1,064,008)</b>	<b>(1,045,633)</b>
--------------------	------------------	------------------	------------------	---------------	----------	------------------	--------------------	--------------------	--------------------	--------------------

\*Percentage increase over prior year requisition

7.8% -2.9% 4.9% 16.7% -0.5% 1.9% -1.7%

AUTHORIZED POSITIONS:										
Salaried	2.68	2.68	2.68			2.68	2.68	2.68	2.68	2.68

User Funding %	2.4%					11.3%	10.1%	10.3%	10.2%	10.5%
----------------	------	--	--	--	--	-------	-------	-------	-------	-------



**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>1.459</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>SSI Park Land &amp; Rec Programs</b>							

**EXPENDITURE**

Buildings	B	\$70,000	\$240,000	\$145,000	\$95,000	\$8,070,000	\$2,630,000	\$11,180,000
Equipment	E	\$0	\$362,500	\$35,000	\$50,000	\$40,000	\$40,000	\$527,500
Land	L	\$0	\$45,000	\$585,000	\$50,000	\$50,000	\$0	\$730,000
Engineered Structures	S	\$390,000	\$390,000	\$25,000	\$0	\$0	\$0	\$415,000
Vehicles	V	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
		<b>\$460,000</b>	<b>\$1,077,500</b>	<b>\$790,000</b>	<b>\$195,000</b>	<b>\$8,160,000</b>	<b>\$2,670,000</b>	<b>\$12,892,500</b>

**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	\$8,000,000	\$0	\$8,000,000
Equipment Replacement Fund	ERF	\$0	\$52,500	\$35,000	\$30,000	\$40,000	\$40,000	\$197,500
Grants (Federal, Provincial)	Grant	\$250,000	\$565,000	\$25,000	\$35,000	\$25,000	\$2,525,000	\$3,175,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$210,000	\$460,000	\$730,000	\$130,000	\$95,000	\$105,000	\$1,520,000
		<b>\$460,000</b>	<b>\$1,077,500</b>	<b>\$790,000</b>	<b>\$195,000</b>	<b>\$8,160,000</b>	<b>\$2,670,000</b>	<b>\$12,892,500</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b></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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><b>Capital Project Description</b></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><b>Carryforward from 2022</b></p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b></p> <p><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.</p> <p><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.</p> <p><b>Emergency</b> = Project is required for health or safety reasons.</p> <p><b>Cost Benefit</b> = Economic benefit to the organization.</p> <p><b>Other</b> = Project is not driven by one of the other options provided.</p>
<p><b>Capital Expenditure Type</b></p> <p><b>Study</b> - Expenditure for feasibility and business case report.</p> <p><b>New</b> - Expenditure for new asset only</p> <p><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p><b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b></p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b></p> <p>Debt = Debt/Lease 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><b>Long-term Planning</b></p> <p><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.</p> <p><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b></p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b></p> <p><b>L</b> - Land</p> <p><b>S</b> - Engineering Structure</p> <p><b>B</b> - Buildings</p> <p><b>V</b> - Vehicles</p>	<p><b>Cost Estimate Class</b></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

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
18-01	Renewal	Capital Repairs to Pool Building	Repairs to pool structural and other capital	\$290,000	B	Res	\$0	\$50,000	\$25,000	\$25,000	\$25,000	\$25,000	\$150,000
18-01	Renewal		CWF/Grant required for pool upgrades		B	Grant	\$0	\$40,000	\$25,000	\$25,000	\$25,000	\$25,000	\$140,000
19-13	New	Purchase Additional Parkland	The purchase of additional parkland for community parks, trails, water front accesses and sportsfields	\$500,000	L	Res	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
19-14	Renewal	Portlock Park Upgrades	Detailed designs and cost estimates for park upgrades	\$2,600,000	B	Res	\$0	\$0	\$0	\$0	\$20,000	\$80,000	\$100,000
19-14	Renewal		Grant/Debt funding required for Portlock Park		B	Grant	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator	\$167,500	E	ERF	\$0	\$22,500	\$35,000	\$30,000	\$40,000	\$40,000	\$167,500
20-02	Replacement	Pool Electrical	Designs and replacement of pool electrical	\$526,500	E	Res	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000
20-02	Replacement		CWF/Grant required for pool electrical replacement		E	Grant	\$0	\$215,000	\$0	\$0	\$0	\$0	\$215,000
20-03	Renewal	Pool Tile Grouting & Expansion Joints	Regrout pool bottom tiles and expansion joints	\$25,000	B	Res	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000
20-10	New	Sport Field Development	Develop additional sports fields for youth and adults	\$440,000	S	Res	\$140,000	\$140,000	\$0	\$0	\$0	\$0	\$140,000
20-10	New		CWF/Grant required to complete sports field development and upgrades.		S	Grant	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$250,000
20-14	New	Park Maintenance Facility	Fesability study, design and construction of a new park maintenance facility.	\$185,000	B	Res	\$70,000	\$100,000	\$50,000	\$0	\$0	\$0	\$150,000
21-02	New	Pool expansion	Designs and costing for leisure pool expansion	\$8,120,000	B	Res	\$0	\$50,000	\$45,000	\$0	\$0	\$0	\$95,000
21-02	New		Debt funding required for leisure pool expansion		B	Debt	\$0	\$0	\$0	\$0	\$8,000,000	\$0	\$8,000,000
21-04	New	EV Charger	EV charger and infrastructure recreation centre parking lot (CWF grant required for second EV located at Rainbow Recreation Centre)	\$15,000	E	Grant	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
22-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	\$200,000	L	Res	\$0	\$15,000	\$85,000	\$50,000	\$50,000	\$0	\$200,000
22-04	Renewal	Upgrade Pool Parking Lot	Upgrade existing gravel lot to capped, paved or permeable surface.	\$25,000	S	Res	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000
22-06	New	New EV Maintenance Truck	Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding	\$40,000	V	Res	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
23-03	Study	Portlock Park Master Plan	Community consultation, conceptual designs to inform master plan	\$30,000	L	Res	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
23-05	Replacement	Pool Mechanical - Heat Pumps	Replace heatpumps for pool	\$80,000	E	ERF	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
23-05	Replacement		CWF/Grant required for heatpump replacement		E	Grant	\$0	\$50,000	\$0	\$10,000	\$0	\$0	\$60,000
25-01	Replacement	Life Rings	Replace four life rings at waterfront access points	\$10,000	E	Res	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
25-02	Replacement	Rainbow Road Dog Park	Upgrade or relocate dog park	\$20,000	B	Res	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
			GRAND TOTAL	\$13,274,000			\$460,000	\$1,077,500	\$790,000	\$195,000	\$8,160,000	\$2,670,000	\$12,892,500

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 20-02 Capital Project Title Pool Electrical Capital Project Description Designs and replacement of pool electrical  
Project Rationale

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 Detailed designs and cost estimates for park upgrades  
Project Rationale Upgrades to existing infrastructure that is at or near its end of life.

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 Capital Repairs to Pool Building Capital Project Description Repairs to pool structural and other capital  
Project Rationale Capital improvements to pool building

Project Number	22-02	Capital Project Title	Firehall Repurpose	Capital Project Description	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale					

Project Number	22-06	Capital Project Title	New EV Maintenance Truck	Capital Project Description	Partial funding to purchase new EV vehicle. Comm parks CRF has additional funding
Project Rationale					

Project Number	21-02	Capital Project Title	Pool expansion	Capital Project Description	Designs and costing for leisure pool expansion
Project Rationale					

Project Number	20-03	Capital Project Title	Pool Tile Grouting & Expansion Joints	Capital Project Description	RegROUT pool bottom tiles and expansion joints
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, strantrol, chlorinator
Project Rationale					

Project Number	21-04	Capital Project Title	EV Charger	Capital Project Description	EV charger and infrastructure recreation centre parking lot (CWF grant required for second EV located at Rainbow Recreation Centre)	Project Rationale
Project Number	25-01	Capital Project Title	Life Rings	Capital Project Description	Replace four life rings at waterfront access points	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	23-03	Capital Project Title	Portlock Park Master Plan	Capital Project Description	Community consultation, conceptual designs to inform master plan	Project Rationale
Project Number	25-01	Capital Project Title	Life Rings	Capital Project Description	Replace four life rings at waterfront access points	Project Rationale

## Reserve/Fund Summary

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
<b>1.459 SSI Pool &amp; Park Land</b>						
Operating Reserve Fund - SSI Pool & Park Land	33,631	23,631	53,631	68,631	98,631	128,631
Capital Reserve Fund - SSI Pool	152,461	44,961	29,961	44,961	109,961	174,961
Capital Reserve Fund - SSI Park Land	250,547	20,547	55,547	130,547	195,547	250,547
Park Land Acquisition	562,498	562,498	62,498	62,498	62,498	62,498
Equipment Replacement Fund - SSI Pool	41,210	28,710	43,710	63,710	73,710	83,710
<b>Ending Balance \$</b>	<b>1,040,347</b>	<b>680,347</b>	<b>245,347</b>	<b>370,347</b>	<b>540,347</b>	<b>700,347</b>

### Assumptions/Background:

## Reserve Schedule

### 1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

## Reserve Cash Flow

Fund: 1500 Fund Centre: 105550	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	35,689	33,631	23,631	53,631	68,631	98,631
Transfer from Ops Budget	11,025	10,000	30,000	30,000	30,000	30,000
Expenditures	(13,083)	(20,000)	-	(15,000)	-	-
Interest Income	-					
<b>Ending Balance \$</b>	<b>33,631</b>	<b>23,631</b>	<b>53,631</b>	<b>68,631</b>	<b>98,631</b>	<b>128,631</b>

### Assumptions/Background:

2022 - \$13,083 One-time transfer to Pool to support core budget  
 2023 - \$20,000 One-time transfer to Pool to support core budget  
 2025 - \$15,000 HVAC duct cleaning - cyclical expense every 5-years

## Reserve Schedule

### 1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

## Reserve Cash Flow

Fund: Fund Centre:	1078 102045	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		97,461	152,461	44,961	29,961	44,961	109,961
Transfer from Ops Budget		65,000	27,500	80,000	85,000	90,000	90,000
Transfer from Cap Fund		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		(10,000)	(135,000)	(95,000)	(70,000)	(25,000)	(25,000)
Interest Income		-					
Ending Balance \$		152,461	44,961	29,961	44,961	109,961	174,961

#### **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.



## Reserve Schedule

### 1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

## Reserve Cash Flow

Fund: Fund Centre:	1060 101603	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		263,563	250,547	20,547	55,547	130,547	195,547
Transfer from Ops Budget		76,859	95,000	170,000	135,000	135,000	135,000
Transfer from Cap Fund		-	-	-	-	-	-
Expenditures (Based on Capital Plan)		(89,875)	(325,000)	(135,000)	(60,000)	(70,000)	(80,000)
Interest Income		-					
<b>Ending Balance \$</b>		<b>250,547</b>	<b>20,547</b>	<b>55,547</b>	<b>130,547</b>	<b>195,547</b>	<b>250,547</b>

### 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.

<b>Reserve Schedule</b>
-------------------------

<b>1.459 - Parkland Acquisition</b>
-------------------------------------

Bylaw 2110
------------

<b>Reserve Cash Flow</b>
--------------------------

Fund: 1035 Fund Centre: 101379	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	912,498	562,498	562,498	62,498	62,498	62,498
Transfer from Ops Budget	-	-	-	-	-	-
Expenditures (Based on Capital Plan)	(350,000)	-	(500,000)	-	-	-
Interest Income	-					
<b>Ending Balance \$</b>	<b>562,498</b>	<b>562,498</b>	<b>62,498</b>	<b>62,498</b>	<b>62,498</b>	<b>62,498</b>

<p><b><u>Assumptions/Background:</u></b>  Fund balance to provide for the purchase of land for the purpose of community parks, trails or beach accesses.</p>
--

### Reserve Schedule

#### 1.459 SSI Pool - Equipment Replacement Fund

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

### Reserve Cash Flow

Fund: 1022 Fund Centre: 101412	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	35,015	41,210	28,710	43,710	63,710	73,710
Transfer from Ops Budget	36,195	40,000	50,000	50,000	50,000	50,000
Expenditures (Based on Capital Plan)	(30,000)	(52,500)	(35,000)	(30,000)	(40,000)	(40,000)
Interest Income	-					
<b>Ending Balance \$</b>	<b>41,210</b>	<b>28,710</b>	<b>43,710</b>	<b>63,710</b>	<b>73,710</b>	<b>83,710</b>

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Storm Water Quality Management (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 1.535 SSI Stormwater Quality Management

**Committee:** Electoral Areas

**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 \$48,218.

**FUNDING:**

Requisition

1.535 - Storm Water Quality Management (SSI)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Contract for Services & Consulting	36,830	33,670	9,000	-	-	9,000	9,000	9,000	9,000	9,000
Allocations	10,480	10,480	11,685	1,420	-	13,105	13,368	13,636	13,909	14,197
Other Operating Expenses	660	1,140	11,170	-	-	11,170	11,170	11,170	11,170	11,170
<b>TOTAL OPERATING COSTS</b>	<b>47,970</b>	<b>45,290</b>	<b>31,855</b>	<b>1,420</b>	<b>-</b>	<b>33,275</b>	<b>33,538</b>	<b>33,806</b>	<b>34,079</b>	<b>34,367</b>
*Percentage Increase over prior year			-33.6%	3.0%		-30.6%	0.8%	0.8%	0.8%	0.8%
<u>CAPITAL/RESERVE</u>										
Transfer to Operating Reserve Fund	-	2,680	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>47,970</b>	<b>47,970</b>	<b>31,855</b>	<b>1,420</b>	<b>-</b>	<b>33,275</b>	<b>33,538</b>	<b>33,806</b>	<b>34,079</b>	<b>34,367</b>
*Percentage Increase over prior year						-30.6%	0.8%	0.8%	0.8%	0.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	(9,467)	-	-	(9,467)	(8,158)	(6,836)	(6,509)	(6,187)
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Other Revenue	(10)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
<b>TOTAL REVENUE</b>	<b>(20,030)</b>	<b>(20,030)</b>	<b>(9,497)</b>	<b>-</b>	<b>-</b>	<b>(9,497)</b>	<b>(8,188)</b>	<b>(6,866)</b>	<b>(6,539)</b>	<b>(6,217)</b>
<b>REQUISITION</b>	<b>(27,940)</b>	<b>(27,940)</b>	<b>(22,358)</b>	<b>(1,420)</b>	<b>-</b>	<b>(23,778)</b>	<b>(25,350)</b>	<b>(26,940)</b>	<b>(27,540)</b>	<b>(28,150)</b>
*Percentage increase over prior year Requisition			-20.0%	5.1%		-14.9%	6.6%	6.3%	2.2%	2.2%

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		57,225	39,905	30,438	22,280	15,444	8,935
Transfer from Ops Budget		2,680	-	-	-	-	-
Transfer to Ops Budget		(20,000)	(9,467)	(8,158)	(6,836)	(6,509)	(6,187)
Interest Income		-					
Ending Balance \$		39,905	30,438	22,280	15,444	8,935	2,748

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Emergency Comm - CREST (SSI)**

#### **EAC Review**

SEPTEMBER 2022



**Service:** 1.925 SSI Emergency Comm. - CREST

**Committee:** Planning and Protective Services

**DEFINITION:**

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

**PARTICIPATION:**

The Electoral Area of Salt Spring Island.

