



Notice of Meeting and Meeting Agenda Finance Committee

Wednesday, November 1, 2023

9:30 AM

6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7

S. Brice (Chair), P. Jones (Vice Chair), P. Brent, C. Coleman, S. Goodmanson, D. Kobayashi, M. Little, K. Williams, R. Windsor, C. Plant (Board Chair, ex-officio)

The Capital Regional District strives to be a place where inclusion is paramount and all people are treated with dignity. We pledge to make our meetings a place where all feel welcome and respected.

1. Territorial Acknowledgement

2. Approval of Agenda

3. Adoption of Minutes

3.1. [23-815](#) Minutes of the July 5, 2023 Finance Committee Meeting

Recommendation: That the minutes of the Finance Committee meeting of July 5, 2023 be adopted as circulated.

Attachments: [Minutes - July 5, 2023](#)

4. Chair's Remarks

5. Presentations/Delegations

The public are welcome to attend CRD Board meetings in-person.

Delegations will have the option to participate electronically. Please complete the online application at www.crd.bc.ca/address no later than 4:30 pm two days before the meeting and staff will respond with details.

Alternatively, you may email your comments on an agenda item to the CRD Board at crdboard@crd.bc.ca.

6. Committee Business

6.1. [23-649](#) Capital Regional District External Grants Update

Recommendation: There is no recommendation. This report is for information only.

Attachments: [Staff Report: CRD External Grants Update](#)
 [Appendix A: 2023 External Grants Dashboard](#)
 [Appendix B: 2023 Grant Alerts](#)

6.2. [23-750](#) Bylaw Nos. 4585, 4583 and 4584: Amendments to Operating Reserve Fund Bylaw Nos. 4102, 4144 and 4146.

Recommendation: The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4585 cited as the "Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2023" be introduced and read a first, second and third time.
2. That Bylaw No. 4585 be adopted.
3. That Bylaw No. 4583 cited as the "Capital Regional District Sewer and Water Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 3, 2023" be introduced and read a first, second and third time;
4. That Bylaw No. 4583 be adopted.
5. That Bylaw No. 4584 cited as the "Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2023" be introduced and read a first, second and third time.
6. That Bylaw No. 4584 be adopted.

Attachments: [Staff Report: Bylaw Nos. 4585, 4583 and 4584 Amendments to ORF](#)
 [Appendix A: Bylaw4585 - ORF Regional Services](#)
 [Appendix B: Bylaw 4583 - ORF Water Sewer](#)
 [Appendix C: Bylaw 4584 - ORF Electoral Areas](#)

6.3. [23-744](#) Bylaw No. 4577: Revenue Anticipation (General Purpose) Bylaw No. 1, 2023

Recommendation: The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4577, "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2023" be introduced and read a first, second, and third time.
2. That Bylaw No. 4577 be adopted.

Attachments: [Staff Report: Bylaw No. 4577 Revenue Anticipation](#)
 [Appendix A: Bylaw No. 4577](#)

6.4. [23-526](#) 2024 Budget for the Royal Theatre Service and the McPherson Playhouse Service

Recommendation: The Royal and McPherson Theatres Services Advisory Committee recommends to the Finance Committee to recommend to the Capital Regional District Board:

1. That the maximum allowable contribution amount of \$580,000 be approved for the Royal Theatre service; and
2. That the maximum allowable contribution amount of \$750,000 be approved for the McPherson Playhouse service.

Attachments: [Staff Report: 2024 Budget Royal Theatre & McPherson](#)
[Appendix A: 2022 Financial Stmtns Royal & McPherson](#)
[Appendix B: 2024 Budget for Royal Theatre](#)
[Appendix C: 2024 Budget for McPherson](#)
[Appendix D: CRD Community Needs Summary Arts & Rec](#)

7. Notice(s) of Motion

8. New Business

9. Adjournment

The next meeting will be held in 2024.

To ensure quorum, please advise Jessica Dorman (jdorman@crd.bc.ca) if you or your alternate cannot attend.

Meeting Minutes

Finance Committee

Wednesday, July 5, 2023

9:30 AM

6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7

PRESENT

Directors: S. Brice (Chair), P. Jones (Vice Chair), P. Brent, C. Coleman, S. Goodmanson,
D. Kobayashi, M. Little, K. Williams, R. Windsor (EP), C. Plant (Board Chair, ex-officio) (9:45 am) (EP)

Staff: T. Robbins, Chief Administrative Officer; N. Chan, Chief Financial Officer; R. Lachance, Senior
Manager, Financial Services; M. Lagoa, Deputy Corporate Officer; J. Dorman, Committee Clerk
(Recorder)

EP - Electronic Participation

The meeting was called to order at 9:30 am.

1. Territorial Acknowledgement

Chair Brice provided a Territorial Acknowledgement.

2. Approval of Agenda

**MOVED by Director Little, SECONDED by Director Goodmanson,
That the agenda for the July 5, 2023 Finance Committee meeting be approved.
CARRIED**

3. Adoption of Minutes

3.1. [23-328](#) Minutes of the May 3, 2023 Finance Committee Meeting

**MOVED by Director Williams, SECONDED by Director Coleman,
That the minutes of the Finance Committee meeting of May 3, 2023 be adopted
as circulated.
CARRIED**

4. Chair's Remarks

There were no Chair's remarks.

5. Presentations/Delegations

There were no presentations or delegations.

6. Committee Business

6.1. [23-330](#) Capital Regional District External Grants Update

N. Chan presented Item 6.1. for information.

Discussion ensued on the return on investment analysis of grants.

6.2. [23-384](#) Bylaw No. 4558: 2023 to 2027 Financial Plan Bylaw, 2023, Amendment No. 1, 2023

N. Chan spoke to Item 6.2.

Discussion ensued on the following:

- human resources information system
- Core Area Wastewater operations
- operating reserves and guidelines
- SAP enterprise software platform migration

Board Chair Plant joined the meeting electronically at 9:45 am.

MOVED by Director Jones, SECONDED by Director Williams,

The Finance Committee recommends to the Capital Regional District Board:

- 1. That Bylaw No. 4558, "2023 to 2027 Financial Plan Bylaw, 2023, Amendment Bylaw No. 1, 2023", be introduced and read a first, second and third time; and**
- 2. That Bylaw No. 4558 be adopted.**

CARRIED

6.3. [23-391](#) Municipal Finance Authority 2023 Fall Issue - Capital Regional District Security Issuing Bylaws No. 4562 and 4563

N. Chan spoke to Item 6.3.

Discussion ensued on the debt terms and guidelines.

Board Chair Plant joined the meeting in person at 9:56 am.

MOVED by Director Jones, SECONDED by Director Williams,

The Finance Committee recommends to the Capital Regional District Board:

- 1. That Bylaw No. 4562, Security Issuing Bylaw No. 2, 2023, be introduced and read a first, second, and third time; and**
- 2. That Bylaw No. 4562 be adopted.**
- 3. That Bylaw No. 4563, Security Issuing Bylaw No. 3, 2023, be introduced and read a first, second, and third time; and**
- 4. That Bylaw No. 4563 be adopted.**

CARRIED

- 6.4. [23-389](#) Bylaw No. 4559: Temporary Borrowing (Regional Parks Land Acquisition) Bylaw No. 1, 2023

N. Chan spoke to Item 6.4.

Discussion ensued on the following:

- municipal approval
- temporary borrowing versus loan authorization approval

MOVED by Director Jones, SECONDED by Director Williams,

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4559, "Temporary Borrowing (Regional Parks Land Acquisition) Bylaw No. 1, 2023", be introduced and read a first, second and third time; and
2. That Bylaw No. 4559 be adopted.

CARRIED

- 6.5. [23-388](#) Bylaw No. 4557: Capital Regional District Recreation Services and Facilities Fees and Charges 2023-2024

N. Chan spoke to Item 6.5.

Discussion ensued on the fee service increases for recreation centers including SEAPARC in the Juan de Fuca Electoral Area.

MOVED by Director Jones, SECONDED by Director Williams,

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4557, "Capital Regional District Recreation Services and Facilities Fees and Charges Bylaw No. 1, 2009, Amendment Bylaw No. 17, 2023", be introduced and read a first, second, and third time;
2. That Bylaw No. 4557 be adopted.

CARRIED

- 6.6. [23-415](#) Modernizing the Bylaws of the Royal Theatre and McPherson Playhouse Services - Bylaw No. 4560 and 4561

N. Chan spoke to Item 6.6.

MOVED by Director Jones, SECONDED by Director Coleman,

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4560, Royal Theatre Local Service Area Establishment Bylaw No. 1, 1998, Amendment Bylaw No. 1, 2023, be read a first, second, and third time.
2. That Bylaw No. 4561, McPherson Playhouse Local Service Area Establishment Bylaw No. 1, 1999, Amendment Bylaw No. 1, 2023, be read a first, second, and third time.
3. That staff be directed to commence a council consent approval process with the relevant participants of each amending bylaw (Bylaw No. 4560 - Oak Bay, Saanich, Victoria; Bylaw No. 4561 - Victoria).

CARRIED

6.7. [23-405](#) Capital Region Emergency Service Telecommunications Inc. (CREST) Service Agreement

T. Robbins spoke to Item 6.7.

Discussion ensued on the following:

- CRD representation on CREST Board
- funding models and revenue streams
- call answer levy
- service agreement and member agreement terms

**MOVED by Director Jones, SECONDED by Director Williams,
The Finance Committee recommends to the Capital Regional District Board:**

- 1. That the March 9, 2022 Board resolution pertaining to the approved Service Agreement be rescinded;**
- 2. That the Chief Administrative Officer be authorized to enter into a further revised Service Agreement to provide emergency communications services, as attached at Appendix C; and,**
- 3. That Staff be directed to amend the Financial Plan to reflect the increased service agreement payments for 2022 to 2027.**

CARRIED

Motion Arising:

**MOVED by Director Goodmanson, SECONDED by Director Kobayashi,
That the CRD Board ask the CREST Board to present funding options to update the Call Answer Levy revenue.**

CARRIED

7. Notice(s) of Motion

There were no notice(s) of motion.

8. New Business

There was no new business.

9. Adjournment

**MOVED by Director Kobayashi, SECONDED by Director Little,
That the July 5, 2023 Finance Committee meeting be adjourned at 10:43 am.**

CARRIED

CHAIR

RECORDER



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**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 01, 2023**

SUBJECT **Capital Regional District External Grants Update**

ISSUE SUMMARY

To provide the Finance Committee and the Capital Regional District (CRD) Board a bi-monthly update on external grants activity for the period between August 22, 2023 and October 16, 2023.

BACKGROUND

This report summarizes activities and outcomes since the CRD External Grants Update was last presented in September 2023. The External Grants Dashboard (Appendix A) details applications submitted, updated, awarded and declined as of 2023. Appendix B provides a summary of grant alerts for 2023.

IMPLICATIONS

Financial Implications

Grants/Contributions Awarded

1. \$150,000 through the Union of British Columbia Municipalities' (UBCM) Complete Communities program to fund a Capital Region growth and mobility study.
2. \$60,000 through BC Hydro's Commercial Energy Manager Program, a direct award to support 50% of an existing position's salary/benefits up to the grant amount, for one year.
3. \$3,000 through ViaSport's Community Sport Program Development program to support Sooke and Electoral Area Parks and Recreation Commission's (SEAPARC) Learn to Play Lacrosse Program.

There are two grants under news embargo.

Applications Submitted

Five CRD applications were submitted:

1. \$76,304 through ChildCareBC's New Spaces Fund to support the expansion of Panorama's Owl's Nest childcare program.
2. \$18,472 through Tire Stewardship BC's Community Grant Program to support the construction of the Greenglade Community Center Playground. This has an estimated total project cost of \$228,393.
3. \$10,000 through Salt Spring Island Foundation's Community Grant Program to support an inclusive recreation gym and swim program at the Rainbow Recreation Centre.

4. \$9,000 through Salt Spring Island Foundation’s Community Grant program to support the purchase of new aluminum bleachers for Portlock Park.
5. \$4,900 through Salt Spring Island Foundation’s Community Grant program to support a youth rollerskating drop-in program.

Service Delivery Implications

New Grant Opportunities

Thirty-two grant calls (includes programs with multiple streams) were issued during the reporting period and are summarized in the table below. Appendix B details relevant active grants (as of October 16, 2023) and lists recently closed grants for 2023.

Grant	Deadline	Information
Food Waste Prevention and Diversion: Research and Capacity Building Fund – Environment and Climate Change Canada	30-Oct-23	Funding for research on waste prevention and diversion to support effective community level interventions that reduce organics in landfills
Habitat Stewardship Program for Species at Risk – Environment and Climate Change Canada	31-Oct-23	Supports habitat projects that benefit species at risk
Field of Dreams Program – Blue Jay’s Care Foundation	31-Oct-23	Funding to design, refurbish and build safe spaces for children and youth to play baseball
National Adaption Strategy and Hydrologic Predictions and Innovation – Environment and Climate Change Canada	31-Oct-23	Funding related to the National Adaption Strategy and Hydrologic Prediction and Innovation: <ol style="list-style-type: none"> 1. Priority Climate Data, Services and Assessments 2. Flood Hazard Identification and Mapping Program (FHIMP) 3. Hydrologic Prediction 4. Innovation in Hydrometry
New Horizons for Seniors Program – Pan Canadian Stream – Employment and Social Development Canada	15-Nov-23	Funds projects that empower seniors in their communities and contribute to improving their health and well-being
Green Freight Program, Stream 2 – Natural Resources Canada	16-Nov-23	Funding for energy-efficient improvements and fuel-switching for medium and heavy-duty vehicles
Community Housing Fund – BC Housing	17-Nov-23	Funding to develop and operate new low and moderate-income rental housing units

Grant	Deadline	Information
Community Tree Grants – Tree Canada	03-Dec-23	Funds to support community greening, innovation and stewardship initiatives with two streams: <ol style="list-style-type: none"> 1. Fruit or nut bearing trees on publically accessible sites 2. Treemendous Communities for planting trees where people live, work or play
Climate-Resilient Coastal Communities Program – Natural Resources Canada	13-Dec-23	Funding to enable communities and sectors to work together at a regional scale to co-develop coordinated actions that increase climate resilience in coastal regions
Food Security Emergency Planning and Preparedness (FSPP) Fund – Investment Agriculture Foundation	19-Dec-23	Funding allowing the development of emergency plans and preparedness strategies with a focus on food security
Community Placemaking Program – Island Coastal Economic Trust	Continuous through 2023	Funding for communiities to reimagine and revitalize public spaces
Infrastructure Planning Grant Program – Ministry of Municipal Affairs	10-Jan-24	Funds to support projects related to the development of sustainable community infrastructure
Low Carbon Economy Challenge Fund – Environment and Climate Change Canada	12-Jan-24	Funding to support the implementation of proven, low-carbon technologies
Emergency Support Services, Equipment and Training – UBCM	26-Jan-24	Funding to support eligible applicants to build local capacity to provide emergency support services through volunteer recruitment, retention and training
Active Communities Grant Program – BC Alliance for Healthy Living	05-Feb-24	Funding for community level changes to increase and support physical activity planning, infrastructure and participation
Jobs and Growth Fund in British Columbia – Pacific Economic Development Canada	31-Mar-24	Funding for four streams: <ol style="list-style-type: none"> 1. Activities that support the transition to a green economy. 2. Activities that foster an inclusive recovery 3. Activities that advance Canada’s competitiveness and grow small and medium-sized enterprises through digital adoption 4. Activities that strengthen capacity in sectors critical to Canada’s recovery
Canada Arts Presentation Fund – Heritage Canada	01-Apr-24	Funds for organizations that offer support to arts presenters.
Disaster Risk Reduction-Climate Adaption – Community Emergency Preparedness Fund – UBCM	04-Oct-24	Funding to reduce risks due to natural hazards and climate-related risks through three streams:

Grant	Deadline	Information
		<ol style="list-style-type: none"> 1. Foundational activities 2. Non-structural projects 3. Small Scale Structural Projects
2024 Volunteer and Composite Fire Departments Equipment and Training – UBCM	18-Oct-24	Funding to fire departments for preparation and response to emergencies
2024 Indigenous Cultural Safety and Cultural Humility Training – UBCM	01-Nov-24	Funding to enhance cultural safety and humility in the delivery of local emergency management programs and services
2024 FireSmart Community Funding and Supports – UBCM	31-Dec-24	Funding to increase community resiliency to reduce wildfire risk
2024/25 Emergency Operations Centres Equipment and Training – UBCM	28-Feb-25	Funding to support the purchase of equipment and supplies and to enhance capacity through training and exercises
NIDMAR Disability Management Program Assessment – National Institute of Disability Management and Research	Continuous	Provides BC workplaces with two streams: <ol style="list-style-type: none"> 1. Assessment of current DM structures 2. Potential subsidy to address issues
Compensation for Employers of Reservists Program – Employment and Social Development Canada	Continuous	Employers are compensated for operational losses when reservists take time away from work to serve on military operations
Community Economic Development and Diversification in British Columbia – Pacific Economic Development Canada	Continuous	Funds to support initiatives for economic growth and diversification of communities in BC

CONCLUSION

The CRD recognizes grants are a supplementary funding source to address the needs of services provided to the region. The External Grants Update outlines how the CRD continues to integrate and consider these grant opportunities relative to service needs, as well as informing local partners of these opportunities through the Grants Dashboard and Grants Alerts. The CRD will continue to provide a summary of activities and outcomes in the External Grants Update on a bimonthly basis.