**MAXIMUM LEVY:**

None stated.

**FUNDING:**

Requisition

1.925 - Emergency Comm - CREST (SSI)	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Payments to CREST	140,144	140,144	143,415	-	-	143,415	146,280	149,210	152,190	155,230
Allocations	2,842	2,842	2,868	-	-	2,868	2,925	2,984	3,043	3,104
Other Operating Expenses	400	400	400	-	-	400	400	400	400	400
<b>TOTAL COSTS</b>	<b>143,386</b>	<b>143,386</b>	<b>146,683</b>	<b>-</b>	<b>-</b>	<b>146,683</b>	<b>149,605</b>	<b>152,594</b>	<b>155,633</b>	<b>158,734</b>
*Percentage Increase over prior year						2.3%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	(408)	(408)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(101)	(101)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>	<b>(559)</b>	<b>(559)</b>	<b>(150)</b>	<b>-</b>	<b>-</b>	<b>(150)</b>	<b>(150)</b>	<b>(150)</b>	<b>(150)</b>	<b>(150)</b>
<b>REQUISITION</b>	<b>(142,827)</b>	<b>(142,827)</b>	<b>(146,533)</b>	<b>-</b>	<b>-</b>	<b>(146,533)</b>	<b>(149,455)</b>	<b>(152,444)</b>	<b>(155,483)</b>	<b>(158,584)</b>
*Percentage increase over prior year Requisition						2.6%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Highland Water System (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.620 Highland Water (SSI)

**Committee:** Electoral Areas

**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 \$1,074,081.

**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

**COMMISSION:**

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

**FUNDING:**

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

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

**RESERVE FUND:**

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

**2.620 - Highland Water System (SSI) - Debt Only**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	103	103	43	-	-	43	43	44	45	46
<b>TOTAL OPERATING COSTS</b>	<b>103</b>	<b>103</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>43</b>	<b>43</b>	<b>44</b>	<b>45</b>	<b>46</b>
*Percentage Increase over prior year						-58.3%	0.0%	2.3%	2.3%	2.2%
<u>DEBT</u>										
MFA Debt Principal	20,010	20,010	20,010	-	-	20,010	20,010	7,525	7,525	7,525
MFA Debt Interest	10,748	10,748	10,748	-	-	10,748	10,748	5,123	5,123	2,562
MFA Debt Reserve Fund	110	110	90	-	-	90	90	90	90	90
<b>TOTAL DEBT</b>	<b>30,868</b>	<b>30,868</b>	<b>30,848</b>	<b>-</b>	<b>-</b>	<b>30,848</b>	<b>30,848</b>	<b>12,738</b>	<b>12,738</b>	<b>10,177</b>
<b>TOTAL COSTS</b>	<b>30,971</b>	<b>30,971</b>	<b>30,891</b>	<b>-</b>	<b>-</b>	<b>30,891</b>	<b>30,891</b>	<b>12,782</b>	<b>12,783</b>	<b>10,223</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2021 to 2022	(29)	(29)	-	-	-	-	-	-	-	-
Other Income	(110)	(110)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
<b>TOTAL REVENUE</b>	<b>(139)</b>	<b>(139)</b>	<b>(90)</b>	<b>-</b>	<b>-</b>	<b>(90)</b>	<b>(90)</b>	<b>(90)</b>	<b>(90)</b>	<b>(90)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(30,832)</b>	<b>(30,832)</b>	<b>(30,801)</b>	<b>-</b>	<b>-</b>	<b>(30,801)</b>	<b>(30,801)</b>	<b>(12,692)</b>	<b>(12,693)</b>	<b>(10,133)</b>
*Percentage increase over prior year Requisition						-0.1%	0.0%	-58.8%	0.0%	-20.2%

**CAPITAL REGIONAL DISTRICT**

**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

Service No.	2.620 Highland Water (SSI)	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
-------------	-------------------------------	-------------------------------	------	------	------	------	------	-------

## EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
----------	----------	-----	-----	-----	-----	----------

## SOURCE OF FUNDS

Capital Funds on Hand	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
----------	----------	-----	-----	-----	-----	----------

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously assigned.	<b>Capital Project Description</b> 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>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service <b>Replacement</b> - Expenditure replaces an existing asset	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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.	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Cost Estimate Class</b> 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 2022	2023	2024	2025	2026	2027	5 - Year Total
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle and Upper Reservoir Repairs	\$122,442	S	Cap	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
			GRAND TOTAL	\$122,442			\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000

Service: 2.620 Highland Water (SSI)

Project Number	16-01	Capital Project Title	Infrastructure Upgrades (Valve Distribution)	Capital Project Description	Middle and Upper Reservoir Repairs
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**

## **2023 Budget**

### **Highland/Fernwood Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

Service: 2.621 Highland & Fernwood Water (SSI)

Committee: Electoral Areas

**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 \$723,117.

**MAXIMUM CAPITAL DEBT:**

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

**COMMISSION:**

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

**FUNDING:**

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

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

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

**Water Connection Charge:** Actual cost for the connection.

**RESERVE FUND:**

Established by Bylaw #3907 (April 16, 2014)

**2.621 - Highland/Fernwood Water (SSI)**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	9,330	9,330	9,610	-	-	9,610	9,800	10,000	10,200	10,400
Waste Sludge Disposal	14,500	14,500	14,940	-	-	14,940	15,240	15,540	15,850	16,170
Repairs & Maintenance	36,050	41,550	9,120	-	20,000	29,120	29,300	9,490	9,680	9,870
Allocations	19,870	19,870	21,803	-	-	21,803	22,238	22,682	23,133	23,591
Water Testing	13,740	13,000	14,015	-	-	14,015	14,295	14,581	14,873	15,170
Electricity	20,800	21,500	21,420	-	-	21,420	21,850	22,290	22,740	23,190
Supplies	23,170	25,600	23,860	-	-	23,860	24,330	24,810	25,300	25,800
Labour Charges	183,174	215,000	183,320	13,380	-	196,700	201,540	205,580	209,690	213,880
Other Operating Expenses	18,220	17,490	18,906	(1,240)	-	17,666	17,200	17,620	18,060	18,500
<b>TOTAL OPERATING COSTS</b>	<b>338,854</b>	<b>377,840</b>	<b>316,994</b>	<b>12,140</b>	<b>20,000</b>	<b>349,134</b>	<b>355,793</b>	<b>342,593</b>	<b>349,526</b>	<b>356,571</b>
*Percentage Increase over prior year			-6.5%	3.6%	5.9%	3.0%	1.9%	-3.7%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	58,500	42,514	75,000	-	-	75,000	80,000	75,000	50,000	5,000
Transfer to Operating Reserve Fund	66,533	46,533	88,000	-	-	88,000	77,640	60,348	39,951	5,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	26,841	40,454	40,454	78,459
MFA Debt Interest	7,350	7,350	7,350	-	-	7,350	13,046	30,135	57,269	158,454
MFA Debt Reserve Fund	130	130	110	-	-	110	4,760	110	22,260	22,260
<b>TOTAL DEBT / RESERVES</b>	<b>159,354</b>	<b>123,368</b>	<b>197,301</b>	<b>-</b>	<b>-</b>	<b>197,301</b>	<b>202,287</b>	<b>206,047</b>	<b>209,934</b>	<b>269,173</b>
<b>TOTAL COSTS</b>	<b>498,208</b>	<b>501,208</b>	<b>514,295</b>	<b>12,140</b>	<b>20,000</b>	<b>546,435</b>	<b>558,080</b>	<b>548,640</b>	<b>559,460</b>	<b>625,744</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/FW from 2021 to 2022	44,133	44,133	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(27,000)	(35,000)	-	-	(20,000)	(20,000)	(20,000)	-	-	-
Sales - Water	(60,000)	(55,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(379,591)	(379,591)	(378,545)	(12,140)	-	(390,685)	(399,820)	(407,820)	(415,980)	(429,330)
Other Revenue	(750)	(750)	(750)	-	-	(750)	(760)	(770)	(780)	(790)
<b>TOTAL REVENUE</b>	<b>(423,208)</b>	<b>(426,208)</b>	<b>(439,295)</b>	<b>(12,140)</b>	<b>(20,000)</b>	<b>(471,435)</b>	<b>(480,580)</b>	<b>(468,590)</b>	<b>(476,760)</b>	<b>(490,120)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>-</b>	<b>-</b>	<b>(75,000)</b>	<b>(77,500)</b>	<b>(80,050)</b>	<b>(82,700)</b>	<b>(135,624)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			-0.3%	3.2%		2.9%	2.3%	2.0%	2.0%	3.2%
Requisition			0.0%			0.0%	3.3%	3.3%	3.3%	64.0%
<b>Combined</b>			<b>-0.2%</b>	<b>2.4%</b>		<b>2.2%</b>	<b>2.2%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>11.9%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>2.621</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Highland &amp; Fernwood Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$2,079,000	\$504,000	\$792,000	\$372,000	\$2,215,000	\$2,215,000	\$6,098,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$2,119,000</b>	<b>\$544,000</b>	<b>\$792,000</b>	<b>\$372,000</b>	<b>\$2,215,000</b>	<b>\$2,215,000</b>	<b>\$6,138,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$59,000	\$59,000	\$0	\$0	\$0	\$0	\$59,000
Debenture Debt (New Debt Only)	\$1,890,000	\$0	\$465,000	\$0	\$2,215,000	\$2,215,000	\$4,895,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$40,000	\$420,000	\$307,000	\$300,000	\$0	\$0	\$1,027,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$130,000	\$65,000	\$20,000	\$72,000	\$0	\$0	\$157,000
	<b>\$2,119,000</b>	<b>\$544,000</b>	<b>\$792,000</b>	<b>\$372,000</b>	<b>\$2,215,000</b>	<b>\$2,215,000</b>	<b>\$6,138,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b></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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><b>Capital Project Description</b></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><b>Carryforward from 2022</b></p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b></p> <p><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.</p> <p><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.</p> <p><b>Emergency</b> = Project is required for health or safety reasons.</p> <p><b>Cost Benefit</b> = Economic benefit to the organization.</p> <p><b>Other</b> = Project is not driven by one of the other options provided.</p>
<p><b>Capital Expenditure Type</b></p> <p><b>Study</b> - Expenditure for feasibility and business case report.</p> <p><b>New</b> - Expenditure for new asset only</p> <p><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p><b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b></p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b></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><b>Long-term Planning</b></p> <p><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.</p> <p><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b></p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b></p> <p><b>L</b> - Land</p> <p><b>S</b> - Engineering Structure</p> <p><b>B</b> - Buildings</p> <p><b>V</b> - Vehicles</p>		<p><b>Cost Estimate Class</b></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 #:	2.621
Service Name:	Highland & Fernwood Water (SSI)

[illegible]

Service: **2.621 Highland & Fernwood Water (SSI)**

**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, DAF, 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, DAF, back up power and upper reservoir projects.

**Project Rationale** Public engagement for the intake and upper reservoir projects.

**Project Number** 22-01 **Capital Project Title** Back up Power **Capital Project Description** Design and Construction of back up power system.

**Project Rationale** Design and construction of a backup power system needed in the event of a power failure to continue to provide water to the community.

**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 water main replacement assessment and develop a phased replacement strategy and design drawings and specs

**Project Rationale** The asbestos cement 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** 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 (\$1000/m over 10 years)

**Project Rationale** The asbestos cement water main system needs to be replaced. This project is for the engineering and construction of replacement/renewal of failing water main for high priority areas (\$1000/meter over 10 years).