RECOMMENDATION

There is no recommendation. This report is for information only.

Submitted by:	Lia Xu, MSc., CPA, CGA, Finance Manager, Local Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: 2023 External Grants Dashboard
- Appendix B: 2023 Grant Alerts

APPENDIX A 2023 EXTERNAL GRANTS DASHBOARD

(Updated as of 16-Oct-23)

 Approved	 Pending	 Declined / Withdrawn
31	12	17
\$23,154,455	\$77,843,684	\$14,720,395

2023 Approved Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services	Inclusive Governance Study Grant – Ministry of Municipal Affairs – Province of BC	Inclusive Regional Governance	60,000	N/A
	Restructure Planning Grant – Ministry of Municipal Affairs – Province of BC	Community Issues Assessment for Magic Lake Estates	15,000	N/A
	Capital and Innovation Program – Island Coastal Economic Trust	SGI: Miners Bay Dock Revitalization Project, Mayne Island	30,000	2023
	TD Friends of the Environment Foundation – TD Bank	SGI: Pender Island Parks and Recreation Commission Youth Native Tree Planting Program Project	6,000	2023

Department	Grant Program	Project	Amount (\$)	Year Submitted
Executive Services	CleanBC Organic Infrastructure and Collection Program – Organic Processing Infrastructure	Salt Spring Island Composting Project	168,462	2021
	Bloom Fund – Salt Spring Island Foundation	SSI: Mount Maxwell Park Land Acquisition	100,000	2022
	2023 Canada Summer Jobs – Employment and Social Development Canada	Salt Spring Island Parks	13,154	2023
	Community Grants Fund – Salt Spring Island Foundation	Salt Spring Island Multi-Space Dance Project	9,000	2022
	Infrastructure Planning Grant Program – Province of BC	SSI: Mount Erskine Water System Infrastructure Condition Assessment	7,500	2022
	Community Grants Fund – Salt Spring Island Foundation	Uniforms and Safety Gear for Martial Arts and Wrestling Programs	6,000	2023
	Community Grants Fund – Salt Spring Island Foundation	New Audio System for SIMS Gymnasium	7,500	2023
Finance and Technology	Growing Communities Fund – Ministry of Municipal Affairs – Province of BC	Growing Communities Fund	11,559,000	N/A
	Regional District Basic Grant– Ministry of Municipal Affairs – Province of BC	Administrative Support to Electoral Areas	65,000	N/A
Integrated Water Services	Strategic Priorities Fund – Canada Community-Building Fund	Regional Water Supply Main No. 4 Mt. Newton to Highway 17 Section Replacement	6,000,000	2022
	Restructure Implementation Grant – Ministry of Municipal Affairs – Province of BC	Conversion and Transfer of Seagirt Waterworks to the CRD	5,000	N/A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks & Environmental Services	2022/23 Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	Mayne Island Regional Trail Phase 1 Development Project	500,000	2022
	Priority Places Program – Environment and Climate Change Canada	Species at Risk Assessment, Planning, and Habitat Restoration at Mill Hill Regional Park 2023-2026	180,000	2022
	Custom Efficiency Program Implementation Incentive – Fortis BC	Energy Conservation Measures at CRD HQ	11,700	2023
	Sustainable Communities and Industry Partnerships Project Implementation Offer – BC Hydro	Neighbourhood Energy Navigator Project	60,000	2023
	Pacific Institute for Climate Solutions Internship Program – University of Victoria	Regional Climate Projections: Understanding Current Use, Gaps, and Opportunities	12,000	2023
	Community Sport Program Development – ViaSport *New	SEAPARC’s Learn to Play Lacrosse Program	3,000	2023
	Commercial Energy Manager Program – BC Hydro *New	CRD Energy Manager	60,000	2023

Department	Grant Program	Project	Amount (\$)	Year Submitted
Planning & Protective Services	Reaching Home: Canada’s Homelessness Strategy – Infrastructure Canada	Designated Communities Stream (2023-24)	3,194,540	2023-24
	Island Rail Corridor Funding Grant – Ministry of Transportation and Infrastructure – Province of BC	Island Rail Corridor Consultation	600,000	2023
	2022 Volunteer & Composite Fire Departments Equipment and Training – Community Emergency Preparedness Fund – UBCM	Capital Regional District Fire Department Training & Equipment Project	178,599	2022
	Regional Emergency Management Planning Grant – Ministry of Emergency Management and Climate Readiness – Province of BC	Regional Emergency Planning 2023	50,000	N/A
	2023 Emergency Operations & Training – Community Emergency Preparedness Fund – UBCM	CRD DOC/EOC Capacity Development Project	30,000	2023
	2023 Emergency Operations & Training – Community Emergency Preparedness Fund – UBCM	CRD Evacuee Registration and Assistance (ERA) Team Project	18,000	2023
	Healthy Public Policy Stream – Healthy Communities Grant – PlanH	Decolonizing Health Policy, Planning and Programming in the Capital Region	10,000	2023

Department	Grant Program	Project	Amount (\$)	Year Submitted
Planning & Protective Services (Con't)	Base Funding – Next Generation 911 – UBCM	Support Local Preparedness for Implementation of NG911	45,000	N/A
	2023/24 Complete Communities Grant Program – UBCM *New	Capital Region Growth and Mobility Study	150,000	2023
Total			22,154,455	

 2023 Pending Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Executive Services	2023 Canada Summer Jobs – Employment and Social Development Canada	Panorama \$51,365 and SEAPARC \$42,908	94,273	2023
	Community Grants Fund – Salt Spring Island Foundation *New	Portlock Park Bleachers	9,000	2023
	Community Grants Fund – Salt Spring Island Foundation *New	Inclusive Recreation Gym & Swim	10,000	2023
	Community Grants Fund – Salt Spring Island Foundation *New	Rollerskating for Youth Drop-in	4,900	2023
Integrated Water Services	Disaster Mitigation and Adaptation Fund – Infrastructure Canada	Capital Regional District – Regional Water System Upgrades – Disaster Mitigation and Adaptation Improvement Project.	63,150,000	2023
Parks & Environmental Services	CleanBC Communities Fund – Climate Change Mitigation – Green Infrastructure Stream – Investing in Canada Infrastructure Program	Capital Regional District Public Electric Vehicle Charging Network Project	6,403,671	2022
	Active Transportation Fund – Infrastructure Canada	Galloping Goose Regional Trail and Selkirk Trestle Enhancement Project (Submitted by Ministry of Transportation and Infrastructure, in partnership with Regional Parks)	5,848,328	2022

Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks & Environmental Services (Con't)	CleanBC – BC Hydro Commercial Custom Program	Panorama Energy Recovery Project	200,000	2020
	For Delivery Organizations – Zero Emission Vehicle Infrastructure Program – Natural Resources Canada	Capital Region EV Charger Assistance Program	1,581,250	2023
	Community Grant Program – Tire Stewardship BC *New	Greenglade Community Centre Playground	18,472	2023
Planning & Protective Services	Community Resiliency Initiative Grant – 2023 FireSmart Community Funding & Supports – UBCM	Capital Regional District FireSmart Project – 2023	348,790	2022
	Sustainable Affordable Housing Study Grant – Green Municipal Fund – Federation of Canadian Municipalities	Campus View Redevelopment Project	175,000	2023
Total			77,843,684	

X 2023 Declined / Withdrawn Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services	Economic Diversification Stream – Rural Economic Diversification and Infrastructure Program	Last-mile Connectivity and Economic Development Project for the Southern Gulf Islands (Declined)	576,725	2023
	Community Sport Program Development – ViaSport	SGI: Mayne Island Parks and Recreation Commission BCSP Community Sports Program (Declined)	3,000	2023
Executive Services	Environmental Quality – Green Infrastructure Stream – Investing in Canada Infrastructure Program	SSI: Cedars of Tuam – New Well and Water Treatment Plant (Declined)	1,143,948	2022
	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	SSI: Merchant Mews Pathway Project (Declined)	81,900	2022
	Reaching Each and Everyone: A Community Sport Intervention Program – Canadian Parks and Recreation Association	SSI: Inclusive Recreation Project (Declined)	50,000	2022
	Community Grants Program – ICBC	Salt Spring Island Speed Reader Boards (Withdrawn)	21,200	2022
	2023 Youth Employment Experience – Canadian Parks and Recreation Association	Youth Program Leader Position, Salt Spring Island (Declined)	14,768	2023

Department	Grant Program	Project	Amount (\$)	Year Submitted
Integrated Water Services	Environmental Quality – Green Infrastructure Stream – Investing in Canada Infrastructure Program	JDF: Anderson Cove Water Main Extension Project (Declined)	1,766,905	2022
	Environmental Quality – Green Infrastructure Stream – Investing in Canada Infrastructure Program	SGI: Skana Water System Storage Tank Replacement (Declined)	535,272	2022
Parks & Environmental Services	Strategic Priorities Fund – Canada Community Building Fund	Lochside Regional Trail and Swan Lake Trestle Enhancement Project, Capital Region, Victoria, BC (Declined)	5,999,999	2022
	Strategic Priorities Fund – Canada Community Building Fund	Lochside Regional Trail and Brett Avenue Trestle Enhancement Project, Capital Region, Victoria, BC (Declined)	4,376,354	2022
	New Horizons for Seniors Program – Employment and Social Development Canada	Community Garden Improvements at the Greenglade Community Centre (Declined)	25,000	2020
	New Horizons for Seniors Program – Employment and Social Development Canada	SGI: Dinner Bay Seniors Fitness Circuit Project (Declined)	25,000	2022
	2023 Youth Employment Experience – Canadian Parks and Recreation Association	Assistant Cultural Programmer for Regional Parks (Withdrawn)	8,000	2023
	Community Connectedness Stream – Healthy Communities Grant – PlanH	Building Community Connection – Regional Parks Inclusive and Adaptive Hiking with Power to Be (Declined)	4,200	2023

Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks & Environmental Services (Con't)	New Spaces Fund – ChildCareBC *New	Owl’s Nest Program Expansion (Declined)	76,304	2023
Planning & Protective Services	Community Wellness Grant – Island Health	Village on the Green Redevelopment Project (Declined)	11,820	2023
Total			14,720,395	

APPENDIX B 2023 GRANT ALERTS

Open Grants as of 16-Oct-23

DEADLINE	PROGRAM	DESCRIPTION
20-Oct-23	Innovator Skills Initiative – Innovate BC [LINK]	Funding to support network planning grants and infrastructure grants to support the development of active transportation infrastructure for all ages and abilities.
20-Oct-23	Volunteer and Composite Fire Departments Equipment and Training – Community Emergency Preparedness Fund – UBCM [LINK]	Funding to fire departments for preparation and response to emergencies.
27-Oct-23	BC Active Transportation Infrastructure Grants Program – Ministry of Transportation and Infrastructure [LINK]	Funding to support network planning grants and infrastructure grants to support the development of active transportation infrastructure for all ages and abilities.
30-Oct-23	Food Waste Prevention and Diversion: Research and Capacity Building Fund – Environment and Climate Change Canada [LINK]	Funding for research on waste prevention and diversion to support effective community level interventions that reduce organics in landfills.
30-Oct-23	Rural Economic Diversification and Infrastructure Program – Ministry of Employment, Business and Economic Development [LINK]	Funding for rural economic development projects that promote economic capacity building, economic diversification, resilience, clean economy and infrastructure development through three streams: <ol style="list-style-type: none"> 1. Economic Capacity 2. Economic Diversification 3. Forest Impact Transition.
31-Oct-23	Habitat Stewardship Program for Species at Risk – Environment and Climate Change Canada [LINK]	Supports habitat projects that benefit species at risk.

DEADLINE	PROGRAM	DESCRIPTION
31-Oct-23	Field of Dreams Program – Blue Jay’s Care Foundation [LINK]	Funding to design, refurbish and build safe spaces for children and youth to play baseball.
31-Oct-23	National Adaption Strategy and Hydrologic Predictions and Innovation – Environment and Climate Change Canada (ECCC) [LINK]	Four streams to support the National Adaptation Strategy and Hydrologic Prediction and Innovation: 1. Priority Climate Data, Services and Assessments 2. Flood Hazard Identification and Mapping Program (FHIMP) 3. Hydrologic Prediction 4. Innovation in Hydrometry
03-Nov-23	Indigenous Cultural Safety and Cultural Humility Training – UBCM [LINK]	Funding to enhance cultural safety and humility in the delivery of local emergency management programs and services.
04-Nov-23	Enhancement & Restoration Grants – Habitat Conservation Trust Foundation [LINK]	Funding for projects that focus on native freshwater fish, wildlife and their habitats and have the potential to achieve a significant conservation outcome.
15-Nov-23	New Horizons for Seniors Program – Pan Canadian Stream – Employment and Social Development Canada [LINK]	Funds projects that empower seniors in their communities and contribute to improving their health and well-being.
16-Nov-23	Green Freight Program, Stream 2 – Natural Resources Canada [LINK]	Funding for energy-efficient improvements and fuel-switching for medium and heavy-duty vehicles.
17-Nov-23	Community Housing Fund – BC Housing [LINK]	Funding to develop and operate new low and moderate-income rental housing units.

DEADLINE	PROGRAM	DESCRIPTION
01-Dec-23	Community to Community Program – UBCM [LINK]	Funding to support C2C forums and expanding to include support for advancement of First Nation-local government reconciliation and relationship building.
03-Dec-23	Community Tree Grants – Tree Canada [LINK]	Funds to support community greening, innovation and stewardship initiatives with two streams: 1. Edible fruit or nut bearing trees and shrubs on publicly accessible sites. 2. Treemendous Communities tree planting where people live, work or play with a wide range of acceptable proposals such as stormwater retention or park and street plantings.
13-Dec-23	Climate-Resilient Coastal Communities Program – Natural Resources Canada [LINK]	Funding to enable communities and sectors to work together at a regional scale to co-develop coordinated actions that increase climate resilience in coastal regions.
14-Dec-23	2 Billion Trees Program – Government of Canada [LINK]	Funding for tree planting through three streams: 1. Mass Planting 2. Small-Scale Planting 3. Urban/Suburban
19-Dec-23	Food Security Emergency Planning and Preparedness (FSPP) Fund – Investment Agriculture Foundation [LINK]	Funding that allows agricultural producers, industry associations and local authorities to develop emergency plans and preparedness strategies with a focus on food security.
31-Dec-23	2023 Fire Smart Community Funding and Supports Program – Community Resiliency Investment – UBCM [LINK]	Funding to increase community resiliency through Fire Smart planning/activities to reduce wildfire risk.

DEADLINE	PROGRAM	DESCRIPTION
Continuous through 2023	Community Placemaking Program – Island Coastal Economic Trust [LINK]	Funding for communities to reimagine and revitalize public spaces.
Continuous through 2023	Forest Enhancement Society of BC [LINK]	Funding support to reduce wildfire risk and increase community resilience.
Continuous through 2023	Play Your Court Program – National Bank of Canada [LINK]	Funding to give new life to community tennis courts.
10-Jan-24	Infrastructure Planning Grant Program – Ministry of Municipal Affairs [LINK]	Funds to support projects related to the development of sustainable community infrastructure.
12-Jan-24	Complete Communities Program – UBCM [LINK]	Funding to undertake assessments to inform land use decision-making; considering housing need, supply and location; providing transportation options; and connecting to infrastructure investment and service decisions.
12-Jan-24	Low Carbon Economy Challenge Fund- Environment and Climate Change Canada [LINK]	Funding to support the implementation of projects that deploy proven, low-carbon technologies resulting in material GHG emissions reductions.
26-Jan-24	Emergency Support Services Equipment and Training – UBCM [LINK]	Funding to support eligible applicants to build local capacity to provide emergency support services through volunteer recruitment, retention and training.
05-Feb-24	Active Communities Grant Program – BC Alliance for Healthy Living [LINK]	Funding for community level changes to increase and support physical activity planning, infrastructure and participation.

DEADLINE	PROGRAM	DESCRIPTION
23-Feb 24	2024 Emergency Operations Centres Equipment and Training – UBCM [LINK]	Funding to support the purchase of equipment and supplies required to maintain or improve Emergency Operations Centres (EOC) and to enhance EOC capacity through training and exercises.
31-Mar-24	Community Safety Support Fund – Fierce Canada Pride (FCP) [LINK]	Provides funding to both FCP members and non-members for Pride Festivals and Events between June 1, 2023, and March 31, 2024.
31-Mar-24	Jobs and Growth Fund In British Columbia – Pacific Economic Development Canada [LINK]	Funding for four streams: 1. Activities that support the transition to a green economy. 2. Activities that foster an inclusive recovery. 3. Activities that advance Canada’s competitiveness and grow small and medium-sized enterprises through digital adoption. 4. Activities that strengthen capacity in sectors critical to Canada’s recovery.
01-Apr-24	Canada Arts Presentation Fund – Heritage Canada [LINK]	Funds for organizations that offer support to arts presenters.
30-Apr-24	Community Anniversaries- Building Communities through Arts and Heritage – Heritage Canada [LINK]	Funding for one-time events/capital projects that celebrate the 100th (or 125th/150th /175th, etc.) anniversary of a significant historical event/personality.
04-Oct-24	2024/25 Disaster Risk Reduction-Climate Adaption – UBCM [LINK]	Funding to reduce risks from future disasters due to natural hazards and climate-related risks through three streams: 1. Foundational activities including risk mapping, risk assessments and planning. 2. Non-structural projects including land use planning and education and temporary mitigation equipment 3. Small Scale Structural Projects
18-Oct-24	2024 Volunteer and Composite Fire Departments Equipment and Training– UBCM [LINK]	Funding to fire departments for preparation and response to emergencies.

DEADLINE	PROGRAM	DESCRIPTION
01-Nov-24	2024 Indigenous Cultural Safety and Cultural Humility Training – UBCM [LINK]	To enhance cultural safety and humility in the delivery of local emergency management programs and services.
31-Dec-24	2024 Fire Smart Community Funding and Supports Program- UBCM [LINK]	Funding to increase community resiliency to reduce wildfire risk.
28-Feb-25	2025 Emergency Operations Centres Equipment and Training – UBCM [LINK]	Funding to support the purchase of equipment and supplies required to maintain or improve Emergency Operations Centres (EOC) and to enhance EOC capacity through training and exercises
Continuous through 2025	Next Generation 911 – UBCM [LINK]	Funding to eligible recipients to support the transition and operational readiness of existing 911 services to NG911.
Continuous through March 2026	Local Community Accessibility Grants Program – SPARC BC [LINK]	Funding to identify and remove barriers to improve accessibility and inclusion.
Continuous	Compensation for Employers of Reservists Program – Employment and Social Development Canada [LINK]	Employers are compensated for operational losses when reservists take time away from work to serve on military operations.
Continuous	Community Economic Development and Diversification in British Columbia – Pacific Economic Development Canada [LINK]	Funds to respond to economic development opportunities or adjust to changing and challenging economic circumstances.
Continuous	Rental Protection Fund – Ministry of Housing [LINK]	Provides funding for affordable housing projects.

DEADLINE	PROGRAM	DESCRIPTION
Continuous	NIDMAR Disability Management Program Assessment – National Institute of Disability Management and Research – BC Workforce Development Agreement [LINK]	Provides BC workplaces with two levels of opportunity: 1. Free assessment of current Disability Management and Return to Work workplace structures. 2. Potential subsidy of up to \$7,500 to address issues identified in the assessment.
Continuous	Supporting Rural Destinations – Discover West Tourism [LINK]	Funding for tourism events in rural communities.
Continuous	Community Building Recommissioning Grant – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding to identify opportunities to reduce whole-building energy use by up to 5-15 percent (with higher savings possible), extend equipment life and reduce maintenance costs. Two types of projects are eligible for this grant: building recommissioning and building retro-commissioning.
Continuous	Capital Projects Stream – Rural Transit Solutions Fund – Infrastructure Canada [LINK]	Funding for rural and remote community capital projects to support both traditional and non-traditional transport modes and transportation systems.
Continuous	Homelessness Community Action Grant – Social Planning and Research Council of BC [LINK]	One-time funding for local planning and collaborative initiatives to respond to the needs of those who are homeless or at risk of becoming homeless.
Continuous	Canada Cultural Spaces – Canadian Heritage [LINK]	Funding for improvement of physical conditions for heritage, culture and creative innovation including renovation and construction projects.
Continuous	Capital Project: Signature Initiative – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding (combined loans and grants) to help Canadian cities and communities of all sizes implement bold environmental projects that reduce Greenhouse Gas Emissions (GHG) emissions and protect the air, water, or land.

DEADLINE	PROGRAM	DESCRIPTION
Continuous	New Construction and Retrofits for Affordable Housing – Federation of Canadian Municipalities [LINK]	Funding to evaluate solutions for integrating deep energy efficiency measures and onsite renewable energy generation in existing affordable housing retrofit and new build projects.
Continuous	Wastewater Systems – Federation of Canadian Municipalities [LINK]	Funding for wastewater treatment systems through two streams: 1. Capital 2. Study
Continuous	GHG Impact Retrofits – Federation of Canadian Municipalities [LINK]	Funding to retrofit a local recreational or cultural facility to reduce GHG emissions.
Continuous	Commemorate Canada – Canadian Heritage [LINK]	Funding for initiatives that commemorate and celebrate historical figures, places, events and accomplishments of national significance.
Continuous	Community Building Monitoring and Analysis Grant – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding to track energy use of existing community facilities over time, compare the energy performance of their buildings to similar buildings in other municipalities and identify opportunities to save energy. Funding is intended for community building owners who do not have a building monitoring and analysis system in place.
Continuous	GHG Reduction Pathway Feasibility – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding to assess feasibility for projects that reduce energy and GHGs for recreational and cultural facilities.
Continuous	McConnell Foundation Fund [LINK]	Funding to support projects through three streams: 1. Climate 2. Reconciliation 3. Communities

DEADLINE	PROGRAM	DESCRIPTION
Continuous	Medium and Heavy Duty Zero Emission Vehicles Program – Transport Canada [LINK]	Funding to encourage adoption of medium and heavy-duty zero emissions vehicles.
Continuous	Planning Stream: Early Support for Sustainable Affordable Housing – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funds for deliverables required in applications for additional funding of energy efficient affordable housing.
Continuous	Reduce Fossil Fuel Use in Fleets – Federation of Canadian Municipalities [LINK]	Funding for feasibility studies for projects that reduce or avoid fossil fuel use in any vehicle that delivers municipal services.
Continuous	Regional Innovation Ecosystems – Pacific Economic Development Canada [LINK]	Funding to create, grow and nurture inclusive ecosystems that support business needs.
Continuous	Smart Renewables and Electrification Pathways Program – Natural Resources Canada [LINK]	Four funding streams: <ol style="list-style-type: none"> 1. Established Renewables 2. Emerging Technologies 3. Grid Modernization (the only eligible Applicants are Utilities and System Operators) 4. Strategic Dialogue Linked Projects
Continuous	Pilot Projects: Stormwater Quality, Community Project – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding for capital projects that allow a community to remove 60 percent of total suspended solids or a significant amount of other contaminants (e.g., Escherichia coli (E.coli), salt, grease) from its stormwater runoff.
Continuous	Zero Emission Transit Fund – Infrastructure Canada [LINK]	Funding through two components to support public transit and school bus operators to electrify their fleets: <ol style="list-style-type: none"> 1. Planning projects 2. Capital projects

DEADLINE	PROGRAM	DESCRIPTION
Continuous	Environmental Jobs Growth Program – Environmental Careers Organization of Canada [LINK]	Funding for training and employment to support job seekers looking to enter or advance their careers in the clean economy.
Continuous	Community Support, Multiculturalism, and Anti-Racism Initiatives Program – Canadian Heritage [LINK]	Funding to community-based events that promote intercultural or interfaith understanding, promote discussions on multiculturalism, diversity, racism and religious discrimination, or celebrate a community's history and culture such as heritage months recognized by Parliament.

Closed Grants

DEADLINE	PROGRAM	DESCRIPTION
04-Jan-23	Rural Economic Diversification and Infrastructure Program – Ministry of Employment, Business and Economic Development [LINK]	Funding for rural economic development projects that promote economic capacity building, economic diversification, resilience, clean economy and infrastructure development through three streams: <ol style="list-style-type: none"> 1. Economic Capacity 2. Economic Diversification 3. Forest Impact Transition. (CRD is excluded but EAs may request an exemption)
11-Jan-23	Green Jobs – Science and Technology Internship Program – Natural Resources Canada [LINK]	Funding for youth training placements to build knowledge and skills for future employment in the natural resources sectors.
12-Jan-23	Canada Summer Jobs – Employment and Social Development Canada [LINK]	Funding for wage subsidies for employers to create summer work experiences for youth 15-30 years of age.
12-Jan-23	Documentary Heritage Communities Program – Libraries and Archives Canada [LINK]	Funding to commemorate local history and heritage.
15-Jan-23	TD Friends of the Environment Foundation Grant – TD Bank [LINK]	Funding for environmental initiatives with a primary focus on environmental education and green space programs.
16 Jan-23	BC Vision Zero Grant Program – BC Injury and Prevention Unit [LINK]	Funding for projects that protect vulnerable road users from serious injury, disability or death.
18-Jan-23 (Extended)	Healthy Canadians and Communities Fund – Public Health Agency of Canada [LINK]	Funding for interventions that address health inequities through three streams: <ol style="list-style-type: none"> 1. Creating supportive social environments for tobacco prevention and cessation. 2. Creating food environments that enable access to healthy foods to improve healthy eating. 3. Creating and/or promoting healthy built environments to increase physical activity.

DEADLINE	PROGRAM	DESCRIPTION
18-Jan-23	Infrastructure Planning Grant Program – Province of BC [LINK]	Funding for projects supporting the development of sustainable community infrastructure.
27-Jan-23	2023 Emergency Support Services – Community Emergency Preparedness Fund – UBCM [LINK]	Capacity support for emergency support services including volunteer recruitment, training and purchase of equipment.
31-Jan-23	Wildfire Community Preparedness Day – FireSmart Canada [LINK]	Funding to support Wildfire Community Preparedness Day May 6, 2023.
01-Feb-23	ParticipACTION Community Challenge – PARTICIPACTION [LINK]	Funding for community organizations to remove barriers and increase physical activity and sport participation for equity-deserving groups.
16-Feb-23	Connecting Communities BC – BC Connectivity Infrastructure (Canada/BC): Second intake [LINK]	Second intake of connectivity funding program to expand broadband internet services to underserved rural, remote and Indigenous communities.
17-Feb-23	Insurance Corporation of British Columbia (ICBC) Community Grants Program – ICBC [LINK]	Funding for road safety and injury recovery initiatives.
24-Feb-23	Disaster Risk Reduction – Climate Adaptation – Community Emergency Preparedness Fund – UBCM [LINK]	Funding for disaster risk reduction and climate-related risks through three streams: 1. Foundational Activities 2. Non-Structural Projects 3. Small-scale Structural Projects
28-Feb-23	Green and Inclusive Community Buildings – Infrastructure Canada [LINK]	Funding through two streams to build and adapt community buildings to reduce GHG and improve climate change resilience: 1. Large retrofits and new buildings 2. Small and medium retrofit projects
28-Feb-23	Kal Tire’s RePlay Fund – Kal Tire [LINK]	Funding to help cover the cost of recycled rubber products through third-party suppliers for community infrastructure projects.

DEADLINE	PROGRAM	DESCRIPTION
28-Feb-23	Scotts Gro for Good – Scotts Miracle Grow [LINK]	Funding to support community efforts to showcase the benefits of gardening, including encouraging healthy eating habits.
03-Mar-23	Fairs, Festivals and Events Fund – Ministry of Tourism, Arts, Culture and Sport [LINK]	One-time funding to event organizers to support the sustained recovery of community events.
09-Mar-23	Community Foundation Grants – Canada Post Community Foundation [LINK]	Funding to small municipalities to make a difference in the lives of children and youth.
13-Mar-23	Zero Emission Vehicle Awareness Initiative – Medium and Heavy Duty Stream – Natural Resources Canada [LINK]	Funding for new and innovative projects that aim to increase knowledge, awareness and confidence in medium and heavy-duty zero-emission or low-emission vehicles for fleet owners, drivers and general public.
15-Mar-23	Projects – Stream Rapid Housing Initiative Round 3 – Canada Mortgage and Housing Corporation [LINK]	Funding to build new housing and/or purchase existing buildings that will be rehabilitated or converted into permanent affordable housing.
17-Mar-23	Poverty Reduction Planning and Action Program – UBCM [LINK]	Funding to support local governments to reduce poverty and advance the province’s poverty reduction strategy through two streams: 1. Poverty Reduction Plans and Assessments 2. Poverty Reduction Action
17-Mar-23	Emotive Community Outreach Incentive Program – Go Electric Program – CleanBC [LINK]	Funding to small municipalities to assist in delivering Electric Vehicle (EV) awareness campaigns to accelerate adoption of EVs across BC.
22-Mar-23	Community Wellness Grant Program – Island Health [LINK]	Funding for upstream wellness interventions that reduce barriers and increase supports for health and wellness.
27-Mar-23	Living Cities Fund – Green Communities Canada [LINK]	Funding for community-based local organizations with training, funding, and logistical support to implement transformative green infrastructure projects.

DEADLINE	PROGRAM	DESCRIPTION
31-Mar-23	2023 Emergency Operations Centres and Training –Community Emergency Preparedness – UBCM [LINK]	Funding for purchase of equipment and supplies to maintain/improve EOCs and training.
04-Apr-23	Community Grants Program – Victoria Foundation [LINK]	Funding to strengthen community resilience through flexible, general operating funding to eligible local organizations.
07-Apr-23	Enabling Small Modular Reactors Program – Natural Resources Canada [LINK]	Funding for research and development to develop and deploy small modular reactors for waste management.
13-Apr-23	Building for the Future – Housing Supply Challenge: Round 4 – Impact Canada (Canada Mortgage and Housing Corporation) [LINK]	Funding for activities for innovative construction processes, techniques, systems and materials to increase affordable, climate-resistant housing.
14-Apr-23	2023 Pilot Program – Urban Communities Partnering for Reconciliation – UBCM [LINK]	Funding for events and activities to enhance dialogue and support reconciliation efforts and resolve issues of common responsibility.
14-Apr-23	Emerging Approaches for Reducing Landfill Methane Emissions – Environment and Climate Change Canada [LINK]	Funding to encourage additional testing and further adoption of emerging technologies that permit continuous or drone-based monitoring of methane emissions in landfills.
14-Apr-23 (Extended)	Codes Acceleration Fund – National Resources Canada [LINK]	Funding to support adoption and implementation of national model building energy codes through two streams: 1. Those who have the ability to adopt energy codes 2. Those that do not have the ability to adopt energy codes
17-Apr-23	Habitat Acquisition Grants – Habitat Conservation Trust Foundation [LINK]	Funding for land trust organizations, including regional governments, to purchase properties to protect fish and wildlife habitat.