<b>Project Number</b>	22-03	<b>Capital Project Title</b>	Safety Improvements for the WTF	<b>Capital Project Description</b>	Design and installation of eyewash, safe access platform, roof access hatch
<b>Project Rationale</b>	These are Health and Safety improvements required to provide a safe working environment for CRD personnel.				
<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Fernwood PS Hazard Assess and Demolition	<b>Capital Project Description</b>	Assessment of hazard and demolition.
<b>Project Rationale</b>	This project will assess the hazards and demolish the obsolete Fernwood Pump Station.				
<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Fence installation around storage reservoirs	<b>Capital Project Description</b>	Install fencing around all reservoirs and WTP
<b>Project Rationale</b>	This fence is required for community safety (child access etc.) and security of the asset (vandalism).				
<b>Project Number</b>	23-02	<b>Capital Project Title</b>	Electrical Upgrades and Replacements	<b>Capital Project Description</b>	Work on Middle Reservoir - bonding wire and lug, replace Westinghouse motor starter, reconnect back-up lighting to code, install CR rated receptacles, replace cabling on float switch and level transducer, replace base board heater. Replace electrical service mast at Highlands Upper Reservoir.
<b>Project Rationale</b>	A variety of work is required on the Middle Reservoir - bonding wire and lug, replace Westinghouse motor starter, reconnect back-up lighting to code, install CR rated receptacles, replace cabling on float switch and level transducer, replace base board heater. Replace electrical service mast at Highlands Upper Reservoir.				
<b>Project Number</b>	23-03	<b>Capital Project Title</b>	Pressure Regulating Valve Station Upgrades	<b>Capital Project Description</b>	Install inline strainers, screens, access ladder, grout manhole frame.
<b>Project Rationale</b>	A variety of work is required on pressure regulating valve stations including the installation of inline strainers, screens, access ladder, grout manhole frame.				
<b>Project Number</b>	23-04	<b>Capital Project Title</b>	Replace DAF waste Pump	<b>Capital Project Description</b>	Replace DAF waste Pump Construction
<b>Project Rationale</b>	The DAF waste pump requires replacement.				

<b>Project Number</b>	23-05	<b>Capital Project Title</b>	Water Treatment Plant Upgrades and Replacements	<b>Capital Project Description</b>	Replace both doors on WTP, install chain and guard rail, remount AC power supply, secure Backwash, Clear Well and Rinse Tanks all Float and Level transducer wiring.
<b>Project Rationale</b>	Various improvements identified in the AMP and by Operations are required including replace both doors on WTP, install chain and guard rail, remount AC power supply, secure Backwash, Clear Well and Rinse Tanks all Float and Level transducer wiring.				

  

<b>Project Number</b>	23-06	<b>Capital Project Title</b>	Fernwood Reservoir upgrades and Replacements	<b>Capital Project Description</b>	Repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank.
<b>Project Rationale</b>	Various improvements identified in the AMP and by Operations are required including repair or replace shared electrical enclosure, repair any damaged electrical components, secure flanges at bottom of tank.				

  

<b>Project Number</b>	23-07	<b>Capital Project Title</b>	WTP Communications and Control Upgrades	<b>Capital Project Description</b>	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.
<b>Project Rationale</b>	Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.				



Highland/Fernwood Water (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	34,317	102,317	159,957	220,305	260,256	265,256
Capital Reserve Fund	42,643	52,643	112,643	115,643	165,643	170,643
Total	76,961	154,961	272,601	335,949	425,900	435,900

## Reserve Schedule

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

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

## Reserve Cash Flow

Fund: Fund Centre:	1500 105205	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		22,784	34,317	102,317	159,957	220,305	260,256
Transfer from Ops Budget		46,533	88,000	77,640	60,348	39,951	5,000
Expenditures		(35,000)	(20,000)	(20,000)	-	-	-
Planned Maintenance Activity		Hydrant maintenance & Reservoir cleaning & inspection (Ph2)	Filter media replacement	Reservoir cleaning & inspection			
Interest Income		-					
Ending Balance \$		34,317	102,317	159,957	220,305	260,256	265,256

### 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: Fund Centre:	1088 102156	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		52,129	42,643	52,643	112,643	115,643	165,643
Transfer from Ops Budget		42,514	75,000	80,000	75,000	50,000	5,000
Transfer to Cap Fund		(52,000)	(65,000)	(20,000)	(72,000)	-	-
Interest Income		-					
Ending Balance \$		42,643	52,643	112,643	115,643	165,643	170,643

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Cedars of Tuam Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.622 Cedars of Tuam Water (SSI)

**Committee:** Electoral Areas

**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 \$102,559.

**COMMISSION:**

Cedars of Tuam Water Service Commission established by bylaw No 3693 (April 14th, 2010).

**FUNDING:**

**User Charge**

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
  - First 38 cubic metres or portion - \$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)**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Repairs & Maintenance	13,060	2,600	570	-	10,000	10,570	570	570	570	570
Allocations	3,209	3,209	3,268	-	-	3,268	3,330	3,393	3,457	3,521
Water Testing	2,100	1,920	2,142	-	-	2,142	2,184	2,228	2,274	2,319
Electricity	650	850	900	-	-	900	920	940	960	980
Supplies	730	320	750	-	-	750	760	770	780	790
Labour Charges	20,774	24,700	20,790	1,320	-	22,110	23,220	23,680	24,150	24,640
Other Operating Expenses	1,440	1,420	1,460	-	-	1,460	1,480	1,500	1,520	1,540
<b>TOTAL OPERATING COSTS</b>	<b>41,963</b>	<b>35,019</b>	<b>29,880</b>	<b>1,320</b>	<b>10,000</b>	<b>41,200</b>	<b>32,464</b>	<b>33,081</b>	<b>33,711</b>	<b>34,360</b>
*Percentage Increase over prior year			-28.8%	3.1%	23.8%	-1.8%	-21.2%	1.9%	1.9%	1.9%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	5,100	4,000	6,000	-	-	6,000	5,000	3,000	9,500	2,500
Transfer to Operating Reserve Fund	3,000	3,000	3,500	-	-	3,500	3,500	2,000	3,000	2,500
MFA Debt Reserve Fund	-	-	920	-	-	920	5,080	-	4,150	-
MFA Debt Principal	-	-	-	-	-	-	2,693	17,566	17,566	29,715
MFA Debt Interest	-	-	1,058	-	-	1,058	10,455	29,124	34,208	54,543
<b>TOTAL DEBT / RESERVES</b>	<b>8,100</b>	<b>7,000</b>	<b>11,478</b>	<b>-</b>	<b>-</b>	<b>11,478</b>	<b>26,728</b>	<b>51,690</b>	<b>68,424</b>	<b>89,258</b>
<b>TOTAL COSTS</b>	<b>50,063</b>	<b>42,019</b>	<b>41,358</b>	<b>1,320</b>	<b>10,000</b>	<b>52,678</b>	<b>59,192</b>	<b>84,771</b>	<b>102,135</b>	<b>123,618</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(12,500)	(4,069)	-	-	(10,000)	(10,000)	-	-	-	-
Sales - Water	(4,513)	(4,900)	(4,513)	-	-	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)
User Charges	(33,000)	(33,000)	(36,795)	(1,320)	-	(38,115)	(54,629)	(80,208)	(97,572)	(119,055)
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
<b>TOTAL REVENUE</b>	<b>(50,063)</b>	<b>(42,019)</b>	<b>(41,358)</b>	<b>(1,320)</b>	<b>(10,000)</b>	<b>(52,678)</b>	<b>(59,192)</b>	<b>(84,771)</b>	<b>(102,135)</b>	<b>(123,618)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			11.5%	4.0%		15.5%	43.3%	46.8%	21.6%	22.0%
<b>Combined</b>			<b>10.1%</b>	<b>3.5%</b>		<b>13.6%</b>	<b>38.7%</b>	<b>43.3%</b>	<b>20.5%</b>	<b>21.0%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>2.622 Cedars of Tuam Water (SSI)</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
--------------------	---	--	-------------	-------------	-------------	-------------	-------------	--------------

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$5,000	\$270,000	\$1,494,000	\$25,000	\$435,000	\$415,000	\$2,639,000	\$2,639,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$15,000</b>	<b>\$270,000</b>	<b>\$1,504,000</b>	<b>\$25,000</b>	<b>\$435,000</b>	<b>\$415,000</b>	<b>\$2,649,000</b>	

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$92,000	\$508,000	\$0	\$415,000	\$415,000	\$1,430,000	\$1,430,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$10,000	\$178,000	\$996,000	\$20,000	\$0	\$0	\$1,194,000	\$1,194,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$5,000	\$0	\$0	\$5,000	\$20,000	\$0	\$25,000	\$25,000
	<b>\$15,000</b>	<b>\$270,000</b>	<b>\$1,504,000</b>	<b>\$25,000</b>	<b>\$435,000</b>	<b>\$415,000</b>	<b>\$2,649,000</b>	

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

**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, 23-01 is a project planned to start in 2023.  
  
For projects in previous capital plans, use the same project numbers previously assigned.

**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

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

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

**Total Project Budget**  
Provide the total project budget, even if it extends beyond the 5 years of this capital plan.

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

**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.

**Carryforward from 2022**  
Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.

**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.

**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 #:**2.622

**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 2022	2023	2024	2025	2026	2027	5 - Year Total
18-01	Decommission	Abandon unused wells	Decommission wells.	\$5,000	S	Res	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$5,000
21-03	New	Design and construct new well and dist. system	Detailed designs, IHA application, construction documents, and construction of new infrastructure.	\$1,744,000	S	Grant	\$0	\$178,000	\$966,000	\$0	\$0	\$0	\$1,144,000
21-03					S	Debt	\$0	\$92,000	\$508,000	\$0	\$0	\$0	\$600,000
22-02	New	Power generation equipment	Back up power construction (only required if new well does not go ahead).	\$10,000	E	Grant	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000
23-01	New	Electrical Service Replacement	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhasust system. (only required if new well does not go ahead).	\$40,000	S	Grant	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$40,000
25-01	Replacement	Analysis and Design of AC pipe replacement	Analysis and Design of AC pipe replacement.	\$20,000	S	Res	\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000
26-01	Replacement	New pipeline construction	New pipeline construction to replace AC pipe.	\$830,000	S	Debt	\$0	\$0	\$0	\$0	\$415,000	\$415,000	\$830,000
GRAND TOTAL				\$2,649,000			\$15,000	\$270,000	\$1,504,000	\$25,000	\$435,000	\$415,000	\$2,649,000



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 21-03 Capital Project Title Design and construct new well and dist. system Capital Project Description Detailed designs, IHA application, construction documents, and construction of new infrastructure.  
Project Rationale Detailed design and construction for new well.

Project Number 22-02 Capital Project Title Power generation equipment Capital Project Description Back up power construction (only required if new well does not go ahead).  
Project Rationale Design of back up power. Project contingent on the the new well project not proceeding.

Project Number 23-01 Capital Project Title Electrical Service Replacement Capital Project Description Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhasust system. (only required if new well does not go ahead).  
Project Rationale Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well

Project Number 25-01 Capital Project Title Analysis and Design of AC pipe replacement Capital Project Description Analysis and Design of AC pipe replacement.  
Project Rationale Investigation, analysis, design and prioritization of pipeline replacement.

Project Number 26-01 Capital Project Title New pipeline construction Capital Project Description New pipeline construction to replace AC pipe.  
Project Rationale New pipeline consctruction to replace AC pipe.

**Cedars of Tuam Water (SSI)**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	10,392	3,892	7,392	9,392	12,392	14,892
Capital Reserve Fund	6,164	12,164	17,164	15,164	4,664	7,164
<b>Total</b>	<b>16,556</b>	<b>16,056</b>	<b>24,556</b>	<b>24,556</b>	<b>17,056</b>	<b>22,056</b>

## 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.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105532	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		11,461	10,392	3,892	7,392	9,392	12,392
Transfer from Op Budget		3,000	3,500	3,500	2,000	3,000	2,500
Transfer to Op Budget		(4,069)	(10,000)	-	-	-	-
Planned Maintenance Activity			Reservoir cleaning and inspection				
Interest Income		-					
Ending Balance \$		10,392	3,892	7,392	9,392	12,392	14,892

### Assumptions/Background:

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		12,164	6,164	12,164	17,164	15,164	4,664
Transfer from Ops Budget		4,000	6,000	5,000	3,000	9,500	2,500
Transfer from Cap Fund		-					
Transfer to Cap Fund		(10,000)	-	-	(5,000)	(20,000)	-
Interest Income		-					
Ending Balance \$		6,164	12,164	17,164	15,164	4,664	7,164

### Assumptions/Background:

Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Beddis Water**

#### **EAC Review**

SEPTEMBER 2022

Service: **2.624 Beddis Water (SSI)**

Committee: **Electoral Areas**

**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 **\$400,800**.

**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		<b>(\$325,500)</b>	1.80%
Remaining:		<u>\$0</u>	
AUTHORIZED: LA Bylaw No. 3825 (July 11, 2012)		\$400,000	
BORROWED: SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023		<b>(\$300,000)</b>	3.15%
BORROWED: SI Bylaw No. 3910 (July 2013)		<b>(\$70,000)</b>	3.85%
Remaining:		<u>\$30,000</u>	