DEADLINE	PROGRAM	DESCRIPTION
28-Apr-23	Deep Retrofit Accelerator Initiative – Natural Resources Canada [LINK]	Funding to support accelerated development of deep retrofit projects.
28-Apr-23	Heritage Legacy Fund – Heritage BC [LINK]	Funding for community initiatives to conserve and increase the understanding and appreciation of heritage resources as well as those working towards reconciliation with Indigenous peoples through collaboration.
28-Apr-23	2023 Public Notification & Evacuation Route Planning – Community Emergency Preparedness – UBCM [LINK]	Funding for evacuation route planning and public notification, emergency support services and Emergency Operations Centres (EOC) training.
30-Apr-23	Community Anniversaries – Building Communities Through Arts and Heritage – Canadian Heritage [LINK]	Provides funding for one-time events/capital projects that celebrate the 100th (or 125th/150th /175th, etc.) anniversary of a significant historical event/personality.
01-May-23	Capacity Grants – Habitat Conservation Trust Foundation [LINK]	Funding to build and strengthen the capacity of organizations to design and deliver conservation or restoration projects.
05-May-23	Community to Community Program – UBCM [LINK]	Funding to support increased understanding and improve relations between First Nations and local governments.
12-May-23	Asset Management Planning Program – UBCM [LINK]	Funding for local governments to deepen and strengthen asset management practices.
15-May-23	AgriSpirit Fund – Farm Credit Canada [LINK]	Funding for capital projects that enrich the lives of residents in communities of less than 150,000.
15-May-23	Healthy Communities Grant – PlanH [LINK]	Funding through two streams to support initiatives that advance programs and strategies that improve health equity and well-being: <ol style="list-style-type: none"> 1. Community Connectedness 2. Healthy Public Policy

DEADLINE	PROGRAM	DESCRIPTION
15-May-23	Emerging Priorities Stream – Community Workforce Response Grant – WorkBC [LINK]	Funding for immediate skills training needs for labour market challenges/opportunities.
31-May-23	Local Food Infrastructure Fund - Agriculture Canada [LINK]	Funding for infrastructure investments that increase food security.
01-Jun-23	Housing Accelerator Fund – Canada Mortgage and Housing Corporation (CMHC) [LINK]	Incentive funding to local governments to encourage initiatives aimed at increasing housing supply.
02-Jun-23	Extreme Temperature Risk Mapping, Assessment and Planning – Community Emergency Preparedness Fund – UBCM [LINK]	Funding to support effective response plans and strategies to prepare, mitigate and adapt to risks of extreme temperatures.
02-Jun-23	Go Electric Public Charger Program – CleanBC Go Electric Program – Ministry of Environment and Climate Change [LINK]	Funding for Direct Current Fast Charger stations with priority on rural, northern and Indigenous communities.
02-Jun-23	Project Feasibility Studies – CleanBC Industry Fund – Ministry of Environment and Climate Change [LINK]	Funding to support preliminary studies for potential projects intending to apply for funding through the Emissions Performance or Innovation Accelerator Request for Proposal (RFP) streams.
15-Jun-23	BC Community Sport Development Fund – ViaSport [LINK]	Funding to make community sport more accessible by reducing barriers to participation.
16-Jun-23	Canada's National Mini Forest Pilot – Green Communities Canada [LINK]	Funding to help community-based organizations grow support for green infrastructure and engage citizens in local action.

DEADLINE	PROGRAM	DESCRIPTION
16-Jun-23	Complete Communities Program – UBCM [LINK]	Funding to support local government and modern treaty First Nations undertake assessments to inform land use decision-making; considering housing need, supply and location; providing transportation options; and connecting to infrastructure investment and servicing decisions.
30-Jun-23	Community Engagement Funding – Veterans Affairs Canada [LINK]	Funding for commemorative activities or materials.
06-Jul-23 (Extended)	Veteran Homelessness Program – Infrastructure Canada [LINK]	Funding to prevent and reduce veteran homelessness in Canada
07-Jul-23	Catherine Donnelly Foundation Grants [LINK]	Funding to address community needs in three streams: 1. Adult Education for Social Change Initiatives 2. Environment Initiatives 3. Housing Initiatives
12-Jul-23	Infrastructure Planning Grant – Ministry of Municipal Affairs [LINK]	Funding to help governments develop or improve long-term comprehensive plans including asset management plans, integrated stormwater management plans, etc.
19-Jul-23	Disaster Mitigation and Adaptation Fund – Infrastructure Canada [LINK]	Funding for infrastructure projects designed to mitigate current and future climate-related risks and disasters triggered by natural hazards.
26-Jul-23	Environmental Damages Fund – Environment and Climate Change Canada [LINK]	Funding to projects that restore damage to natural environment and support wildlife conservation.
28-Jul-23	Age-Friendly Communities Grants – BC Healthy Communities [LINK]	Funding to help seniors lead active, independent lives through two streams: 1. Planning 2. Projects

DEADLINE	PROGRAM	DESCRIPTION
31-Jul-23	Retrofit Funding for Multi-unit Residential Buildings- Canada Greener Affordable Housing – Canada Mortgage and Housing Corporation [LINK]	Access to low-interest repayable and forgivable loans for deep energy retrofits of multi-unit residential buildings.
31-Jul-23	TSBC Community Grant Program – Tire Stewardship BC [LINK]	Funding to support the use of recycled tire products, including playgrounds, water parks, tracks, playing fields, etc.
18-Aug-23 (Extended)	Housing Accelerator Fund – Canada Mortgage and Housing Corporation (CMHC) [LINK]	Incentive funding to local governments to encourage initiatives aimed at increasing housing supply.
Currently Closed (Continuous)	Jobs and Growth Fund in British Columbia – Pacific Economic Development Canada [LINK]	Funding through four streams: <ol style="list-style-type: none"> 1. Activities that support the transition to a green economy 2. Activities that foster an inclusive recovery 3. Activities that advance Canada's competitiveness and grow small and medium-sized enterprises through digital adoption 4. Activities that strengthen capacity in sectors critical to Canada's recovery and growth
24-Aug-23	Community Climate Transitions Innovation Fund – Tamarack Institute [LINK]	Provides funding for community-led climate change mitigation and adaptation projects.
31-Aug-23	Aquatic Invasive Species Prevention Fund – Fisheries and Oceans Canada [LINK]	Funding for efforts to prevent the introduction and spread of aquatic invasive species.
01-Sep-23	Community to Community Program – UBCM [LINK]	Funding to support increased understanding and improve relations between First Nations and local governments.
14-Sep-23	Greener Neighbourhoods Pilot Program – Demonstration Projects – Natural Resources Canada [LINK]	Funding for six Energiesprong-inspired aggregated deep energy retrofit projects in communities across Canada.

DEADLINE	PROGRAM	DESCRIPTION
14-Sep-23	Community Based Projects – New Horizons for Seniors Program [LINK]	Funds projects that empower seniors in their communities and contribute to improving their health and well-being.
15-Sep-23	BC Asset Management Planning Program – UBCM [LINK]	Funding to assist local governments in delivering sustainable services by extending and deepening asset management practices.
22-Sep-23	Climate Change Adaptation Program – Natural Resources Canada [LINK]	Funding to increase access to climate change adaptation tools and resources.
06-Oct-23	Disaster Risk Reduction – Climate Adaptation – UBCM [LINK]	Funding to reduce risks from future disasters due to natural hazards and climate-related risks through three streams: 1. Foundational Activities including risk mapping, risk assessments and planning 2. Non-structural projects including land use planning and education and temporary mitigation equipment 3. Small-Scale Structural Projects
10-Oct-23	Youth Innovation Component – Enabling Accessibility Fund – Employment and Social Development Canada [LINK]	Funding for Youth Accessibility Leaders to find accessibility barriers in their communities.
20-Oct-23	Innovator Skills Initiative – Innovate BC [LINK]	Funding to support network planning grants and infrastructure grants to support the development of active transportation infrastructure for all ages and abilities.



Making a difference...together

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 01, 2023**

SUBJECT **Bylaw Nos. 4585, 4583 and 4584: Amendments to Operating Reserve Fund
Bylaw Nos. 4102, 4144 and 4146**

ISSUE SUMMARY

To amend Capital Regional District (CRD) Board approval of Bylaws No. 4102, 4144 and 4146 relating to the administration of Operating Reserve Funds.

BACKGROUND

In 2016, the CRD Board approved establishment of these three Operating Reserve Fund bylaws listed below. These bylaws enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses and special one-time operating projects, as well as to mitigate fluctuations in revenue. Contained in each of these bylaws is the list of services for which operating reserve funds are authorized.

At the May 10, 2023 CRD board meeting, Operating Reserve Guidelines were introduced in addition to the Capital Reserve Guidelines adopted in July 2021. These guidelines provide measures to evaluate the health of operating reserves and set targets to support sustainable service delivery, aligning with the corporate plan priority. CRD service areas are advised to maintain reserves for unforeseen events, revenue fluctuations, cyclical maintenance and operating programs. Specific reserve target levels have been recommended for each type of reserve, such as revenue stabilization and emergency/contingency.

In summary, the target range for revenue stabilization reserves is a minimum of half (1/2) a month to a maximum of four (4) months' operating expenses, emergency or contingency reserves between half (1/2) a month to one (1) month's operating expenses and targets for cyclical maintenance are determined by the lifecycle plan and associated costs.

On March 15, 2023, the Board approved the 2023-2027 CRD Financial Plan inclusive of reserve transfers. Transfers amounts are established through evaluation of the operating reserve guidelines, with some new reserves required before December 31.

It is proposed that the following bylaws be amended and reserves be created:

Bylaw No.	Bylaw Title	Amendment
4102	Capital Regional District Regional Services Operating Reserve Fund Bylaw, No. 1, 2016	Bylaw No. 4585 Add: 'Fire Dispatch' 'Regional Goose Management'
4144	Capital Regional District Sewer and Water Services Operating Reserve Fund Bylaw No. 1, 2016	Bylaw No. 4583 'Harbours Environmental Action Service – Peninsula'

4146	Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016	Bylaw No. 4584 Add: 'JDF Electoral Area Administration' 'SSI Electoral Area Administration' 'SSI Street Lighting' 'Galiano Parks'
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ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4585 cited as the “Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2023” be introduced and read a first, second and third time.
2. That Bylaw No. 4585 be adopted.
3. That Bylaw No. 4583 cited as the “Capital Regional District Sewer and Water Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 3, 2023” be introduced and read a first, second and third time;
4. That Bylaw No. 4583 be adopted.
5. That Bylaw No. 4584 cited as the “Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2023” be introduced and read a first, second and third time.
6. That Bylaw No. 4584 be adopted.

Alternative 2

That Bylaws 4585, 4583 and 4584 be deferred pending further information from staff.

IMPLICATIONS

Financial Implications

The proposed amendments to the bylaws will enable the transfer of funds to reserve for future operating expenditures and revenue stabilization as required. Funds transferred to and from these reserves will be approved by the Board as part of the annual financial planning process and will be held in separate funds for each service. Monies set aside in reserve can only be used for purposes as per bylaw.

For amending Bylaw No. 4585, the addition of an operating reserve for the Fire Dispatch service is to fund one-time projects and to stabilize future requisition over time, as service expenditures fluctuate based on call volumes. The Regional Goose Management service will use the operating reserve to enable one-time programs and to cover unforeseen operating costs.

For amending Bylaw No. 4583, the Harbours Environmental Action Service – Peninsula requires an operating reserve for cyclical expenditures such as ecological inventories and special one-time operating projects.

For amending Bylaw No. 4584, the establishment of operating reserves for the Juan de Fuca and Salt Spring Island Area Administration services will be used to fund one-time program costs and

to mitigate future fluctuations in requisition. Salt Spring Island Street Lighting service operating reserve will be used to fund cyclical programs and mitigate future fluctuations in requisition. Galiano Parks service requires an operating reserve to hold funds donated for the ongoing maintenance costs of the donated lands on Active Pass Drive.

CONCLUSION

Bylaws No. 4102, 4144 and 4146 enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue. Contained in these bylaws is the list of services for which operating reserve funds are authorized. The recommendation is to amend these bylaws to include the additional services with Bylaw Nos. 4585, 4583, 4584. Funds transferred to and from these reserves will be approved by the Board as part of the annual financial planning process and will be held in separate funds for each service.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4585 cited as the “Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2023” be introduced and read a first, second and third time.
2. That Bylaw No. 4585 be adopted.
3. That Bylaw No. 4583 cited as the “Capital Regional District Sewer and Water Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 3, 2023” be introduced and read a first, second and third time;
4. That Bylaw No. 4583 be adopted.
5. That Bylaw No. 4584 cited as the “Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2023” be introduced and read a first, second and third time.
6. That Bylaw No. 4584 be adopted.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: Bylaw No. 4585
- Appendix B: Bylaw No. 4583
- Appendix C: Bylaw No. 4584

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4585

A BYLAW TO AMEND THE CAPITAL REGIONAL DISTRICT
REGIONAL SERVICES OPERATING RESERVE FUNDS BYLAW

The Board of the Capital Regional District in open meeting assembled enacts as follows:

- 1. Bylaw No. 4102, "Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016", is hereby amended as follows:

By deleting Section 1 in its entirety and replacing it with the following:

"1. The Regional District hereby establishes a separate operating reserve fund for each of the following Capital Regional District regional and sub-regional services:

- a) Legislative and Government
b) Regional Parks
c) Regional Planning Services
d) Regional Growth Strategy
e) Climate Action and Adaptation
f) Regional Source Control
g) Land Assembly, Housing and Land Banking
h) Hazardous Materials Incident Response
i) Emergency Response Telephone
j) Regional Emergency Program
k) Community Health
l) Geo-Spatial Referencing System
m) Regional Goose Management
n) Fire Dispatch."

- 2. This Bylaw may be cited as "Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment No. 4, 2023".

READ A FIRST TIME THIS th DAY OF , 2023
READ A SECOND TIME THIS th DAY OF 2023
READ A THIRD TIME THIS th DAY OF , 2023
ADOPTED THIS th DAY OF , 2023

CHAIR

CORPORATE OFFICER

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4583

**A BYLAW TO AMEND THE CAPITAL REGIONAL DISTRICT OPERATING
RESERVE FUNDS BYLAW**

The Board of the Capital Regional District in open meeting assembled enacts as follows:

- A. Bylaw No. 4144, "Capital Regional District Sewer and Water Services Operating Reserve Fund Bylaw No. 1, 2016", is hereby amended as follows:

By deleting Schedule A in its entirety and replacing it with the following:

SCHEDULE A

- 1) Core Area and Western Communities Liquid Waste Management Service
- 2) Saanich Peninsula Wastewater
- 3) Harbour Environmental Action Service - Peninsula

Salt Spring Island:

- 1) Highland/Fernwood Water
- 2) Beddis Water
- 3) Fulford Water
- 4) Cedar Lane Water
- 5) Septage Composting - Salt Spring
- 6) Ganges Sewer Utility
- 7) Maliview Sewer Utility

Southern Gulf Islands:

- 1) Magic Lake Estates Water
- 2) Lyall Harbour Boot Cover Water (Saturna)
- 3) Skana Water (Mayne)
- 4) Sticks Allison Water (Galiano)
- 5) Surfside Park Estates (Mayne)
- 6) Magic Lake Sewer Utility

Juan de Fuca:

- 1) Port Renfrew Water
- 2) Port Renfrew Sewer
- 3) Wilderness Mountain Water

1. This Bylaw may be cited as "Capital Regional District Sewer and Water Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 3, 2023"

READ A FIRST TIME THIS	th	DAY OF	2023
READ A SECOND TIME THIS	th	DAY OF	2023
READ A THIRD TIME THIS		DAY OF	2023
ADOPTED THIS		DAY OF	2023

CHAIR

CORPORATE OFFICER

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4584

**A BYLAW TO AMEND THE CAPITAL REGIONAL DISTRICT
ELECTORAL AREA SERVICES OPERATING RESERVE FUNDS BYLAW**

The Board of the Capital Regional District in open meeting assembled enacts as follows:

1. Bylaw No. 4146, "Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016" is hereby amended as follows:

By deleting Schedule A in its entirety and replacing it with the following:

SCHEDULE A

- 1) Durrance Road Fire
- 2) SGI Emergency Program
- 3) SSI Emergency Program
- 4) Nuisance and Unsightly Premises
- 5) Electoral Area Fire Services
- 6) Soil Deposit and Removal
- 7) Noise Control
- 8) Animal Care Services
- 9) Community Planning (Juan De Fuca)
- 10) SSI Community Transit and Transportation
- 11) SSI Economic Development
- 12) Building Inspection
- 13) Emergency Planning Coordination
- 14) SGI Electoral Area Administration
- 15) SGI Economic Development Commission
- 16) SSI Community Parks
- 17) SSI Community Recreation
- 18) SSI Pool and Park Land
- 19) JDF Electoral Area Administration
- 20) SSI Electoral Area Administration
- 21) SSI Street Lighting
- 22) Galiano Parks

2. This Bylaw may be cited as “Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2023”.

READ A FIRST TIME THIS	th	DAY OF	2023
READ A SECOND TIME THIS	th	DAY OF	2023
READ A THIRD TIME THIS	th	DAY OF	2023
ADOPTED THIS	th	DAY OF	2023

CHAIR

CORPORATE OFFICER



Making a difference...together

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 01, 2023**

SUBJECT **Bylaw No. 4577: Revenue Anticipation (General Purpose) Bylaw No. 1, 2023**

ISSUE SUMMARY

Approval of a revenue anticipation (General Purpose) bylaw authorizing borrowing of funds up to \$50 million if required prior to receipt of requisition and other revenue expected in 2024.

BACKGROUND

Under the *Local Government Act* (LGA) Section 404, regional districts are permitted to adopt a revenue anticipation borrowing bylaw to secure short-term funding to meet financial obligations in advance of expected revenues. The section requires borrowed funds be repaid upon receipt of expected revenue.