**COMMISSION:**

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

**FUNDING:**

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

<b>User Charge:</b>	Fixed user charge + variable consumption charge to all metered properties
<b>Parcel Tax:</b>	Annual, only on properties capable of being connected to the system, starting 2006
<b>User Charge:</b>	<ul style="list-style-type: none"><li>- Annual Fixed Fee per per single family dwelling unit or equivalent</li><li>- 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"><li>• First 38 cubic metres or portion - \$3.10 / cubic metre</li><li>• Next 68 cubic metres or portion - \$6.30 / cubic metre</li><li>• Greater than 106 cubic metres - \$8.50 / cubic metre</li></ul></li></ul>
<b>Water Connection Charge:</b>	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**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Operations Contracts	55,390	51,139	55,390	(32,310)	-	23,080	-	-	-	-
Grit & Waste Sludge Disposal	12,390	12,390	12,760	-	-	12,760	13,010	13,270	13,540	13,810
Repairs & Maintenance	13,760	20,240	5,940	-	14,000	19,940	6,060	6,180	6,300	6,430
Allocations	12,201	12,201	12,520	-	-	12,520	12,776	13,036	13,301	13,570
Water Testing	10,040	8,600	10,241	-	-	10,241	10,445	10,654	10,867	11,085
Electricity	11,650	11,650	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Supplies	10,760	8,680	11,080	-	-	11,080	11,300	11,530	11,760	11,990
Labour Charges	36,736	27,100	36,820	38,950	-	75,770	103,930	106,020	108,140	110,310
Other Operating Expenses	16,930	24,480	15,740	(4,260)	-	11,480	8,650	8,860	9,080	9,300
<b>TOTAL OPERATING COSTS</b>	<b>179,857</b>	<b>176,480</b>	<b>172,491</b>	<b>2,380</b>	<b>14,000</b>	<b>188,871</b>	<b>178,411</b>	<b>182,030</b>	<b>185,718</b>	<b>189,475</b>
*Percentage Increase over prior year			-4.1%	1.3%	7.8%	5.0%	-5.5%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	15,000	15,000	10,000	-	-	10,000	15,899	16,000	10,430	5,492
Transfer to Capital Reserve Fund	32,500	35,877	80,000	-	-	80,000	155,000	158,225	60,000	15,000
MFA Debt Reserve Fund	180	180	70	-	-	70	-	21,870	20,070	24,290
MFA Debt Principal	30,817	30,817	30,817	-	-	30,817	-	-	63,822	122,373
MFA Debt Interest	12,145	12,145	7,420	-	-	7,420	-	26,705	131,320	234,490
<b>TOTAL DEBT / RESERVES</b>	<b>90,642</b>	<b>94,019</b>	<b>128,307</b>	<b>-</b>	<b>-</b>	<b>128,307</b>	<b>170,899</b>	<b>222,800</b>	<b>285,642</b>	<b>401,645</b>
<b>TOTAL COSTS</b>	<b>270,499</b>	<b>270,499</b>	<b>300,798</b>	<b>2,380</b>	<b>14,000</b>	<b>317,178</b>	<b>349,310</b>	<b>404,830</b>	<b>471,360</b>	<b>591,120</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(8,000)	(8,000)	-	-	(14,000)	(14,000)	-	-	-	-
Sales - Water	(72,000)	(72,000)	(72,000)	-	-	(72,000)	(72,000)	(72,000)	(72,000)	(72,000)
User Charges	(115,259)	(115,259)	(138,310)	(2,380)	-	(140,690)	(168,830)	(202,600)	(243,120)	(316,060)
Other Revenue	(280)	(280)	(170)	-	-	(170)	(100)	(170)	(170)	(170)
<b>TOTAL REVENUE</b>	<b>(195,539)</b>	<b>(195,539)</b>	<b>(210,480)</b>	<b>(2,380)</b>	<b>(14,000)</b>	<b>(226,860)</b>	<b>(240,930)</b>	<b>(274,770)</b>	<b>(315,290)</b>	<b>(388,230)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(74,960)</b>	<b>(74,960)</b>	<b>(90,318)</b>	<b>-</b>	<b>-</b>	<b>(90,318)</b>	<b>(108,380)</b>	<b>(130,060)</b>	<b>(156,070)</b>	<b>(202,890)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			20.0%	2.1%		22.1%	20.0%	20.0%	20.0%	30.0%
Requisition			20.5%			20.5%	20.0%	20.0%	20.0%	30.0%
<b>Combined</b>			<b>14.6%</b>	<b>0.9%</b>		<b>15.6%</b>	<b>15.2%</b>	<b>15.9%</b>	<b>16.4%</b>	<b>25.4%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>2.624 Beddis Water (SSI)</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
--------------------	-------------------------------------	--	-------------	-------------	-------------	-------------	-------------	--------------

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$160,000	\$39,000	\$231,000	\$0	\$11,000	\$0	\$281,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$443,000	\$135,000	\$33,000	\$2,443,000	\$2,090,000	\$2,422,000	\$7,123,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$603,000</b>	<b>\$174,000</b>	<b>\$264,000</b>	<b>\$2,443,000</b>	<b>\$2,101,000</b>	<b>\$2,422,000</b>	<b>\$7,404,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$180,000	\$0	\$0	\$2,180,000	\$2,000,000	\$2,422,000	\$6,602,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$310,000	\$102,000	\$210,000	\$150,000	\$10,000	\$0	\$472,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$113,000	\$72,000	\$54,000	\$113,000	\$91,000	\$0	\$330,000
	<b>\$603,000</b>	<b>\$174,000</b>	<b>\$264,000</b>	<b>\$2,443,000</b>	<b>\$2,101,000</b>	<b>\$2,422,000</b>	<b>\$7,404,000</b>



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b>          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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p><b>Capital Project Description</b>          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><b>Carryforward from 2022</b>          Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b>  <b>Maintain Level of Service</b> = Project maintains existing or improved level of service.  <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.  <b>Emergency</b> = Project is required for health or safety reasons.  <b>Cost Benefit</b> = Economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b>  <b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b>          Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b>          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          SLoan = Short Term Loans          WU = Water Utility          If there is more than one funding source, use additional rows for the project.</p>	<p><b>Long-term Planning</b>  <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.  <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.  <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.  <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b>          Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b>          L - Land          S - Engineering Structure          B - Buildings          V - Vehicles</p>	<p><b>Cost Estimate Class</b>          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)

[illegible]

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 future projects.

**Project Number** 21-03 **Capital Project Title** Public Engagement for Future Projects **Capital Project Description** Undertake a referendum or AAP to borrow funds  
**Project Rationale** As per Commission request (Dec. 15/2015), capital construction projects greater than \$50,000 are to be funded thru debt, in which case a referendum may be required.

**Project Number** 21-01 **Capital Project Title** Power generation equipment **Capital Project Description** Back up power design and construction.  
**Project Rationale** In order to maintain potable water service in the event of an extended power outage, back up power is required.

**Project Number** 21-04 **Capital Project Title** Preliminary design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir. **Capital Project Description** Preliminary and detailed design of booster pump and second reservoir at Sky Valley lower reservoir  
**Project Rationale** Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project os for the preliminary design.

**Project Number** 23-01 **Capital Project Title** AC Pipe Removal **Capital Project Description** Remove approximately 50m of abandoned AC water pipe  
**Project Rationale** This is for a short section of surficial abandoned asbestos pipe which needs to be removed and disposed of before it deteriorates further and enters the environment.

**Project Number** 23-02 **Capital Project Title** Design and install support for lifting apparatus WTP **Capital Project Description** Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator and for a confined space entry apparatus over the DAF system.  
**Project Rationale** Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.

**Project Number** 23-03 **Capital Project Title** Electrical Upgrades **Capital Project Description** Replacement of Variable Frequency Drives.  
**Project Rationale** Existing VFDs are approaching the end of their planned service life and need to be replaced.

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Changes to DAF control panel	<b>Capital Project Description</b>	Motor overload resets to be external to the controller. Provide support for ultra-sonic probe.
<b>Project Rationale</b>	Various changes, modifications and upgrades required for the control panel for the DAF unit.				
<b>Project Number</b>	24-02	<b>Capital Project Title</b>	AC Water main Assessment and Replacement Strategy	<b>Capital Project Description</b>	Develop a strategy and phased program for AC pipeline replacement and first stage design
<b>Project Rationale</b>	Similar to all water distribution systems on SSI, the Beddis system was constructed using asbestos cement pipe which is at the end of its useful life span and requires replacement. Failures cause water leaks and this will occur on a more frequent basis in the future. This project is for the investigation, design and an replacement strategy.				
<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Decommission of Sky Valley Upper Reservoir	<b>Capital Project Description</b>	Decommission and removal of Sky Valley Upper Reservoir
<b>Project Rationale</b>	The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.				
<b>Project Number</b>	25-02	<b>Capital Project Title</b>	Construction of booster pump and second reservoir at Sky Valley lower reservoir	<b>Capital Project Description</b>	Construction of booster pump and second reservoir at Sky Valley lower reservoir
<b>Project Rationale</b>	When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.				
<b>Project Number</b>	25-03	<b>Capital Project Title</b>	AC Water mains Replacement	<b>Capital Project Description</b>	Replace AC water mains Design for following stage (6500m at 338m/yr.)
<b>Project Rationale</b>	Similar to all water distribution systems on SSI, the Beddis system was constructed using asbestos cement pipe which is at the end of its useful life span and requires replacement. Failures cause water leaks and this will occur on a more frequent basis in the future. This project is for the construction phase of the project.				
<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Install Inline Strainers	<b>Capital Project Description</b>	Install inline strainer Stewart Rd PRS and Creekside Road PRS.
<b>Project Rationale</b>	Operations has identified that in-line strainers are required at the Stewart Road and Creekside Road locations in order to ensure consistent service and water quality.				

**Beddis Water Reserves**  
**Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	16,752	12,752	28,651	44,651	55,081	60,573
Capital Reserve Fund	7,033	15,033	116,033	161,258	130,258	145,258
<b>Total</b>	<b>23,784</b>	<b>27,784</b>	<b>144,683</b>	<b>205,908</b>	<b>185,338</b>	<b>205,830</b>

## 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.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105206	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		9,752	16,752	12,752	28,651	44,651	55,081
Transfer from Ops Budget		15,000	10,000	15,899	16,000	10,430	5,492
Expenditures		(8,000)	(14,000)	-	-	-	-
Planned Maintenance Activity		Hydrant Maintenance	Reservoir cleaning and inspection				
Interest Income		-					
Ending Balance \$		16,752	12,752	28,651	44,651	55,081	60,573

## Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

## Reserve Cash Flow

Fund: Fund Centre:	1069 101894	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		23,782	7,033	15,033	116,033	161,258	130,258
Transfer from Ops Budget		35,877	80,000	155,000	158,225	60,000	15,000
Transfer from Cap Fund		10,099	-	-	-	-	-
Transfer to Cap Fund		(62,725)	(72,000)	(54,000)	(113,000)	(91,000)	-
Interest Income		-					
Ending Balance \$		7,033	15,033	116,033	161,258	130,258	145,258

**Assumptions/Background:**

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Fulford Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.626 Fulford Water (SSI)

**Committee:** Electoral Areas

**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 \$494,321.

**MAXIMUM CAPITAL DEBT:**

**COMMISSION:**

Fulford Water Service commission - Bylaw No 3693 (April 14, 2010).

**FUNDING:**

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

**User Charge:** Fixed user charge for residential properties.

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

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

**Consumption Charge:** Single Family Residential: No Consumption Charge  
Other: \$3.27 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)**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Operations Contract	57,400	54,980	57,570	(30,230)	-	27,340	5,870	5,990	6,110	6,230
Grit & Waste Sludge Disposal	7,660	7,660	7,890	-	-	7,890	8,050	8,210	8,370	8,540
Repairs & Maintenance	28,170	31,000	8,410	-	-	8,410	8,580	8,760	8,940	29,120
Allocations	9,382	9,382	9,609	-	-	9,609	9,798	9,990	10,185	10,384
Water Testing	5,900	4,800	6,018	-	-	6,018	6,138	6,261	6,386	6,514
Electricity	10,570	10,730	10,890	-	-	10,890	11,110	11,330	11,560	11,790
Supplies	7,800	10,480	8,030	-	-	8,030	8,180	8,340	8,500	8,660
Labour Charges	23,282	34,740	23,360	38,350	-	61,710	89,830	91,630	93,460	95,340
Other Operating Expenses	18,210	19,270	17,340	(6,670)	-	10,670	6,070	6,260	6,450	6,640
<b>TOTAL OPERATING COSTS</b>	<b>168,374</b>	<b>183,042</b>	<b>149,117</b>	<b>1,450</b>	<b>-</b>	<b>150,567</b>	<b>153,626</b>	<b>156,771</b>	<b>159,961</b>	<b>183,218</b>
*Percentage Increase over prior year			-11.4%	0.9%		-10.6%	2.0%	2.0%	2.0%	14.5%
<u>DEBT / RESERVES</u>										
Transfer to Operating Reserve Fund	10,600	10,600	8,000	-	-	8,000	8,000	8,000	8,000	8,000
Transfer to Capital Reserve Fund	35,000	15,893	42,600	-	-	42,600	47,240	52,110	25,020	5,000
MFA Debt ReserveFund	210	210	40	-	-	40	40	40	14,540	14,540
MFA Debt Principal	8,490	8,490	8,490	-	-	8,490	8,490	8,490	8,490	50,940
MFA Debt Interest	5,655	5,655	5,655	-	-	5,655	5,655	5,655	23,418	92,003
<b>TOTAL DEBT / RESERVES</b>	<b>59,955</b>	<b>40,848</b>	<b>64,785</b>	<b>-</b>	<b>-</b>	<b>64,785</b>	<b>69,425</b>	<b>74,295</b>	<b>79,468</b>	<b>170,483</b>
<b>TOTAL COSTS</b>	<b>228,329</b>	<b>223,890</b>	<b>213,902</b>	<b>1,450</b>	<b>-</b>	<b>215,352</b>	<b>223,051</b>	<b>231,066</b>	<b>239,429</b>	<b>353,701</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	-	-	-	-	-	(20,000)
Sales - Water	(16,400)	(16,400)	(16,400)	-	-	(16,400)	(16,400)	(16,400)	(16,400)	(16,400)
User Charges	(143,599)	(139,160)	(147,907)	(1,450)	-	(149,357)	(156,080)	(163,100)	(170,439)	(255,660)
Other Revenue	(830)	(830)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
<b>TOTAL REVENUE</b>	<b>(180,829)</b>	<b>(176,390)</b>	<b>(164,977)</b>	<b>(1,450)</b>	<b>-</b>	<b>(166,427)</b>	<b>(173,160)</b>	<b>(180,190)</b>	<b>(187,539)</b>	<b>(292,770)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(47,500)</b>	<b>(47,500)</b>	<b>(48,925)</b>	<b>-</b>	<b>-</b>	<b>(48,925)</b>	<b>(49,891)</b>	<b>(50,876)</b>	<b>(51,890)</b>	<b>(60,931)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			3.0%	1.0%		4.0%	4.5%	4.5%	4.5%	50.0%
Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	17.4%
<b>Combined</b>			<b>2.8%</b>	<b>0.7%</b>		<b>3.5%</b>	<b>3.6%</b>	<b>3.6%</b>	<b>3.6%</b>	<b>39.5%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>2.626</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Fulford Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$4,000	\$66,100	\$113,000	\$165,000	\$0	\$0	\$0	\$344,100
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$70,000	\$270,000	\$0	\$25,000	\$1,450,000	\$1,450,000	\$0	\$3,195,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$74,000</b>	<b>\$336,100</b>	<b>\$113,000</b>	<b>\$190,000</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>		<b>\$3,539,100</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0	\$70,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$1,450,000	\$1,450,000	\$0	\$2,900,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$4,000	\$260,000	\$102,000	\$150,000	\$0	\$0	\$0	\$512,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$6,100	\$11,000	\$40,000	\$0	\$0	\$0	\$57,100
	<b>\$74,000</b>	<b>\$336,100</b>	<b>\$113,000</b>	<b>\$190,000</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>		<b>\$3,539,100</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously assigned.	<b>Capital Project Description</b> 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".	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization. <b>Other</b> = Project is not driven by one of the other options provided.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service <b>Replacement</b> - Expenditure replaces an existing asset	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> Debt = Debeniture 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.	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Cost Estimate Class</b> 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 2022	2023	2024	2025	2026	2027	5 - Year Total
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	S	Res	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000
21-03	Study	Referendum or Alternative Approval Process - Funding for Future Projects	Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines.	\$10,000	S	Res	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
22-02	New	Installation of turbidity meter on influent line	Installation of turbidity meter on influent line	\$4,500	E	Grant	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$4,000
22-02	New				E	Res	\$0	\$500	\$0	\$0	\$0	\$0	\$500
23-01	New	Replacement of impellers of pumps at Sunnyside Pump station	Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.	\$6,600	E	Grant	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000
23-01	New		Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.		E	Res	\$0	\$600	\$0	\$0	\$0	\$0	\$600
24-01	New	Electrical service improvement at Fulford WTP	Replacement of panel board directory and address issues with regard to resetting motor overload (Items 47,478.49 & 50 from McElhanney AMP 2020)	\$60,000	E	Grant	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
24-01	New		Replacement of panel board directory and address issues with regard to resetting motor overload (Items 47,478.49 & 50 from McElhanney AMP 2020). CRD PM	\$6,000	E	Res	\$0	\$0	\$6,000	\$0	\$0	\$0	\$6,000
22-03	New	Water main assessment and replacement strategy and detailed design.	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design. Include service lines and water meters.	\$290,000	S	Cap	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000
22-03	New				S	Grant	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
25-01	New	Initial phase of water main replacement	Water main replacement detailed design and construction for priority sections	\$2,900,000	S	Debt	\$0	\$0	\$0	\$0	\$1,450,000	\$1,450,000	\$2,900,000
23-02	New	Back Up Power Generation Equipment	Back up power detailed design.	\$42,000	E	Grant	\$0	\$0	\$42,000	\$0	\$0	\$0	\$42,000
23-03	New	Back Up Power Generation Equipment	Back up power equipment construction.	\$150,000	E	Grant	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
23-03	New	Back Up Power Generation Equipment	Back up power project CRD PM	\$20,000	E	Res	\$0	\$0	\$5,000	\$15,000	\$0	\$0	\$20,000
23-07	New	Install Support for Lifting apparatus over DAF system.	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.	\$55,000	E	Grant	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-07	New				E	Res	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
GRAND TOTAL				\$3,569,100			\$74,000	\$336,100	\$113,000	\$190,000	\$1,450,000	\$1,450,000	\$3,539,100

Service: 2.626 Fulford Water (SSI)

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

**Project Number** 21-03 **Capital Project Title** Referendum or Alternative Approval Process - Funding for Future Projects **Capital Project Description** Undertake a referendum or AAP to borrow funds to carry out the replacement of the asbestos cement water main lines.

**Project Rationale** Undertake a referendum or AAP to borrow funds to carry out the new well design and construction.

**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 Pump station **Capital Project Description** Replacement of impellers in pumps at Sunnyside Pump station to match WTP processing capacity.

**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 (Items 47,478,49 & 50 from McElhanney AMP 2020)

**Project Rationale** Replacement of aging equipment.

<b>Project Number</b>	22-03	<b>Capital Project Title</b>	Water main assessment and replacement strategy and detailed design.	<b>Capital Project Description</b>	Develop a strategy and phased program to replace aging AC water mains in the system and perform detailed design. Include service lines and water meters.
<b>Project Rationale</b>	Aging asbestos concrete water lines require replacement.				
<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Initial phase of water main replacement	<b>Capital Project Description</b>	Water main replacement detailed design and construction for priority sections
<b>Project Rationale</b>	Aging asbestos concrete water lines require replacement.				
<b>Project Number</b>	23-02	<b>Capital Project Title</b>	Back Up Power Generation Equipment	<b>Capital Project Description</b>	Back up power detailed design.
<b>Project Rationale</b>	Back up power is required to ensure continuity of potable water service in the event of a prolonged power outage. This project is for the detailed design.				
<b>Project Number</b>	23-03	<b>Capital Project Title</b>	Back Up Power Generation Equipment	<b>Capital Project Description</b>	Back up power equipment construction.
<b>Project Rationale</b>	Back up power is required to ensure continuity of potable water service in the event of a prolonged power outage. This project is for the construction and CRD project management of it.				
<b>Project Number</b>	23-07	<b>Capital Project Title</b>	Install Support for Lifting apparatus over DAF system.	<b>Capital Project Description</b>	Support for a lifting apparatus is required at ceiling level to lift the 80lb lid for the Saturator as well as for confined space entry apparatus.
<b>Project Rationale</b>	Operations has identified an H & S issue for the maintenance of this equipment and require lifting apparatus at height in order to make the maintenance tasks for the DAF unit safe.				

**Fulford Water (SSI)**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	4,176	12,176	20,176	28,176	36,176	24,176
Capital Reserve Fund	2,392	38,892	75,132	87,242	112,262	117,262
<b>Total</b>	<b>6,569</b>	<b>51,069</b>	<b>95,309</b>	<b>115,419</b>	<b>148,439</b>	<b>141,439</b>

## 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.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105207	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		13,576	4,176	12,176	20,176	28,176	36,176
Transfer from Ops Budget		10,600	8,000	8,000	8,000	8,000	8,000
Expenditures		(20,000)	-	-	-	-	(20,000)
Planned Maintenance Activity		Reservoir cleaning and inspection					Reservoir cleaning and inspection
Interest Income		-					
Ending Balance \$		4,176	12,176	20,176	28,176	36,176	24,176

### 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				
	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>	85,499	2,392	38,892	75,132	87,242	112,262
<b>Transfer from Ops Budget</b>	15,893	42,600	47,240	52,110	25,020	5,000
<b>Transfer from Cap Fund</b>	-	-	-	-	-	-
<b>Transfer to Cap Fund</b>	(99,000)	(6,100)	(11,000)	(40,000)	-	-
<b>Interest Income</b>	-					
<b>Ending Balance \$</b>	<b>2,392</b>	<b>38,892</b>	<b>75,132</b>	<b>87,242</b>	<b>112,262</b>	<b>117,262</b>

**Assumptions/Background:**



# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Cedar Lane Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

**Service:** 2.628 Cedar Lane Water (SSI)

**Committee:** Electoral Areas

**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 \$137,327.

**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)**

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Operations Contract	22,650	21,100	22,650	(13,220)	-	9,430	-	-	-	-
Repairs & Maintenance	6,600	5,000	1,650	-	-	1,650	1,690	1,730	21,770	1,810
Allocations	4,889	4,889	3,999	-	-	3,999	4,077	4,156	4,237	4,318
Water Testing	3,100	2,640	3,162	-	-	3,162	3,225	3,290	3,355	3,423
Electricity	4,670	4,670	4,810	-	-	4,810	4,910	5,010	5,110	5,210
Supplies	1,570	1,460	1,610	-	-	1,610	1,640	1,670	1,700	1,730
Labour Charges	11,464	11,000	11,500	13,880	-	25,380	35,510	36,210	36,940	37,680
Other Operating Expenses	3,200	2,970	3,350	-	-	3,350	3,410	3,480	3,550	3,630
<b>TOTAL OPERATING COSTS</b>	<b>58,143</b>	<b>53,729</b>	<b>52,731</b>	<b>660</b>	<b>-</b>	<b>53,391</b>	<b>54,462</b>	<b>55,546</b>	<b>76,662</b>	<b>57,801</b>
*Percentage Increase over prior year			-9.3%	1.1%		-8.2%	2.0%	2.0%	38.0%	-24.6%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	2,170	6,584	15,000	-	-	15,000	18,000	30,500	30,900	22,000
Transfer to Operating Reserve Fund	3,200	3,200	5,000	-	-	5,000	4,300	6,136	7,437	3,883
MFA Debt Reserve Fund	30	30	930	-	-	930	30	710	30	30
MFA Debt Principal	5,394	5,394	5,394	-	-	5,394	8,028	2,635	4,626	13,116
MFA Debt Interest	2,430	2,430	3,465	-	-	3,465	6,570	4,973	11,025	25,235
<b>TOTAL DEBT / RESERVES</b>	<b>13,224</b>	<b>17,638</b>	<b>29,789</b>	<b>-</b>	<b>-</b>	<b>29,789</b>	<b>36,928</b>	<b>44,954</b>	<b>54,018</b>	<b>64,264</b>
<b>TOTAL COSTS</b>	<b>71,367</b>	<b>71,367</b>	<b>82,520</b>	<b>660</b>	<b>-</b>	<b>83,180</b>	<b>91,390</b>	<b>100,500</b>	<b>130,680</b>	<b>122,065</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance CFW from 2021 to 2022	10,090	10,090	-	-	-	-	-	-	-	-
Transfers from Operations Reserve Fund	(5,000)	(5,000)	-	-	-	-	-	-	(20,000)	-
Sales - Water	(11,500)	(11,500)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(49,777)	(49,777)	(54,640)	(660)	-	(55,300)	(62,210)	(69,920)	(78,590)	(88,340)
Other Revenue	(180)	(180)	(180)	-	-	(180)	(180)	(180)	(180)	(180)
<b>TOTAL REVENUE</b>	<b>(56,367)</b>	<b>(56,367)</b>	<b>(66,320)</b>	<b>(660)</b>	<b>-</b>	<b>(66,980)</b>	<b>(73,890)</b>	<b>(81,600)</b>	<b>(110,270)</b>	<b>(100,020)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(16,200)</b>	<b>-</b>	<b>-</b>	<b>(16,200)</b>	<b>(17,500)</b>	<b>(18,900)</b>	<b>(20,410)</b>	<b>(22,045)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			9.8%	1.3%		11.1%	12.5%	12.4%	12.4%	12.4%
Requisition			8.0%			8.0%	8.0%	8.0%	8.0%	8.0%
<b>Combined</b>			<b>7.9%</b>	<b>0.9%</b>		<b>8.8%</b>	<b>9.9%</b>	<b>10.0%</b>	<b>10.1%</b>	<b>10.3%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>2.628</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Cedar Lane Water (SSI)</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Equipment	\$0	\$22,000	\$0	\$0	\$0	\$0	\$22,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$110,000	\$165,000	\$117,000	\$128,000	\$320,000	\$290,000	\$1,020,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$110,000</b>	<b>\$187,000</b>	<b>\$117,000</b>	<b>\$128,000</b>	<b>\$355,000</b>	<b>\$290,000</b>	<b>\$1,077,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$90,000	\$0	\$68,000	\$290,000	\$290,000	\$738,000
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$65,000	\$95,000	\$92,000	\$60,000	\$0	\$0	\$247,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$45,000	\$2,000	\$25,000	\$0	\$65,000	\$0	\$92,000
	<b>\$110,000</b>	<b>\$187,000</b>	<b>\$117,000</b>	<b>\$128,000</b>	<b>\$355,000</b>	<b>\$290,000</b>	<b>\$1,077,000</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<b>Project Number</b> 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, 23-01 is a project planned to start in 2023.  For projects in previous capital plans, use the same project numbers previously assigned.	<b>Capital Project Description</b> 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>	<b>Carryforward from 2022</b> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	<b>Project Drivers</b> <b>Maintain Level of Service</b> = Project maintains existing or improved level of service. <b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority. <b>Emergency</b> = Project is required for health or safety reasons. <b>Cost Benefit</b> = Economic benefit to the organization.
<b>Capital Expenditure Type</b> <b>Study</b> - Expenditure for feasibility and business case report. <b>New</b> - Expenditure for new asset only <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service <b>Replacement</b> - Expenditure replaces an existing asset	<b>Total Project Budget</b> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<b>Funding Source Codes</b> 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.	<b>Long-term Planning</b> <b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs. <b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. <b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type. <b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.
<b>Capital Project Title</b> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<b>Asset Class</b> <b>L</b> - Land <b>S</b> - Engineering Structure <b>B</b> - Buildings <b>V</b> - Vehicles	<b>Cost Estimate Class</b> 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 #: 2.628