Annually, the Capital Regional District (CRD) raises funds for annual operating and capital expenditures from multiple revenue sources including fees and charges, requisition, and grants. Timing for receipt of these revenues vary throughout the year and in many cases are delayed from expenditures of service delivery. As a result, the CRD services may have short-term borrowing requirements throughout the year.

The proposed revenue anticipation bylaw will authorize up to an average of one (1) month of expenditure outflows, ensuring uninterrupted operations and the lowest cost of financing. For 2024, based on current market interest rates and cashflow forecasts, the limit on the general borrowing is recommended to be \$50 million. The calculation for 2024, is equal to one-twelfth (1/12) of the approved 2024 provisional budget for operating and capital of nearly \$600 million.

When utilized, the CRD will borrow funds by leveraging overdraft arrangements within current banking agreements or through the Municipal Financing Authority (MFA). Currently, Royal Bank of Canada's overdraft rate is 7.2% and MFA's short-term borrowing rate is 5.62% (both variable rates as of October 24, 2023).

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4577, "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2023", be introduced and read a first, second, and third time.
2. That Bylaw No. 4577 be adopted.

Alternative 2

That Bylaw No. 4577 be referred back to staff for additional information.

IMPLICATIONS

Financial Implications

Historically, staff have presented the revenue anticipation bylaw as a fiscal risk management tool annually. Although the CRD has not utilized this facility in the past, with the current economic environment, learnings from the COVID-19 pandemic, and CRD’s growth, there is an opportunity to optimize this financial strategy.

For this fiscal year, the CRD plans to utilize revenue anticipation borrowing to enhance cash and working capital management. Short-term borrowing ensures liquidity, particularly during periods of revenue fluctuations, it also stabilizes annual budget expenditures, enables quick access to capital project financing and readies the CRD for emergencies if required. Despite current high short-term interest rates, this method is more cost-effective due to the brief borrowing duration. Additionally, elevated short-term investment rates can make revenue anticipation borrowing advantageous by maintaining or potentially increasing interest revenue on reserves intended for future use.

Effective January 1, 2024, the proposed revenue anticipation bylaw limit of \$50 million will allow the CRD to leverage short-term borrowing, addressing working capital needs based on anticipated requisition and other revenue sources. These funds will only be accessed when necessary and will be repaid upon receipt of anticipated revenues in compliance with LGA Section 404. In the upcoming fiscal year, adopting this bylaw permits cost-effective borrowing to address revenue variations and optimally manage working capital.

CONCLUSION

This proposed bylaw is brought forward annually for consideration. Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2023, is necessary to authorize borrowing to cover short term expenditures in 2024 if required, pending receipt of anticipated revenues.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4577, “Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2023”, be introduced and read a first, second, and third time.
2. That Bylaw No. 4577 be adopted.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: Bylaw No. 4577

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4577

A BYLAW TO PROVIDE FOR THE BORROWING OF \$50,000,000.00 REQUIRED TO MEET CURRENT LAWFUL EXPENDITURES OF THE CAPITAL REGIONAL DISTRICT

WHEREAS:

- A. The Capital Regional District Board does not have sufficient money on hand to meet the current lawful expenditures;
B. The Board of the Capital Regional District is empowered by Section 404 of the Local Government Act to pass and adopt a bylaw to provide for borrowing of money required to meet the current lawful expenditures of the Capital Regional District, and there are no liabilities outstanding per s. 404;

NOW THEREFORE the Board of the Capital Regional District in open meeting assembled enacts as follows:

- 1. It shall be lawful for the Board of the Capital Regional District to borrow upon the credit of the Regional District the maximum sum of Fifty Million Dollars (\$50,000,000.00) being the amount deemed by the Regional District to be required to meet January 1, 2024 to December 31, 2024 lawful current expenditures of the Capital Regional District.
2. All principal borrowed, along with the interest thereon, shall be repaid upon the receipt of anticipated revenues.
3. The Board of the Capital Regional District hereby pledges as security for the liability incurred under this bylaw, that part of current revenue necessary to fully satisfy any liability created, and the money borrowed shall be a first charge against current revenue received.
4. The sum of money so borrowed shall be expended to meet the current lawful expenditures of the Regional District during the year 2024 and for no other purpose or purposes.
5. The form of obligation to given as acknowledgment of the liability shall be a promissory note or notes bearing the corporate seal and signed by the Chair and the Financial Administration Officer.
6. This Bylaw shall come into force January 1, 2024 and may be cited as "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2023".

READ A FIRST TIME THIS day of 20__
READ A SECOND TIME THIS day of 20__
READ A THIRD TIME THIS day of 20__
ADOPTED THIS day of 20__

CHAIR

CORPORATE OFFICER



Making a difference...together

REPORT TO THE ROYAL & MCPHERSON THEATRES SERVICES ADVISORY COMMITTEE MEETING OF WEDNESDAY, OCTOBER 04, 2023

SUBJECT **2024 Budget for the Royal Theatre Service and the McPherson Playhouse Service**

ISSUE SUMMARY

The Royal and McPherson Theatres Services Advisory Committee (RMTSAC) oversees the operating and capital contributions provided to the Royal and McPherson Theatres Society for the Royal Theatre through service Bylaw No. 2587 and the McPherson Playhouse through service Bylaw No. 2685.

BACKGROUND

The bylaws governing the theatre services specify a contribution of up to \$580,000 for the Royal Theatre (supported by the participating jurisdictions Oak Bay, Saanich, and Victoria) and \$750,000 for the McPherson Playhouse (supported by the participating jurisdiction of Victoria). Historically the contribution to both theatres has been approved at the maximum amount.

The Capital Regional District (CRD) provides these contributions, along with management agreements, to the Royal and McPherson Theatres Society (RMTS), a non-profit organization of theatre management professionals established for the purpose of operating and leading building improvements for the Royal Theatre and McPherson Playhouse. Each year RMTS is required to provide audited financial statements to the CRD as part of their reporting requirements (Appendix A).

These recommendations are based on the current bylaws for these subregional services. Currently amending Bylaw No. 4560 for the Royal Theatre Service and amending Bylaw No. 4561 for the McPherson Playhouse Service have been distributed for council consent. The timeline for receiving the results of this process is unknown at this time, as it is dependent on when participating jurisdictions consider the matter at their respective councils and then notify the CRD of the results of their deliberations.

The RMTSAC reports to the Finance Committee, which does not meet before the consideration of the provisional budget on October 25. Input from RMTSAC on budget levels will flow through the Finance Committee to be considered as part for the final budget package.

IMPLICATIONS

Financial Implications

In addition to operational expenses, RMTS has also planned approximately \$1.2 million in building improvement capital expenses in 2024 for necessary repairs and upgrades. These improvements include building envelope repairs at the Royal Theatre and upgrades to the audio and lighting systems at the McPherson Playhouse (see Appendix B and C for full list of capital projects). RMTS collects a building improvement fee as part of its ticket sales and those proceeds also assist in funding capital projects.

Increasing support for these facilities is noted as a goal in the Community Needs Summary for CRD Arts and Recreation (Appendix D, page 11).

Service Delivery Implications

Notably, RMTS supported the presentation of the largest-ever production at the Royal Theatre in May 2023, the musical *Come From Away*, which sold out many shows and contributed to 39,568 total attendees in a single month (across both theatres), a record-high. This achievement demonstrates agile leadership and pent-up audience demand for high-quality presentations.

In 2024, high inflation continues to degrade the purchasing power of the fixed contribution amounts to the Royal Theatre and McPherson Playhouse. RMTS has indicated that it may need to program more commercial shows, which generate higher rental fees and shared revenue than community non-profit shows, to remain financially sustainable.

CONCLUSION

Annual funding of the Royal Theatre through Bylaw No. 2587 and for the McPherson Playhouse through Bylaw No. 2685 are part of the budget approval process. The Royal and McPherson Theatres Society has provided audited financial statements, and Five-Year capital plans for the Royal Theatre and McPherson Playhouse to provide more context and rationale for the CRD contribution levels.

RECOMMENDATION

The Royal and McPherson Theatres Services Advisory Committee recommends the Finance Committee recommend to the Capital Regional District Board:

1. That the maximum allowable contribution amount of \$580,000 be approved for the Royal Theatre Service; and
2. That the maximum allowable contribution amount of \$750,000 be approved for the McPherson Playhouse Service.

Submitted by:	Chris Gilpin, MPA, Manager, Arts & Culture Support Service
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: 2022 Financial Statements for the Royal & McPherson Theatres Society
- Appendix B: 2024 Budget for the Royal Theatre Service
- Appendix C: 2024 Budget for the McPherson Playhouse Service
- Appendix D: 2024 Community Needs Summary 2024 - Arts & Recreation

Financial Statements of

**THE ROYAL AND MCPHERSON
THEATRES SOCIETY**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone (250) 480-3500
Fax (250) 480-3539

INDEPENDENT AUDITOR'S REPORT

To the Members of The Royal and McPherson Theatres Society

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of The Royal and McPherson Theatres Society (the Society), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Society as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our Auditor's report.

We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, stylized font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Victoria, Canada
April 14, 2023

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,905,884	\$ 1,229,751
Accounts receivable	3,859	120,571
Due from Capital Regional District	134,301	132,086
Inventory	17,987	14,574
Prepaid expenses	100,959	77,948
	<u>3,162,990</u>	<u>1,574,930</u>
Investments (note 2)	5,617,691	4,534,879
Capital assets (note 3)	544,434	631,775
	<u>\$ 9,325,115</u>	<u>\$ 6,741,584</u>

Liabilities and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities	\$ 317,000	\$ 359,398
Deferred revenue (note 4b)	6,700	22,735
Deferred ticket sales	4,398,889	2,159,875
	<u>4,722,589</u>	<u>2,542,008</u>
Deferred contributions (note 4a)	401,450	386,301
Fund balances:		
Unrestricted:		
McPherson Playhouse Operating Fund	-	-
Royal Theatre Operating Fund	-	-
Invested in capital assets – capital asset fund	544,434	631,775
Internally restricted (note 5):		
McPherson Playhouse Operating Reserve Fund	113,140	195,119
Royal Theatre Operating Reserve Fund	875,567	563,782
McPherson Playhouse Capital Fund	117,965	74,524
Royal Theatre Capital Fund	2,549,970	2,348,075
	<u>4,201,076</u>	<u>3,813,275</u>
	<u>\$ 9,325,115</u>	<u>\$ 6,741,584</u>

See accompanying notes to financial statements.

On behalf of the Board:

 Director

 Director

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Operations and Changes in Fund Balances

Year ended December 31, 2022, with comparative information for 2021

	McPherson Playhouse			Royal Theatre			Capital Asset Fund	Combined	
	Operating Fund	Reserve Fund	Capital Fund	Operating Fund	Reserve Fund	Capital Fund		Total 2022	Total 2021
Revenue (Schedule)	\$ 1,525,009	\$ -	\$ -	\$ 2,608,990	\$ -	\$ -	\$ -	\$ 4,133,999	\$ 1,668,690
Deferred contributions (note 4a)	-	-	128,591	-	-	46,260	-	174,851	68,850
Deferred revenue (note 4b)	-	-	-	-	-	16,035	-	16,035	55,265
Interest income	-	3,485	1,148	-	10,066	41,023	-	55,722	36,950
	1,525,009	3,485	129,739	2,608,990	10,066	103,318	-	4,380,607	1,829,755
Expenses (Schedule)	(1,555,619)	-	-	(2,130,855)	-	-	-	(3,686,474)	(2,160,569)
Amortization of capital assets	-	-	-	-	-	-	(112,580)	(112,580)	(112,419)
Building and equipment:									
Owner (note 4a) and externally funded (note 4b)	-	-	(128,591)	-	-	(62,295)	-	(190,886)	(124,115)
Society funded	-	-	(386)	-	-	(2,480)	-	(2,866)	(18,830)
	(1,555,619)	-	(128,977)	(2,130,855)	-	(64,775)	(112,580)	(3,992,806)	(2,415,933)
Excess (deficiency) of revenue over expenses	(30,610)	3,485	762	478,135	10,066	38,543	(112,580)	387,801	(586,178)
Fund balances, beginning of year	-	195,119	74,524	-	563,782	2,348,075	631,775	3,813,275	4,399,453
Funding capital improvements	-	-	(12,175)	-	-	(13,064)	25,239	-	-
Transfer of user fees to capital funds (note 5)	(54,854)	-	54,854	(176,416)	-	176,416	-	-	-
Transfer to (from) reserve funds (from) to operating funds (note 5)	85,464	(85,464)	-	(301,719)	301,719	-	-	-	-
Fund balances, end of year	\$ -	\$ 113,140	\$ 117,965	\$ -	\$ 875,567	\$ 2,549,970	\$ 544,434	\$ 4,201,076	\$ 3,813,275

See accompanying notes to financial statements.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenses	\$ 387,801	\$ (586,178)
Amortization of capital assets	112,580	112,419
Amortization of deferred contributions	(174,851)	(68,850)
Contributions received	190,000	192,000
Net change in non-cash working capital (note 6)	2,268,654	1,675,220
	2,784,184	1,324,611
Investing:		
Net change in investments	(1,082,812)	(791,877)
Purchase of capital assets	(25,239)	(110,082)
	(1,108,051)	(901,959)
Increase in cash and cash equivalents	1,676,133	422,652
Cash and cash equivalents, beginning of year	1,229,751	807,099
Cash and cash equivalents, end of year	\$ 2,905,884	\$ 1,229,751

See accompanying notes to financial statements.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

The Royal and McPherson Theatres Society (the “Society”) operates and manages the McPherson Playhouse on behalf of the City of Victoria (the “owner”) and Royal Theatre on behalf of the Capital Regional District (the “owner”). The Society was incorporated under the Society Act of British Columbia on March 3, 1977 and transitioned into the new Societies Act (British Columbia) on June 28, 2017. The Society is a registered charity under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards including the standards for government not-for-profit organizations. The following is a summary of the significant accounting policies used in the preparation of the financial statements.

(b) Fund accounting:

Revenue and expenses related to operating the McPherson Playhouse are reported in the McPherson Playhouse Operating Fund. Revenue and expenses related to operating the Royal Theatre are reported in the Royal Theatre Operating Fund. The Capital Asset Fund reports the revenue and expenses on capital assets owned by the Society.

The McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund report revenue and expenses related to capital expenses at the McPherson Playhouse and the Royal Theatre respectively. Building and other capital costs are not recorded as assets because the Society is the manager and not the owner of these venues. Fundraising amounts and capital expenses, relating to these facilities, are recorded as revenue and expenses in these funds.

The McPherson Playhouse Operating Reserve Fund and the Royal Theatre Operating Reserve Fund report assets held for the purpose of supporting day-to-day operations and managing risk associated with unforeseen shortfalls or disruption.

Donations are reported in the appropriate fund designated by the donor.

(c) Cash and cash equivalents:

Cash and cash equivalents include highly liquid investments with terms to maturity of three months or less at the date of purchase.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Capital assets:

Purchased capital assets owned by the Society are recorded in the capital fund at cost. Contributed assets are recorded in the capital fund at estimated fair value at the date of the contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives. Pianos are amortized over 25 years, box office ticketing enterprise system and website over 10 years, furniture and equipment over 5 years and office leasehold improvements over 10 years. Building and leasehold improvements, including stage and front of house equipment, are shown as expenses within the appropriate capital fund and not capitalized, as the benefit of the asset accrues to the owner.

(e) Revenue recognition:

The Society follows the deferral method of accounting for contributions. Restricted contributions are deferred and recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from production recoveries, box office, and theatre rentals are recognized once the event has occurred.

Restricted investment income is recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted investment income is recognized in the appropriate operating fund when earned.

(f) Allocations:

Certain operations of the operating funds are conducted jointly. Revenue and expenses, which are not directly attributable to either operating fund, are allocated equally between the funds.

(g) Contributed services:

The Society receives certain benefits from volunteers. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

(h) Financial instruments:

Financial instruments are recorded at fair value on initial recognition and are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has not elected to record any financial instruments at fair value.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued)

(i) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Items requiring the use of estimates include amortization of capital assets, valuation of gift certificate liabilities and the collectability of accounts receivable. Actual results could differ from these estimates.

2. Investments:

Investments consist of bankers' acceptances and term deposits bearing interest at rates varying between 0.80% and 4.50% and maturity dates varying between 90 days and up to three years. It is the Society's intention to hold these assets on a long-term basis.

3. Capital assets:

	2022		
	Cost	Accumulated amortization	Net book value
Furniture and equipment	\$ 657,495	\$ 604,859	\$ 52,636
Box office ticketing enterprise system and website	967,059	681,973	285,086
Pianos	188,568	126,700	61,868
Office leasehold improvements	241,418	96,574	144,844
	<u>\$ 2,054,540</u>	<u>\$ 1,510,106</u>	<u>\$ 544,434</u>

	2021		
	Cost	Accumulated amortization	Net book value
Furniture and equipment	\$ 632,256	\$ 568,179	\$ 64,077
Box office ticketing enterprise system and website	967,059	637,753	329,306
Pianos	188,568	119,164	69,404
Office leasehold improvements	241,418	72,430	168,988
	<u>\$ 2,029,301</u>	<u>\$ 1,397,526</u>	<u>\$ 631,775</u>

The above tables only reflect those capital assets owned by the Society. Any building and other capital costs incurred by the Society are recorded as expenses in either the McPherson Playhouse Capital Fund or Royal Theatre Capital Fund in the year incurred.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

4. Deferred contributions and revenue:

- (a) Deferred contributions, received from the owners and reported in the McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund, pertain to restricted contributions for each building.

The changes for the year in the deferred contributions balances reported in the McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund are as follows:

	McPherson Playhouse Capital Fund	Royal Theatre Capital Fund	Total
Balance, December 31, 2020	\$ 195,726	\$ 67,425	\$ 263,151
Contributions	92,000	100,000	192,000
Amounts recognized to revenue	(22,874)	(45,976)	(68,850)
Balance, December 31, 2021	264,852	121,449	386,301
Contributions	88,000	102,000	190,000
Amounts recognized to revenue	(128,591)	(46,260)	(174,851)
Balance, December 31, 2022	\$ 224,261	\$ 177,189	\$ 401,450

- (b) Deferred revenue, received externally and reported in the McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund, pertain to restricted revenues for each building.

The changes for the year in the deferred revenue balances reported in the McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund are as follows:

	McPherson Playhouse Capital Fund	Royal Theatre Capital Fund	Total
Balance, December 31, 2020	\$ -	\$ 44,000	\$ 44,000
Contributions	34,000	-	34,000
Amounts recognized to revenue	(34,000)	(21,265)	(55,265)
Balance, December 31, 2021	-	22,735	22,735
Contributions	-	-	-
Amounts recognized to revenue	-	(16,035)	(16,035)
Balance, December 31, 2022	\$ -	\$ 6,700	\$ 6,700

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

5. Internally restricted fund balances:

The Society levies a user fee for all patrons attending performances at each theatre. The Board has internally restricted these resources to be expended subject to certain restrictions. These funds are transferred from the operating funds to the corresponding capital fund. In 2022, the Society transferred user fees totaling \$54,854 (2021 - \$8,930) to the McPherson Playhouse Capital Fund and \$176,416 (2021 - \$35,872) to the Royal Theatre Capital Fund respectively.

In 2019, the Society formally established the McPherson Playhouse Operating Reserve Fund and the Royal Theatre Operating Reserve Fund. The purpose of these Funds is to hold sufficient reserves to help ensure the operational stability and resilience of the Society. The Board has internally restricted these funds to be expended subject to certain restrictions. In 2019, the Society transferred \$505,202 from the McPherson Playhouse Operating Fund and \$1,131,211 from the Royal Theatre Operating Fund to establish the Reserve Fund balances. In 2022, the Society transferred \$85,464 (2021 - \$117,010) from the McPherson Playhouse Reserve Fund to the McPherson Playhouse Operating Fund and \$301,719 from the Royal Theatre Operating Fund to the Royal Theatre Reserve Fund (2021 - \$385,975 from the Royal Theatre Reserve Fund to the Royal Theatre Operating Fund.)

6. Net change in non-cash working capital:

	2022	2021
Accounts receivable decrease (increase)	\$ 116,712	\$ (40,216)
Due from Capital Regional District decrease (increase)	(2,215)	(24,861)
Inventory decrease (increase)	(3,413)	(8,505)
Prepaid expenses decrease (increase)	(23,011)	(39,734)
Accounts payable and accrued liabilities increase (decrease)	(42,398)	173,124
Deferred revenue increase (decrease)	(16,035)	(21,265)
Deferred ticket sales increase (decrease)	2,239,014	1,636,677
	<u>\$ 2,268,654</u>	<u>\$ 1,675,220</u>

7. Financial risks and concentration of credit risk:

It is management's opinion that the Society is not exposed to significant interest, currency or credit risks.

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they become due. The Society uses budgets to monitor actual and forecasted cash flows to ensure operations are within resources available and sufficient cash is generated to sustain operations. Liquidity risk is mitigated in part by maintaining adequate working capital and sufficient fund balances. It is management's opinion that the exposure to liquidity risk has reduced from 2021.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

8. Pension plan:

The Society and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 30 contributors from the Society.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024 with the results available in 2025.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Society paid \$141,216 (2021 - \$106,739) for employer contributions to the Plan in fiscal 2022.

9. Remuneration paid to Directors, Employees and Contractors:

Under the British Columbia Societies Act, the Society is required to disclose in the annual financial statements all remuneration paid to directors and the annual remuneration paid to employees and contractors receiving greater than \$75,000.

For the fiscal year ending December 31, 2022, the Society paid total remuneration of nil (2021 - nil) to directors. The Society paid \$931,659 to 10 employees (2021 - \$379,326 to four employees) for services, each of whom received total annual remuneration of \$75,000 or greater. No contractors were paid a total annual remuneration of \$75,000 or greater in either 2022 or 2021.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

10. Commitments:

The Society is committed to an operating lease agreement for office premises from April 2019 to March 2024, with an option to renew for a further term of five years. Future minimum lease payments until renewal are as follows:

2023	\$ 48,166
2024	12,119

11. Government COVID-19 subsidies

The Society received the following subsidies which have been included in revenue of the McPherson Playhouse and Royal Theatre Operating funds:

	2022	2021
Canada Emergency Wage Subsidy (CEWS)	\$ -	\$ 381,911
Canada Emergency Rent Subsidy (CERS)	-	43,129
Tourism and Hospitality Recovery Program (THRP) Wage Subsidy	234,612	76,184
Tourism and Hospitality Recovery Program (THRP) Rent Subsidy	13,682	4,824
	<hr/> \$ 248,294	<hr/> \$ 506,048

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2022

12. Statement of Operations and Fund Balances comparative information:

The comparative information for the McPherson Playhouse and Royal Theatre operating funds is presented in the Schedule of Operating Fund Revenue and Expenses. The comparative information for the other funds is as follows:

	2021 McPherson Playhouse		2021 Royal Theatre		2021
	Reserve	Capital	Reserve	Capital	Capital
	Fund	Fund	Fund	Fund	Asset
					Fund
Revenue:					
Deferred contributions (note 4a)	\$ -	\$ 22,874	\$ -	\$ 45,976	\$ -
Deferred revenue (note 4b)	-	34,000	-	21,265	-
Interest income	1,843	1,058	5,607	28,442	-
	1,843	57,932	5,607	95,683	-
Expenses:					
Amortization of capital assets	-	-	-	-	(112,419)
Building and equipment: Owner (note 4a) and externally funded (note 4b)	-	(56,874)	-	(67,241)	-
Society funded	-	(2,972)	-	(15,858)	-
	-	(59,846)	-	(83,099)	(112,419)
Excess (deficiency) of revenue over expenses	1,843	(1,914)	5,607	12,584	(112,419)
Fund balances, beginning of year	310,286	122,755	944,150	2,354,454	634,112
Funding capital improvements	-	(55,247)	-	(54,835)	110,082
Transfer of user fees to capital funds (note 5)	-	8,930	-	35,872	-
Transfer of operating funds to reserve fund (note 5)	(117,010)	-	(385,975)	-	-
Fund balances, end of year	\$ 195,119	\$ 74,524	\$ 563,782	\$ 2,348,075	\$ 631,775

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Schedule of Operating Fund Revenue and Expenses

Year ended December 31, 2022, with comparative information for 2021

	McPherson Playhouse Operating Fund	Royal Theatre Operating Fund	Total 2022	McPherson Playhouse Operating Fund	Royal Theatre Operating Fund	Total 2021
Revenue:						
Production recoveries	\$ 274,820	\$ 832,795	\$ 1,107,615	\$ 46,770	\$ 166,381	\$ 213,151
Grants from owners	350,000	100,000	450,000	350,000	100,000	450,000
Box office charges	410,190	410,190	820,380	85,198	85,198	170,396
Rental income	109,160	501,945	611,105	23,515	90,763	114,278
User fee charges (note 5)	54,854	176,416	231,270	8,930	35,872	44,802
Concession sales	91,426	353,085	444,511	19,803	85,414	105,217
OnStage revenue	14,360	14,360	28,720	-	-	-
Interest income	23,025	23,025	46,050	2,225	2,225	4,450
Government COVID-19 subsidies (note 11)	124,147	124,147	248,294	253,024	253,024	506,048
Other	73,027	73,027	146,054	30,174	30,174	60,348
	1,525,009	2,608,990	4,133,999	819,639	849,051	1,668,690
Expenses:						
Administration:						
Salaries, contracts and benefits	464,603	464,603	929,206	353,006	353,006	706,012
Office	137,452	137,452	274,904	107,714	107,714	215,428
Professional fees	16,844	16,844	33,688	14,264	14,264	28,528
Conventions, conferences and travel	3,077	3,077	6,154	122	122	244
Administration and management fees	12,810	12,810	25,620	12,663	12,663	25,326
Bad debt expense (recovery)	-	(330)	(330)	-	-	-
Production expenses	295,495	678,120	973,615	109,547	191,101	300,648
Box office operations	279,238	279,238	558,476	170,007	170,007	340,014
Building operations	118,751	172,504	291,255	91,869	201,869	293,738
Building maintenance	140,951	166,469	307,420	74,701	106,669	181,370
Concession operations	60,172	169,738	229,910	19,102	44,849	63,951
OnStage expenses	24,860	24,860	49,720	-	-	-
Community services	1,366	5,470	6,836	-	5,310	5,310
	1,555,619	2,130,855	3,686,474	952,995	1,207,574	2,160,569
Excess of revenue over expenses	(30,610)	478,135	447,525	(133,356)	(358,523)	(491,879)
Transfer of user fees to capital funds (note 5)	(54,854)	(176,416)	(231,270)	(8,930)	(35,872)	(44,802)
Change in operating funds before transfer from operating reserve funds (note 5)	\$ (85,464)	\$ 301,719	\$ 216,255	\$ (142,286)	\$ (394,395)	\$ (536,681)

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Royal Theatre

Royal and McPherson Theatres Services Advisory Committee Review

October 2023

Service: 1.290 Royal Theatre

Committee: Finance

DEFINITION:

The function of purchasing, maintaining, equipping, operating and selling the Royal Theatre in Victoria to the Capital Regional District. The function is for the purpose of pleasure, recreation and community use and includes all facilities and concessions associated with the Royal Theatre and a parking lot. Local Services Establishment Bylaw No. 2587, March 25, 1998.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the Royal Theatre in the City of Victoria as a community centre of art and education. Ownership was transferred to the CRD in 1998. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support.

PARTICIPATION:

City of Victoria, District of Saanich, and District of Oak Bay, apportioned 50% on converted value of land and improvements and 50% on the basis of population (see bylaw for details).

MAXIMUM LEVY:

Capital Expenditures	\$480,000
Annual Operating Expenditures	\$100,000

Note: Grants in Lieu of Taxes paid to the Regional District will be held to the credit of the participant.

MAXIMUM CAPITAL DEBT:

NIL

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

ROYAL THEATRE			BUDGET REQUEST				FUTURE PROJECTIONS			
	2023 BOARD BUDGET	2023 ESTIMATED ACTUAL	2024 CORE BUDGET	2024 ONGOING	2024 ONE-TIME	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL
<u>OPERATING COSTS:</u>										
Third Party Payment	37,653	37,653	37,535	-	-	37,535	34,945	32,236	29,408	26,441
Insurance Costs	44,800	44,800	44,300	-	-	44,300	46,510	48,830	51,260	53,820
Internal Allocation	16,947	16,947	17,565	-	-	17,565	17,945	18,334	18,732	19,139
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
TOTAL OPERATING COSTS	100,000	100,000	100,000	-	-	100,000	100,000	100,000	100,000	100,000
*Percentage Increase		0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchase	101,000	101,000	105,000	-	-	105,000	105,000	105,000	109,000	109,000
Transfer to Capital Reserve Fund	379,000	379,000	375,000	-	-	375,000	375,000	375,000	371,000	371,000
TOTAL CAPITAL / RESERVES	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
Debt Charges	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL COSTS	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
TOTAL COSTS	580,000	580,000	580,000	-	-	580,000	580,000	580,000	580,000	580,000
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year										
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	(580,000)	(580,000)	(580,000)	-	-	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.290	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Royal Theatre							

EXPENDITURE

Buildings	\$0	\$867,000	\$2,337,000	\$93,000	\$0	\$0	\$3,297,000
Equipment	\$0	\$0	\$462,000	\$44,000	\$0	\$16,500	\$522,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$867,000	\$2,799,000	\$137,000	\$0	\$16,500	\$3,819,500

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$112,000	\$0	\$0	\$0	\$112,000
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	\$680,000	\$0	\$0	\$0	\$680,000
Donations / Third Party Funding	\$0	\$350,000	\$1,055,000	\$0	\$0	\$0	\$1,405,000
Reserve Fund	\$0	\$517,000	\$952,000	\$137,000	\$0	\$16,500	\$1,622,500
	\$0	\$867,000	\$2,799,000	\$137,000	\$0	\$16,500	\$3,819,500

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.290

Service Name: Royal Theatre

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE											
				Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total		
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	\$ 75,000	B	Res			\$ 75,000						\$ 75,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure	\$ 2,293,000	B	Res		\$ 350,000	\$ 375,000	\$ 93,000					\$ 818,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure		B	Other		\$ 350,000	\$ 375,000						\$ 725,000
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	\$ 115,000	B	Cap			\$ 112,000						\$ 112,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle light	Repour and refinish concrete main floor and replacement of seats and aisle lights	\$ 700,000	B	Other			\$ 280,000						\$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle light	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant			\$ 280,000						\$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle light	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res			\$ 140,000						\$ 140,000
24-02	Replacement	Replace Orchestra Shel	Replace 40 year old orchestra she	\$ 750,000	B	Other			\$ 300,000						\$ 300,000
	Replacement	Replace Orchestra Shel	Replace 40 year old orchestra shel		E	Grant			\$ 300,000						\$ 300,000
	Replacement	Replace Orchestra Shel	Replace 40 year old orchestra shel		E	Res			\$ 150,000						\$ 150,000
24-03	Defer	Emergency Repairs	Unforeseen emergency repairs	\$ 50,000	B	Res		\$ 50,000							\$ 50,000
24-04	Renewal	Wardrobe Department Upgrad	Upgrade wardrobe departmer	\$ 83,000	B	Res		\$ 83,000	\$ 100,000						\$ 183,000
24-05	Renewal	Restore Stage Surface	Deep restoration and refinish of stage surfac	\$ 9,000	B	Res		\$ 9,000	\$ 50,000						\$ 59,000
24-06	New	Install Loading Bay Safety Lightin	Install new loading bay safety lightin	\$ 25,000	B	Res		\$ 25,000							\$ 25,000
25-01	Replacement	Replace Seats and Aisle Lights in balcon	Replace 20 year old seats in balcon	\$ 250,000	B	Other			\$ 100,000						\$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcon	Replace 20 year old seats in balcony		B	Grant			\$ 100,000						\$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcon	Replace 20 year old seats in balcony		B	Res			\$ 50,000						\$ 50,000
25-02	Replacement	Replace APs and UPS	Replace wireless access points and back up batteri	\$ 12,000	E	Res			\$ 12,000						\$ 12,000
26-01	Replacement	Replace Switches	Replace network switchs	\$ 44,000	E	Res				\$ 44,000					\$ 44,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications syster	\$ 16,500	E	Res							\$ 16,500		\$ 16,500
															\$
			GRAND TOTAL	\$ 4,422,500				\$	\$ 867,000	\$ 2,799,000	\$ 137,000	\$	\$ 16,500	\$	\$ 3,819,500

Service:

1.290

Royal Theatre

Project Number 20-03

Capital Project Title Add Balcony & Pit Railings

Capital Project Description Add railings to ensure patron safety and comfort

Project Rationale The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.

Project Number 21-12

Capital Project Title Repair Building Envelope

Capital Project Description Repairing building envelope of the 1914 structure.

Project Rationale Flagged as immediate priority in Royal Theatre – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number 21-13

Capital Project Title Plan, Rebuild and Expand Orchestra Pit

Capital Project Description Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers

Project Rationale Plan, rebuild and expand orchestra pit to align with professional standards of performing arts organizations.