Service Name: Cedar Lane 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 2022	2023	2024	2025	2026	2027	5 - Year Total
18-01	Renewal	Abandon unused wells	Decommission wells	\$10,000	S	Res	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000
21-01	New	Power generation equipment design and construction	Design and construction of back up power generation for WWTP and Pump stations.	\$112,000	S	Grant	\$15,000	\$0	\$42,000	\$60,000	\$0	\$0	\$102,000
21-01	New				S	Res	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
23-01	New	Investigation for new groundwater sources	Conduct study and site investigation to identify groundwater sources and new well location	\$30,000	S	Res	\$30,000	\$0	\$0	\$0	\$30,000	\$0	\$30,000
21-03	New	Detailed Hydrogeological Assessment	Conduct a detailed hydrogeological assessment of the Cedar Lane water system.	\$55,000	S	Grant	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$50,000
21-03	New				S	Res	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$5,000
21-06	New	WTP Manganese removal construction	Construct and install manganese removal system	\$225,000	S	Debt	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000
21-06	New				S	Grant	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000
24-01	New	Install New Exhaust System WTP	An exhaust system is required to remove dangerous gases before maintenance personnel enter the space.	\$22,000	E	Grant	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
24-01	New				E	Res	\$0	\$2,000	\$0	\$0	\$0	\$0	\$2,000
25-01	Replacement	AC Pipe Replacement Plan. Analysis and Design	Analysis and Design for AC Pipe replacement. 500m.	\$68,000	S	Debt	\$0	\$0	\$0	\$68,000	\$0	\$0	\$68,000
26-01	Replacement	AC Pipe Replacement Plan. Construction	Construction of new pipelines to replace AC	\$580,000	S	Debt	\$0	\$0	\$0	\$0	\$290,000	\$290,000	\$580,000
26-02	Replacement	Mansell PS Building Upgrade	Existing building requires upgrading.	\$35,000	B	Res	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000
GRAND TOTAL				\$1,137,000			\$110,000	\$187,000	\$117,000	\$128,000	\$355,000	\$290,000	\$1,077,000

Service: 2.628 Cedar Lane Water (SSI)

**Project Number** 18-01 **Capital Project Title** Abandon unused wells **Capital Project Description** Decommission wells  
**Project Rationale** The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning a well must be in accordance with Groundwater Protection Regulations

**Project Number** 21-01 **Capital Project Title** Power generation equipment design and construction **Capital Project Description** Design and construction of back up power generation for WWTP and Pump stations.  
**Project Rationale** Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.

**Project Number** 23-01 **Capital Project Title** Investigation for new groundwater sources **Capital Project Description** Conduct study and site investigation to identify groundwater sources and new well location  
**Project Rationale** Conduct study and site investigation to identify groundwater sources and new well location as the current wells are depleting. In the SAMP of April 2020 by McElhanney Consulting Services Ltd. It was noted that a new well will be required in the next 1 to 5 years at a cost of \$60K.

**Project Number** 21-03 **Capital Project Title** Detailed Hydrogeological Assessment **Capital Project Description** Conduct a detailed hydrogeological assessment of the Cedar Lane water system.  
**Project Rationale** Detailed study of groundwater source, state of the aquifer, ground water balance and potential risks and concerns are required to support a sustainable groundwater supply for the residents of the Cedar Lane Water Service Area. Note that approval for a CWF grant was obtained on August 10th, 2020.

**Project Number** 21-06 **Capital Project Title** WTP Manganese removal construction **Capital Project Description** Construct and install manganese removal system  
**Project Rationale** Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L). Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2022.

**Project Number** 24-01 **Capital Project Title** Install New Exhaust System WTP **Capital Project Description** An exhaust system is required to remove dangerous gases before maintenance personnel enter the space.  
**Project Rationale** An exhaust system is required to remove dangerous gases before maintenance personnel enter the space.

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	AC Pipe Replacement Plan. Analysis and Design	<b>Capital Project Description</b>	Analysis and Design for AC Pipe replacement. 500m.
<b>Project Rationale</b>	Analysis and design to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.				
<b>Project Number</b>	26-01	<b>Capital Project Title</b>	AC Pipe Replacement Plan. Construction	<b>Capital Project Description</b>	Construction of new pipelines to replace AC
<b>Project Rationale</b>	Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.				
<b>Project Number</b>	26-02	<b>Capital Project Title</b>	Mansell PS Building Upgrade	<b>Capital Project Description</b>	Existing building requires upgrading.
<b>Project Rationale</b>	The existing Mansell PS Building is in a state of disrepair and needs to be upgraded.				

Cedar Lane Water (SSI)  
Reserve Summary Schedule  
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	1,227	6,227	10,527	16,663	4,100	7,983
Capital Reserve Fund	7,471	20,471	13,471	43,971	9,871	31,871
<b>Total</b>	<b>8,697</b>	<b>26,697</b>	<b>23,997</b>	<b>60,633</b>	<b>13,970</b>	<b>39,853</b>



## 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.

## Reserve Cash Flow

Fund: Fund Centre:	1500 105208	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		3,027	1,227	6,227	10,527	16,663	4,100
Transfer from Ops Budget		3,200	5,000	4,300	6,136	7,437	3,883
Expenditures		(5,000)	-	-	-	(20,000)	-
Planned Maintenance Activity		Well No.1 Inspection				Reservoir cleaning & inspection	
Interest Income		-					
Ending Balance \$		1,227	6,227	10,527	16,663	4,100	7,983

### Assumptions/Background:

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		42,387	7,471	20,471	13,471	43,971	9,871
Transfer from Ops Budget		6,584	15,000	18,000	30,500	30,900	22,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(41,500)	(2,000)	(25,000)	-	(65,000)	-
Interest Income		-					
Ending Balance \$		7,471	20,471	13,471	43,971	9,871	31,871

### Assumptions/Background:

Transfer as much as operating budget will allow.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Fernwood Water (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Committee: Electoral Areas**

**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 \$435,101.

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

**FUNDING:**

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

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

**RESERVE FUND BYLAW:**

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) -Debt Only	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Allocations	82	82	26	-	-	26	27	27	28	29
<b>TOTAL OPERATING COSTS</b>	<b>82</b>	<b>82</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>29</b>
*Percentage Increase over prior year						-68.3%	3.8%	0.0%	3.7%	3.6%
<u>DEBT</u>										
MFA Debt Principal	9,925	9,925	9,925	-	-	9,925	9,925	4,931	2,247	2,247
MFA Debt Interest	4,420	4,420	4,420	-	-	4,420	4,420	1,850	1,530	765
MFA Debt Reserve Fund	50	50	40	-	-	40	40	40	40	40
<b>TOTAL DEBT</b>	<b>14,395</b>	<b>14,395</b>	<b>14,385</b>	<b>-</b>	<b>-</b>	<b>14,385</b>	<b>14,385</b>	<b>6,821</b>	<b>3,817</b>	<b>3,052</b>
<b>TOTAL COSTS</b>	<b>14,477</b>	<b>14,477</b>	<b>14,411</b>	<b>-</b>	<b>-</b>	<b>14,411</b>	<b>14,412</b>	<b>6,848</b>	<b>3,845</b>	<b>3,081</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/f from 2021 to 2022	(14)	(14)	-	-	-	-	-	-	-	-
Other Revenue	(50)	(50)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(64)</b>	<b>(64)</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(14,413)</b>	<b>(14,413)</b>	<b>(14,371)</b>	<b>-</b>	<b>-</b>	<b>(14,371)</b>	<b>(14,372)</b>	<b>(6,808)</b>	<b>(3,805)</b>	<b>(3,041)</b>
*Percentage increase over prior year Requisition						-0.3%	0.0%	-52.6%	-44.1%	-20.1%

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **SSI Septage/Composting**

#### **EAC Review**

SEPTEMBER 2022

**Service:**     **3.705 SSI Liquid Waste Disposal**

**Committee: Electoral Areas**

**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 \$617,785.

**COMMISSION:**

Salt Spring Island Liquid Waste Disposal Local Service Commission - Bylaw No. 3693 (April 14, 2010).

**FUNDING:**

<b>Parcel Tax:</b>	Annual, levied on all properties in the Electoral Area
<b>Tipping Fee:</b>	\$0.455 per imperial gallon (Bylaw No. 4470, November 2021)
<b>Connection Charge:</b>	N/A

**RESERVE FUND:**

Bylaw No. 2274 (Feb 22, 1995)

**Change in Budget 2022 to 2023****Service: 3.705 SSI Septage/Composting****Total Expenditure****Comments****2022 Budget****991,525****Other Changes:**

Standard OH Allocation	4,277	Increased expenses in 2022
Sludge Hauling Contract	34,793	Estimate \$0.025/IGAL increase in sludge disposal costs at 1,395,000 IGAL volume
Repairs & Maintenance	9,000	One time cyclical maintenance planned in 2023
IWS Labour Allocation	10,030	2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS)
Contribution to composting facility operations	5,000	Ongoing contribution to third party
Reserve Transfers	(18,500)	Transfer to ORF \$6,000 increase and CRF \$(24,500) decrease
Permit Fees	1,200	Ongoing annual occupation fees and permits
Other Expenses	1,040	
Total Other Changes	46,840	

**2023 Budget****1,038,365****Summary of % Expense**

2023 IBC Expense	1.0%
Increased sludge disposal costs	3.5%
Reduced reserve transfers	-1.9%
Balance of increase	2.1%
% expense increase from 2022:	<b>4.7%</b>

% Requisition increase from 2022 (if applicable):

**3.0%**

Requisition funding is 37.6% of service revenue

**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

Revenue is projected at \$43,225 (4.4%) higher than budget due to higher than expected revenue from tipping fees. Operating expenses are projected at \$35,025 (4.4%) higher than budget mainly due to the increased cost to dispose higher volumes of sludge and repairs and maintenance costs. The \$8,200 favourable variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of \$29,275 before this transfer.



### 3.705 - SSI Septage/Composting

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	558,000	607,210	592,793	-	-	592,793	604,650	616,740	629,070	641,650
Grit & Waste Sludge Disposal	3,600	3,600	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Repairs & Maintenance	7,750	12,980	7,880	-	9,000	16,880	8,040	8,200	8,360	8,520
Allocations	37,626	37,626	41,973	-	-	41,973	42,815	43,673	44,548	45,439
Electricity	6,500	4,100	6,500	-	-	6,500	6,630	6,760	6,900	7,040
Supplies	7,680	8,880	7,910	-	-	7,910	8,070	8,230	8,390	8,560
Labour Charges	157,236	131,741	157,566	10,030	-	167,596	176,111	179,637	183,244	186,922
Contribution Composting Facility Operation	-	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000
Other Operating Expenses	13,500	20,780	13,870	1,200	-	15,070	15,420	15,770	16,120	16,490
<b>TOTAL OPERATING COSTS</b>	<b>791,892</b>	<b>826,917</b>	<b>832,092</b>	<b>16,230</b>	<b>9,000</b>	<b>857,322</b>	<b>870,406</b>	<b>887,750</b>	<b>905,442</b>	<b>923,511</b>
*Percentage Increase over prior year			5.1%	2.0%	1.1%	8.3%	1.5%	2.0%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	560	560	470	-	-	470	470	470	470	470
MFA Debt Principal	107,308	107,308	107,308	-	-	107,308	107,308	73,348	38,455	38,455
MFA Debt Interest	53,265	53,265	53,265	-	-	53,265	50,115	33,805	29,645	29,645
Transfer to Operating Reserve Fund	4,000	25,000	10,000	-	-	10,000	15,000	25,000	40,000	40,000
Transfer to Capital Reserve Fund	34,500	21,700	10,000	-	-	10,000	13,701	59,756	89,767	95,868
<b>TOTAL DEBT / RESERVES</b>	<b>199,633</b>	<b>207,833</b>	<b>181,043</b>	-	-	<b>181,043</b>	<b>186,594</b>	<b>192,379</b>	<b>198,337</b>	<b>204,438</b>
<b>TOTAL COSTS</b>	<b>991,525</b>	<b>1,034,750</b>	<b>1,013,135</b>	<b>16,230</b>	<b>9,000</b>	<b>1,038,365</b>	<b>1,057,000</b>	<b>1,080,129</b>	<b>1,103,779</b>	<b>1,127,949</b>
*Percentage Increase over prior year			2.2%	1.6%	0.9%	4.7%	1.8%	2.2%	2.2%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(9,000)	(9,000)	-	-	-	-
Sale - Septage Sludge	(409,500)	(420,875)	(432,000)	-	-	(432,000)	(440,640)	(449,450)	(458,440)	(467,610)
Sale - Sewage Sludge	(204,750)	(236,600)	(209,250)	-	-	(209,250)	(213,440)	(217,710)	(222,060)	(226,500)
Grants in Lieu of Taxes	(460)	(460)	(470)	-	-	(470)	(480)	(490)	(500)	(510)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,070)	(1,070)	(670)	-	-	(670)	(670)	(670)	(670)	(670)
<b>TOTAL REVENUE</b>	<b>(615,780)</b>	<b>(659,005)</b>	<b>(642,390)</b>	-	<b>(9,000)</b>	<b>(651,390)</b>	<b>(655,230)</b>	<b>(668,320)</b>	<b>(681,670)</b>	<b>(695,290)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(375,745)</b>	<b>(375,745)</b>	<b>(370,745)</b>	<b>(16,230)</b>	-	<b>(386,975)</b>	<b>(401,770)</b>	<b>(411,809)</b>	<b>(422,109)</b>	<b>(432,659)</b>
*Percentage increase over prior year Requisition			-1.3%	4.3%		3.0%	3.8%	2.5%	2.5%	2.5%

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>3.705 SSI Septage / Composting</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
--------------------	---	--	-------------	-------------	-------------	-------------	-------------	--------------

**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	\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$409,158</b>	<b>\$35,000</b>	<b>\$344,158</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$429,158</b>

**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	\$343,462	\$0	\$303,462	\$0	\$40,000	\$0	\$343,462
Donations / Third Party Funding	Other	\$33,196	\$0	\$33,196	\$0	\$0	\$0	\$33,196
Reserve Fund	Res	\$32,500	\$35,000	\$7,500	\$0	\$10,000	\$0	\$52,500
		<b>\$409,158</b>	<b>\$35,000</b>	<b>\$344,158</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$429,158</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b></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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously</p>	<p><b>Capital Project Description</b></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><b>Carryforward from 2022</b></p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b></p> <p><b>Maintain Level of Service</b> - Project maintains existing or improved level of service.</p> <p><b>Advance Board or Corporate Priority</b> - Project is a Board or Corporate priority.</p> <p><b>Emergency</b> - Project is required for health or safety reasons.</p> <p><b>Cost Benefit</b> - Economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b></p> <p><b>Study</b> - Expenditure for feasibility and business case report.</p> <p><b>New</b> - Expenditure for new asset only</p> <p><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p><b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b></p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b></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><b>Long-term Planning</b></p> <p><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.</p> <p><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b></p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b></p> <p><b>L</b> - Land</p> <p><b>S</b> - Engineering Structure</p> <p><b>B</b> - Buildings</p> <p><b>V</b> - Vehicles</p>	<p><b>Cost Estimate Class</b></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 #:	3.705
Service Name:	SSI Septage / Composting

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
20-01	Replacement	Lagoon Closure	Lagoon Closure	\$82,500	S	Grant	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$75,000
20-01	Replacement				S	Res	\$7,500	\$0	\$7,500	\$0	\$0	\$0	\$7,500
21-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$50,000	S	Grant	\$40,000	\$0	\$0	\$0	\$40,000	\$0	\$40,000
21-01	Study				S	Res	\$10,000	\$0	\$0	\$0	\$10,000	\$0	\$10,000
22-01	New	Composting Facility	Composter and composting infrastructure	\$261,658	S	Grant	\$168,462	\$0	\$168,462	\$0	\$0	\$0	\$168,462
22-01	New				S	Other	\$33,196	\$0	\$33,196	\$0	\$0	\$0	\$33,196
22-01	New				S	Grant	\$60,000	\$0	\$60,000	\$0	\$0	\$0	\$60,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs.	\$20,000	S	Res	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
23-02	New	Abattoir Purchase of Assets	To purchase assets from Abattoir Society to reimburse them.	\$15,000	S	Res	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$15,000
			GRAND TOTAL	\$429,158			\$409,158	\$35,000	\$344,158	\$0	\$50,000	\$0	\$429,158

Service: 3.705 SSI Septage / Composting

Project Number 20-01

Capital Project Title Lagoon Closure

Capital Project Description Lagoon Closure

Project Rationale Old lagoons that may not be used in the new facility design. Will wait until the options analysis is complete to ensure they will not be used in the new facility.

Project Number 21-01

Capital Project Title Strategic Asset management plan

Capital Project Description Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.

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

Project Number 22-01

Capital Project Title Composting Facility

Capital Project Description Composter and composting infrastructure

Project Rationale Engineering, design and construction of a composting facility to serve abattoirs and other organic waste producers to reduce the amount hauled off island and to create a local source of valuable compost.

Project Number 23-01

Capital Project Title Grit Chamber

Capital Project Description Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs.

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

Project Number 23-02

Capital Project Title Abattoir Purchase of Assets

Capital Project Description To purchase assets from Abattoir Society to reimburse them.

Project Rationale To purchase assets from Abattoir Society to reimburse them.

SSI Septage/Composting  
Reserve Summary Schedule  
2023 - 2027 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Operating Reserve Fund	37,475	38,475	53,475	78,475	118,475	158,475
Capital Reserve Fund	123,556	98,556	104,757	164,513	244,280	340,148
Total	161,031	137,031	158,232	242,988	362,755	498,623

## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		12,475	37,475	38,475	53,475	78,475	118,475
Transfer from Ops Budget		25,000	10,000	15,000	25,000	40,000	40,000
Transfer to Ops Budget		-					
Expenditures		-	(9,000)	-	-	-	-
Planned Maintenance Activity			Power Line Maintenance				
Interest Income		-					
Ending Balance \$		37,475	38,475	53,475	78,475	118,475	158,475

### Assumptions/Background:

## 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: 1087 Fund Centre: 102146	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	171,856	123,556	98,556	104,757	164,513	244,280
Transfer from Ops Budget	21,700	10,000	13,701	59,756	89,767	95,868
Transfer to Cap Fund	(70,000)	(35,000)	(7,500)	-	(10,000)	-
Interest Income	-					
Ending Balance \$	123,556	98,556	104,757	164,513	244,280	340,148

### Assumptions/Background:

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Ganges Sewer (SSI)**

#### **EAC Review**

SEPTEMBER 2022



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

**Committee: Electoral Areas**

**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 \$2,861,265.

**MAXIMUM CAPITAL DEBT:**

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

**COMMISSION:**

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

**FUNDING:**

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

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

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

**Connection Charge:**     Based on actual cost.

**RESERVE FUND:**

Bylaw No. 3125 (November 26, 2003)

**Change in Budget 2022 to 2023**  
**Service: 3.810 Ganges Sewer**

**Total Expenditure**

**Comments**

**2022 Budget**

**1,085,199**

**Other Changes:**

2023 Repairs & Maintenance	80,000	Sanitary Sewer Flushing and Inspection - onetime cyclical
2022 Repairs & Maintenance	(10,000)	Outfall Inspection - onetime cyclical
IWS Labour Allocation	23,230	2023 IBC 10a-1.8: Manager, SSI and SGI Operations (IWS)
Transfer to ORF & CRF	(48,275)	Transfer to ORF \$28,000 decrease and CRF \$12,263 decrease
Transfer to ERF	50,000	Transfer to fund membrane replacement, cyclical \$500K every 10 years
Other	7,109	

**Total Other Changes**

**102,064**

**2023 Budget**

**1,187,263**

**Summary of % Expense Increase**

2023 one-time costs	7.4%
2023 IBC expense	2.1%
Reduction in 2022 one-time costs	-0.9%
Balance of increase	0.8%
<i>% expense increase from 2022:</i>	<b>9.4%</b>

*% Requisition increase from 2022 (if applicable):*

**3.0%**

*Requisition funding is 5.0% of service revenue*

**Overall 2022 Budget Performance**

(expected variance to budget and surplus treatment)

Revenue is projected at \$10,000 (1.0%) higher than budget due to an increase to the one-time transfer from the Operating Reserve Fund to fund cyclical maintenance. Operating expenses are projected at \$108,704 higher than budget mainly due to repairs and maintenance for emergency response and waste sludge disposal costs during ongoing MBR optimization adjustments. The \$98,704 unfavourable variance will be balanced on the Operating Reserve Fund (\$48,704), which has an expected year end balance of \$123,603 before this transfer; and the Capital Reserve Fund (\$50,000), which has an expected year end balance of \$619,806 before this transfer.

**3.810 - Ganges Sewer (SSI)**
OPERATING COSTS

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
Sludge Hauling Contracts	30,080	38,900	30,980	-	-	30,980	31,600	32,230	32,870	33,530
Screenings, Grit & Waste Sludge Disposal	124,740	172,900	128,490	-	-	128,490	131,060	133,680	136,350	139,070
Repairs & Maintenance	24,320	61,200	14,750	-	80,000	94,750	45,040	15,350	15,660	40,970
Allocations	48,481	48,481	49,469	-	-	49,469	50,459	51,462	52,491	53,544
Electricity	61,850	55,650	63,710	-	-	63,710	64,980	66,280	67,610	68,970
Water	7,750	3,195	3,260	-	-	3,260	3,330	3,400	3,470	3,540
Supplies	16,210	16,860	16,710	-	-	16,710	17,050	17,390	17,740	18,100
Labour Charges	374,535	396,034	375,266	23,230	-	398,496	418,358	426,748	435,288	444,007
Other Operating Expenses	30,590	34,040	33,160	-	-	33,160	34,020	34,900	35,810	36,750
<b>TOTAL OPERATING COSTS</b>	<b>718,556</b>	<b>827,260</b>	<b>715,795</b>	<b>23,230</b>	<b>80,000</b>	<b>819,025</b>	<b>795,897</b>	<b>781,440</b>	<b>797,289</b>	<b>838,481</b>

\*Percentage Increase over prior year

DEBT / RESERVES

Transfer to Operating Reserve Fund	70,000	21,296	42,000	-	-	42,000	45,000	39,000	10,000	15,000
Transfer to Capital Reserve Fund	50,000	-	29,725	-	-	29,725	33,020	39,470	13,685	29,395
Transfer to Equipment Replacement Fund	-	-	50,000	-	-	50,000	50,000	50,000	50,000	50,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	128,013	180,078	180,078
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	117,800	133,428	180,310	180,310
MFA Debt Reserve Fund	830	830	700	-	-	700	700	14,000	700	700
<b>TOTAL DEBT / RESERVES</b>	<b>366,643</b>	<b>267,939</b>	<b>368,238</b>	<b>-</b>	<b>-</b>	<b>368,238</b>	<b>374,533</b>	<b>403,911</b>	<b>434,773</b>	<b>455,483</b>

<b>TOTAL COSTS</b>	<b>1,085,199</b>	<b>1,095,199</b>	<b>1,084,033</b>	<b>23,230</b>	<b>80,000</b>	<b>1,187,263</b>	<b>1,170,430</b>	<b>1,185,351</b>	<b>1,232,062</b>	<b>1,293,964</b>
--------------------	------------------	------------------	------------------	---------------	---------------	------------------	------------------	------------------	------------------	------------------

\*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Transfer from Operating Reserve Fund	(10,000)	(20,000)	-	-	(80,000)	(80,000)	(30,000)	-	-	(25,000)
User Charges	(1,015,009)	(1,015,009)	(1,022,222)	(23,230)	-	(1,045,452)	(1,076,820)	(1,119,891)	(1,164,692)	(1,199,634)
Other Revenue	(2,043)	(2,043)	(1,920)	-	-	(1,920)	(1,920)	(1,920)	(1,920)	(1,920)
<b>TOTAL REVENUE</b>	<b>(1,027,052)</b>	<b>(1,037,052)</b>	<b>(1,024,142)</b>	<b>(23,230)</b>	<b>(80,000)</b>	<b>(1,127,372)</b>	<b>(1,108,740)</b>	<b>(1,121,811)</b>	<b>(1,166,612)</b>	<b>(1,226,554)</b>

<b>REQUISITION - PARCEL TAX</b>	<b>(58,147)</b>	<b>(58,147)</b>	<b>(59,891)</b>	<b>-</b>	<b>-</b>	<b>(59,891)</b>	<b>(61,690)</b>	<b>(63,540)</b>	<b>(65,450)</b>	<b>(67,410)</b>
---------------------------------	-----------------	-----------------	-----------------	----------	----------	-----------------	-----------------	-----------------	-----------------	-----------------

\*Percentage increase over prior year

User Fee			0.7%	2.3%		3.0%	3.0%	4.0%	4.0%	3.0%
Requisition			3.0%			3.0%	3.0%	3.0%	3.0%	3.0%
<b>Combined</b>			<b>0.8%</b>	<b>2.2%</b>		<b>3.0%</b>	<b>3.0%</b>	<b>3.9%</b>	<b>3.9%</b>	<b>3.0%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>3.810</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Ganges Sewer Utility (SSI)</b>							

**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	\$1,347,500	\$235,000	\$58,000	\$1,737,500	\$0	\$0	\$2,030,500
Vehicles	V	\$0	\$77,000	\$0	\$0	\$0	\$0	\$77,000
		<b>\$1,347,500</b>	<b>\$312,000</b>	<b>\$58,000</b>	<b>\$1,737,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,107,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$107,500	\$50,000	\$0	\$57,500	\$0	\$0	\$107,500
Debenture Debt (New Debt Only)	Debt	\$800,000	\$0	\$0	\$1,330,000	\$0	\$0	\$1,330,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$140,000	\$182,000	\$25,000	\$140,000	\$0	\$0	\$347,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$300,000	\$80,000	\$33,000	\$210,000	\$0	\$0	\$323,000
		<b>\$1,347,500</b>	<b>\$312,000</b>	<b>\$58,000</b>	<b>\$1,737,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,107,500</b>

CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b></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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><b>Capital Project Description</b></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><b>Carryforward from 2022</b></p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b></p> <p><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.</p> <p><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.</p> <p><b>Emergency</b> = Project is required for health or safety reasons.</p> <p><b>Cost Benefit</b> = Economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b></p> <p><b>Study</b> - Expenditure for feasibility and business case report.</p> <p><b>New</b> - Expenditure for new asset only</p> <p><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p><b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b></p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b></p> <p>Debt = Debtenture 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><b>Long-term Planning</b></p> <p><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.</p> <p><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b></p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b></p> <p><b>L</b> - Land</p> <p><b>S</b> - Engineering Structure</p> <p><b>B</b> - Buildings</p> <p><b>V</b> - Vehicles</p>		<p><b>Cost Estimate Class</b></p> <p>Class A (&lt;10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (&gt;15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (&gt;25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (&gt;40%) = 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.
Project Rationale	Identify condition of assets, develop prioritized list of infrastructure replacement.				

Project Number	21-02	Capital Project Title	Reclaimed Water Study	Capital Project Description	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.
Project Rationale	Feasibility study, identify infrastructure 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
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, blower room design, and chemical storage	Capital Project Description	Detailed Design for lab and crew room/facility and Blower room expansion for Ganges WWTP
Project Rationale	Detailed designs of expanded facilities are required for the lab, crew area, blower room and storage at the Ganges WWTP.				