Project Number 24-01

Capital Project Title Repour and refinish concrete main floor and replacement of seats and aisle lights

Capital Project Description Repour and refinish concrete main floor and replacement of seats and aisle lights

Project Rationale Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.

Service:

1.290

Royal Theatre

Project Number 24-02

Capital Project Title Replace Orchestra Shell

Capital Project Description Replace 40 year old orchestra shell

Project Rationale Replace 40 year old inappropriate orchestra shell with custom designed shell for professional symphony orchestra to provide the best quality product for patrons and clients.

Project Number 24-03

Capital Project Title Emergency Repairs

Capital Project Description Unforeseen emergency repairs.

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Project Number 24-04

Capital Project Title Wardrobe Department Upgrade

Capital Project Description Upgrade wardrobe department

Project Rationale Upgrade wardrobe department with electrical upgrade, extensive plumbing upgrades, dropped ceiling and drywall to accommodate two more stacked washers and dryers in order to meet clients' requirements.

Project Number 24-05

Capital Project Title Restore Stage Surface

Capital Project Description Deep restoration and refinish of stage surface

Project Rationale Deep restoration and refinish of stage surface to return to fixed level.

**1.290 Royal Theatre
Asset and Reserve Summary
2024 - 2028 Financial Plan**

Asset Profile

Royal Theatre

Assets held by the Royal Theatre service consist of land, Royal Theatre built in 1913 as well as various equipment. Royal Theatre was renovated in 2003 and 2005.

Capital Reserve Fund Schedule

Reserve Fund: 1.290 Royal Theatre Capital Reserve Fund (Bylaw No. 2855)

Cost Centre: 101607 (PLO)

Capital Reserve Fund

Projected year end balance

Beginning Balance

Planned Capital Expenditure (Based on Capital Plan)

Transfer from Operating Budget

Interest Income**

Total projected year end balance

	Est Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	1,235,072	737,072	602,072	25,072	259,072	630,072
Planned Capital Expenditure (Based on Capital Plan)	(927,000)	(517,000)	(952,000)	(137,000)	-	(16,500)
Transfer from Operating Budget	379,000	375,000	375,000	371,000	371,000	371,000
Interest Income**	50,000	7,000				
Total projected year end balance	737,072	602,072	25,072	259,072	630,072	984,572

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

CAPITAL REGIONAL DISTRICT

2024 BUDGET

McPherson Theatre

Royal and McPherson Theatres Services Advisory Committee Review

Service: 1.295 McPherson Theatre

Committee: Finance

DEFINITION:

A local service established for the purpose of purchasing, maintaining, equipping and operating the McPherson Playhouse in Victoria, British Columbia. Local Services Establishment Bylaw No. 2685, March 10, 1999.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the McPherson Theatre in the City of Victoria. The building is owned by the City of Victoria. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support. This building operation was transferred to the CRD for ease of administration with the Royal & McPherson Theatres Society and to recognize the benefits of one organization operating the two theatres (one ticket system, ability to move acts between if financially beneficial, etc.)

PARTICIPATION:

The City of Victoria is the only participant.

MAXIMUM LEVY:

The maximum amount that may be requisitioned under section 816(1) of the Municipal Act (Section 803 of the Local Government Act) for the annual cost of the local service will be:

- (a) for capital expenditures including but not limited to, the renovation, reconstruction or rebuilding of a performing arts theatre, machinery and equipment, reserve fund transfer and annual debt servicing payments. The maximum amount will be \$400,000.
- (b) for annual operating expenditures which may also include expenditures of a nature referred to in (a) above, the maximum amount will be \$350,000.

MAXIMUM CAPITAL DEBT:

None

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

McPHERSON THEATRE			BUDGET REQUEST				FUTURE PROJECTIONS			
	2023 BOARD BUDGET	2023 ESTIMATED ACTUAL	2024 CORE BUDGET	2024 ONGOING	2024 ONE-TIME	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL
<u>OPERATING COSTS:</u>										
Third Party Payments	307,342	307,342	306,765	-	-	306,765	305,886	304,988	304,070	303,133
Internal Allocations	41,947	41,947	42,524	-	-	42,524	43,403	44,301	45,219	46,156
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	349,589	349,589	349,589	-	-	349,589	349,589	349,589	349,589	349,589
*Percentage Increase	0.00%	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	88,000	88,000	90,000	-	-	90,000	90,000	90,000	94,000	94,000
Transfer to Reserve Fund	348,233	348,233	346,233	-	-	346,233	346,233	346,233	342,233	342,233
TOTAL CAPITAL / RESERVES	436,233	436,233	436,233	-	-	436,233	436,233	436,233	436,233	436,233
TOTAL COSTS	785,822	785,822	785,822	-	-	785,822	785,822	785,822	785,822	785,822
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year		-	-	-	-					
Balance C/F from Prior to Current year	-	-								
Grants In Lieu of Taxes	(35,822)	(35,822)	(35,822)	-	-	(35,822)	(35,822)	(35,822)	(35,822)	(35,822)
TOTAL REVENUE	(35,822)	(35,822)	(35,822)	-	-	(35,822)	(35,822)	(35,822)	(35,822)	(35,822)
REQUISITION	(750,000)	(750,000)	(750,000)	-	-	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
*Percentage increase over prior year requisition		0.0%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.295 McPherson Theatre	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$270,000	\$300,000	\$238,000	\$190,000	\$0	\$998,000
Equipment	\$0	\$57,000	\$15,000	\$55,000	\$0	\$16,500	\$143,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$327,000	\$315,000	\$293,000	\$190,000	\$16,500	\$1,141,500

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	\$327,000	\$315,000	\$293,000	\$190,000	\$16,500	\$1,141,500
	\$0	\$327,000	\$315,000	\$293,000	\$190,000	\$16,500	\$1,141,500

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.295

Service Name: McPherson Theatre

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total	
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	\$ 1,163,000	B	Res		\$ 110,000	\$ 300,000	\$ 238,000	\$ 190,000		\$ 838,000	
22-06	Renewal	Recoating of Fibreglass Façade	Recoating of fibreglass façade	\$ 26,000	B	Res		\$ 26,000					\$ 26,000	
22-07	Renewal	Repair Stand-alone canopie	Repair stand-alone canopie	\$ 5,000	B	Res		\$ -					\$ -	
24-01	Defer	Emergency Repairs	For Unforeseen Emergency Repair	\$ 50,000	B	Res		\$ 50,000					\$ 50,000	
24-02	Replacement	Replace Architectural Detail Lightin	Replace tungsten and quartz architectural lights with LED technolog	\$ 20,000	B	Res		\$ 20,000					\$ 20,000	
24-03	New	Install Loading Bay Safety Lightin	Intail new loading bay safety lightin	\$ 24,000	B	Res		\$ 24,000					\$ 24,000	
24-04	New	Wireless Microphone Expansion Projec	Expand wireless microphone inventor	\$ 57,000	E	Res		\$ 57,000					\$ 57,000	
24-05	Replacement	Remove Concrete Canopie:	Remove concrete canopie:	\$ 40,000	B	Res		\$ 40,000					\$ 40,000	
25-01	Replacement	Replace APs and UPS	Replace wireless access points and back up batterie	\$ 15,000	E	Res			\$ 15,000				\$ 15,000	
26-01	Replacement	Replace Switches	Replace network switches	\$ 55,000	E	Res				\$ 55,000			\$ 55,000	
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	\$ 16,500	E	Res						\$ 16,500	\$ 16,500	
			GRAND TOTAL	\$ 1,471,500			\$ -	\$ 327,000	\$ 315,000	\$ 293,000	\$ 190,000	\$ 16,500	\$ 1,141,500	

Service:

1.295

McPherson Theatre

Project Number 21-13

Capital Project Title Repair Building Envelope and Restore Façade

Capital Project Description Repair building envelope and restore façade

Project Rationale Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1913 structure will remain stable and will reduce energy consumption. Restoring the 1913 façade will include point work on the bricks, gutter replacement and refinishing the fiberglass stonework around the historic wooden doors.

Project Number 22-06

Capital Project Title Recoating of Fibreglass Façade

Capital Project Description Recoating of fibreglass façade

Project Rationale Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Recoating the fibreglass façade will reduce shredding and breaking down.

Project Number 22-07

Capital Project Title Repair Stand-alone canopies

Capital Project Description Repair stand-alone canopies

Project Rationale As indicated in the 2022 McPherson Playhouse Detailed Seismic Assessment by Stantec Consulting Ltd., develop plan to remove concrete roof slabs and replace with a lightweight steel structure which will reduce seismic weight of the canopies by 80%.

Project Number 24-01

Capital Project Title Emergency Repairs

Capital Project Description For Unforeseen Emergency Repairs

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Service: 1.295 McPherson Theatre

Project Number 24-02

Capital Project Title Replace Architectural Detail Lighting

Capital Project Description Replace tungsten and quartz architectural lights with LED technology

Project Rationale Replace tungsten and quartz architectural lights with LED fixtures for reduced heat load, reduced electrical consumption and brighter, higher quality of light for patron comfort and safety in the audience chamber

Project Number 24-03

Capital Project Title Install Loading Bay Safety Lighting

Capital Project Description Install new loading bay safety lighting

Project Rationale Install new safety lighting for loading and unloading to the McPherson stage. The City of Victoria bike lane install has altered the location that the majority of the stage crew work when loading trucks and there is no safety lighting in this area.

Project Number 24-04

Capital Project Title Wireless Microphone Expansion Project

Capital Project Description Expand wireless microphone inventory

Project Rationale Expanding the inventory of wireless microphones to meet the service level requirements of clients.

Project Number 24-05

Capital Project Title Remove Concrete Canopies

Capital Project Description Remove concrete canopies

Project Rationale As indicated in the 2022 McPherson Playhouse Detailed Seismic Assessment by Stantec Consulting Ltd., the current concrete canopies are deficient under current seismic loads and will become a safety risk. In preparation of replacing with a lightweight steel structure, the concrete roof slabs must be removed.

Service:

1.295

McPherson Theatre

Project Number 25-01

Capital Project Title Replace APs and UPS

Capital Project Description Replace wireless access points and back up batteries

Project Rationale Replace APs and UPS to update the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 26-01

Capital Project Title Replace Switches

Capital Project Description Replace network switches

Project Rationale Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 28-01

Capital Project Title Replace SRST

Capital Project Description Replace Cisco phone communications system

Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

**1.295 McPherson Theatre
 Asset and Reserve Summary
 2024 - 2028 Financial Plan**

Asset Profile

McPherson Theatre

Assets held by the McPherson Theatre service consist of new upgrades to McPherson Theatre built in 1914 as well as various equipment.

Capital Reserve Fund Schedule

Reserve Fund: 1.295 McPherson Playhouse Capital Reserve Fund (Bylaw No. 3270)

Cost Centre: 101899 (PLO)

Capital Reserve Fund

Projected year end balance

	Est Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	2,390,503	2,220,736	2,341,969	2,373,202	2,426,435	2,582,668
Planned Capital Expenditure (Based on Capital Plan)	(618,000)	(327,000)	(315,000)	(293,000)	(190,000)	(16,500)
Transfer from Operating Budget	348,233	348,233	346,233	346,233	346,233	342,233
Interest Income*	100,000	100,000				
Total projected year end balance	2,220,736	2,341,969	2,373,202	2,426,435	2,582,668	2,908,401

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

10 Arts & Recreation



Residents have access to appropriate and affordable arts and recreation opportunities that enhance quality of life

01 Strategy

STRATEGIES & PLANS

- › [Panorama Recreation Strategic Plan](#) › [CRD Arts & Culture Support Service Strategic Plan](#)
- › [SEAPARC Strategic Plan](#)

CORPORATE PLAN GOALS

- 10a Support, promote & celebrate the arts
- 10b Sustain & enhance arts throughout the region
- 10c Affordable recreation opportunities that improve livability

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2023

1. CRD Arts and Culture hosted the Arts Champions Summit on May 17, 2023 at the Baumann Centre, which gathered over 100 arts leaders and supporters to celebrate sector innovations, spark new collaborations, and collect sector feedback on community needs and opportunities.
2. After an extensive public engagement process, the CRD Arts Commission approved a new strategic plan for the Arts & Culture Support Service with a refreshed Mission and Vision for 2024-27.
3. Panorama Recreation received the BC Recreation and Parks Association's Facility Excellence Award for facilities under \$3 million, for the Jumpstart Multi Sport Court.
4. SEAPARC completed a 20-year capital plan to support asset management.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2024 AND BEYOND

Arts

- Sustaining and increasing investment in the arts is strongly tied to local and global economic trends that affect municipalities' ability and desire to provide support.
- Many arts and cultural organizations have also demonstrated tremendous resilience, adaptability, and innovation throughout the pandemic with 84.3% of surveyed Operating and Project Grant recipients developing alternative programming, relying heavily on digital formats such as live-streaming and virtual gatherings.
- Statistics Canada reports that, on a provincial level, arts and culture work is a fast-growing economic sector. From 2010-21, the number of culture jobs in British Columbia increased by 28% and the culture sector GDP per capita increased by 7%, both are the fastest increases in Canada in those respective measures (adjusted for population growth and inflation).

Panorama Recreation

- COVID-19 impact on services has diminished. Registered programs have returned to pre-pandemic levels, and drop-in programs are at 91% of pre-pandemic levels as of June 2023.
- A competitive job market throughout the region continues to challenge operations and may impact service delivery.
- The Panorama Strategic Plan 2022-2026 sets the direction for the future of our services by prioritizing several infrastructure investments that will result in increased capacity and require staffing adjustments.
- Planning is underway for the construction of a covered multi-sport box in Central Saanich. This new facility will provide year-round space for lacrosse, pickleball, roller hockey, and recreation programming. Construction is expected to be complete in Winter 2025.
- Management and operations planning has begun for Panorama Recreation to assume the operation of recreation facilities for partnering areas. This may include tennis courts, pickleball courts, sports fields and programming spaces for North Saanich, Central Saanich and Sidney.
- Design work and cost analysis has begun for enhancements to arena dressing rooms and adjacent support spaces to modernize them, with a focus on equity and functionality.

Sooke and Electoral Area Parks and Recreation (SEAPARC)

- The SEAPARC aquatic and arena facilities are aging. Financial impacts of new infrastructure to support a growing community and plans for renewal/replacement need to be balanced in the capital plan to ensure service continuity. A long-term asset management plan has been completed to inform financial planning. Climate goal considerations for recreational facilities will also have financial implications on the capital plan.
- A competitive job market throughout the region continues to challenge operations.
- Projected population growth within the District of Sooke and Juan de Fuca (JdF) Electoral Area will increase demand for recreational programs and services.
- SEAPARC will undertake a new strategic plan in 2024 to provide direction for 2025-2035.
- SEAPARC is participating in a regional initiative, under the umbrella of The Village Initiative, to improve access to local programs and opportunities for youth to assist in the prevention of crime and vandalism, while strengthening regional service coordination.

OPERATIONAL STATISTICS

Arts

1. In 2022, the CRD Arts and Culture delivered **six granting intakes for five different granting programs**: Operating Grants, Projects Grants (two intakes), IDEA Grants, Equity Grants, and Incubator Grants.
2. In 2022, the six granting intakes received a combined total of **119 applications**, which are reviewed by staff and adjudicated through assessment teams of the Arts Advisory Council.
3. In 2022, a record-high **95 of these applicants received funding** through these grant programs.
4. In terms of outreach capacity, in 2022, the CRD Arts and Culture e-newsletter grew to over **800 subscribers** who receive information about launches of grant programs, information sessions, and other notifications about opportunities in the arts sector in the capital region.
5. Performance, in terms of outcomes, is measured against social and economic indicators as outlined in Section 6.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

Arts

SERVICE BUDGET REFERENCES¹

- › 1.297 Arts Grants and Development
- › 1.290 Royal Theatre
- › 1.295 McPherson Theatre

1. ARTS & CULTURE SUPPORT SERVICE

Description

Supports, champions and develops arts and cultural activities for the benefit of the community through funding programs and outreach activities.

What you can expect from us

- ▶ Deliver five granting programs: Operating Grants, Project Grants, IDEA (Innovate, Develop, Experiment, Access) Grants, Equity Grants, and Incubator Grants.
- ▶ Provide support to organizations on not-for-profit structure, governance, and capacity development in general and as it relates to Arts Service programs.
- ▶ Provide support to Arts Commission by maintaining accountable processes for allocation of program budgets.
- ▶ Respond to inquiries on funding (CRD and other sources) within three business days.
- ▶ Collect data about trends and impact of arts and culture for internal use and for dissemination to arts communities.
- ▶ Manage publically available online database of regional public art.
- ▶ Connect and facilitate dialogue within the regional arts community and with CRD through biennial summit, social media presence, e-newsletter, and funding application workshops.

Staffing Complement

Arts & Culture Support Service: **2.8 FTE (includes 0.8 FTE Manager and 1 FTE Administrative Support)**

¹ Service budget(s) listed may fund other services

2. THE MCPHERSON PLAYHOUSE SERVICE

Description

Contribution agreement for the municipal support of the theatre.

What you can expect from us

- ▶ Provides capital and operational support for pleasure, recreation and community uses related to the McPherson Playhouse Theatre

Staffing Complement

Arts & Culture Support Service: **0.1 FTE (Manager only)**

3. THE ROYAL THEATRE SERVICE

Description

Contribution agreement for the municipal support of the theatre.

What you can expect from us

- ▶ Provides capital and operational support for pleasure, recreation and community uses related to the Royal Theatre.

Staffing Complement

Arts & Culture Support Service: **0.1 FTE (Manager only)**

Panorama Recreation

SERVICE BUDGET REFERENCES²

- › 1.44X Panorama Recreation Centre

3. PENINSULA RECREATION

Description

Provides recreational programming and maintains recreational facilities in North Saanich. Peninsula Recreation also operates satellite locations, including Greenglade Community Centre, Central Saanich Cultural Centre and North Saanich Middle School. Greenglade Community Centre has become a valuable asset for the delivery of recreation programs and services.

What you can expect from us

For Panorama Recreation Centre, administration of the delivery of programs and services for:

- ▶ Two arenas
- ▶ An indoor swimming pool and indoor leisure pool with the tallest, wheelchair-accessible waterslide in the region
- ▶ Four indoor tennis courts, two outdoor tennis courts and squash and racquetball courts
- ▶ Weight room and fitness studio
- ▶ Three small multi-purpose rooms
- ▶ A 13,200 square foot outdoor Jumpstart Multi Sport Court

For Greenglade Community Centre, amenities include:

- ▶ Gymnasium
- ▶ Activity rooms for program use
- ▶ Pottery studio
- ▶ Weight and fitness room, mind and body studio and dance studio
- ▶ Teen lounge and sports fields
- ▶ Licensed childcare
- ▶ Community Garden

For North Saanich Middle School, operating agreement with Saanich School District 63 for the use of facility spaces outside of school hours to deliver programs and services:

- ▶ Gymnasium
- ▶ Multipurpose room
- ▶ Multipurpose dance/fitness studio
- ▶ Foods and textiles room

² Service budget(s) listed may fund other services

For Central Saanich Cultural Centre, operating agreement with Central Saanich for the use of:

- ▶ Two activity rooms for program use

Staffing Complement

Panorama Recreation: **36.85 FTE (includes Manager and Administrative Support)**

SEAPARC

SERVICE BUDGET REFERENCES³

- › 1.40X SEAPARC – Facilities & Recreation

4. SEAPARC

Description

Provides recreational programming and maintains recreational facilities with a focus on the citizens of the District of Sooke and the JdF Electoral Area.

What you can expect from us

Administration of:

- ▶ Ice arena/dry floor
- ▶ Aquatic center
- ▶ Community recreation programs
- ▶ Facility and grounds maintenance
- ▶ Program, multi-purpose and boardroom spaces
- ▶ Slo-pitch field and baseball diamond
- ▶ Bike park
- ▶ Skateboard park
- ▶ Joint Use Agreement with School District 62
- ▶ Community Events
- ▶ Multi-use trail
- ▶ DeMamiel Creek golf course
- ▶ Fitness studio and programs
- ▶ Weight Room
- ▶ Outdoor sport box

Staffing Complement

SEAPARC: **19.1 FTE (includes Manager and Administrative Support)**

³ Service budget(s) listed may fund other services

05 Initiatives

Below are the initiatives listed in the [Capital Regional District 2023-2026 Corporate Plan](#) and the related initiative business cases (IBCs), including financial and staffing impacts, proposed for 2024. The financial impacts reflect full program costs, including cost of staffing.

Initiative	Implementation year(s)	Impacts in 2024	
10a-1 Develop and implement a revised Arts & Culture Support Service Strategic Plan	2023-2026	-	-
10b-1 Scale up regional participation in the CRD Arts & Culture Support Service	2026	-	-
10b-2 Scale up regional support for performing art facilities within the region	2026	-	-
10c-1 Consider service expansions to address gaps and opportunities, as they emerge	Ongoing	-	-
▶ NEW IBC 10c-1.1 Peninsula Recreation – Management and Operations Planning	2024-ongoing	\$27K requisition	Auxiliary
▶ NEW IBC 10c-1.2 Peninsula Recreation – Facility Maintenance Supervisor	2024-ongoing	\$30K fee-for-service	0.9 New Ongoing
10c-2 Regularly monitor and review services to determine appropriate types of recreational programming and recovery rates to meet Community Needs	Ongoing		
▶ FUTURE IBC 10c-2.1 SEAPARC – Maintain Reception Staffing	Planned for 2025	\$ - cost offset	0.5 Auxiliary Converted
▶ NEW IBC 10c-2.2 SEAPARC – Manager of Operations	2024-ongoing	\$157K fee-for-service	1 New Ongoing
10c-3 Develop and implement a long-term strategic plan for SEAPARC	2024	\$50K Fee-for-service	-
10c-4 Undertake a review of youth-focused programming at SEAPARC	2023-2025	-	-

06 Performance

GOAL 10A: SUPPORT, CHAMPION & DEVELOP THE ARTS

Targets & Benchmarks

Through funding programs and other activities, the Arts & Culture Support Service amplifies the contribution that arts organizations make to economic sustainability, community vitality and quality of life across the region and their role in providing a wide range of activities for citizens and visitors.

Measuring Progress

Ref	Performance Measure(s)	Type	2022 Actual	2023 Forecast	2024 Target	Desired trend
Social Contributions						
1	Total number of CRD-funded events ¹	Quantity	11,000	12,000	12,500	↗
2	Total attendees at CRD-funded arts events ²	Quantity	3,000,000	3,300,000	3,500,000	↗
3	Total number of grants distributed ³	Quantity	95	93	100	↗
4	First-time grant recipients ⁴	Quantity	15	13	16	↗

¹⁻⁴ Data from 2021 Arts & Culture Progress Report

Economic Contributions

5	Total funding invested (via CRD grants) in grant recipients ⁵	Quantity	\$2,601,270	\$2,684,670	\$2,778,000	↗
6	Total culture GDP (\$M) generated in CRD ⁶	Quantity	\$800.0	\$820.0	\$840.0	↗
7	Total culture jobs generated in CRD ⁷	Quantity	10,000	10,500	11,000	↗

⁵ Data from 2021 Arts & Culture Progress Report

⁶⁻⁷ Data from Statistics Canada based on forecasts from Cultural Satellite Account

Discussion

Social Contributions

1. The number of events and workshops rose sharply in 2022, due to the restarting of in-person events in 2022 after COVID-19 restrictions were lifted in late 2021.
2. 2022 saw pent-up demand for in-person attendance increasing as soon as event and gathering restrictions were loosened.

3. In 2022, the number of grants distributed was similar to the previous year, which was an all-time high.
4. CRD Arts and Culture conducts promotion of its programs and targeted outreach to eligible organizations, all in an effort to enlarge the pool of grant applicants. Funding more first-time applicants is an effective method of diversifying the variety of arts projects activated and audiences engaged.

Economic Contributions

5. Total arts grant funding has remained consistent throughout the pandemic and continues to have modest increases in 2023.
6. The most recent GDP data from Statistics Canada is from 2020, which shows the pandemic pullback in activity. With the restart of arts activities in 2021 and 2022, it is expected that GDP will rebound to prior levels at minimum.
7. The most recent jobs data from Statistics Canada is from 2020, which shows the impact of the COVID-19 pullback in economic activity. The long-term trend, however, has been a continued increase in culture jobs.

GOAL 10B: SUSTAIN & ENHANCE ARTS THROUGHOUT THE REGION

Targets & Benchmarks

1. To scale up participation in the Arts and Culture Support Service will require new jurisdictions to join this service.
2. To scale up support for performing arts facilities would require more funding, which could be pursued through multiple methods, including through existing services.

Measuring Progress

Ref	Performance Measure(s)	Type	2022 Actual	2023 Forecast	2024 Target	Desired trend
1	Increase the number of participants in the Arts and Culture Support Service ¹	Quantity	9	9	10	↗
2	Increase the support available for performing arts facilities (\$M)	Quantity	\$1.33	\$1.33	\$1.38	↗

¹ Currently there are nine participating jurisdictions in this service.

Discussion

1. The ability to add participants to this service is dependent on external factors, namely the interest level of willingness of non-participating jurisdictions to join the service through the council consent process.
2. The ability to increase support to the Royal Theatre and McPherson Playhouse is also dependent on external factors, namely that current participants support amending bylaws to remove the current fixed maximum contribution amount.

GOAL 10C: AFFORDABLE RECREATION OPPORTUNITIES THAT IMPROVE LIVABILITY – PANORAMA RECREATION

Targets & Benchmarks

The metrics reflect attendance and overall success of programs and services, which show that what is offered to the community meets its needs and is affordable.

Measuring Progress

Performance Measure(s)	Service	Type	2022 Actual	2023 Forecast	2024 Target
1 Offer programs that meet community need	Program success rate ¹	Quality	85%	88%	85%
	Program participation rate ²	Quantity	83%	86%	85%
2 Maximize participation levels in drop-in recreation programs and services ³	Aquatics	Quantity	121,474	170,487	194,869
	Arena during ice season	Quantity	8,577	11,931	13,392
	Fitness classes	Quantity	21,039	29,574	33,147
	Weights	Quantity	98,762	148,557	187,206
	Sports	Quantity	2,084	6,252	8,025
	Community Recreation	Quantity	4,239	4,271	4,280
3 Increase new program offerings and maximize revenue ⁴	New program offerings ⁵	Quality	45	30	35
	Registered programs revenue ⁶	Quantity	\$1,833,424	\$1,988,967	\$1,910,850
	Admissions – single admission ⁷	Quantity	\$352,050	\$417,288	\$346,812
	Admissions – punch pass ⁸	Quantity	\$724,918	\$943,318	\$1,172,045

¹ Proportion of registered programs offered to the public that proceed, as minimum registration levels have been met. Calculated by programs that run divided by programs offered. Data from recreation software Activity Registration Summary.

² Average participation rate of courses, as a percentage of maximum course capacity reached, on average across all programs. Calculated by number of participants registered divided by the maximum capacity of the program. Data from recreation software Activity Registration Summary.

³ Total annual visitors to drop-in reservable programs given capacity and staffing limitations; data from recreation software Daily Attendance Report – Date Range.

⁴ Data from recreation software General Ledger, Activity Registration report and program coordinators.

⁵ New program is defined as a program not offered in the prior year.

⁶ Revenue generated by registration in programs.

⁷ Revenue generated by single admission purchase.

⁸ Revenue generated by punch pass and timed pass purchases.

Discussion

Metric 1: Course participation has been added as an additional benchmark for Metric 1. Course participation reflects how full courses are on average, based on the number of participants registered relative to the total spaces available.

A target participation rate of 85% represents service delivery, which balances diversity of programming, alignment with community need, and financial sustainability.

Metric 2: Attendance continues to recover to pre-pandemic levels. June 2023 attendance is at 91% of June 2019, up from 77% in 2022.

Metric 3: The Lifesaving Society Swim for Life program was adopted in 2022 to replace the Canadian Red Cross program, which was phased out across Canada in 2022. The implementation of this program in 2022 led to a higher number of new programs than anticipated.

Licensed childcare program revenue is reduced from 2022 and 2023 as a result of increased funding from Child Care Operating Fund (CCOF) for Fee Reduction Initiative which directly reduces the fees paid by the public. The decrease in program revenue is reflected in a comparable increase in grant funding revenue. Projected CCOF funding for 2024 is \$229,270.

GOAL 10C: AFFORDABLE RECREATION OPPORTUNITIES THAT IMPROVE LIVABILITY – SEAPARC

Targets & Benchmarks

The metrics reflect attendance and overall success of programs and services, which show that what is offered to the community meets its needs and is affordable.

Measuring Progress

Performance Measure(s)	Service	Type	2022 Actual	2023 Forecast	2024 Target
1 Deliver fitness programs and service that meet community need and recover operation investment ¹	Fitness/Weights admissions	Quantity	\$22,838	\$57,000	-
	Membership sales	Quantity	\$289,258	\$431,000	-
2 Manage user funding at approximately 30% ²	-	Quality	30.6%	32%	35%
3 Increase Community Recreation program revenue by each year ³	-	Quantity	\$180,378	\$216,000	-
4 Offer programs that meet community need	Program offering success rate ⁴	Quality	73%	75%	78%
5 Maximize participation levels in drop-in recreation programs and services ⁵	Aquatics	Quantity	74,170	78,000	82,000
	Arena	Quantity	10,401	12,000	12,250
	Fitness classes	Quantity	4,449	6,500	6,800
	Weights	Quantity	26,421	45,000	47,250
	Golf	Quantity	18,800	22,000	22,500
	Community Recreation	Quantity	1,024	1,900	2,000
6 Increase new program offerings and maximize revenue	New program offerings ⁶	Quality	24	17	15
	Registered programs revenue ⁷	Quantity	\$346,524	\$472,000	\$522,000
	Admissions – single admission ⁸	Quantity	\$226,600	\$364,000	\$400,500
	Membership revenue - general ⁹	Quantity	\$219,796	\$350,000	\$399,250
	Membership revenue – golf ¹⁰	Quantity	\$69,462	\$81,000	\$85,000

¹ Fitness & weight room admission revenue and revenue from all membership sales.

² User funding or tax investment (without debt).

³ Total registered programs revenue (gross revenue) generated by registration in community recreation programs; data from recreation software General Ledger

⁴ Proportion of registered programs offered to the public that proceed, as minimum registration levels have been met. Calculated by programs that run divided by programs offered. Data from recreation software Activity Registration Summary.

⁵ Total annual visits to drop-in programs by program area. Data from Membership Pass Scan report, Drop-in Sales report and Activity Registration Summary report.

⁶ Data from recreation software General Ledger, Activity Registration report and program coordinators. New program is defined as a program not offered in the prior year.

⁷ Total revenue generated by registration in programs. Data from General Ledger.

⁸ Revenue generated by single admission purchase, including golf. Data from General Ledger.

⁹ Revenue recognized from SEAPARC membership pass sales (excludes golf). Data from General Ledger.

¹⁰ Revenue recognized from golf membership pass sales. Data from General Ledger.

Discussion

Metric 1: The weight room and fitness classes have returned to drop-in operations post-COVID and fitness class offerings have increased. This has resulted in a trend of increased admissions and membership pass sales. Membership sales increase may also be supported by population growth. These metrics will be discontinued in 2024 and replaced with Metrics 5 & 6.

Metric 2: The projected increase in membership sales will contribute to an increase in proportion of user funding as there is generally only a small increase in expense associated with drop-in services.

Metric 3: A return of the licensed preschool program in 2022 and continuing through 2023 is the main factor in the increase in community recreation revenue.

Metric 4: The goal is to be responsive to community needs by offering desired programs, contributing to a high success rate. Each season program coordinators evaluate the success of programs and discontinue or adjust those that have a pattern of being cancelled and try out new programs based on feedback.

Metric 5 & 6: This metric reflects current trends with increased admission, membership and registered program revenue, as well as increased fees as approved in the fees & charges bylaw. The trend is particularly strong with the weight room and fitness, with quickly increasing demand for these services.

07 Business Model

Arts

PARTICIPANTS	Arts & Culture Support Service: Saanich, Victoria, Oak Bay, Esquimalt, View Royal, Metchosin, Highlands, Sooke, and Southern Gulf Islands. The McPherson Playhouse Service: Victoria The Royal Theatre Service: Saanich, Victoria, Oak Bay
FUNDING SOURCES	Requisitions
GOVERNANCE	Arts & Culture Support Service: Arts Commission Theatres: Royal and McPherson Theatres Services Advisory Committee

Panorama Recreation

PARTICIPANTS	Sidney, Central Saanich and North Saanich
FUNDING SOURCES	Requisitions, grants, sponsorships, donations and non-tax revenue
GOVERNANCE	Peninsula Recreation Commission

SEAPARC

PARTICIPANTS	Sooke and JdF EA
FUNDING SOURCES	Requisition (75% Sooke, Juan de Fuca Electoral Area 25%), grants, sponsorships, donations, non-tax revenue
GOVERNANCE	Sooke and Electoral Area Parks and Recreation Commission