Project Number	22-01	Capital Project Title	Electorate Assent for Borrowing	Capital Project Description	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities
Project Rationale	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities				

<b>Project Number</b>	22-02	<b>Capital Project Title</b>	Public Engagement	<b>Capital Project Description</b>	Inform and engage public within service area on upcoming works required for borrowing to fund.
<b>Project Rationale</b>	Inform and engage public within service area on upcoming works required for borrowing to fund.				
<b>Project Number</b>	22-03	<b>Capital Project Title</b>	Aeration system improvement construction	<b>Capital Project Description</b>	Construction of aeration system improvements including blowers, diffusers and piping systems.
<b>Project Rationale</b>	Required to maintain and improve the process performance of the WWTP.				
<b>Project Number</b>	23-01	<b>Capital Project Title</b>	Replace Generator Trailer	<b>Capital Project Description</b>	Equipment replacement. Replace IWS Operations Trailer F00845 1999 Ubilt Generator Trailer
<b>Project Rationale</b>	Need to replace aging compressors before they fail.				
<b>Project Number</b>	23-02	<b>Capital Project Title</b>	MBR Cassette lifting brackets	<b>Capital Project Description</b>	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.
<b>Project Rationale</b>	Purchase and install MBR cassette lifting brackets. Identified as an H & S concern for operations staff.				
<b>Project Number</b>	23-03	<b>Capital Project Title</b>	Key components and spares replacement schedule	<b>Capital Project Description</b>	Provisional allowance for the supply and installation of key components and critical spares.
<b>Project Rationale</b>	Provisional allowance for the supply and installation of key components and critical spares.				
<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Electrical upgrades	<b>Capital Project Description</b>	Installation of additional lighting and HMI upgrade.
<b>Project Rationale</b>	Installation of additional lighting and HMI upgrade.				

**Ganges Sewer (SSI)**  
**Reserve Summary Schedule**  
**2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	74,899	36,899	51,899	90,899	100,899	90,899
Total Capital Reserve Fund	567,125	516,850	516,870	346,340	360,025	389,420
Equipment Replacement Fund	100,000	150,000	200,000	250,000	300,000	350,000
<b>Total</b>	<b>742,025</b>	<b>703,750</b>	<b>768,770</b>	<b>687,240</b>	<b>760,925</b>	<b>830,320</b>



## 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				
		2022	2023	2024	2025	2026	2027
Beginning Balance		73,603	74,899	36,899	51,899	90,899	100,899
Transfer from Ops Budget		21,296	42,000	45,000	39,000	10,000	15,000
Expenditures		(20,000)	(80,000)	(30,000)	-	-	(25,000)
Planned Maintenance Activity		Outfall Inspection	Sanitary sewer flushing and inspections	WWTP tank draining, cleaning and inspection			Outfall Inspection
Interest Income		-					
Ending Balance \$		74,899	36,899	51,899	90,899	100,899	90,899

### Assumptions/Background:

## 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				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101836						
Beginning Balance		797,869	500,369	450,094	450,114	279,584	293,269
Transfer from Ops Budget		-	29,725	33,020	39,470	13,685	29,395
Transfer from Cap Fund		-					
Transfer to Cap Fund		(197,500)	(80,000)	(33,000)	(210,000)	-	-
Transfer to ERF		(100,000)	-	-	-	-	-
Interest Income		-					
Ending Balance \$		500,369	450,094	450,114	279,584	293,269	322,664

**Assumptions/Background:**

## Reserve Schedule

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

For capital repairs, additions and improvements to sewage system infrastructure

## Reserve Cash Flow

Fund: Fund Centre:	1056 101900	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Beginning Balance		66,757	66,757	66,757	66,757	66,757	66,757
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		66,757	66,757	66,757	66,757	66,757	66,757

### Assumptions/Background:

For use only to fund costs resulting from expansion of service

## Reserve Schedule

**Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund**

## Reserve Cash Flow

Fund:	1022	Estimated	Budget				
		2022	2023	2024	2025	2026	2027
Fund Centre:	101458						
Beginning Balance		-	100,000	150,000	200,000	250,000	300,000
Transfer from Ops Budget		-	50,000	50,000	50,000	50,000	50,000
Transfer from CRF		100,000	-	-	-	-	-
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance \$		100,000	150,000	200,000	250,000	300,000	350,000

### Assumptions/Background:

Membrane replacement at \$500K every 10 years, anticipated next replacement in 2030.

# **CAPITAL REGIONAL DISTRICT**

## **2023 Budget**

### **Maliview Sewer Utility (SSI)**

#### **EAC Review**

SEPTEMBER 2022

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

**Committee:** Electoral Areas

**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 \$160,653.

**MAXIMUM CAPITAL DEBT:**

AUTHORIZED:	LA Bylaw No. 2991	65,500
BORROWED:	Bylaw No. 3196 (Aug 2004)	(40,982) <i>Retired in 2019</i>
	Bylaw No. 3364 (Aug 2006)	(24,000) <i>Retired in 2021</i>
	Expired	(518)
REMAINING:		<u>\$0</u>

**COMMISSION:**

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

**FUNDING:**

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

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

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

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

**Connection Charge:** Actual cost to connect

**RESERVE FUND:**

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

### 3.820 - Maliview Estates Sewer System

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Sludge Hauling Contracts	23,460	23,460	24,160	-	-	24,160	24,640	25,130	25,630	26,140
Screenings, Grit & Waste Sludge Disposal	36,720	39,400	37,820	-	-	37,820	38,580	39,350	40,140	40,940
Repairs & Maintenance	8,820	15,500	3,950	-	7,000	10,950	44,020	4,090	4,160	4,230
Allocations	21,422	21,422	21,716	-	-	21,716	22,157	22,603	23,057	23,517
Electricity	3,260	3,300	3,360	-	-	3,360	3,430	3,500	3,570	3,640
Water	1,380	1,380	1,420	-	-	1,420	1,450	1,480	1,510	1,540
Supplies	1,140	800	1,180	-	-	1,180	1,200	1,220	1,240	1,260
Labour Charges	45,023	47,500	45,080	2,900	-	47,980	50,400	51,410	52,440	53,490
Other Operating Expenses	9,160	9,690	9,500	-	-	9,500	9,730	9,960	10,200	10,450
<b>TOTAL OPERATING COSTS</b>	<b>150,385</b>	<b>162,452</b>	<b>148,186</b>	<b>2,900</b>	<b>7,000</b>	<b>158,086</b>	<b>195,607</b>	<b>158,743</b>	<b>161,947</b>	<b>165,207</b>
*Percentage Increase over prior year			-1.5%	1.9%	4.7%	5.1%	23.7%	-18.8%	2.0%	2.0%
<u>DEBT / RESERVES</u>										
Transfer to Capital Reserve Fund	49,515	40,628	39,650	-	-	39,650	31,205	34,860	38,685	42,686
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	13,000	13,000	13,000	13,000
Debt Reserve Fund	3,000	-	3,410	-	-	3,410	-	-	-	-
MFA Principal Payment	-	-	-	-	-	-	9,983	9,983	9,983	9,983
MFA Interest Payment	1,680	-	11,765	-	-	11,765	15,686	15,686	15,686	15,686
<b>TOTAL DEBT / RESERVES</b>	<b>67,195</b>	<b>53,628</b>	<b>67,825</b>	<b>-</b>	<b>-</b>	<b>67,825</b>	<b>69,874</b>	<b>73,529</b>	<b>77,354</b>	<b>81,355</b>
<b>TOTAL COSTS</b>	<b>217,580</b>	<b>216,080</b>	<b>216,011</b>	<b>2,900</b>	<b>7,000</b>	<b>225,911</b>	<b>265,481</b>	<b>232,272</b>	<b>239,301</b>	<b>246,562</b>
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	(7,000)	(7,000)	(40,000)	-	-	-
Sales - Sewer Use	(25,000)	(23,500)	(25,000)	-	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
User Charges	(182,670)	(182,670)	(185,961)	(2,900)	-	(188,861)	(195,281)	(201,922)	(208,791)	(215,892)
Other Revenue	(150)	(150)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
<b>TOTAL REVENUE</b>	<b>(212,820)</b>	<b>(211,320)</b>	<b>(211,111)</b>	<b>(2,900)</b>	<b>(7,000)</b>	<b>(221,011)</b>	<b>(260,431)</b>	<b>(227,072)</b>	<b>(233,941)</b>	<b>(241,042)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(4,760)</b>	<b>(4,760)</b>	<b>(4,900)</b>	<b>-</b>	<b>-</b>	<b>(4,900)</b>	<b>(5,050)</b>	<b>(5,200)</b>	<b>(5,360)</b>	<b>(5,520)</b>
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			1.8%	1.6%		3.4%	3.4%	3.4%	3.4%	3.4%
Requisition			2.9%			2.9%	3.1%	3.0%	3.1%	3.0%
<b>Combined</b>			<b>1.6%</b>	<b>1.4%</b>		<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>

**CAPITAL REGIONAL DISTRICT**  
**FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027**

<b>Service No.</b>	<b>3.820</b>	<b>Carry Forward from 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
	<b>Maliview Sewer Utility (SSI)</b>							

**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	\$2,330,000	\$41,000	\$0	\$0	\$0	\$2,371,000
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$2,330,000</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,371,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$341,000	\$0	\$0	\$0	\$0	\$341,000
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$1,989,000	\$32,000	\$0	\$0	\$0	\$2,021,000
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$9,000	\$0	\$0	\$0	\$9,000
		<b>\$0</b>	<b>\$2,330,000</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,371,000</b>



CAPITAL REGIONAL DISTRICT  
5 YEAR CAPITAL PLAN  
2023 - 2027

<p><b>Project Number</b></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, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><b>Capital Project Description</b></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><b>Carryforward from 2022</b></p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><b>Project Drivers</b></p> <p><b>Maintain Level of Service</b> = Project maintains existing or improved level of service.</p> <p><b>Advance Board or Corporate Priority</b> = Project is a Board or Corporate priority.</p> <p><b>Emergency</b> = Project is required for health or safety reasons.</p> <p><b>Cost Benefit</b> = Economic benefit to the organization.</p>
<p><b>Capital Expenditure Type</b></p> <p><b>Study</b> - Expenditure for feasibility and business case report.</p> <p><b>New</b> - Expenditure for new asset only</p> <p><b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p><b>Replacement</b> - Expenditure replaces an existing asset</p>	<p><b>Total Project Budget</b></p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><b>Funding Source Codes</b></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><b>Long-term Planning</b></p> <p><b>Master Plan / Servicing Plan</b> = Plan that identifies new assets required to meet future needs.</p> <p><b>Asset Management Plan / Sustainable Service Delivery Plan</b> = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p><b>Replacement Plan</b> = Plan that identifies asset replacements based primarily on asset age or asset material/type.</p> <p><b>Condition Assessment</b> = Assessment that identifies asset replacements based on asset condition.</p>
<p><b>Capital Project Title</b></p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><b>Asset Class</b></p> <p><b>L</b> - Land</p> <p><b>S</b> - Engineering Structure</p> <p><b>B</b> - Buildings</p> <p><b>V</b> - Vehicles</p>		<p><b>Cost Estimate Class</b></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 2022	2023	2024	2025	2026	2027	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	Grant	\$0	\$1,809,000	\$0	\$0	\$0	\$0	\$1,809,000
21-03	Replacement				S	Debt	\$0	\$201,000	\$0	\$0	\$0	\$0	\$201,000
22-02	Renewal	Collection system repairs and/or renewal	Replacement/repair of collection pipe and manholes.	\$200,000	S	Grant	\$0	\$180,000	\$0	\$0	\$0	\$0	\$180,000
22-02	Renewal				S	Debt	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	\$41,000	S	Res	\$0	\$0	\$9,000	\$0	\$0	\$0	\$9,000
23-01	New				S	Grant	\$0	\$0	\$32,000	\$0	\$0	\$0	\$32,000
23-02	Study	I&I program (MOE Requirement)	Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.	\$120,000	S	Debt	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
			GRAND TOTAL	\$2,371,000			\$0	\$2,330,000	\$41,000	\$0	\$0	\$0	\$2,371,000

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

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 and/or renewal

Capital Project Description Replacement/repair of collection pipe and manholes.

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.

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

Project Number 23-02

Capital Project Title I&I program (MOE Requirement)

Capital Project Description Clean, CCTV, smoke test & report, review and develop defects list and repair requirements.

Project Rationale The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

**Maliview Estates Sewer System  
Summary Schedule  
2023 - 2027 Financial Plan**

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operating Reserve Fund	37,082	43,082	16,082	29,082	42,082	55,082
Capital Reserve Fund	67,017	106,667	128,872	163,732	202,417	245,103
<b>Total</b>	<b>104,099</b>	<b>149,749</b>	<b>144,954</b>	<b>192,814</b>	<b>244,499</b>	<b>300,185</b>

## 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.

## Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
<b>Beginning Balance</b>	29,082	37,082	43,082	16,082	29,082	42,082
<b>Transfer from Ops Budget</b>	13,000	13,000	13,000	13,000	13,000	13,000
<b>Expenditures</b>	(5,000)	(7,000)	(40,000)	-	-	-
Planned Maintenance Activity	Biofilter media replacement	Outfall Inspection	Sanitary sewer system flushing and inspections			
<b>Interest Income</b>	-					
<b>Ending Balance \$</b>	<b>37,082</b>	<b>43,082</b>	<b>16,082</b>	<b>29,082</b>	<b>42,082</b>	<b>55,082</b>

### Assumptions/Background:

## 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				
	2022	2023	2024	2025	2026	2027
Beginning Balance	26,389	67,017	106,667	128,872	163,732	202,417
Transfer from Ops Budget	40,628	39,650	31,205	34,860	38,685	42,686
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	-	(9,000)	-	-	-
Interest Income	-					
Ending Balance \$	67,017	106,667	128,872	163,732	202,417	245,103

### Assumptions/Background: